#### **FUND BALANCE STATEMENTS**

### Statement of Fund Balance 2015-2016 Actuals

Fund	l Fund	July 1, 2015 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2016 Ending Balance
Con	eral Funds								
101	General Fund	4,959,063	70,185,689	75,144,752	54,618,634	121,412	3,491,649	741,319	17,654,376
104	Capital Replacement Fund	2,548,011	, 0, 100,007	2,548,011	29,306	121,112	0, 1, 1,0 1,	, 11,017	2,518,705
109	Reserves	,		,, -	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,
	Legal Claims	660,421	4,000	664,421	548,449			250,000	365,972
	Employee Benefits	1,201,178		1,201,178	2,605,266			2,391,735	987,647
	Building Replacement	5,192		5,192			5,192		0
	Capital Facilities Reserve	87,750		87,750					87,750
	Technology Infrastructure Reser	1,470,736		1,470,736	164,438			5,192	1,311,490
402	Performing Arts Center Fund	(837,975)	738,651	(99,323)	1,442,317			688,570	(853,070)
Total	General Funds	\$10,094,376	\$ 70,928,341	\$ 81,022,717	\$ 59,408,410	\$ 121,412	\$ 3,496,841	\$ 4,076,816	\$ 22,072,870
Spec	cial Revenues Fund								
203	Gas Tax Fund	5,190,499	3,282,807	8,473,306	6,149,516	983,320	250,000	2,882,003	3,972,472
204	AB 2766 - Air Quality Imp Fund	174,455	100,000	274,455	46,250	10,588		,	217,617
205	Proposition 1B Transportation Fun		106,715	352,852		73,179	1,247		278,427
206	TDA Article 8	4,086,170	1,842,546	5,928,716		2,054,227	3,640,713	101,818	335,594
207	Proposition A Fund	3,148,320	2,903,547	6,051,867	1,773,608	640,272	96,940		3,541,047
208	TDA Article 3 Bikeway	(44,362)	209,427	165,065		162,071			2,994
209	Proposition C Fund	5,713,055	2,392,071	8,105,127	58,505	1,400,938	13,600		6,632,084
210	Measure R Local Return Funds	4,502,395	3,239,198	7,741,593		3,592,848	21,179	5,986	4,133,552
212	CCA-Fairgrounds Construction	(444,386)		(444,386)				444,386	(O)
215	Roberti Zberg	(338,482)		(338,482)				338,482	(O)
219	State Park Bond Fund (Prop A)	(40,410)		(40,410)				40,410	0
248	Traffic Safety Fund	24,164	313,022	337,186			368,260		(31,074)
252	Proposition 42	962,546	290	962,837		188,165			774,671
261	LA County Reimbursement	(155,211)	266,168	110,957	245,367	19,200			(153,610)
263	LA County Park Bond	(153,360)		(153,360)				153,360	-
299	Private Developer Reimbursemer	, ,		(85,915)				50,000	(35,915)
315	Local Private Grants	6,205		6,205					6,205

### Statement of Fund Balance 2015-2016 Actuals

	3-2010 ACIOUIS	July 1, 2015		Total			Operating	Operatina	June 30, 2016
Fund		Beginning		Resources	Operating	Capital	Transfers	Transfers	Ending
No.	Fund	Balance	Revenue	Available	Expenditures	Projects	Out	In	Balance
320	State Grant - Parks	(6,389)		(6,389)					(6,389)
321	MTA Grant - Local	146,477	6,944	153,421		22,446		4,150	135,126
323	MTA Grant - STPL	(22,891)	838,523	815,632		1,210,850			(395,218)
324	State Grant - OTS	1,886		1,886					1,886
327	MTA Grant - Measure R	(6,647)		(6,647)					(6,647)
330	State Grant Recycling	(61,747)	218,157	156,410	277,316		44,554		(165,460)
331	State Grant - Oil Recycling	(19,851)	126,666	106,815	160,068				(53,254)
349	Misc. State Grants	(439,830)	150,304	(289,526)	85,459			37,511	(337,474)
361	CDBG	(91,980)	1,735,815	1,643,835	1,262,383	473,432			(91,980)
362	CDBG - Section 108	286,994		286,994			286,994		-
363	Neighborhood Stabilization Grar	1,133,926	1,261,195	2,395,120	788,724		54		1,606,342
364	HPRR Grant	(2,523)		(2,523)				2,522	(O)
371	Federal TEA	(62,139)	127,761.03	65,622		36,358			29,264
381	EDA Grant	19,494		19,494					19,494
382	EDI Grant Fund	139,653		139,653					139,653
390	FEMA Grants	276,266	559	276,825					276,825
391	Lancaster HOME Program	526,621	85,180	611,801	6,358				605,443
399	Federal Misc. Grants	(393,403)	989,789	596,386	315,405	1,053,863	105,268	158,130	(720,020)
404	Grants Fund	(291,754)		(291,754)					(291,754)
408	Aerospace Grants Fund	(86,205)		(86,205)					(86,205)
409	Reimbursable Grants Fund	25,506		25,506					25,506
456	Still Meadow Sewer Assmt Dist	1,769	10,349	12,118			12,115		3
485	Recycled Water Fund	(239,370)	110,758	(128,613)	193,103			110,000	(211,715)
Total	Special Revenue Funds	\$23,625,680	\$ 20,317,792	\$ 43,943,472	\$ 11,362,062	\$11,921,757	\$ 4,840,923	\$ 4,328,758	\$ 20,147,489
	ntenance Districts								
480	Lancaster Sewer Maint.	6,228,641	4,292,720	10,521,361	4,243,410	8,417	305,000		5,964,534
481	Fox Field Landscape District	435		435					435
482	Landscape Maint. District	2,643,179	1,729,891	4,373,070	1,727,599	17,160	35,000		2,593,311
483	Lancaster Lighting District	87,885	4,502,758	4,590,643	4,914,908		75,000	385,940	(13,325)
484	Lancaster Drainage Maint. Distric	1,191,688	1,629,055	2,820,744	1,305,147	335,474	75,000		1,105,122
Total	Maintenance Districts	\$10,151,828	\$ 12,154,424	\$ 22,306,252	\$ 12,191,064	\$ 361,052	\$ 490,000	\$ 385,940	\$ 9,650,076

