

FUND BALANCE STATEMENTS

Statement of Fund Balance 2015-2016 Actuals

Fund No.	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
General 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		2,548,011	29,306				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
Special 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	246,137	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	(0)
215	Roberti Zberg	(338,482)		(338,482)				338,482	(0)
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)		(85,915)				50,000	(35,915)
315	Local Private Grants	6,205		6,205					6,205

Statement of Fund Balance 2015-2016 Actuals

Fund No.	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
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 Grant	1,133,926	1,261,195	2,395,120	788,724		54		1,606,342
364	HPRR Grant	(2,523)		(2,523)				2,522	(0)
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
Maintenance 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

Fund No.	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
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 Foundation									
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	\$ 839,014	\$ 11,355,966	\$ 1,832,125	\$ -	\$ 117,522	\$ 41,942	\$ 9,448,260
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	\$ 2,766,532	\$ -	\$ -	\$ -	\$ 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
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 No.	Fund	July 1, 2016 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2017 Proj. Ending Balance
General 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		2,518,705	132,995				2,385,710
109	Reserves	-							
	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		\$ 22,072,870	\$ 64,749,960	\$ 86,822,830	\$ 66,797,389	\$ 383,365	\$ 4,842,990	\$ 5,074,280	\$ 19,873,366
Special 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	(0)					(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

Fund No.	Fund	July 1, 2016 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2017 Proj. Ending 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 Grant	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
Maintenance 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. District	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
Developer 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	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2017 Proj. Ending Balance
Lancaster Community Services Foundation									
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
Lancaster 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
Enterprise 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				-
Total Enterprise Funds		\$ 572,735	\$ 37,669,665	\$ 38,242,400	\$ 37,067,535	\$ 75,000	\$ -	\$ -	\$ 1,099,865
TOTAL FUNDS		\$ 76,102,207	\$ 207,459,485	\$ 283,561,693	\$ 157,671,358	\$ 74,831,055	\$ 10,310,795	\$ 10,310,795	\$ 51,059,280

Statement of Fund Balance 2017-2018 Adopted

Fund 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
General 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)
Total 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
Special 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		69,737					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		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		27,774,770			5,781,072
211	Measure M		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	(0)		(0)					(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

Fund 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
361	CDBG	86,715	1,596,545	1,683,260	1,596,545				86,715
363	Neighborhood Stabilization Grant	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)
Total 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
Maintenance 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. District	1,367,537	1,655,000	3,022,537	1,508,470		55,980		1,458,087
Total Maintenance Districts		\$ 7,972,333	\$ 14,724,200	\$ 22,696,533	\$ 14,240,830	\$ 500,000	\$ 415,100	\$ -	\$ 7,540,603
Developer 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)
Total Developer Fee Funds		\$ 5,011,351	\$ 3,606,350	\$ 8,617,701	\$ 3,117,635	\$ 1,840,000	\$ 145,220	\$ 1,695,000	\$ 5,209,846

Statement of Fund Balance 2017-2018 Adopted

Fund 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
Lancaster Community Services Foundation									
106	Community Services Foundation	28,705	51,330	80,035	68,800				11,235
Total Lancaster Community Services F		\$ 28,705	\$ 51,330	\$ 80,035	\$ 68,800	\$ -	\$ -	\$ -	\$ 11,235
Lancaster 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
Total Housing Authority		\$ 5,633,850	\$ 316,165	\$ 5,950,015	\$ 4,123,235	\$ -	\$ 920,000	\$ 920,000	\$ 1,826,780
Enterprise Funds									
486	Lancaster Power Authority	614,063	1,750,000	2,364,063	2,068,820				295,243
490	Lancaster Choice Energy	485,802	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	-
Total Enterprise Funds		\$ 1,099,865	\$ 39,748,835	\$ 40,848,700	\$ 39,398,445	\$ -	\$ 1,465,350	\$ 1,465,350	\$ 1,450,255
TOTAL FUNDS		\$ 51,059,280	\$ 181,355,096	\$ 232,414,376	\$ 142,010,694	\$ 45,675,350	\$ 11,320,360	\$ 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 - 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			
Fund 109 - Reserves	Retiree Health Benefits	205,865	
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 101 - General Fund	Recreation Bus Service	24,165	
Fund 101 - General Fund	Park n Ride Security	164,270	
TOTAL PROPOSITION A		\$ 188,435	\$ -

