

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	Transportation Development Authority	Bikeway Improvement	Proposition A	Sewer Frontage
Assets:				
Pooled cash and investments	\$ 5,209,558	\$ 72,488	\$ 1,409,920	\$ 357,550
Receivables:				
Accounts	-	-	4,979	-
Notes	-	-	-	-
Accrued interest	29,602	476	8,447	2,445
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	449,076	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	706,489	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 5,688,236	\$ 72,964	\$ 2,129,835	\$ 359,995
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 27,497	\$ -
Due to other funds	-	-	-	-
Deferred revenues	449,076	-	-	-
Advances from other funds	-	-	-	-
Deposits payable	-	375	19,927	-
Total Liabilities	449,076	375	47,424	-
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	706,489	-
Undesignated	5,239,160	72,589	1,375,922	359,995
Total Fund Balances	5,239,160	72,589	2,082,411	359,995
Total Liabilities and Fund Balances	\$ 5,688,236	\$ 72,964	\$ 2,129,835	\$ 359,995

CITY OF LANCASTER

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2006

	Special Revenue Funds			
	Developer Fees	Community Services	Traffic Impact Fees	Operations Impact Fees
Assets:				
Pooled cash and investments	\$ 27,700,004	\$ 370,639	\$ 6,175,379	\$ 9,134,271
Receivables:				
Accounts	332,086	-	210,494	24,275
Notes	-	-	-	-
Accrued interest	140,737	-	40,768	58,519
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 28,172,827	\$ 370,639	\$ 6,426,641	\$ 9,217,065
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ 2,800	\$ -	\$ -
Due to other funds	-	-	-	-
Deferred revenues	332,086	-	210,494	24,275
Advances from other funds	-	-	1,746,009	-
Deposits payable	-	299	-	-
Total Liabilities	332,086	3,099	1,956,503	24,275
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	27,840,741	367,540	4,470,138	9,192,790
Total Fund Balances	27,840,741	367,540	4,470,138	9,192,790
Total Liabilities and Fund Balances	\$ 28,172,827	\$ 370,639	\$ 6,426,641	\$ 9,217,065

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	Landscape Maintenance District	Lighting District	Drainage Maintenance District	Integrated Financing District
Assets:				
Pooled cash and investments	\$ 1,977,181	\$ 2,250,746	\$ 2,819,191	\$ 820
Receivables:				
Accounts	-	27,680	-	-
Notes	-	-	-	-
Accrued interest	12,974	14,763	18,765	5
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	40,018	228,975	88,286	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 2,030,173	\$ 2,522,164	\$ 2,926,242	\$ 825
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 61,410	\$ 173,044	\$ 6,936	\$ -
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	-
Total Liabilities	61,410	173,044	6,936	-
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	1,968,763	2,349,120	2,919,306	825
Total Fund Balances	1,968,763	2,349,120	2,919,306	825
Total Liabilities and Fund Balances	\$ 2,030,173	\$ 2,522,164	\$ 2,926,242	\$ 825

CITY OF LANCASTER

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	Proposition C	Vegetative Management	Air Quality Management	Lancaster Housing Authority
Assets:				
Pooled cash and investments	\$ 1,508,242	\$ 52	\$ 29,696	\$ 221,223
Receivables:				
Accounts	-	-	-	-
Notes	-	-	-	-
Accrued interest	10,669	-	195	-
Prepaid costs	-	-	-	4,130
Deposits	-	-	-	5,160
Due from other governments	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,518,911	\$ 52	\$ 29,891	\$ 230,513
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 26,443
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	8,126
Total Liabilities	-	-	-	34,569
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	4,130
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	1,518,911	52	29,891	191,814
Total Fund Balances	1,518,911	52	29,891	195,944
Total Liabilities and Fund Balances	\$ 1,518,911	\$ 52	\$ 29,891	\$ 230,513

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	Lancaster Home Program	C.O.P.S Grant	Local Law Enforcement Block Grant	EDA Grant
Assets:				
Pooled cash and investments	\$ 986,197	\$ -	\$ -	\$ -
Receivables:				
Accounts	-	-	-	-
Notes	4,281,167	-	-	-
Accrued interest	6,458	1,319	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	-	-	-	51,153
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 5,273,822	\$ 1,319	\$ -	\$ 51,153
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 2,843	\$ -	\$ -	\$ -
Due to other funds	-	3,574	-	405,637
Deferred revenues	5,055,404	-	-	51,153
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	-
Total Liabilities	5,058,247	3,574	-	456,790
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	215,575	(2,255)	-	(405,637)
Total Fund Balances	215,575	(2,255)	-	(405,637)
Total Liabilities and Fund Balances	\$ 5,273,822	\$ 1,319	\$ -	\$ 51,153

CITY OF LANCASTER

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	TEA 21	CCA		EDI Grant
		Fairgrounds Construction	State Park Bond	
Assets:				
Pooled cash and investments	\$ 29,263	\$ -	\$ -	\$ -
Receivables:				
Accounts	-	-	-	-
Notes	-	-	-	-
Accrued interest	192	-	-	4,986
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	-	-	-	372,788
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 29,455	\$ -	\$ -	\$ 377,774
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	444,386	388,056	353,293
Deferred revenues	-	-	-	372,788
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	-
Total Liabilities	-	444,386	388,056	726,081
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	29,455	(444,386)	(388,056)	(348,307)
Total Fund Balances	29,455	(444,386)	(388,056)	(348,307)
Total Liabilities and Fund Balances	\$ 29,455	\$ -	\$ -	\$ 377,774

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue Funds			
	Building Fees	Engineering Fees	Traffic Safety	L A County Reimbursements
Assets:				
Pooled cash and investments	\$ 3,409,100	\$ 1,917,813	\$ -	\$ -
Receivables:				
Accounts	-	14,098	-	-
Notes	-	-	-	-
Accrued interest	50,223	48,943	4,534	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	-	-	-	438,194
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 3,459,323	\$ 1,980,854	\$ 4,534	\$ 438,194
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 688	\$ 6,735	\$ -	\$ -
Due to other funds	-	-	10,269	438,194
Deferred revenues	-	-	-	438,194
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	-
Total Liabilities	688	6,735	10,269	876,388
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	3,458,635	1,974,119	(5,735)	(438,194)
Total Fund Balances	3,458,635	1,974,119	(5,735)	(438,194)
Total Liabilities and Fund Balances	\$ 3,459,323	\$ 1,980,854	\$ 4,534	\$ 438,194

CITY OF LANCASTER

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2006

	Special Revenue			Capital Projects Funds
	Biological Impact Fee	Recycle Water	Miscellaneous Grant	Community Facilities District 91-1
Assets:				
Pooled cash and investments	\$ 39,884	\$ 2,831,941	\$ -	\$ -
Receivables:				
Accounts	-	-	-	-
Notes	-	-	-	-
Accrued interest	262	6,630	488	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Due from other governments	-	-	1,762,601	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments	-	-	-	-
Cash and investments with fiscal agents	-	-	-	1,072,385
Total Assets	\$ 40,146	\$ 2,838,571	\$ 1,763,089	\$ 1,072,385
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 16,420	\$ -
Due to other funds	-	-	809,881	-
Deferred revenues	-	198,000	1,716,285	-
Advances from other funds	-	-	-	-
Deposits payable	-	-	-	-
Total Liabilities	-	198,000	2,542,586	-
Fund Balances:				
Reserved:				
Reserved for prepaid costs	-	-	-	-
Reserved for land held for resale	-	-	-	-
Unreserved:				
Designated for Antelope Valley Transit Authority	-	-	-	-
Undesignated	40,146	2,640,571	(779,497)	1,072,385
Total Fund Balances	40,146	2,640,571	(779,497)	1,072,385
Total Liabilities and Fund Balances	\$ 40,146	\$ 2,838,571	\$ 1,763,089	\$ 1,072,385

CITY OF LANCASTER

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2006

	Debt Service Funds	
	Lancaster Housing Authority	Total Governmental Funds
Assets:		
Pooled cash and investments	\$ -	\$ 72,608,957
Receivables:		
Accounts	-	613,612
Notes	-	4,281,167
Accrued interest	-	490,753
Prepaid costs	-	4,130
Deposits	-	5,160
Due from other governments	-	4,154,807
Land held for resale	-	1,151,664
Restricted assets:		
Cash and investments	-	706,489
Cash and investments with fiscal agents	689,919	1,762,304
Total Assets	\$ 689,919	\$ 85,779,043
Liabilities and Fund Balances:		
Liabilities:		
Accounts payable	\$ -	\$ 325,072
Due to other funds	11,001	3,582,418
Deferred revenues	-	9,181,092
Advances from other funds	-	1,746,009
Deposits payable	-	28,727
Total Liabilities	11,001	14,863,318
Fund Balances:		
Reserved:		
Reserved for prepaid costs	-	4,130
Reserved for land held for resale	-	1,151,664
Unreserved:		
Designated for Antelope Valley Transit Authority	-	706,489
Undesignated	678,918	69,053,442
Total Fund Balances	678,918	70,915,725
Total Liabilities and Fund Balances	\$ 689,919	\$ 85,779,043