## Statement of Fund Balance 2015-2016 Actuals

2013-2010 Actodis	July 1, 2015		Total			Operating	Operating	June 30, 2016
Fund	Beginning		Resources	Operating	Capital	Transfers	Transfers	Ending
No. Fund	Balance	Revenue	Available	Expenditures	Projects	Out	In	Balance
Developer Fee Funds								
213 Parks Development Fund	904,236	177,563	1,081,798		94,064	491,842	286,994	\$ 782,887
217 Signals - Developer Fee	4,596,233	325,285	4,921,517		675,998	494,386		3,751,133
220 Drainage - Developer Fee Fund	4,384,359	608,229	4,992,588	4,730	1,446,924			3,540,935
224 Biological Impact Fee	467,951	1,846,840	2,314,791		20,005			2,294,786
226 USP - Operations	2,570		2,570					2,570
227 USP - Parks	1,223,613	611,061	1,834,673		565,768	40,410.22		1,228,495
228 USP - Administration	34,910	14,436	49,347					49,347
229 USP - Yard	102,903	13,636	116,540					116,540
230 Mariposa Lily Impact Fee	62,733		62,733					62,733
232 Traffic Impact Fees Fund	3,753,719	390,765	4,144,485		1,689,771	17,611	1,247	2,438,350
251 Engineering Fees Fund	(86,007)	1,757,011	1,671,004	2,699,668		150,000	1,019,890	(158,773)
Total Developer Fee Funds	\$15,447,220	\$ 5,744,825	\$ 21,192,045	\$ 2,704,398	\$ 4,492,530	\$ 1,194,248	\$ 1,308,131	\$ 14,109,000
Lancaster Community Services Founda								
106 Community Services Foundation	110,258	76,452	186,710	82,885		2,050		101,775
Total Lancaster Community Services Fo	110,258	\$ 76,452	\$ 186,710	\$ 82,885	\$ -	\$ 2,050	\$ -	\$ 101,775
Lancaster Housing Authority								
301 Lancaster Housing Authority Ops.	4,155,689	510	4,156,199	29,359				4,126,839
306 Housing Successor	6,361,263	838,504	7,199,767	1,802,765		117,522	41,942	5,321,421
Total Housing Authority	\$10,516,952	S 839.014	\$ 11,355,966	\$ 1,832,125	\$ -	\$ 117,522		\$ 9,448,260
Total Housing Authorny	\$10,510,752	\$ 057,014	Ş 11,555,700	Ų 1,002,125	· ·	J 117,522	Ų 41,742	Ş 7,440,200
Lancaster Power Authority								
486 Lancaster Power Authority	(619,936)	3,598,761	2,978,825	2,766,532				212,293
Total Power Authority	\$ (619,936)	\$ 3,598,761	\$ 2,978,825		\$ -	\$ -	\$ -	\$ 212,293
Enterprise Fund								
490 Lancaster Choice Energy	(1,931,726)	23,530,764	21,599,038	21,238,596				360,442
Total Enterprise Funds	\$ (1,931,726)	\$ 23,530,764	\$ 21,599,038	\$ 21,238,596	\$ -	\$ -	\$ -	\$ 360,442
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TOTAL FUNDS	\$67,394,652	\$137,190,373	\$204,585,026	\$111,586,072	\$ 16,896,750	\$10,141,584	\$10,141,587	\$ 76,102,207

# Statement of Fund Balance 2016-2017 Estimated

Fund		July 1, 2016 Beginning		Total Resources	Operating	Capital	Operating Transfers	Operating Transfers	June 30, 2017 Proj. Ending
No.	Fund	Balance	Revenue	Available	Expenditures	Projects	Out	In	Balance
Gen	eral Funds								
101	General Fund	17,654,376	63,841,210	81,495,587	60,351,169	298,365	4,842,990	800,435	16,803,498
104	Capital Replacement Fund	2,518,705	00,011,210	2,518,705	132,995	2,0,000	1,012,770	000, 100	2,385,710
109	Reserves	-		2,010,700	102,770				2,000,710
	Legal Claims	365,972	12,000	377,972	1,050,000			800,000	127,972
	Employee Benefits	987,647	,	987,647	2,927,850			2,670,470	730,267
	Capital Facilities Reserve	87,750		87,750	_,, _, ,,,,	85,000		_, ,	2,750
	Technology Infrastructure Reser	1,311,490		1,311,490	690,250			55,000	676,240
402	Performing Arts Center Fund	(853,070)	896,750	43,680	1,645,125			748,375	(853,070)
Total	General Funds \$	· · · · · · · · · · · · · · · · · · ·	64,749,960	86,822,830		\$ 383,365	\$ 4,842,990	\$ 5,074,280	
•	cial Revenues Fund								
203	Gas Tax Fund	3,972,472	3,262,570	7,235,042	6,792,825	3,090,664	205,865	2,854,950	638
204	AB 2766 - Air Quality Imp Fund	217,617	30,120	247,737	28,000	150,000			69,737
205	Proposition 1B Transportation Fun	278,427		278,427		98,648			179,779
206	TDA Article 8	335,594	10,485,493	10,821,087		7,094,315	3,575,975		150,797
207	Proposition A Fund	3,541,047	2,955,930	6,496,977	2,890,544	800,000	188,435		2,617,998
208	TDA Article 3 Bikeway	2,994	260,690	263,684		4,760			258,924
209	Proposition C Fund	6,632,084	2,461,075	9,093,159	453,920	8,273,148			366,091
210	Measure R Local Return Funds	4,133,552	31,887,636	36,021,188		30,046,886			5,974,302
248	Traffic Safety Fund	(31,074)	180,000	148,926			180,000		(31,074)
252	Proposition 42	774,671		774,671		691,173			83,498
261	LA County Reimbursement	(153,610)	2,931,577	2,777,967	76,480	1,750,000	750,000		201,487
263	LA County Park Bond	-		-		-			-
299	Private Developer Reimbursemer	(35,915)		(35,915)					(35,915)
315	Local Private Grants	6,205		6,205					6,205
320	State Grant - Parks	(6,389)		(6,389)					(6,389)
321	MTA Grant - Local	135,126	4,155,453	4,290,579		4,155,455			135,124
323	MTA Grant - STPL	(395,218)	569,710	174,492		177,852			(3,360)
324	State Grant - OTS	1,886	100,000	101,886	100,000				1,886
327	MTA Grant - Measure R	(6,647)	6,647	(O)					(0)
330	State Grant Recycling	(165,460)	666,861	501,401	585,755				(84,354)
331	State Grant - Oil Recycling	(53,254)	120,311	67,057	48,485				18,572