Detail of Operating Transfers Year End Estimate FY 2016-17

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 224 - Biological Impact Fee			
Fund 261 - Los Angeles County Reimbursements	Fund Land Acquisition	-	750,000
TOTAL TRAFFIC SAFETY FUND		\$ -	\$ 750,000
Fund 248 - Traffic Safety Fund			
Fund 101 - General Fund	Fund Public Safety	180,000	
TOTAL TRAFFIC SAFETY FUND		\$ 180,000	\$ -
Fund 251 - Development Engineering			
Fund 101 - General Fund	Fund Operations		1,210,000
Fund 109 - Reserves	Retiree Health Benefits	145,560	
TOTAL DEVELOPMENT ENGINEERING		\$ 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	\$ -
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 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	
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 56,210	\$ -

Detail of Operating Transfers Year End Estimate FY 2016-17

Fund Number & Description	Description of Transfer	Transfer Out	Transfer 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

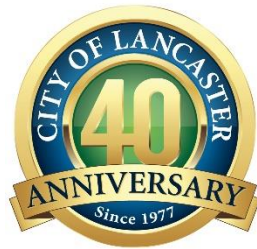
Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 101 General Fund			
Fund 109 - Employee Benefit Reserve	Retiree Health Benefits	1,374,950	
Fund 109 - Employee Benefit Reserve	Vacation Buyback	250,000	
Fund 109 - Employee Benefit Reserve	Legal Reserve	500,000	
Fund 251 - 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
Fund 203 - Gas Tax Fund			
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	Fund Public Safety	260,000	
TOTAL TRAFFIC SAFETY FUND		\$ 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 Operations		1,695,000
Fund 109 - Reserves	Retiree Health Benefits	145,220	
TOTAL DEVELOPMENT ENGINEERING		\$ 145,220	\$ 1,695,000
Fund 301 - Lancaster Housing Authority			
Fund 306 - Lanc Housing Successor	Fund Operations	920,000	-
TOTAL LANCASTER HOUSING AUTHORITY		\$ 920,000	\$ -
Fund 306 - Lancaster Housing Successor			
Fund 301 - Lanc Housing Authority	Fund Operations	-	920,000
TOTAL LANCASTER HOUSING SUCCESSOR		\$ -	\$ 920,000
Fund 402 - Lancaster Performing Arts Center			
Fund 101 - General Fund	Fund Operations	-	549,435
TOTAL LANCASTER PERFORMING ARTS		\$ -	\$ 549,435
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	214,175	
Fund 485 - Recycled Water Fund	Funding for Recycled Water Usage	55,000	
TOTAL SEWER MAINTENANCE FUND		\$ 269,175	\$ -
Fund 482 - Landscape Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	24,940	
TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$ 24,940	\$ -
Fund 483 - Lighting Maintenance Fund			
Fund 109 - Reserves	Retiree Health Benefits	65,005	
TOTAL LIGHTING MAINTENANCE DISTRICT		\$ 65,005	\$ -
Fund 484 - Drainage Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	55,980	
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 55,980	\$ -
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
Fund 490 - Lancaster Choice Energy			
Fund 491 - California Choice Energy Auth.	Fund Operations	1,076,485	388,865
TOTAL LANCASTER CHOICE ENERGY		\$ 1,076,485	\$ 388,865

Detail of Operating Transfers FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 491 - California Choice Energy Authority			
Fund 490 - Lancaster Choice Energy	Fund Operations	388,865	1,076,485
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 388,865	\$ 1,076,485
TOTAL TRANSFERS		11,320,360	11,320,360



CITY OF LANCASTER