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Gas Tax	Roberti Zberg	Parks Development	Housing and Community Development
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,809,237	-	-	1,707,058
Charges for services	9,155	-	2,573,474	-
Use of money and property	37,251	-	81,691	48,409
Fines and forfeitures	-	-	-	-
Miscellaneous	208,406	-	-	-
Total Revenues	3,064,049	-	2,655,165	1,755,467
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	22,050
Parks and recreation	-	-	-	-
Public works	125	-	-	-
Debt service:				
Principal retirement	-	-	-	240,000
Interest and fiscal charges	-	-	-	321,015
Total Expenditures	125	-	-	583,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,063,924	-	2,655,165	1,172,402
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(3,202,192)	-	(514,719)	(1,224,154)
Total Other Financing Sources (Uses)	(3,202,192)	-	(514,719)	(1,224,154)
Net Change in Fund Balances	(138,268)	-	2,140,446	(51,752)
Fund Balances, Beginning of Year, as Originally Reported	1,224,667	(718,127)	1,087,232	1,576,693
Restatements	-	-	-	(111,079)
Fund Balances, Beginning of Year, as Restated	1,224,667	(718,127)	1,087,232	1,465,614
Fund Balances, End of Year	\$ 1,086,399	\$ (718,127)	\$ 3,227,678	\$ 1,413,862

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Transportation Development Authority	Bikeway Improvement	Proposition A	Sewer Frontage
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ 70,382
Intergovernmental	5,370,216	18,919	2,133,524	-
Charges for services	-	-	-	-
Use of money and property	99,385	1,959	35,879	11,170
Fines and forfeitures	-	-	-	-
Miscellaneous	-	204	14,077	-
Total Revenues	5,469,601	21,082	2,183,480	81,552
Expenditures:				
Current:				
General government	-	-	1,280,676	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	1,280,676	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,469,601	21,082	902,804	81,552
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(3,633,226)	(15,387)	(354,078)	(15,000)
Total Other Financing Sources (Uses)	(3,633,226)	(15,387)	(354,078)	(15,000)
Net Change in Fund Balances	1,836,375	5,695	548,726	66,552
Fund Balances, Beginning of Year, as Originally Reported	3,402,785	66,894	1,533,685	293,443
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	3,402,785	66,894	1,533,685	293,443
Fund Balances, End of Year	\$ 5,239,160	\$ 72,589	\$ 2,082,411	\$ 359,995

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Developer Fees	Community Services	Traffic Impact Fees	Operations Impact Fees
Revenues:				
Licenses and permits	\$ 13,870,372	\$ -	\$ 4,256,767	\$ 5,790,844
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	731,112	-	169,327	277,886
Fines and forfeitures	-	-	-	-
Miscellaneous	61,552	83,945	19,079	-
Total Revenues	14,663,036	83,945	4,445,173	6,068,730
Expenditures:				
Current:				
General government	-	150,064	-	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	48,890	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	198,954	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,663,036	(115,009)	4,445,173	6,068,730
Other Financing Sources (Uses):				
Transfers in	-	200,000	-	-
Transfers out	(1,565,641)	-	(781,922)	(3,329,120)
Total Other Financing Sources (Uses)	(1,565,641)	200,000	(781,922)	(3,329,120)
Net Change in Fund Balances	13,097,395	84,991	3,663,251	2,739,610
Fund Balances, Beginning of Year, as Originally Reported	14,743,346	282,549	806,887	6,453,180
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	14,743,346	282,549	806,887	6,453,180
Fund Balances, End of Year	\$ 27,840,741	\$ 367,540	\$ 4,470,138	\$ 9,192,790

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Landscape Maintenance District	Lighting District	Drainage Maintenance District	Integrated Financing District
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	924,832	2,962,167	1,042,422	-
Use of money and property	57,512	68,037	86,757	25
Fines and forfeitures	-	-	-	-
Miscellaneous	222,630	-	160,000	-
Total Revenues	1,204,974	3,030,204	1,289,179	25
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	607,058	2,416,525	125,374	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	607,058	2,416,525	125,374	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	597,916	613,679	1,163,805	25
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(127,984)	(24,319)	(598,903)	-
Total Other Financing Sources (Uses)	(127,984)	(24,319)	(598,903)	-
Net Change in Fund Balances	469,932	589,360	564,902	25
Fund Balances, Beginning of Year, as Originally Reported	1,498,831	1,759,760	2,354,404	800
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	1,498,831	1,759,760	2,354,404	800
Fund Balances, End of Year	\$ 1,968,763	\$ 2,349,120	\$ 2,919,306	\$ 825

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Proposition C	Vegetative Management	Air Quality Management	Lancaster Housing Authority
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,784,898	-	25,000	-
Charges for services	-	-	-	-
Use of money and property	42,113	1	615	1,653,493
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	116,844
Total Revenues	1,827,011	1	25,615	1,770,337
Expenditures:				
Current:				
General government	-	-	30,346	-
Public safety	-	-	-	-
Housing	-	-	-	1,059,603
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	30,346	1,059,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,827,011	1	(4,731)	710,734
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(994,618)	-	-	(650,223)
Total Other Financing Sources (Uses)	(994,618)	-	-	(650,223)
Net Change in Fund Balances	832,393	1	(4,731)	60,511
Fund Balances, Beginning of Year, as Originally Reported	686,518	51	34,622	135,433
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	686,518	51	34,622	135,433
Fund Balances, End of Year	\$ 1,518,911	\$ 52	\$ 29,891	\$ 195,944

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Lancaster Home Program	C.O.P.S Grant	Local Law Enforcement Block Grant	EDA Grant
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	163,224	192,918	131,812	-
Charges for services	-	-	-	-
Use of money and property	160,200	5,900	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	323,424	198,818	131,812	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing	172,571	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	172,571	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,853	198,818	131,812	-
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(205,343)	(131,812)	(123,253)
Total Other Financing Sources (Uses)	-	(205,343)	(131,812)	(123,253)
Net Change in Fund Balances	150,853	(6,525)	-	(123,253)
Fund Balances, Beginning of Year, as Originally Reported	64,722	4,270	-	(282,384)
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	64,722	4,270	-	(282,384)
Fund Balances, End of Year	\$ 215,575	\$ (2,255)	\$ -	\$ (405,637)

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	CCA			
	TEA 21	Fairgrounds Construction	State Park Bond	EDI Grant
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	932	-	-	24,195
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	932	-	-	24,195
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	932	-	-	24,195
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(57,530)	(372,788)
Total Other Financing Sources (Uses)	-	-	(57,530)	(372,788)
Net Change in Fund Balances	932	-	(57,530)	(348,593)
Fund Balances, Beginning of Year, as Originally Reported	193,618	(444,386)	(330,526)	286
Restatements	(165,095)	-	-	-
Fund Balances, Beginning of Year, as Restated	28,523	(444,386)	(330,526)	286
Fund Balances, End of Year	\$ 29,455	\$ (444,386)	\$ (388,056)	\$ (348,307)

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue Funds			
	Building Fees	Engineering Fees	Traffic Safety	L A County Reimbursements
Revenues:				
Licenses and permits	\$ 6,120,526	\$ 7,042,215	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	193,875	186,456	14,766	-
Fines and forfeitures	-	-	680,535	-
Miscellaneous	-	-	-	-
Total Revenues	6,314,401	7,228,671	695,301	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	6,735	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	6,735	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,314,401	7,221,936	695,301	-
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(4,635,161)	(6,119,393)	(701,036)	(438,194)
Total Other Financing Sources (Uses)	(4,635,161)	(6,119,393)	(701,036)	(438,194)
Net Change in Fund Balances	1,679,240	1,102,543	(5,735)	(438,194)
Fund Balances, Beginning of Year, as Originally Reported	1,779,395	871,576	-	-
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	1,779,395	871,576	-	-
Fund Balances, End of Year	\$ 3,458,635	\$ 1,974,119	\$ (5,735)	\$ (438,194)

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Special Revenue			Capital Projects Funds
	Biological Impact Fee	Recycle Water	Miscellaneous Grant	Community Facilities District 91-1
Revenues:				
Licenses and permits	\$ 39,702	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,093,425	-
Charges for services	-	2,961,113	-	-
Use of money and property	444	22,569	2,697	29,130
Fines and forfeitures	-	-	-	-
Miscellaneous	-	10,001	-	-
Total Revenues	40,146	2,993,683	1,096,122	29,130
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	163,833	-
Housing	-	-	-	-
Community development	-	-	312	-
Parks and recreation	-	-	11,503	-
Public works	-	17,270	443	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	17,270	176,091	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,146	2,976,413	920,031	29,130
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(240,615)	(1,578,575)	-
Total Other Financing Sources (Uses)	-	(240,615)	(1,578,575)	-
Net Change in Fund Balances	40,146	2,735,798	(658,544)	29,130
Fund Balances, Beginning of Year, as Originally Reported	-	-	-	1,043,255
Restatements	-	(95,227)	(120,953)	-
Fund Balances, Beginning of Year, as Restated	-	(95,227)	(120,953)	1,043,255
Fund Balances, End of Year	\$ 40,146	\$ 2,640,571	\$ (779,497)	\$ 1,072,385