## Statement of Fund Balance 2016-2017 Estimated

		July 1, 2016		Total			Operating	Operating	June 30, 2017
Fund		Beginning		Resources	Operating	Capital	Transfers	Transfers	Proj. Ending
No.	Fund	Balance	Revenue	Available	<b>Expenditures</b>	Projects	Out	In	Balance
349	Misc. State Grants	(337,474)	1,985,580	1,648,106	1,608,925	445,800			(406,619)
361	CDBG	(91,980)	1,698,000	1,606,020	1,519,305				86,715
363	Neighborhood Stabilization Gran	1,606,342	1,728,000	3,334,342	2,155,510				1,178,832
371	Federal TEA	29,264		29,264					29,264
381	EDA Grant	19,494		19,494					19,494
382	EDI Grant Fund	139,653		139,653					139,653
390	FEMA Grants	276,825		276,825					276,825
391	Lancaster HOME Program	605,443	110,000	715,443	10,000				705,443
399	Federal Misc. Grants	(720,020)	7,677,948	6,957,928	133,690	6,780,558		12,540	56,220
404	Grants Fund	(291,754)		(291,754)					(291,754)
408	Aerospace Grants Fund	(86,205)		(86,205)					(86,205)
409	Reimbursable Grants Fund	25,506		25,506					25,506
456	Still Meadow Sewer Assmt Dist	3	11,500	11,503			10,000		1,503
485	Recycled Water Fund	(211,715)	110,000	(101,715)	207,300			110,000	(199,015)
Total	Special Revenue Funds \$	20,147,491	\$ 73,395,101	\$ 93,542,592	\$ 16,610,739	\$ 63,559,259	\$ 4,910,275	\$ 2,977,490	\$ 11,439,809
Mair	ntenance Districts								
480	Lancaster Sewer Maint.	5,964,534	4,316,969	10,281,503	4,626,515	1,149,966	270,555		4,234,467
481	Fox Field Landscape District	435		435					435
482	Landscape Maint. District	2,593,311	1,751,630	4,344,941	1,759,185	190,876	25,225		2,369,655
483	Lancaster Lighting District	(13,325)	19,442,230	19,428,905	19,667,710		59,980	299,025	240
484	Lancaster Drainage Maint. Distric	1,105,122	1,685,500	2,790,622	1,366,875		56,210		1,367,537
Total	Maintenance Districts \$	9,650,076	\$ 27,196,329	\$ 36,846,405	\$ 27,420,285	\$ 1,340,842	\$ 411,970	\$ 299,025	\$ 7,972,333
Deve	eloper Fee Funds								
213	Parks Development Fund	782,887	50,000	832,887	80,000	525,000			227,887
217	Signals - Developer Fee	3,751,133	250,000	4,001,133		3,843,067			158,066
220	Drainage - Developer Fee Fund	3,540,935	590,000	4,130,935	310,000	2,663,244			1,157,691
224	Biological Impact Fee	2,294,786	500,000	2,794,786	2,160,860	120,007		750,000	1,263,919
226	USP - Operations	2,570		2,570					2,570
227	USP - Parks	1,228,495	130,000	1,358,495		550,876			807,619
228	USP - Administration	49,347	18,000	67,347		34,000			33,347
229	USP - Yard	116,540	17,000	133,540		45,000			88,540
230	Mariposa Lily Impact Fee	62,733		62,733					62,733
232	Traffic Impact Fees Fund	2,438,350	460,000	2,898,350		1,691,395			1,206,955
251	Engineering Fees Fund	(158,773)	2,005,000	1,846,227	2,908,640		145,560	1,210,000	2,027
Total	Developer Fee Funds \$	14,109,000	\$ 4,020,000	\$ 18,129,000	\$ 5,459,500	\$ 9,472,589	\$ 145,560	\$ 1,960,000	\$ 5,011,351

# Statement of Fund Balance 2016-2017 Estimated

Fund No.	Fund	July 1, 2016 Beginning Balance			Total Resources Available		Operating Expenditures		Capital Projects		perating Transfers Out	(	Operating Transfers In		June 30, 2017 Proj. Ending Balance
									,						
Lanc	aster Community Services Foundation	n													
106	Community Services Foundation	101,775	72,265		174,040		145,335								28,705
Total	Lancaster Community Services Fc \$	101,775	\$ 72,265	\$	174,040	\$	145,335	\$		\$		\$		\$	28,705
Lanc	aster Housing Authority														
301	Lancaster Housing Authority Ops.	4,126,839			4,126,839		700,245								3,426,594
306	Housing Successor	5,321,421	356,165		5,677,586		3,470,330								2,207,256
Total	Housing Authority \$	9,448,260	\$ 356,165	\$	9,804,425	\$	4,170,575	\$	-	\$	-	\$	-	\$	5,633,850
Enter	prise Funds														
486	Lancaster Power Authority	212,293	2,674,000		2,886,293		2,272,230								614,063
490	Lancaster Choice Energy	360,442	34,889,000		35,249,442		34,688,640		75,000						485,802
491	California Choice Energy Authori	-	106,665		106,665		106,665		70,000						-
	Enterprise Funds \$	572,735	\$ 37,669,665	S	38,242,400	S	37,067,535	Ś	75,000	S		Ś		S	1,099,865
rolai	- Emerprise ronds - Ç	372,703	<del>9 07,007,003</del>	Y	00,242,400	Y	07,007,503	Ÿ	75,000	٧		Ÿ		Ÿ	1,077,003
	TOTAL FUNDS \$	76,102,207	\$ 207,459,485	\$	283,561,693	\$	157,671,358	\$ 7	4,831,055	\$10	0,310,795	<b>\$</b> 1	0,310,795	\$	51,059,280

### Statement of Fund Balance 2017-2018 Adopted

20	17-2018 Adopted								
Func		July 1, 2017 Beginning		Total Resources	Operating	Capital	Operating Transfers	Operating Transfers	June 30, 2018 Proj. Ending
No.	Fund	Balance	Revenue	Available	Expenditures	Projects	Out	In	Balance
	eral Funds								
101	General Fund	16,803,498	66,723,535	83,527,033	63,184,409		4,424,385	906,440	16,824,679
104	Capital Replacement Fund	2,385,710		2,385,710	332,655	300,000			1,753,055
109	Reserves	-							
	Legal Claims	127,972		127,972	500,000			500,000	127,972
	Employee Benefits	730,267		730,267	2,777,850			2,334,135	286,552
	Capital Facilities Reserve	2,750		2,750					2,750
	Technology Infrastructure Reser	676,240		676,240	580,000				96,240
402	Performing Arts Center Fund	(853,070)	881,300	28,230	1,430,735			549,435	(853,070)
Toto	ıl General Funds \$	19,873,366	\$ 67,604,835	\$ 87,478,201	\$ 68,805,649	\$ 300,000	\$ 4,424,385	\$ 4,290,010	\$ 18,238,177
Sner	cial Revenues Fund								
203	Gas Tax Fund	638	4,494,175	4,494,813	7,120,945		203,865	2,840,000	10,003
204	AB 2766 - Air Quality Imp Fund	69,737	4,474,170	69,737	7,120,740		200,000	2,040,000	69,737
205	Proposition 1B Transportation Fun	179,779		179,779					179,779
206	TDA Article 8	150,797	6,376,000	6,526,797		2,998,080	3,301,700		227,017
207	Proposition A Fund	2,617,998	2,967,575	5,585,573	3,154,060	1,800,000	174,740		456,773
208	TDA Article 3 Bikeway	258,924	105,000	363,924	37.3.17333	272,970	., .,,		90,954
209	Proposition C Fund	366,091	2,467,500	2,833,591	60,700	2,771,395			1,496
210	Measure R Local Return Funds	5,974,302	27,581,540	33,555,842	55,1.22	27,774,770			5,781,072
211	Measure M	5,,55=	1,500,000	1,500,000		1,500,000			-
248	Traffic Safety Fund	(31,074)	260,000	228,926		, ,	260,000		(31,074)
252	Proposition 42	83,498		83,498					83,498
261	LA County Reimbursement	201,487		201,487					201,487
299	Private Developer Reimbursemer	(35,915)		(35,915)					(35,915)
315	Local Private Grants	6,205		6,205					6,205
320	State Grant - Parks	(6,389)		(6,389)					(6,389)
321	MTA Grant - Local	135,124	216,000	351,124		200,000			151,124
323	MTA Grant - STPL	(3,360)	932,705	929,345		932,705			(3,360)
324	State Grant - OTS	1,886		1,886					1,886
327	MTA Grant - Measure R	(O)		(O)					(0)
330	State Grant Recycling	(84,354)	40,000	(44,354)					(44,354)
331	State Grant - Oil Recycling	18,572	44,215	62,787	44,215				18,572
349	Misc. State Grants	(406,619)	70,000	(336,619)					(336,619)