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2006

	Debt Service Funds	
	Lancaster Housing Authority	Total Governmental Funds
Revenues:		
Licenses and permits	\$ -	\$ 37,190,808
Intergovernmental	-	15,430,231
Charges for services	-	10,473,163
Use of money and property	38,496	4,082,282
Fines and forfeitures	-	680,535
Miscellaneous	-	896,738
Total Revenues	38,496	68,753,757
Expenditures:		
Current:		
General government	-	1,461,086
Public safety	-	163,833
Housing	-	1,232,174
Community development	-	71,252
Parks and recreation	-	11,503
Public works	-	3,173,530
Debt service:		
Principal retirement	280,000	520,000
Interest and fiscal charges	405,369	726,384
Total Expenditures	685,369	7,359,762
Excess (Deficiency) of Revenues Over (Under) Expenditures	(646,873)	61,393,995
Other Financing Sources (Uses):		
Transfers in	650,223	850,223
Transfers out	-	(31,635,186)
Total Other Financing Sources (Uses)	650,223	(30,784,963)
Net Change in Fund Balances	3,350	30,609,032
Fund Balances, Beginning of Year, as Originally Reported	675,568	40,799,047
Restatements	-	(492,354)
Fund Balances, Beginning of Year, as Restated	675,568	40,306,693
Fund Balances, End of Year	\$ 678,918	\$ 70,915,725

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 GAS TAX
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,224,667	\$ 1,224,667	\$ 1,224,667	\$ -
Resources (Inflows):				
Intergovernmental	2,200,000	3,302,840	2,809,237	(493,603)
Charges for services	-	10,000	9,155	(845)
Use of money and property	-	15,000	37,251	22,251
Other	-	-	208,406	208,406
Amounts Available for Appropriation	3,424,667	4,552,507	4,288,716	(263,791)
Charges to Appropriation (Outflow):				
Public works	-	-	125	(125)
Transfers to other funds	2,394,442	3,162,750	3,202,192	(39,442)
Total Charges to Appropriations	2,394,442	3,162,750	3,202,317	(39,567)
Budgetary Fund Balance, June 30	\$ 1,030,225	\$ 1,389,757	\$ 1,086,399	\$ (303,358)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULES
 PARKS DEVELOPMENT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,087,232	\$ 1,087,232	\$ 1,087,232	\$ -
Resources (Inflows):				
Charges for services	-	2,728,000	2,573,474	(154,526)
Use of money and property	-	-	81,691	81,691
Amounts Available for Appropriation	1,087,232	3,815,232	3,742,397	(72,835)
Charges to Appropriation (Outflow):				
Transfers to other funds	3,125,000	1,811,975	514,719	1,297,256
Total Charges to Appropriations	3,125,000	1,811,975	514,719	1,297,256
Budgetary Fund Balance, June 30	\$ (2,037,768)	\$ 2,003,257	\$ 3,227,678	\$ 1,224,421

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 HOUSING AND COMMUNITY DEVELOPMENT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,465,614	\$ 1,465,614	1,465,614	\$ -
Resources (Inflows):				
Intergovernmental	1,555,374	1,555,374	1,707,058	151,684
Use of money and property	-	15,000	48,409	33,409
Amounts Available for Appropriation	3,020,988	3,035,988	3,221,081	185,093
Charges to Appropriation (Outflow):				
Community development	-	867,308	22,050	845,258
Debt service:				
Principal	-	-	240,000	(240,000)
Interest and fiscal charges	-	-	321,015	(321,015)
Transfers to other funds	-	248,000	1,224,154	(976,154)
Total Charges to Appropriations	-	1,115,308	1,807,219	(691,911)
Budgetary Fund Balance, June 30	\$ 3,020,988	\$ 1,920,680	\$ 1,413,862	\$ (506,818)

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 TRANSPORTATION DEVELOPMENT AUTHORITY
 YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 3,402,785	\$ 3,402,785	\$ 3,402,785	\$ -
Resources (Inflows):				
Intergovernmental	3,650,000	3,990,350	5,370,216	1,379,866
Use of money and property	70,000	70,000	99,385	29,385
Amounts Available for Appropriation	7,122,785	7,463,135	8,872,386	1,409,251
Charges to Appropriation (Outflow):				
Transfers to other funds	-	4,042,596	3,633,226	409,370
Total Charges to Appropriations	-	4,042,596	3,633,226	409,370
Budgetary Fund Balance, June 30	\$ 7,122,785	\$ 3,420,539	\$ 5,239,160	\$ 1,818,621

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 BIKEWAY IMPROVEMENT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 66,894	\$ 66,894	\$ 66,894	\$ -
Resources (Inflows):				
Intergovernmental	63,854	67,494	18,919	(48,575)
Use of money and property	-	-	1,959	1,959
Other	-	-	204	204
Amounts Available for Appropriation	130,748	134,388	87,976	(46,412)
Charges to Appropriation (Outflow):				
Transfers to other funds	-	42,148	15,387	26,761
Total Charges to Appropriations	-	42,148	15,387	26,761
Budgetary Fund Balance, June 30	\$ 130,748	\$ 92,240	\$ 72,589	\$ (19,651)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION A
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,533,685	\$ 1,533,685	\$ 1,533,685	\$ -
Resources (Inflows):				
Intergovernmental	-	1,881,123	2,133,524	252,401
Use of money and property	40,000	40,000	35,879	(4,121)
Other	-	-	14,077	14,077
Amounts Available for Appropriation	1,573,685	3,454,808	3,717,165	262,357
Charges to Appropriation (Outflow):				
General government	1,864,877	1,536,500	1,280,676	255,824
Transfers to other funds	37,000	365,377	354,078	11,299
Total Charges to Appropriations	1,901,877	1,901,877	1,634,754	267,123
Budgetary Fund Balance, June 30	\$ (328,192)	\$ 1,552,931	\$ 2,082,411	\$ 529,480

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
SEWER FRONTAGE
YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 293,443	\$ 293,443	\$ 293,443	\$ -
Resources (Inflows):				
Licenses and permits	500	175,000	70,382	(104,618)
Use of money and property	-	-	11,170	11,170
Amounts Available for Appropriation	293,943	468,443	374,995	(93,448)
Charges to Appropriation (Outflow):				
Transfers to other funds	-	-	15,000	(15,000)
Total Charges to Appropriations	-	-	15,000	(15,000)
Budgetary Fund Balance, June 30	\$ 293,943	\$ 468,443	\$ 359,995	\$ (108,448)

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
DEVELOPER FEES
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 14,743,346	\$ 14,743,346	\$ 14,743,346	\$ -
Resources (Inflows):				
Licenses and permits	8,228,000	14,090,000	13,870,372	(219,628)
Use of money and property	-	-	731,112	731,112
Other	-	2,108,500	61,552	(2,046,948)
Amounts Available for Appropriation	22,971,346	30,941,846	29,406,382	(1,535,464)
Charges to Appropriation (Outflow):				
Transfers to other funds	-	2,800,558	1,565,641	1,234,917
Total Charges to Appropriations	-	2,800,558	1,565,641	1,234,917
Budgetary Fund Balance, June 30	\$ 22,971,346	\$ 28,141,288	\$ 27,840,741	\$ (300,547)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 COMMUNITY SERVICES
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 282,549	\$ 282,549	\$ 282,549	\$ -
Resources (Inflows):				
Other	-	70,150	83,945	13,795
Transfers from other funds	-	200,000	200,000	-
Amounts Available for Appropriation	282,549	552,699	566,494	13,795
Charges to Appropriation (Outflow):				
General government	200,000	200,000	150,064	49,936
Community development	-	2,000	48,890	(46,890)
Total Charges to Appropriations	200,000	202,000	198,954	3,046
Budgetary Fund Balance, June 30	\$ 82,549	\$ 350,699	\$ 367,540	\$ 16,841

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
TRAFFIC IMPACT FEES
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 806,887	\$ 806,887	\$ 806,887	\$ -
Resources (Inflows):				
Licenses and permits	2,970,000	4,620,000	4,256,767	(363,233)
Use of money and property	-	-	169,327	169,327
Other	-	20,000	19,079	(921)
Amounts Available for Appropriation	3,776,887	5,446,887	5,252,060	(194,827)
Charges to Appropriation (Outflow):				
Transfers to other funds	-	3,625,153	781,922	2,843,231
Total Charges to Appropriations	-	3,625,153	781,922	2,843,231
Budgetary Fund Balance, June 30	\$ 3,776,887	\$ 1,821,734	\$ 4,470,138	\$ 2,648,404

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
OPERATIONS IMPACT FEES
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 6,453,180	\$ 6,453,180	\$ 6,453,180	\$ -
Resources (Inflows):				
Licenses and permits	4,300,000	5,650,000	5,790,844	140,844
Use of money and property	-	-	277,886	277,886
Amounts Available for Appropriation	10,753,180	12,103,180	12,521,910	418,730
Charges to Appropriation (Outflow):				
Transfers to other funds	6,500,000	3,245,852	3,329,120	(83,268)
Total Charges to Appropriations	6,500,000	3,245,852	3,329,120	(83,268)
Budgetary Fund Balance, June 30	\$ 4,253,180	\$ 8,857,328	\$ 9,192,790	\$ 335,462

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 LANDSCAPE MAINTENANCE DISTRICT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,498,831	\$ 1,498,831	\$ 1,498,831	\$ -
Resources (Inflows):				
Charges for services	-	942,880	924,832	(18,048)
Use of money and property	-	20,000	57,512	37,512
Other	1,155,880	280,000	222,630	(57,370)
Amounts Available for Appropriation	2,654,711	2,741,711	2,703,805	(37,906)
Charges to Appropriation (Outflow):				
Public works	-	1,050,700	607,058	443,642
Transfers to other funds	-	636,200	127,984	508,216
Total Charges to Appropriations	-	1,686,900	735,042	951,858
Budgetary Fund Balance, June 30	\$ 2,654,711	\$ 1,054,811	\$ 1,968,763	\$ 913,952

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 LIGHTING DISTRICT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,759,760	\$ 1,759,760	\$ 1,759,760	\$ -
Resources (Inflows):				
Charges for services	2,916,792	3,102,762	2,962,167	(140,595)
Use of money and property	-	-	68,037	68,037
Amounts Available for Appropriation	4,676,552	4,862,522	4,789,964	(72,558)
Charges to Appropriation (Outflow):				
Public works	-	2,597,480	2,416,525	180,955
Transfers to other funds	-	250,870	24,319	226,551
Total Charges to Appropriations	-	2,848,350	2,440,844	407,506
Budgetary Fund Balance, June 30	\$ 4,676,552	\$ 2,014,172	\$ 2,349,120	\$ 334,948

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 DRAINAGE MAINTENANCE DISTRICT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,354,404	\$ 2,354,404	\$ 2,354,404	\$ -
Resources (Inflows):				
Charges for services	1,041,873	1,247,873	1,042,422	(205,451)
Investment income	-	-	86,757	86,757
Other	-	-	160,000	160,000
Amounts Available for Appropriation	3,396,277	3,602,277	3,643,583	41,306
Charges to Appropriation (Outflow):				
Parks and recreation	-	350,865	125,374	225,491
Transfers to other funds	-	3,162,750	598,903	2,563,847
Total Charges to Appropriations	-	3,513,615	724,277	2,789,338
Budgetary Fund Balance, June 30	\$ 3,396,277	\$ 88,662	\$ 2,919,306	\$ 2,830,644

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION C
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 686,518	\$ 686,518	\$ 686,518	\$ -
Resources (Inflows):				
Intergovernmental	1,480,945	1,560,270	1,784,898	224,628
Investment income	-	-	42,113	42,113
Amounts Available for Appropriation	2,167,463	2,246,788	2,513,529	266,741
Charges to Appropriation (Outflow):				
Transfers to other funds	1,480,945	1,494,981	994,618	500,363
Total Charges to Appropriations	1,480,945	1,494,981	994,618	500,363
Budgetary Fund Balance, June 30	\$ 686,518	\$ 751,807	\$ 1,518,911	\$ 767,104

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 AIR QUALITY MANAGEMENT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 34,622	\$ 34,622	\$ 34,622	\$ -
Resources (Inflows):				
Intergovernmental	100,000	100,000	25,000	(75,000)
Investment income	-	-	615	615
Amounts Available for Appropriation	134,622	134,622	60,237	(74,385)
Charges to Appropriation (Outflow):				
General government	100,000	100,000	30,346	69,654
Total Charges to Appropriations	100,000	100,000	30,346	69,654
Budgetary Fund Balance, June 30	\$ 34,622	\$ 34,622	\$ 29,891	\$ (4,731)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 LANCASTER HOUSING AUTHORITY
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 135,433	\$ 135,433	\$ 135,433	\$ -
Resources (inflows):				
Invest Income	1,581,036	1,230,428	1,653,493	423,065
Other	-	-	116,844	116,844
Amounts available for appropriation	1,716,469	1,365,861	1,905,770	539,909
Charges to appropriation (outflow):				
Housing	-	604,982	1,059,603	
Transfers to other funds	-	689,100	650,223	38,877
Total Charges to Appropriations	-	1,294,082	1,709,826	38,877
Budgetary fund balance, June 30	\$ 1,716,469	\$ 71,779	\$ 195,944	\$ 578,786

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANCASTER HOME PROGRAM
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 64,722	\$ 64,722	\$ 64,722	\$ -
Resources (inflows):				
Intergovernmental	-	1,200,000	163,224	(1,036,776)
Investment Income	-	-	160,200	160,200
Other	-	989,000	-	(989,000)
Amounts available for appropriation	64,722	2,253,722	388,146	(1,865,576)
Charges to appropriation (outflow):				
Housing	-	2,189,000	172,571	2,016,429
Total Charges to Appropriations	-	2,189,000	172,571	2,016,429
Budgetary fund balance, June 30	\$ 64,722	\$ 64,722	\$ 215,575	\$ 150,853

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 C.O.P.S. GRANT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,270	\$ 4,270	\$ 4,270	\$ -
Resources (inflows):				
Intergovernmental	189,700	189,700	192,918	3,218
Investment income	-	-	5,900	5,900
Amounts Available for Appropriation	193,970	193,970	203,088	9,118
Charges to Appropriation (Outflow):				
Transfers to other funds	-	-	205,343	(205,343)
Total Charges to Appropriations	-	-	205,343	(205,343)
Budgetary Fund Balance, June 30	\$ 193,970	\$ 193,970	\$ (2,255)	\$ (196,225)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 LOCAL LAW ENFORCEMENT BLOCK GRANT
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	252,000	252,000	131,812	(120,188)
Amounts Available for Appropriation	252,000	252,000	131,812	(120,188)
Charges to Appropriation (Outflow):				
Transfers to other funds	-	441,700	131,812	309,888
Total Charges to Appropriations	-	441,700	131,812	309,888
Budgetary Fund Balance, June 30	\$ 252,000	\$ (189,700)	\$ -	\$ 189,700

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
BUILDING FEES
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 1,779,395	\$ 1,779,395	\$ 1,779,395	\$ -
Resources (inflows):				
Licenses and permits	10,450,000	6,535,000	6,120,526	(414,474)
Investment Income	-	-	193,875	193,875
Amounts available for appropriation	12,229,395	8,314,395	8,093,796	(220,599)
Charges to appropriation (outflow):				
Transfers to other funds	-	4,638,593	4,635,161	3,432
	-	4,638,593	4,635,161	3,432
Budgetary fund balance, June 30	\$ 12,229,395	\$ 3,675,802	\$ 3,458,635	\$ (217,167)

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
ENGINEERING FEES
YEAR ENDED JUNE 30, 2006**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1	\$ 871,576	\$ 871,576	\$ 871,576	\$ -
Resources (inflows):				
Licenses and permits	-	6,185,000	7,042,215	857,215
Investment Income	-	-	186,456	186,456
Amounts available for appropriation	871,576	7,056,576	8,100,247	1,043,671
Charges to appropriation (outflow):				
Parks and Recreation	-	-	6,735	(6,735)
Transfers to other funds	-	6,570,181	6,119,393	450,788
	-	6,570,181	6,126,128	444,053
Budgetary fund balance, June 30	\$ 871,576	\$ 486,395	\$ 1,974,119	\$ 1,487,724

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
TRAFFIC SAFETY
YEAR ENDED JUNE 30, 2006**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Investment Income	-	-	14,766	14,766
Use of money and property	-	755,000	680,535	(74,465)
Amounts available for appropriation	-	755,000	695,301	(59,699)
Charges to appropriation (outflow):				
Transfers to other funds	-	655,000	701,036	(46,036)
	-	655,000	701,036	(46,036)
Budgetary fund balance, June 30	\$ -	\$ 100,000	\$ (5,735)	\$ (105,735)

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 CAPITAL PROJECTS FUND
 CAPITAL OUTLAY
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 40,505	\$ 40,505	\$ 40,505	\$ -
Resources (Inflows):				
Transfers from other funds	-	32,987,234	22,410,770	(10,576,464)
Amounts Available for Appropriation	40,505	33,027,739	22,451,275	(10,576,464)
Charges to Appropriation (Outflow):				
Capital outlay	-	81,896,743	22,037,982	59,858,761
Total Charges to Appropriations	-	81,896,743	22,037,982	59,858,761
Budgetary Fund Balance, June 30	\$ 40,505	\$ (48,869,004)	\$ 413,293	\$ 49,282,297

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 CAPITAL PROJECTS FUND
 LANCASTER REDEVELOPMENT AGENCY
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,849,090	\$ 4,849,090	\$ 4,849,090	\$ -
Resources (Inflows):				
Taxes	6,206,260	7,951,260	11,757,421	3,806,161
Use of money and property	2,940,764	6,396,164	8,995,364	2,599,200
Other	-	-	178,681	178,681
Amounts Available for Appropriation	13,996,114	19,196,514	25,780,556	6,584,042
Charges to Appropriation (Outflow):				
General government	3,200,000	3,200,000	3,110,639	89,361
Community development	80,844,547	77,566,146	14,910,080	62,656,066
Capital outlay	4,500,000	4,500,000	-	4,500,000
Debt service:				
Interest and fiscal charges	-	-	3,422,617	(3,422,617)
Transfers to other funds	11,324,740	11,324,740	8,752,493	2,572,247
Total Charges to Appropriations	99,869,287	96,590,886	30,195,829	66,395,057
Budgetary Fund Balance, June 30	\$ (85,873,173)	\$ (77,394,372)	\$ (4,415,273)	\$ 72,979,099