### Statement of Fund Balance 2017-2018 Adopted

		July 1, 2017		Total			Operating	Operating	June 30, 2018
Fund		Beginning		Resources	Operating	Capital	Transfers	Transfers	Proj. Ending
No.	Fund	Balance	Revenue	Available	<b>Expenditures</b>	Projects	Out	In	Balance
361	CDBG	86,715	1,596,545	1,683,260	1,596,545				86,715
363	Neighborhood Stabilization Grar	1,178,832	1,350,000	2,528,832					2,528,832
371	Federal TEA	29,264		29,264					29,264
381	EDA Grant	19,494		19,494					19,494
382	EDI Grant Fund	139,653		139,653					139,653
390	FEMA Grants	276,825		276,825					276,825
391	Lancaster HOME Program	705,443	110,000	815,443	10,000				805,443
399	Federal Misc. Grants	56,220	5,070,621	5,126,841	52,190	4,785,430			289,221
404	Grants Fund	(291,754)		(291,754)					(291,754)
408	Aerospace Grants Fund	(86,205)		(86,205)					(86,205)
409	Reimbursable Grants Fund	25,506		25,506					25,506
456	Still Meadow Sewer Assmt Dist	1,503	11,505	13,008			10,000		3,008
485	Recycled Water Fund	(199,015)	110,000	(89,015)	217,445			110,000	(196,460)
Tota	Special Revenue Funds \$	11,439,809	\$ 55,303,381	\$ 66,743,190	\$ 12,256,100	\$ 43,035,350	\$ 3,950,305	\$ 2,950,000	\$ 10,451,435
Mair	ntenance Districts								
480	Lancaster Sewer Maint.	4,234,467	4,326,916	8,561,383	4,685,660	500,000	269,175		3,106,548
481	Fox Field Landscape District	435		435					435
482	Landscape Maint. District	2,369,655	1,816,284	4,185,939	1,826,415		24,940		2,334,584
483	Lancaster Lighting District	240	6,926,000	6,926,240	6,220,285		65,005		640,950
484	Lancaster Drainage Maint. Distric	1,367,537	1,655,000	3,022,537	1,508,470		55,980		1,458,087
Tota	I Maintenance Districts \$	7,972,333	\$ 14,724,200	\$ 22,696,533	\$ 14,240,830	\$ 500,000	\$ 415,100	\$ -	\$ 7,540,603
Deve	eloper Fee Funds								
213	Parks Development Fund	227,887	100,000	327,887		100,000			227,887
217	Signals - Developer Fee	158,066	220,000	378,066		271,000			107,066
220	Drainage - Developer Fee Fund	1,157,691	670,000	1,827,691					1,827,691
224	Biological Impact Fee	1,263,919	450,000	1,713,919		40,000			1,673,919
226	USP - Operations	2,570		2,570					2,570
227	USP - Parks	807,619	254,000	1,061,619		749,000			312,619
228	USP - Administration	33,347	14,000	47,347		5,000			42,347
229	USP - Yard	88,540	130,000	218,540		100,000			118,540
230	Mariposa Lily Impact Fee	62,733		62,733					62,733
232	Traffic Impact Fees Fund	1,206,955	230,000	1,436,955		575,000			861,955
251	Engineering Fees Fund	2,027	1,538,350	1,540,377	3,117,635		145,220	1,695,000	(27,478)
	Il Developer Fee Funds \$	5,011,351	\$ 3,606,350			\$ 1,840,000	\$ 145,220	\$ 1,695,000	\$ 5,209,846

### Statement of Fund Balance 2017-2018 Adopted

Func No.	Fund	July 1, 2017 Beginning Balance		Revenue		Total Resources Available	Operating Expenditures	Capital Projects	(	Operating Transfers Out	Operating Transfers In	June 30, 2018 Proj. Ending Balance
Lanc	aster Community Services Foundation	1										
106	Community Services Foundation	28,705		51,330		80,035	68,800					11,235
Toto	al Lancaster Community Services F \$	28,705	\$	51,330	\$	80,035	\$ 68,800	\$ -	\$	-	\$ -	\$ 11,235
land	caster Housing Authority											
301	Lancaster Housing Authority Ops.	3,426,594				3,426,594	681,610			920,000		1,824,984
306	Housing Successor	2,207,256		316,165		2,523,421	3,441,625				920,000	1,796
Toto	Il Housing Authority \$	5,633,850	\$	316,165	\$	5,950,015	\$ 4,123,235	\$ -	\$	920,000	\$ 920,000	\$ 1,826,780
Ente	rprise Funds											
486	Lancaster Power Authority	614,063		1,750,000		2,364,063	2,068,820					295,243
490	Lancaster Choice Energy	485,802	3	36,609,000		37,094,802	35,252,170			1,076,485	388,865	1,155,012
491	California Choice Energy Auth.	_		1,389,835		1,389,835	2,077,455			388,865	1,076,485	_
Toto	Il Enterprise Funds \$	1,099,865	\$ 3	39,748,835	\$	40,848,700	\$ 39,398,445	\$ 	\$	1,465,350	\$ 1,465,350	\$ 1,450,255
	TOTAL FUNDS \$	51,059,280	\$ 18	31,355,096	\$_	232,414,376	\$ 142,010,694	\$ 45,675,350	\$1	1,320,360	\$ 11,320,360	\$ 44,728,332

#### **OPERATING TRANSFERS**

#### Detail of Operating Transfers Year End Estimate FY 2016-17

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 101 - GENERAL FUND			
Fund 109 - Employee Benefit Reserve	Retiree Health Benefits	1,412,075	
Fund 109 - Employee Benefit Reserve	Vacation Buyback	550,000	
Fund 109 - Employee Benefit Reserve	Legal Reserve	800,000	
Fund 109 - Technology Reserve	Fund Operations	55,000	
Fund 251 - Development Engineering	Fund Operations	1,210,000	
Fund 399 - Miscellaneous Federal Grants	Cover Match within Federal Grants	12,540	
Fund 402 - Lancaster Performing Arts Center	Fund Operations	748,375	
Fund 485 - Recycled Water Fund	Funding for operations	55,000	
Fund 206 - TDA Article 8	Fund Traffic Operations Division		422,000
Fund 207 - Proposition A	Recreation Bus Service		24,165
Fund 207 - Proposition A	Park n Ride Security		164,270
Fund 248 - Traffic Safety Funds	Transfer for Public Safety		180,000
Fund 456 - Stillmeadow Assessment	Reimburse Capital Imp.		10,000
TOTAL GENERAL FUND		\$ 4,842,990	\$ 800,435
Fund 109 Reserves			
Fund 101 - Retiree Health Benefits			1,412,075
Fund 101 - Vacation Buyback			550,000
Fund 101 - Vacanon Boyback  Fund 101 - Legal Reserves			800,000
Fund 101 - Technology Reserve			55,000
Fund 203 - Retiree Health Benefits			205,865
Fund 251 - Retiree Health Benefits			145,560
Fund 480 - Retiree Health Benefits			215,555
Fund 482 - Retiree Health Benefits			25,225
Fund 483 - Retiree Health Benefits			59,980
Fund 484 - Retiree Health Benefits			56,210
TOTAL RESERVES		\$ -	\$ 3,525,470
Fund 203 - Gas Tax Fund	Dell'ere Health Decellin	005.075	
Fund 109 - Reserves	Retiree Health Benefits	205,865	0.054.050
Fund 206 - TDA Article 8	Fund Street Maintenance Operations		2,854,950
TOTAL GAS TAX		\$ 205,865	\$ 2,854,950
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Fund Traffic Operations	422,000	
Fund 203 - Gas Tax	Fund Street Maintenance Operations	2,854,950	
Fund 483 - Lancaster Lighting Maintenance Dist	Fund Operations	299,025	
TOTAL TDA ARTICLE 8		\$ 3,575,975	\$ -
Fund 207 - Proposition A			
Fund 207 - Proposition A Fund 101 - General Fund	Recreation Bus Service	24.175	
Fund 101 - General Fund  Fund 101 - General Fund		24,165 164,270	
TOTAL PROPOSITION A	Park n Ride Security	\$ 188,435	\$ -
TOTAL TROTOSITION A		<del>y</del> 100,455	<del>√</del> -