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 LANCASTER REDEVELOPMENT AGENCY
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 17,661,877	\$ 17,661,877	\$ 17,661,877	\$ -
Resources (Inflows):				
Taxes	6,984,740	6,984,740	6,908,605	(76,135)
Intergovernmental	3,653,281	3,653,281	3,331,654	(321,627)
Use of money and property	572,000	572,000	628,499	56,499
Transfers from other funds	4,340,000	4,340,000	7,095,484	2,755,484
Amounts Available for Appropriation	33,211,898	33,211,898	35,626,119	2,414,221
Charges to Appropriation (Outflow):				
General government	610,000	610,000	579,824	30,176
Debt service:				
Principal	4,910,000	4,910,000	4,910,000	-
Interest and fiscal charges	10,640,021	10,640,021	10,604,066	35,955
Total Charges to Appropriations	16,160,021	16,160,021	16,093,890	66,131
Budgetary Fund Balance, June 30	\$ 17,051,877	\$ 17,051,877	\$ 19,532,229	\$ 2,480,352

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 LANCASTER HOUSING AUTHORITY
 YEAR ENDED JUNE 30, 2006

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 675,568	\$ 675,568	\$ 675,568	\$ -
Resources (Inflows):				
Use of money and property	-	-	38,496	38,496
Transfers from other funds	-	689,100	650,223	(38,877)
Amounts Available for Appropriation	675,568	1,364,668	1,364,287	(381)
Charges to Appropriation (Outflow):				
Debt service:				
Principal	280,000	280,000	280,000	-
Interest and fiscal charges	409,100	409,100	405,369	3,731
Total Charges to Appropriations	689,100	689,100	685,369	3,731
Budgetary Fund Balance, June 30	\$ (13,532)	\$ 675,568	\$ 678,918	\$ 3,350

CITY OF LANCASTER

COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 JUNE 30, 2006

	<u>Assessment Districts</u>	<u>Agency</u>	<u>Community Facilities District 89-1</u>	<u>Community Facilities District 90-1</u>	<u>Community Facilities District 91-1</u>
Assets:					
Cash and investments	\$ 155,209	\$ 819,564	\$ 606,443	\$ 804,270	\$ 324,480
Receivables (net of allowance for uncollectibles):					
Accounts	-	120	-	-	-
Interest	-	-	4,058	5,277	2,130
Due from other governments	-	-	84,700	49,903	159,389
Restricted assets:					
Cash with fiscal agent	-	-	679,278	777,762	680,914
Total Assets	<u>\$ 155,209</u>	<u>\$ 819,684</u>	<u>\$ 1,374,479</u>	<u>\$ 1,637,212</u>	<u>\$ 1,166,913</u>
Liabilities:					
Liabilities:					
Accounts payable	\$ -	\$ 12,740	\$ -	\$ -	\$ -
Deposits	-	806,944	-	-	-
Amounts collected on behalf of bondholders	155,209	-	1,374,479	1,637,212	1,166,913
Total Liabilities	<u>\$ 155,209</u>	<u>\$ 819,684</u>	<u>\$ 1,374,479</u>	<u>\$ 1,637,212</u>	<u>\$ 1,166,913</u>

CITY OF LANCASTER

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2006

	Community Facilities District 91-2	Assessment District 92-101	Assessment District 93-3	Totals
Assets:				
Cash and investments	\$ 1,060,190	\$ 186,303	\$ 939,970	\$ 4,896,429
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	120
Interest	6,974	1,223	-	19,662
Due from other governments	34,464	6,846	34,912	370,214
Restricted assets:				
Cash with fiscal agent	833,854	160,927	2,405	3,135,140
Total Assets	\$ 1,935,482	\$ 355,299	\$ 977,287	\$ 8,421,565
Liabilities:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 660	\$ 13,400
Deposits	-	-	-	806,944
Amounts collected on behalf of bondholders	1,935,482	355,299	976,627	7,601,221
Total Liabilities	\$ 1,935,482	\$ 355,299	\$ 977,287	\$ 8,421,565

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
Assessment Districts				
Assets:				
Cash and investments	\$ 153,652	\$ 5,207	\$ 3,650	\$ 155,209
Accrued interest receivable	609		609	-
Total Assets	\$ 154,261	\$ 5,207	\$ 4,259	\$ 155,209
Liabilities:				
Amounts collected on behalf of bondholders	\$ 154,261	\$ 6,929	\$ 5,981	\$ 155,209
Total Liabilities	\$ 154,261	\$ 6,929	\$ 5,981	\$ 155,209
Agency				
Assets:				
Cash and investments	\$ 824,805	\$ 223,697	\$ 228,938	\$ 819,564
Accounts receivables	2,520		2,400	120
Total Assets	\$ 827,325	\$ 223,697	\$ 231,338	\$ 819,684
Liabilities:				
Accounts payable	\$ 17,807	\$ 193,867	\$ 198,934	\$ 12,740
Deposits	809,518	171,126	173,700	806,944
Total Liabilities	\$ 827,325	\$ 364,993	\$ 372,634	\$ 819,684
Community Facilities District 89-1				
Assets:				
Cash and investments	\$ 818,220	\$ 694,999	\$ 906,776	\$ 606,443
Cash and investments with fiscal agent	430,741	248,537		679,278
Accounts receivable	37,657	84,700	37,657	84,700
Accrued interest receivable	3,051	4,058	3,051	4,058
Total Assets	\$ 1,289,669	\$ 1,032,294	\$ 947,484	\$ 1,374,479
Liabilities:				
Accounts payable	\$ 6,579	\$ 866,675	\$ 873,254	\$ -
Amounts collected on behalf of bondholders	1,283,090	1,028,618	937,229	1,374,479
Total Liabilities	\$ 1,289,669	\$ 1,895,293	\$ 1,810,483	\$ 1,374,479
Community Facilities District 90-1				
Assets:				
Cash and investments	\$ 605,577	\$ 805,616	\$ 606,923	\$ 804,270
Cash and investments with fiscal agent	956,709		178,947	777,762
Accounts receivable	19,229	49,903	19,229	49,903
Accrued interest receivable	2,345	5,277	2,345	5,277
Total Assets	\$ 1,583,860	\$ 860,796	\$ 807,444	\$ 1,637,212
Liabilities:				
Amounts collected on behalf of bondholders	\$ 1,583,860	\$ 858,450	\$ 805,098	\$ 1,637,212
Total Liabilities	\$ 1,583,860	\$ 858,450	\$ 805,098	\$ 1,637,212

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<u>Community Facilities District 91-1</u>				
Assets:				
Cash and investments	\$ 451,099	\$ 502,684	\$ 629,303	\$ 324,480
Cash and investments with fiscal agent	559,293	636,302	514,681	680,914
Accounts receivable	4,816	159,389	4,816	159,389
Accrued interest receivable	1,726	2,130	1,726	2,130
Total Assets	\$ 1,016,934	\$ 1,300,505	\$ 1,150,526	\$ 1,166,913
Liabilities:				
Accounts payable	\$ -	\$ 526,265	\$ 526,265	\$ -
Amounts collected on behalf of bondholders	1,016,934	1,292,091	1,142,112	1,166,913
Total Liabilities	\$ 1,016,934	\$ 1,818,356	\$ 1,668,377	\$ 1,166,913
<u>Community Facilities District 91-2</u>				
Assets:				
Cash and investments	\$ 1,106,953	\$ 841,926	\$ 888,689	\$ 1,060,190
Cash and investments with fiscal agent	833,819	121,621	121,586	833,854
Accounts receivables	14,445	34,464	14,445	34,464
Accrued interest receivable	4,265	6,973	4,264	6,974
Total Assets	\$ 1,959,482	\$ 1,004,984	\$ 1,028,984	\$ 1,935,482
Liabilities:				
Accounts payable	\$ 60,000	\$ 789,316	\$ 849,316	\$ -
Amounts collected on behalf of bondholders	1,899,482	1,000,719	964,719	1,935,482
Total Liabilities	\$ 1,959,482	\$ 1,790,035	\$ 1,814,035	\$ 1,935,482
<u>Assessment District 92-101</u>				
Assets:				
Cash and investments	\$ 180,064	\$ 206,254	\$ 200,015	\$ 186,303
Cash and investments with fiscal agent	158,846	2,081		160,927
Accounts receivable	5,376	6,846	5,376	6,846
Accrued interest receivable	705	1,223	705	1,223
Total Assets	\$ 344,991	\$ 216,404	\$ 206,096	\$ 355,299
Liabilities:				
Amounts collected on behalf of bondholders	\$ 344,991	\$ 215,699	\$ 205,391	\$ 355,299
Total Liabilities	\$ 344,991	\$ 215,699	\$ 205,391	\$ 355,299