#### Detail of Operating Transfers Year End Estimate FY 2016-17

Fund 224 - Biological Impact Fee   Fund 226   - Los Angeles County Reimbursement   Fund Land Acquisition   5   750,000   TOTAL TRAFFIC SAFETY FUND   Fund Public Safety   Fund   Fund Public Safety	Fund Number & Description	Description of Transfer	Tra	nsfer Out	Tre	ansfer In
FUND 248 - Traffic Safety FUND FUND 251 - Development Engineering FUND 101 - General FUND FUND 105 - General FUND FUND 109 - Reserves FUND 109 - Reserves FUND 201 - General FUND FUND 241 - Los Angeles County Reimbursements FUND 241 - Biological Impact Fees FUND 242 - Biological Impact Fees FUND 242 - Biological Impact Fees FUND 242 - Biological Impact Fees FUND 251 -	Fund 224 - Biological Impact Fee					
Fund 248 - Traffic Safety Fund Fund 101 - General Fund Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Los Angeles County Reimbursements Fund 224 - Biological Impact Fees Fund 224 - Biological Impact Fees Fund 224 - Biological Impact Fees Fund 205 - Alicel Banelitis Fund 207 - Alicel Banelitis Fund 207 - Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund Fund 101 - General Fund Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund 405 - Still Meadow Assessment District Fund 406 - Still Meadow Assessment District Fund 407 - Reserves Fund 485 - Recycled Water Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund Fund 485 - Recycled Water Fund Fund 480 - Sewer Maintenance Fund Fund 480 - Sewer Maintenance Fund Fund 481 - Landscape Maintenance District Fund 482 - Landscape Maintenance District Fund 482 - Landscape Maintenance District Fund 483 - Recycled Water Fund Fund 484 - Landscape Maintenance Fund Fund 483 - Lighting Maintenance Fund Fund 483 - Lighting Maintenance Fund Fund 484 - Drainage Maintenance District Fund 487 - Reserves Fund 488 - Reserves Fund 488 - Reserves Fund 488 - Reserves Fund 489 - Reserves Fund 489 - Reserves Fund 480 - Reserves Fund 480 - Reserves Fund 484 - Drainage Maintenance District Fund 487 - Reserves Fund 488 - Reserves Fund 488 - Reserves Fund 488 - Reserves Fund 489 - Reserv		Fund Land Acquisition		-		
Fund 251 - Development Engineering Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Development Engineering Fund 101 - General Fund Fund Operations Fund 251 - Development Engineering Fund 101 - General Fund Fund 251 - Los Angeles County Reimbursements Fund 224 - Biological Impact Fees Fund 224 - Biological Impact Fees Fund 224 - Biological Impact Fees Fund 297 - Miscellaneous Federal Grants Fund 399 - Miscellaneous Federal Grants Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund TOTAL LOS ANGELES COUNTY REIMBURSEMENTS  Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund TOTAL LANCASTER PERFORMING ARTS  Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund 456 - Still Meadow Assessment District Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 482 - Landscape Maintenance District Fund 483 - Recycled Water Fund Fund 484 - Landscape Maintenance Fund Fund 109 - Reserves Fund 483 - Recycled Maintenance Fund Fund 409 - Reserves Fund 484 - Drainage Maintenance District Fund 486 - Drainage Maintenance District Fund 487 - Reserves Fund 488 - Prainage Maintenance Fund Fund 489 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 90 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Spy, 80 299, 025 Fund 484 - Drainage Maintenance District Fund 109 - Reserves	TOTAL TRAFFIC SAFETY FUND		\$	•	\$	750,000
Fund 251 - Development Engineering Fund 101 - General Fund Fund Operations Retiree Health Benefits 145,560 1,210,000 Fund 109 - Reserves Retiree Health Benefits 145,560 1,210,000 Fund 109 - Reserves Retiree Health Benefits 145,560 1,210,000 Fund 261 - Los Angeles County Reimbursements Fund 261 - Los Angeles County Reimbursements Fund 261 - Los Angeles County Reimbursements Fund 271 - Biological Impact Fees Fund Land Acquisition 750,000 - 1 Fund 397 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Fund Pend Operations 748,375 Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Reimburse Capital Imp 10,000 Fund 403 - Selli Meadow Assessment District Fund 404 - General Fund Reimburse Capital Imp 10,000 Fund 480 - Sewer Maintenance Fund Fund Ing Reimburse Capital Imp 10,000 Fund 485 - Recycled Water Fund Fund Ing Funding for Recycled Water Usage 55,000 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 55,000 Fund 480 - Sewer Maintenance Fund Funding Fundin	•					
Fund 251 - Development Engineering Fund 101 - General Fund Fund 102 - Reserves Retiree Health Benefits Sey, 98, 98, 99, 925 Retiree Health Benefits Sey, 99, 925 Retiree Health Benefits Retiree Health Benefits Sey, 99, 925 Retiree Health Benefits Retiree Health Benefits Sey, 99, 925 Retiree Health Benefits Retiree Health Benefits Sey, 99, 925 Retiree Health Benefits		Fund Public Safety		•		
Fund 101 - General Fund Retiree Health Benefits 145.560   1,210,000   Fund 109 - Reserves Retiree Health Benefits 145.560   1,210,000   Fund 261 - Los Angeles County Reimbursements   Fund 202 - Biological Impact Fees   Fund Land Acquisition   750,000     Fund 399 - Miscellaneous Federal Grants   Fund 101 - General Fund   Cover Match within Federal Grants   Fund 101 - General Fund   Cover Match within Federal Grants   Fund 402 - Lancaster Performing Arts Center   Fund 101 - General Fund   Fund Operations   7,48,375   Fund 456 - Still Meadow Assessment District   Fund 101 - General Fund   Reimburse Capital Imp   10,000   Fund 480 - Sewer Maintenance Fund   Fund 480 - Sewer Maintenance Fund   Fund 480 - Sewer Maintenance Fund   Fund 482 - Landscape Maintenance District   Fund 482 - Landscape Maintenance District   Fund 482 - Landscape Maintenance District   Fund 483 - Lighting Maintenance Fund   Fund 109 - Reserves   Retiree Health Benefits   25,225   TOTAL LANDSCAPE MAINTENANCE DISTRICT   Fund 483 - Lighting Maintenance Fund   Fund 209 - Reserves   Retiree Health Benefits   25,925   TOTAL LIGHTING MAINTENANCE DISTRICT   Fund 484 - Drainage Maintenance District   Fund 697 - Reserves   Retiree Health Benefits   59,980   Fund 484 - Drainage Maintenance District   Fund 697 - Reserves   Retiree Health Benefits   59,980   Fund 484 - Drainage Maintenance District   Fund 697 - Reserves   Retiree Health Benefits   59,980   Fund 698 - Reserves   Fund 698 - Reserves   59,980   Fund 698 - Reserves	TOTAL TRAFFIC SAFETY FUND		Ş	180,000	\$	-
Fund 109 - Reserves Retiree Health Benefits 145,560 \$ 1,210,000  Fund 261 - Los Angeles County Reimbursements Fund 224 - Biological Impact Fees Fund Land Acquisition 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LANCASTER PERFORMING ARTS \$ 12,540 \$ TOTAL LANCASTER PERFORMING ARTS \$ 12,540 \$ TOTAL LANCASTER PERFORMING ARTS \$ 12,540 \$ TOTAL LANCASTER PERFORMING ARTS \$ 748,375 \$ TOTAL LANCASTER PERFORMING ARTS \$ 748,375 \$ TOTAL LANCASTER PERFORMING ARTS \$ 748,375 \$ TOTAL LANCASTER PERFORMING ARTS \$ 10,000 \$ - TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ - TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ 5 - TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ 5 - TOTAL SEWER MAINTENANCE FUND \$ 5,000 \$ 5 - TOTAL SEWER MAINTENANCE FUND \$ 5,000 \$ 5 - TOTAL SEWER MAINTENANCE DISTRICT \$ 8 25,225 \$ 5 - TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 8 25,225 \$ 5 - TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,800 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,800 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$ TOTAL LIGHTING MAINTENANCE DISTRICT \$ 5,59,980 \$ 299,025 \$	Fund 251 - Development Engineering					
Fund 261 - Los Angeles County Reimbursements Fund 224 - Biological Impact Fees Fund Land Acquisition 750.000 -  Fund 397 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Fund Fund 101 - General Fund Reimburse Capital Imp Fund 486 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 215.555 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 550.000 Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25.225 Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 484 - Drainage Maintenance District Fund 206 - TDA Article 8 Fund Operations 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 2484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210				1.45.540		1,210,000
Fund 261 - Los Angeles County Reimbursements Fund 224 - Biological Impact Fees Fund Land Acquisition 750,000 - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL 105 ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$ - TOTAL 399 - Miscellaneous Federal Grants Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants 12,540 TOTAL LANCASTER PERFORMING ARTS \$ 12,540  Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund Pund Pund 101 - General Fund Pund 102 - Reserves Retiree Health Benefits 100 - Reserves Pund 483 - Recycled Water Fund Pund 103 - Reserves Pund 485 - Recycled Water Fund Pund 105 - Reserves Pund 482 - Landscape Maintenance District Pund 109 - Reserves Retiree Health Benefits 107AL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ - Total Landscape Maintenance Fund Pund 109 - Reserves Retiree Health Benefits 107AL LANDSCAPE MAINTENANCE DISTRICT \$ 299,025 TOTAL LIGhtling Maintenance Fund Pund 109 - Reserves Retiree Health Benefits 107AL LIGhtling Maintenance Pund Pund 109 - Reserves Retiree Health Benefits 107AL LIGhtling Maintenance Pund Pund 109 - Reserves Retiree Health Benefits 107AL LIGhtling Maintenance District 107AL LIGHTING MAINTENANCE DISTRICT 107AL LIGHTING MAINTENANCE DISTRICT 107AL LIGHTING MAINTENANCE DISTRICT 107AL Pund 109 - Reserves Pund Pund Pund 109 - Reserves Pund Pund Pund Pund Pund Pund Pund Pund		Retiree Health Benetits	ė		ė	1 210 000
Fund 224 - Biological Impact Fees Fund Land Acquisition 750,000 1  TOTAL LOS ANGELES COUNTY REIMBURSEMENTS \$ 750,000 \$  Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Fund Pund Pund 101 - General Fund 101 - General Fund Pund Pund 101 - General Fund Pund Pund 101 - General Fund Pund Pund 101 - General Fund 101 - General Fund Pund Pund Pund 101 - General Fund Pund Pund 102 - Reserves Pund 480 - Sewer Maintenance Fund Pund 109 - Reserves Pund 485 - Recycled Water Fund Pund Pund 109 - Reserves Pund 485 - Recycled Water Fund Pund Pund 109 - Reserves Pund 482 - Landscape Maintenance District Pund 109 - Reserves Pund Pund Pund 109 - Reserves Pund 483 - Lighting Maintenance Fund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - TDA Article 8 Fund Operations Pund Pund 109 - Reserves Pund 200 - Reserves Pund Pund 109 - Rese	TOTAL DEVELOPMENT ENGINEERING		Ş	145,560	<b></b>	1,210,000
Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund Operations 748,375  TOTAL LANCASTER PERFORMING ARTS 748,375  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp 10,000  TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$						
Fund 399 - Miscellaneous Federal Grants Fund 101 - General Fund Cover Match within Federal Grants Fund 101 - General Fund Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund Operations Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Fund 101 - General Fund Reimburse Capital Imp Source Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund Fund 109 - Reserves Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits Source Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits Source Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund Operations Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund Operations Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund Operations Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund Operations Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund Operations Retiree Health Benefits Source Fund 206 - TDA Article 8 Fund 207 - Reserves Retiree Health Benefits Source Fund 208 - Reserves Retiree Health Benefits Source Fund 208 - TDA Article 8 Fund 209 - Reserves Retiree Health Benefits Source Fund 209 - Reserves Fund 209 - Reserves Retiree Health Bene		Fund Land Acquisition				-
Fund 101 - General Fund  TOTAL LANCASTER PERFORMING ARTS  Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund  Fund 405 - Still Meadow Assessment District Fund 101 - General Fund  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund  Reimburse Capital Imp  10,000  TOTAL STILL MEADOW ASSESSMENT DISTRICT  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund Funding for Recycled Water Usage  TOTAL SEWER MAINTENANCE FUND  Fund 482 - Landscape Maintenance District Fund 109 - Reserves  Retiree Health Benefits  25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits  25,225  TOTAL LIGHTING MAINTENANCE DISTRICT  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits  59,980  299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits  50,210	TOTAL LOS ANGELES COUNTY REIMBURSEMENTS		\$	750,000	\$	•
Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund TOTAL LANCASTER PERFORMING ARTS  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund TOTAL STILL MEADOW ASSESSMENT DISTRICT  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund Fund 109 - Reserves Fund 482 - Landscape Maintenance District Fund 109 - Reserves Fund 482 - Landscape Maintenance District Fund 109 - Reserves Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Fund 484 - Drainage Maintenance Fund Fund 109 - Reserves Fund 485 - Fercycled Water Fund Fund 109 - Reserves Fund 486 - Sever Maintenance District Fund 109 - Reserves Fund 487 - Lighting Maintenance Fund Fund 109 - Reserves Fund 488 - Lighting Maintenance Fund Fund 109 - Reserves Fund 488 - Lighting Maintenance Fund Fund 109 - Reserves Fund 206 - TDA Article 8 Fund Operations Fund 484 - Drainage Maintenance District Fund 109 - Reserves Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 50,980 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 209 - Reserves Retiree Health Benefits Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 109 - Reserves Retiree Health Benefits Fund 109 - Reserves Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 109 - Reserves Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 109 - Reserves Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits Fund 109 - Reserves Fund 485 - Retiree Health Benefits Fund 109 - Reserves Fund 486 - Still Maintenance Pund Fund 109 - Reserves Fund 486 - Still Maintenance Pund Fund 109 - Reserves Fund 486 - Still Maintenance Pund Fund 109 - Reserves Fund 487 - Braintenance Pund Fund 109 - Reserves Fund 487 - Braintenance Pund Fund 109 - Reserves Fund 480 - Still Maintenan	Fund 399 - Miscellaneous Federal Grants					
Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund Fund Operations 748,375  TOTAL LANCASTER PERFORMING ARTS \$ 748,375  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp 10,000  TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ -  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 215,555 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 55,000  TOTAL SEWER MAINTENANCE FUND \$ 270,555 \$ -  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ -  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210		Cover Match within Federal Grants				
Fund 101 - General Fund Fund Operations 748,375  TOTAL LANCASTER PERFORMING ARTS \$ 748,375  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp 10,000 \$ 1000 \$	TOTAL LANCASTER PERFORMING ARTS				\$	12,540
Fund 101 - General Fund Fund Operations 748,375  TOTAL LANCASTER PERFORMING ARTS \$ 748,375  Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp 10,000 \$ 1000 \$	Fund 402 - Lancaster Performing Arts Center					
Fund 456 - Still Meadow Assessment District Fund 101 - General Fund Reimburse Capital Imp 10,000  TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ -  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 215,555 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 55,000  TOTAL SEWER MAINTENANCE FUND \$ 270,555 \$ -  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ -  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210		Fund Operations				748,375
Fund 101 - General Fund Reimburse Capital Imp 10,000  TOTAL STILL MEADOW ASSESSMENT DISTRICT \$ 10,000 \$ -  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 215,555 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 55,000  TOTAL SEWER MAINTENANCE FUND \$ 270,555 \$ -  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ -  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210	TOTAL LANCASTER PERFORMING ARTS				\$	748,375
TOTAL STILL MEADOW ASSESSMENT DISTRICT  Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund Funding for Recycled Water Usage  TOTAL SEWER MAINTENANCE FUND  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits  25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Retiree Health Benefits  59,980 Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits  59,980 Fund 206 - TDA Article 8 Fund Operations  59,980 Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits  56,210	Fund 456 - Still Meadow Assessment District					
Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 215,555 Fund 485 - Recycled Water Fund Funding for Recycled Water Usage 55,000  TOTAL SEWER MAINTENANCE FUND \$ 270,555 \$ -  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ -  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210	Fund 101 - General Fund	Reimburse Capital Imp		10,000		
Fund 109 - Reserves Fund 485 - Recycled Water Fund Funding for Recycled Water Usage  TOTAL SEWER MAINTENANCE FUND  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Fund 109 - Reserves  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Fund 206 - TDA Article 8  Fund 206 - TDA Article 8  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  59,980  299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  56,210	TOTAL STILL MEADOW ASSESSMENT DISTRICT		\$	10,000	\$	-
Fund 109 - Reserves Fund 485 - Recycled Water Fund Funding for Recycled Water Usage  TOTAL SEWER MAINTENANCE FUND  Fund 482 - Landscape Maintenance District Fund 109 - Reserves Fund 109 - Reserves  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Fund 206 - TDA Article 8  Fund 206 - TDA Article 8  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  59,980  299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  56,210	Fund 480 - Sewer Maintenance Fund					
TOTAL SEWER MAINTENANCE FUND  Fund 482 - Landscape Maintenance District Fund 109 - Reserves  Retiree Health Benefits  25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves  Retiree Health Benefits  59,980 Fund 206 - TDA Article 8  Fund Operations  299,025  TOTAL LIGHTING MAINTENANCE DISTRICT  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  56,210		Retiree Health Benefits		215,555		
Fund 482 - Landscape Maintenance District Fund 109 - Reserves Retiree Health Benefits 25,225  TOTAL LANDSCAPE MAINTENANCE DISTRICT \$ 25,225 \$ -  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210		Funding for Recycled Water Usage		55,000		
Fund 109 - Reserves  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves  Fund 206 - TDA Article 8  Fund 206 - TDA Article 8  Fund Operations  TOTAL LIGHTING MAINTENANCE DISTRICT  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  59,980  299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  56,210	TOTAL SEWER MAINTENANCE FUND		\$	270,555	\$	-
Fund 109 - Reserves  TOTAL LANDSCAPE MAINTENANCE DISTRICT  Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves  Fund 206 - TDA Article 8  Fund 206 - TDA Article 8  Fund Operations  TOTAL LIGHTING MAINTENANCE DISTRICT  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  59,980  299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves  Retiree Health Benefits  56,210	Fund 482 - Landscape Maintenance District					
Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025 TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210	•	Retiree Health Benefits		25,225		
Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210	TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$	25,225	\$	-
Fund 109 - Reserves Retiree Health Benefits 59,980 Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210	Fund 483 - Lighting Maintenance Fund					
Fund 206 - TDA Article 8 Fund Operations 299,025  TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210		Retiree Health Benefits		59.980		
TOTAL LIGHTING MAINTENANCE DISTRICT \$ 59,980 \$ 299,025  Fund 484 - Drainage Maintenance District Fund 109 - Reserves Retiree Health Benefits 56,210				2.,,00		299,025
Fund 109 - Reserves Retiree Health Benefits 56,210	TOTAL LIGHTING MAINTENANCE DISTRICT		\$	59,980	\$	
Fund 109 - Reserves Retiree Health Benefits 56,210	Fund 484 - Drainage Maintenance District					
· · · · · · · · · · · · · · · · · · ·		Retiree Health Benefits		56.210		
			\$		\$	-