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
Assessment District 93-3				
Assets:				
Cash and investments	\$ 214,499	\$ 1,317,576	\$ 592,105	\$ 939,970
Cash and investments with fiscal agent	2,247	158		2,405
Accounts receivable	16,195	34,912	16,195	34,912
Accrued interest receivable	993		993	-
Total Assets	\$ 233,934	\$ 1,352,646	\$ 609,293	\$ 977,287
Liabilities:				
Accounts payable	\$ 7,367	\$ 455,888	\$ 462,595	\$ 660
Amounts collected on behalf of bondholders	226,567	1,341,817	591,757	976,627
Total Liabilities	\$ 233,934	\$ 1,797,705	\$ 1,054,352	\$ 977,287
Totals - All Agency Funds				
Assets:				
Cash and investments	\$ 4,354,869	\$ 4,597,959	\$ 4,056,399	\$ 4,896,429
Cash and investments with fiscal agent	2,941,655	1,008,699	815,214	3,135,140
Accounts receivable	100,238	370,214	100,118	370,334
Accrued interest receivable	13,694	19,661	13,693	19,662
Total Assets	\$ 7,410,456	\$ 5,996,533	\$ 4,985,424	\$ 8,421,565
Liabilities:				
Accounts payable	\$ 91,753	\$ 2,832,011	\$ 2,910,364	\$ 13,400
Deposits	809,518	171,126	173,700	806,944
Amounts collected on behalf of bondholders	6,509,185	5,744,323	4,652,287	7,601,221
Total Liabilities	\$ 7,410,456	\$ 8,747,460	\$ 7,736,351	\$ 8,421,565

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City of Lancaster

Statistical Section

This part of the City of Lancaster's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	105-108
Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.</i>	109-113
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.</i>	114-117
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.</i>	118-119
Operating Information <i>These schedules contain information about the City's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.</i>	120-122

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The city implemented Statement 34 for the fiscal year ended June 30, 2003; schedules presenting government-wide information include information beginning in that year.*

CITY OF LANCASTER

**Net Assets by Component,
Last Four Fiscal Years
(accrual basis of accounting)**

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 58,869,862	\$ 58,411,108	\$ 78,497,929	\$ 94,068,075
Restricted	17,828,128	35,639,475	49,398,517	87,569,015
Unrestricted	<u>(104,618,961)</u>	<u>(101,809,786)</u>	<u>(84,993,525)</u>	<u>(80,808,829)</u>
Total governmental activities net assets	<u>\$ (27,920,971)</u>	<u>\$ (7,759,203)</u>	<u>\$ 42,902,921</u>	<u>\$ 100,828,261</u>
Primary government				
Invested in capital assets, net of related debt	\$ 58,869,862	\$ 58,411,108	\$ 78,497,929	\$ 94,068,075
Restricted	17,828,128	35,639,475	49,398,517	87,569,015
Unrestricted	<u>(104,618,961)</u>	<u>(101,809,786)</u>	<u>(84,993,525)</u>	<u>(80,808,829)</u>
Total primary government net assets	<u>\$ (27,920,971)</u>	<u>\$ (7,759,203)</u>	<u>\$ 42,902,921</u>	<u>\$ 100,828,261</u>

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster is GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

Note: The City of Lancaster does not have any business-type activities to report.

CITY OF LANCASTER

**Changes in Net Assets
Last Four Fiscal Years
(accrual basis of accounting)**

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Expenses				
Governmental activities:				
General government	\$ 10,822,535	\$ 12,874,422	\$ 13,422,227	15,996,662
Public safety	13,223,818	24,248,401	13,624,832	15,057,609
Housing	929,192	2,629,627	3,116,089	1,232,174
Community development	2,074,306	2,041,174	29,372,001	19,043,934
Parks and recreation	8,943,756	10,604,442	11,285,183	14,715,042
Public works	11,868,217	22,670,877	16,503,565	22,087,634
Interest on long-term debt	10,878,276	12,750,620	13,069,272	14,921,363
Total primary governmental activities expenses	<u>\$ 58,740,100</u>	<u>\$ 87,819,563</u>	<u>\$ 100,393,169</u>	<u>\$ 103,054,418</u>
Program Revenues (see Schedule 3)				
Governmental activities:				
Charges for services:				
General government	\$ 729,714	\$ 309,217	\$ 3,901,133	\$ 3,403,979
Public safety	1,716,185	3,211,550	6,162,797	7,371,936
Housing	1,596,605	1,619,870	1,708,513	1,789,277
Community development	1,174,477	2,119,278	3,968,166	4,838,078
Parks and recreation	2,502,180	3,468,815	3,377,830	3,534,430
Public works	10,056,549	18,114,960	24,022,612	29,098,965
Operating grants and contributions	22,073,656	24,540,598	29,134,303	36,717,092
Capital grants and contributions	11,530,290	839,643	1,170,980	
Total governmental activities program revenues	<u>\$ 51,379,656</u>	<u>\$ 54,223,931</u>	<u>\$ 73,446,334</u>	<u>\$ 86,753,757</u>
Net Primary Government Revenue (Expense)	<u>\$ (7,360,444)</u>	<u>\$ (33,595,632)</u>	<u>\$ (26,946,836)</u>	<u>\$ (16,300,661)</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 13,581,456	\$ 15,488,247	\$ 17,982,717	\$ 32,672,098
Transient Occupancy Taxes	1,092,648	\$ 1,214,219	\$ 1,300,448	\$ 1,257,943
Franchise taxes	2,115,310	2,366,104	2,430,956	2,844,195
Sales taxes	13,819,915	16,157,657	17,471,173	21,377,455
Other taxes	364,765	905,040	705,761	1,016,196
Intergovernmental Unrestricted	7,475,065	5,945,527	7,918,606	3,129,626
Use of Money and Property	7,139,698	12,718,200	25,347,471	16,088,474
Miscellaneous	153,013	158,803	1,530,139	83,925
Total governmental activities	<u>\$ 45,741,870</u>	<u>\$ 54,953,797</u>	<u>\$ 74,687,271</u>	<u>\$ 78,469,912</u>
Total Primary Government	<u>\$ 45,741,870</u>	<u>\$ 54,953,797</u>	<u>\$ 74,687,271</u>	<u>\$ 78,469,912</u>
Change in Net Assets				
Total Primary Government	<u>\$ 38,381,426</u>	<u>\$ 21,358,165</u>	<u>\$ 47,740,435</u>	<u>\$ 62,169,251</u>

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

Note: The City of Lancaster does not have any business-type activities to report.

CITY OF LANCASTER

**Fund Balances, Governmental Funds,
Last Four Fiscal Years
(modified accrual basis of accounting)**

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$ 56,882,151	\$ 57,604,538	\$ 59,892,933	\$ 59,733,381
Unreserved	<u>15,727,851</u>	<u>20,391,125</u>	<u>29,082,237</u>	<u>31,733,381</u>
Total general fund	<u>\$ 72,610,002</u>	<u>\$ 77,995,663</u>	<u>\$ 88,975,170</u>	<u>\$ 91,466,762</u>
All Other Governmental Funds				
Reserved	\$ 57,632,550	\$ 34,463,559	\$ 30,210,474	\$ 47,888,239
Unreserved, reported in:				
Special revenue funds	4,407,262	17,008,082	37,928,560	68,008,628
Capital projects funds	(76,222,161)	(39,855,804)	(19,195,383)	(49,662,040)
Debt service funds	<u>10,682,909</u>	<u>14,170,942</u>	<u>18,337,445</u>	<u>20,211,147</u>
Total all other governmental funds	<u>\$ (3,499,440)</u>	<u>\$ 25,786,779</u>	<u>\$ 67,281,096</u>	<u>\$ 86,445,974</u>

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

CITY OF LANCASTER

**Changes in Fund Balances, Governmental Funds,
Last Four Fiscal Years
(modified accrual basis of accounting)**

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Revenues				
Taxes (see Schedule 6)	\$ 31,948,826	\$ 39,375,924	\$ 40,966,235	\$ 58,059,847
Licenses, fees, and permits	8,938,538	19,819,171	30,541,425	39,580,124
Intergovernmental	36,674,061	31,112,509	33,466,522	22,928,483
Charges for services	4,634,100	4,669,751	9,421,165	14,083,950
Use of money and property	5,928,661	2,929,109	24,358,065	14,994,933
Fines and forfeitures	1,476,522	1,060,855	1,334,858	1,673,103
Other revenues	<u>2,444,533</u>	<u>11,062,256</u>	<u>8,723,822</u>	<u>1,647,768</u>
Total revenues	<u>\$ 92,045,241</u>	<u>\$ 110,029,575</u>	<u>\$ 148,812,092</u>	<u>\$ 152,968,208</u>
Expenditures				
General government	\$ 10,607,635	\$ 12,347,142	\$ 13,081,822	\$ 19,475,290
Public safety	13,203,948	12,085,647	13,595,775	15,019,081
Housing	929,192	2,629,627	3,116,089	1,232,174
Community development	2,025,672	1,981,836	29,315,974	18,412,648
Parks and recreation	8,178,638	9,813,484	10,324,903	11,837,309
Public Works	11,193,468	12,396,385	15,412,990	19,278,112
Capital outlay	23,544,723	31,895,374	19,486,835	22,048,652
Debt service				
Interest	12,297,744	10,929,550	12,785,258	14,753,943
Principal	5,903,012	2,617,958	3,184,000	5,466,252
Debt Issuance Costs	3,773,805	960,257	2,784,440	
Payment to escrow agent		239,901		
Total expenditures	<u>\$ 91,657,837</u>	<u>\$ 97,897,161</u>	<u>\$ 123,088,086</u>	<u>\$ 127,523,461</u>
Excess of revenues over (under) expenditures	<u>\$ 387,404</u>	<u>\$ 12,132,414</u>	<u>\$ 25,724,006</u>	<u>\$ 25,444,747</u>
Other Financing Sources (Uses)				
Bonds, Notes and Loans Issued		\$ 2,950,000		
Refunding bonds issued	\$ 101,575,000	34,640,000	\$ 69,285,000	
Payments to escrow agent	(78,410,575)	(13,854,137)	(42,219,454)	
Bonds issuance premium	5,380,526			
Transfers in	112,055,019	43,979,190	83,787,767	\$ 52,066,330
Transfers out	<u>(112,055,019)</u>	<u>(43,979,190)</u>	<u>(83,787,767)</u>	<u>(52,066,330)</u>
Total other financing sources (uses)	28,544,951	23,735,863	27,065,546	-
Net change in fund balances	<u>\$ 28,932,355</u>	<u>\$ 35,868,277</u>	<u>\$ 52,789,552</u>	<u>\$ 25,444,747</u>
Debt service as a percentage of noncapital expenditures	39.45%	26.43%	18.82%	23.72%

CITY OF LANCASTER

**Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property</u>	<u>Property Tax Increment (1)</u>	<u>Sales & Use (2)</u>	<u>Transient Occupancy</u>	<u>Franchise</u>	<u>Real Property Transfer (3)</u>	<u>Business Taxes</u>	<u>Lan-Cap (4)</u>	<u>Other</u>	<u>Total</u>
1997	\$ 2,354,173	\$ 8,416,764	\$ 9,805,464	\$ 898,510	\$ 2,190,513	\$ 197,426	\$ 231,076	\$ -	\$ 71,645	\$ 24,165,570
1998	2,423,954	7,228,622	9,959,619	947,205	2,184,590	178,572	197,339	-	72,500	23,192,401
1999	2,372,569	7,198,879	10,643,357	973,557	2,263,082	207,659	268,549	-	95,678	24,023,330
2000	2,354,859	7,381,846	12,557,173	1,022,630	2,483,480	211,593	234,855	-	76,358	26,332,794
2001	2,349,633	8,270,520	12,709,015	1,107,312	2,701,614	240,055	330,123	-	88,631	27,796,903
2002	2,376,368	9,214,969	12,905,456	1,025,256	3,112,759	325,603	318,956	-	82,906	29,362,273
2003	2,395,158	10,701,872	13,819,915	1,092,648	3,129,084	398,455	325,723	-	85,971	31,948,826
2004	2,473,957	12,148,860	16,157,657	1,214,219	3,324,743	751,838	385,141	223,300	113,592	36,793,306
2005	1,747,125	15,029,914	17,471,173	1,300,448	3,525,215	1,204,693	384,411	302,271	985	40,966,235
2006	2,198,749	18,744,058	29,632,326	1,257,809	4,045,444	1,675,956	480,859	320,123	1,825	58,357,149
Change 1997-200	-6.6%	122.7%	202.2%	40.0%	84.7%	748.9%	108.1%		-97.5%	141.5%

Source: City of Lancaster Finance Department

Note 1: The City's property tax increment has increased by 122.7 percent in the last ten years due to the increase in the City's population and the housing boom.

Note 2: The City's sales and use tax has increased by 202.2 percent in the last ten years due to the increased population and related retail growth.

Note 3: Real property transfer tax has increased by 748.9 percent due to the housing boom.

Note 4: Lan-Cap is a rental housing business tax that was implemented in FY 2003-04.

CITY OF LANCASTER

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value ^a as a Percentage of Actual Taxable Value
1997	\$ 2,915,228	\$ 561,231	\$ 112,085	\$ (46,349)	\$ 4,454,242	0.6253	\$ 4,500,591	98.970%
1998	2,820,858	552,726	116,032	(46,727)	4,290,782	0.5969	4,337,509	98.923%
1999	2,794,158	556,902	126,286	(43,999)	4,258,347	0.5973	4,302,346	98.977%
2000	2,776,451	550,442	138,319	(39,469)	4,224,995	0.5944	4,264,464	99.074%
2001	2,923,848	548,350	173,036	(40,149)	4,394,525	0.4997	4,434,674	99.095%
2002	3,143,908	562,683	180,292	(43,730)	4,688,974	0.6168	4,732,704	99.076%
2003	3,478,433	582,389	188,857	(40,205)	5,048,813	0.6391	5,089,018	99.210%
2004	3,863,600	629,063	206,041	(37,510)	5,564,640	0.6689	5,602,150	99.330%
2005	4,341,543	652,927	236,132	(47,337)	6,202,361	0.6865	6,249,698	99.243%
2006	5,303,606	724,251	272,579	(48,414)	7,494,593	0.6933	7,543,007	99.358%

Source: City of Lancaster Finance Department.

^a Includes tax-exempt property.

CITY OF LANCASTER

Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(rate per \$100 of assessed value)

Fiscal Year	Los Angeles County		Antelope Valley Union High School District		Westside School District		Community College		Water	Total
	General	Antelope Valley	School District	Union High School District	School District	Westside School District	College	Community College		
1997	1.00000%	0.00158%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	7.89890%	8.90048%
1998	1.00000%	0.00158%	0.00000%	0.00000%	0.03427%	0.03427%	0.00000%	0.00000%	7.89890%	8.93475%
1999	1.00000%	0.00142%	0.00000%	0.00000%	0.03427%	0.03427%	0.00000%	0.00000%	7.63840%	8.67409%
2000	1.00000%	0.00142%	0.00000%	0.00000%	0.03427%	0.03427%	0.00000%	0.00000%	7.58340%	8.61909%
2001	1.00000%	0.00132%	0.00000%	0.00000%	0.03427%	0.03427%	0.00000%	0.00000%	7.38440%	8.41999%
2002	1.00000%	0.00113%	0.02650%	0.02650%	0.03427%	0.03427%	0.00000%	0.00000%	7.13840%	8.20030%
2003	1.00000%	0.00103%	0.02650%	0.02650%	0.03427%	0.03427%	0.00000%	0.00000%	7.13840%	8.20021%
2004	1.00000%	0.00099%	0.02571%	0.02571%	0.03427%	0.03427%	0.00000%	0.00000%	7.05400%	8.11497%
2005	1.00000%	0.00092%	0.02266%	0.02266%	0.03427%	0.03427%	0.00000%	0.00000%	7.05000%	8.10786%
2006	1.00000%	0.00080%	0.02266%	0.02266%	0.03427%	0.03427%	0.01630%	0.01630%	7.05000%	8.12403%

Source: Los Angeles County Tax Collector

In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% fixed amount. This 1.00% is shared by all taxing agencies in which the subject property resides. In addition, property owners are charged, as a percentage of assessed valuation, for the payment of any voter approved bonds.

CITY OF LANCASTER

**Principal Property Tax Payers,
Current Year and Nine Years Ago**

<u>Taxpayer</u>	<u>2006</u>			<u>1997 (1)</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>
BPP Valley Central	\$ 40,013,568	1	0.54%			
Avenue K Lanc UCM of Cade	38,171,027	2	0.51%			
Thrifty Payless	31,653,728	3	0.42%			
Costco Wholesale Corporation	28,277,851	4	0.38%			
Basrock Antelope Pines Ca, LLC	28,172,690	5	0.38%			
Woodcreek Garden Apartments	25,295,361	6	0.34%			
Basrock Villa Mirage Ca, LLC	25,278,600	7	0.34%			
Lexington Lancaster II LLC	26,733,546	8	0.36%			
Cinema Properties	19,076,829	9	0.26%			
VFF Commercial Properties LLC	18,127,035	10	0.24%			
Top Ten Total	\$ 280,800,235		3.77%			
City Total	<u>7,454,752,167</u>					

Source: MBIA

Notes: (1) 1997 Data not available.

CITY OF LANCASTER

**Property Tax Levies and Collections,
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy

The City of Lancaster neither levies nor collects ad valorem property taxes. The City was incorporated in 1977 as a no-property tax City. Due to special legislation approved in 1988, the City now receives a small percent of the 1% general tax levy. However, the major revenue source of the Lancaster Redevelopment Agency, a Component Unit of the City, is property tax increment revenues. Tax increments do not constitute a levy by the City or any other government agency.