#### Detail of Operating Transfers Year End Estimate FY 2016-17

Fund Number & Description	Description of Transfer	Transfer Out	Tra	nsfer In
Fund 485 - Recycled Water Fund				
Fund 101 - General Fund	Funding for Operations			55,000
Fund 480 - Sewer Maintenance District	Funding for Recycled Water Usage			55,000
TOTAL RECYCLED WATER			\$	110,000
TOTAL TRANSFERS		\$ 10,310,795	\$ 10	),310,795

# Detail of Operating Transfers FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 101 General Fund			
Fund 109 - Employee Benefit Reserve	Retiree Health Benefits	1,374,950	
Fund 109 - Employee Benefit Reserve	Vacation Buyback	250,000	
Fund 109 - Employee Benefit Reserve	Legal Reserve	500,000	
Fund 251 - Development Engineering	Fund Operations	1,695,000	
Fund 402 - Lancaster Performing Arts Center	Fund Operations	549,435	
Fund 485 - Recycled Water Fund	Funding for operations	55,000	
Fund 206 - TDA Article 8	Fund Traffic Operations Division		461,700
Fund 207 - Proposition A	Recreation Bus Service		20,000
Fund 207 - Proposition A	Park n Ride Security		154,740
Fund 248 - Traffic Safety Funds	Transfer for Public Safety		260,000
Fund 456 - Stillmeadow Assessment	Reimburse Capital Imp.		10,000
TOTAL GENERAL FUND		\$ 4,424,385	\$ 906,440
Fund 109 Reserves			
Fund 101 - Retiree Health Benefits			1,374,950
Fund 101 - Vacation Buyback			250,000
Fund 101 - Legal Reserves			500,000
Fund 203 - Retiree Health Benefits			203,865
Fund 251 - Retiree Health Benefits			145,220
Fund 480 - Retiree Health Benefits			214,175
Fund 482 - Retiree Health Benefits			24,940
Fund 483 - Retiree Health Benefits			65,005
Fund 484 - Retiree Health Benefits			55,980
TOTAL RESERVES		\$ -	\$ 2,834,135
Formal 2000 - Const Toronton d			
Fund 203 - Gas Tax Fund	Dating a Hamilla Daniella	000.045	
Fund 109 - Reserves	Retiree Health Benefits	203,865	
Fund 206 - TDA Article 8	Fund Street Maintenance Operations		2,840,000
TOTAL GAS TAX		\$ 203,865	\$ 2,840,000
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Fund Traffic Operations	461,700	
Fund 203 - Gas Tax	Fund Street Maintenance Operations	2,840,000	•
TOTAL TDA ARTICLE 8		\$ 3,301,700	\$ -
Fund 207 - Proposition A			
Fund 101 - General Fund	Recreation Bus Service	20,000	
Fund 101 - General Fund	Park n Ride Security	154,740	
TOTAL PROPOSITION A		\$ 174,740	\$ -
Fund 248 - Traffic Safety Fund		_	
Fund 101 - General Fund TOTAL TRAFFIC SAFETY FUND	Fund Public Safety	260,000	
		\$ 260,000	\$ -

# Detail of Operating Transfers FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In	
Fund 251 - Development Engineering Fund 101 - General Fund Fund 109 - Reserves TOTAL DEVELOPMENT ENGINEERING	Fund Operations Retiree Health Benefits	145,220 \$ 145,220	1,695,000	
Fund 301 - Lancaster Housing Authority Fund 306 - Lanc Housing Successor TOTAL LANCASTER HOUSING AUTHORITY	Fund Operations	920,000 \$ <b>920,000</b>	\$ -	
Fund 306 - Lancaster Housing Successor Fund 301 - Lanc Housing Authority TOTAL LANCASTER HOUSING SUCCESSOR	Fund Operations	\$ -	920,000 \$ <b>920,000</b>	
Fund 402 - Lancaster Performing Arts Center Fund 101 - General Fund TOTAL LANCASTER PERFORMING ARTS	Fund Operations	\$ -	549,435 \$ 549,435	
Fund 456 - Still Meadow Assessment District Fund 101 - General Fund TOTAL STILL MEADOW ASSESSMENT DISTRICT	Reimburse Capital Imp	10,000	\$ -	
Fund 480 - Sewer Maintenance Fund Fund 109 - Reserves Fund 485 - Recycled Water Fund	Retiree Health Benefits Funding for Recycled Water Usage	214,175 55,000	_	
Fund 482 - Landscape Maintenance District Fund 109 - Reserves	Retiree Health Benefits	\$ <b>269,175</b> 24,940	-	
Fund 483 - Lighting Maintenance Fund Fund 109 - Reserves	Retiree Health Benefits	\$ 24,940	\$ - <u>-</u>	
Fund 484 - Drainage Maintenance District Fund 109 - Reserves TOTAL DRAINAGE MAINTENANCE DISTRICT	Retiree Health Benefits	\$ 65,005 55,980 \$ 55,980	\$ - - \$ -	
Fund 485 - Recycled Water Fund Fund 101 - General Fund Fund 480 - Sewer Maintenance District TOTAL RECYCLED WATER	Funding for Operations Funding for Recycled Water Usage	- - - -	55,000 55,000 \$ 110,000	
Fund 490 - Lancaster Choice Energy Fund 491 - California Choice Energy Auth.  TOTAL LANCASTER CHOICE ENERGY	Fund Operations	1,076,485 \$ 1,076,485	388,865 \$ 388,865	

# Detail of Operating Transfers FY 2017-18

Fund Number & Description	Description of Transfer	Tra	nsfer Out	Tr	ansfer In
Found 401 Collifornia Chaile France Authorit	b.				
Fund 491 - California Choice Energy Authorit	ry .				
Fund 490 - Lancaster Choice Energy	Fund Operations		388,865		1,076,485
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$	388,865	\$	1,076,485
TOTAL TRANSFERS		1	1,320,360	1	1,320,360