CITY OF LANCASTER

**Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years
(dollars in thousands, except per capita)**

Fiscal Year	Tax Allocation Redevelopment Bonds	Revenue Bonds	Assessment District Bonds	Community Facilities Dist. Bonds	Total Primary Government	Percentage of Personal Income ^a	Per Capita
1997	\$ 149,800	\$ 16,885	\$ 10,675	\$ 28,883	\$ 206,243		\$ 2.34
1998	159,290	16,650	10,450	28,533	214,923		2.32
1999	157,570	16,550	10,215	28,028	212,363		2.25
2000	155,140	19,370	9,965	27,333	211,808		2.16
2001	151,815	18,975	9,695	26,523	207,008		2.08
2002	149,215	18,560	9,410	25,488	202,673		1.97
2003	171,160	17,870	7,840	24,368	221,238		1.98
2004	190,435	17,425	7,375	23,178	238,413		2.03
2005	216,425	17,225	7,245	21,928	262,823		2.14
2006	211,740	16,750	7,135	20,613	256,238	10.59%	1.95

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

a) Personal income data not available for years prior to FY 2005-06

CITY OF LANCASTER

**Ratios of General Bonded Debt Outstanding,
Last Ten Fiscal Years
(dollars in thousands, except per capita)**

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable	
	General Obligation Bonds	Tax Allocation Redevelopment Bonds	Total	Value ^a of Property	Per Capita ^b
1997	\$ -	\$ 149,800	\$ 149,800	3.3285%	\$ 1.70
1998	-	159,290	159,290	3.6724%	1.72
1999	-	157,570	157,570	3.6624%	1.67
2000	-	155,140	155,140	3.6380%	1.58
2001	-	151,815	151,815	3.4234%	1.53
2002	-	149,215	149,215	3.1528%	1.45
2003	-	171,160	171,160	3.3633%	1.53
2004	-	190,435	190,435	3.3993%	1.62
2005	-	216,425	216,425	3.4630%	1.76
2006	-	211,740	211,740	2.8071%	1.61

Notes: Details regarding the outstanding redevelopment debt can be found in the notes to the financial statements.

^a See Schedule 6 (Exhibit C-1) for property value data.

^b Population data can be found in Schedule 14 (Exhibit E-1).

CITY OF LANASTER

Legal Debt Margin
Last Ten Fiscal Years
(dollars in thousands)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed Valuation	\$ 4,454,242	\$ 4,290,782	\$ 4,258,347	\$ 4,224,995	\$ 4,394,525	\$ 4,688,974	\$ 5,048,813	\$ 5,564,640	\$ 6,202,361	\$ 7,494,593
Debt limit	\$ 166,902	\$ 160,904	\$ 159,688	\$ 158,437	\$ 164,795	\$ 175,836	\$ 189,330	\$ 214,148	\$ 232,588	\$ 281,047
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 166,902	\$ 160,904	\$ 159,688	\$ 158,437	\$ 164,795	\$ 175,836	\$ 189,330	\$ 214,148	\$ 232,588	\$ 281,047
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ 4,454,242	4,290,782	4,258,347	4,224,995	4,394,525	4,688,974	5,048,813	5,564,640	6,202,361	7,494,593

CITY OF LANCASTER

Pledged-Revenue Coverage,
Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Redevelopment Tax Allocation Bonds				Coverage
	Property Tax Increment	Debt Service			
		Principal	Interest		
1997	\$ 24,684	\$ 3,265	\$ 10,176	1.84	
1998	24,056	3,144	10,044	1.82	
1999	22,609	5,600	9,227	1.52	
2000	22,845	4,940	9,565	1.57	
2001	24,979	3,485	9,353	1.95	
2002	27,977	4,367	9,178	2.07	
2003	32,084	5,792	8,990	2.17	
2004	37,374	2,125	7,177	4.02	
2005	45,926	2,886	9,572	3.69	
2006	58,787	4,910	10,604	3.79	

Notes: Details regarding the city's outstanding redevelopment debt can be found in the notes to the financial statements.

CITY OF LANCASTER

Demographic and Economic Statistics,
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1997	88,260			
1998	92,584			
1999	94,485			
2000	98,102			
2001	99,478			
2002	102,794			
2003	111,507			
2004	117,292			
2005	122,989			
2006	131,246	\$ 2,418,995	\$ 18,431.00	4.2%

Source: State of California, Department of Finance
excluding FY 2000-2001
United States Census Bureau for fiscal year 2000-2001

Note: Personal Income, Per Capita Personal Income and Unemployment Rate not available prior to FY 2005-06

CITY OF LANCASTER

**Principal Employers,
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2006</u>			<u>1997</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Valley Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Valley Employment</u>
Edwards Air Force Base	12,117	1	15.27%	14,221	1	22.60%
China Lake NWC	4,986	2	6.28%	5,500	2	8.74%
Lockheed Martin	4,200	3	5.29%	3,500	3	5.56%
County of Los Angeles	3,441	4	4.34%	3,226	4	5.13%
Antelope Valley Union High School I	2,400	5	3.02%	2,455	5	3.90%
Antelope Valley Hospital	2,200	6	2.77%	1,600	6	2.54%
Countrywide	2,200	7	2.77%	1,393	7	2.21%
Lancaster School District	2,142	8	2.70%	1,327	8	2.11%
Wal-Mart (4 Stores)	2,047	9	2.58%	600	9	0.95%
Northrop-Grumman	1,633	10	2.06%	550	10	0.87%
Edwards Air Force Base						
Lockheed Martin						
Northrop-Grumman						
County of Los Angeles						
Lancaster School District						
Antelope Valley Hospital						
Antelope Valley Union High School I						
Boeing (2 Divisions)						
Lancaster Community Hospital						
Antelope Valley College						

Source: Greater Antelope Valley Economic Alliance Research (2006); Lancaster Economic Development Corporation (1997).

Note 1: FY 2006 represents employment reported for calendar year 2004 and the most recent year available. Calendar year 2005 will not be available until January 2007.

Note 2: Total employment as used above represents total employment located within the Greater Antelope Valley region. The Antelope Valley region is considered to be the City's economic region and covers 3,514.2 square miles of area and includes the City of Lancaster, Palmdale, Tehachapi and Ridgecrest. The principal employers represent all employers within the greater Antelope Valley region.

Note 3: 1997 total used to calculate the percentage of principal employers is an estimate. The estimate is based on the ratio of the 2004 employment to total population and then applied to total population for the calendar year 1997.

CITY OF LANCASTER

**Full-time-Equivalent City Government
Employees by Function
Last Ten Fiscal Years**

Function	Full-time-Equivalent Employees as of June 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government										
City Manager	3	3	4	3	3	3	3	2.5	3.625	3
City Clerk	3.5	3.8	3.625	3.8	3.8	3.72	3.6	3.8	4	5
Administrative Services	9.9	9.8	9.8	10	10	10	11	11	10	8.5
Finance	9	9	9	9	10	10	10	11	11	14.75
Human Resources	3	3	3	3	3	3	3	3	3	3
Community Development	12.5	13.5	13.5	14	14	13	15	15	17	14
Redevelopment	13	8.5	9.25	7.25	7	7	7	8	9	20.3
Community Safety										17
Parks and Recreation	48	50	54	56	59	60	60	61	61	65
Public Works	95	97.5	96.75	92.75	94	95	98	98	105	117
Total	196.9	198.1	202.9	198.8	203.8	204.7	210.6	213.3	223.6	267.6

Source: City Finance Department

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

CITY OF LANCASTER

**Operating Indicators by Function/Program,
FY 2005-06**

<u>Function/Program</u>	<u>Fiscal Year 2006</u>
General government	
Business licenses	
New business licenses issued	1,426
Business licenses renewed	4,070
Business improvement district	
BID licenses issued	21
BID licenses renewed	201
Human Resource Recruitments	33
Public Safety	
Physical arrests	12,064
Violations	17,611
Community Safety	
Parking violations	40,115
Public Works	
Building permits issued	4,416
Street miles maintained	1,208
No of Traffic Signals	129
No. of trees in right of way	43,615
Fleet Vehicles Maintained	296
Sponsored recycling event	1
Street sweeping - residential miles	14,880
Street sweeping - arterial miles	8,900
Street sweeping - alley miles	900
Street sweeping - raised median curv	1,800
Parks and Recreation	
Maintenance Services	
No. of developed park sites	12
No. of acres maintained	430
Recreation	
Community Events Sponsored	7
Youth Sport Participants	300
Adult league basketball teams	69
Adult league softball teams	472
Softball tournaments- no. of teams	891
Instructional class enrollments	2,900
Performing Arts Center	
Season Performances	56
Tickets Sold	45,789

Notes: Operating indicators are available as of FY 2005-06, ten year history will be developed and presented beginning with FY 2005-06

Sources: Various city departments.

CITY OF LANCASTER

**Capital Asset Statistics by Function/Program,
FY 2005-06**

<u>Function/Program</u>	<u>Fiscal Year 2006</u>
General government	
City Hall	1
Annex/Record Center	1
Community Development	
Brierwood Mobile Home Park	1
Desert Sands Mobile Home Park	1
Public Works	
Maintenance Yard - Modular Office Bldg.	1
Maintenance Yard - Office/Warehouse	1
Maintenance Yard - Maintenance Garage	1
Maintenance Yard - Canopy	1
Maintenance Yard - Storage Bldg	1
Streets (miles)	1,208
Streetlights (owned by City)	1,000
Traffic signals	129
Street Signs	24,000
Fleet Vehicals	296
Parks and Recreation	
Acreage	430
Developed park sites	12
Pools	2
Big 8 Tournament Baseball complex	1
Batting Cage Facility	1
Soccer complex	1
Community/Activity Centers	5
Prime Desert Woodlands Preserve & Nature Center	1
Municipal Baseball Stadium	1
Performing Arts Center	1
Museum and Art Gallery	1
Western Hotel (historic site)	1
Metrolink Station	1
Park and Ride Lots	4

Notes: Capital asset statistics are available as of FY 2005-06, ten year history will be developed and presented beginning with FY 2005-06.

Sources: Various city departments.