



**CITY OF DANA POINT  
SEPTEMBER 2015 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY16**

**Q1**

**SUMMARY** – The City’s finances for the first quarter of Fiscal Year 2015-2016 (“FY16”), which ended September 30, 2015, are generally tracking on budget. General Fund revenues are up 4.88% compared to the same period in the prior fiscal year. Staff continues to see a high volume of improvement and development projects come forward from homeowners and developers, as witnessed by the high levels of activity at our Community Development counter.

City expenditures are up 4.2% compared to the same period last fiscal year. The slight increase is mostly attributable to timing differences, slight cost increases, and some reimbursable expenses not incurred in the previous fiscal year. Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Emergency and Cash Flow Reserves remain fully funded at \$6,574,760 and \$3,287,380, respectively. In addition the Capital Projects Reserve has been returned to fully funded status of \$2.5 million.

**BUDGETED FUND BALANCE SUMMARY:**

The following details the General Fund’s budgeted FY16 Fund Balance computation:

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/15 (est)	\$ 18.2
Estimated Revenues	32.9
Budgeted Expenditures	(34.4)
Estimated Operating Transfers In	0.6
Budgeted Operating Transfers Out	(0.7)
<b>Fund Balance, 6/30/16 (est.)</b>	<b>\$ 16.6</b>

And, the following table details the projected FY16 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 6.6
Cash Flow	3.3
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	4.1
<b>Total Reserves - Projected 6/30/16</b>	<b>\$ 16.60</b>

**REVENUES:**

Through the first quarter (Q1) of FY16, total General Fund revenue was \$5.8 million, which is \$270k, or 4.9% greater than the same period last fiscal year. At 25% of the way through the fiscal year, revenue stood at 17.3% of the annual budget.

This is a typical start to the year and not a concern given that some of the City’s largest revenues, such as Property Tax, In-lieu Property Taxes, and Franchise Fees are received later in the fiscal year.

The City’s seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

Transient Occupancy Tax (TOT) – At \$4.0 million collected for Q1, TOT receipts were roughly \$107k, or 2.7% ahead of last year. Receipts improved in July and September when compared to the previous year, with increases of 9.4% and 2.2% respectively, while August saw a decrease of 7.5%.

At 25% of the way through FY16, TOT stands at 34% of the annual budget, which is comparable to the previous fiscal year.

As Staff expected, TOT has leveled off. Given that a resort is planning to reduce by about half their available rooms due to a major remodel during this fiscal year, the current adopted budget may need a

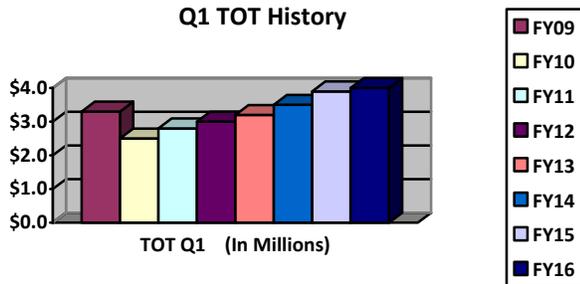


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small downward adjustment. Staff will monitor it and bring forth to Council requisite adjustments.



Property Tax – is the City’s second largest revenue, and is budgeted at \$6.8 million for FY16. Year to date Property Tax revenue was \$175,000, which is \$54,000, or 23.6% less than last fiscal year. Most of the decrease was in the supplemental property tax receipts. Supplemental taxes result from assessments adjusting taxes when new taxable values are determined following change of ownership of locally assessed property or completion of new construction on locally-assessed real property. Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

In-Lieu Property Taxes – currently make up the City’s third largest revenue, and are budgeted at \$3.2 million for FY16. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities, and also took one-fourth of cities Sales Tax revenue (the latter referred to as the “Triple Flip”). In order to keep cities financially whole, the State provided some of the State’s portion of property tax revenue – in the next fiscal year. These actions were simply a shell game to help the State balance its budget. The Sales Tax Triple Flip portion of this shell game is ending this fiscal year.

Year-to-date, no in-lieu taxes have been received. In Lieu Property Taxes are not received evenly throughout the year, with roughly 49% received in January and again in May each year.

Sales and Use Tax – is currently the fourth largest revenue source for the City. With the unwinding of the Triple Flip, the City receives 1% of taxable sales occurring in the City, plus a small percentage for out of state and online taxable sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Dana Point’s five largest Sales & Use Tax producing industry groups generally make up over 85% of this revenue source, and in order of magnitude are: Hotels & Restaurants; Gas Stations; Use Tax Allocations from the County Pool; General Consumer Goods; and, Grocery & Drug Stores. The Hotels & Restaurants Category lead the way at roughly 40%.

Sales and Use Tax revenue year-to-date amounted to \$486,000, which is 5.9% higher than the first quarter of last fiscal year. Sales tax is projected to remain flat for the remainder of the calendar year.

Charges for Services – This category includes Planning, Building and Engineering Fees, along with Recreation Class Fees. Charges for services differ from fees for licenses and permits (discussed later) in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support services to individuals. Such amounts are set by Council resolution, and may not exceed the cost of the service; in fact, for Dana Point the charges have not been increased since 1998.

Charges for Services are budgeted in FY16 at \$1.59 million, placing them as the City’s fifth largest revenue. For Q1, \$391,000 was received, which is an 11.8% increase over the same period last fiscal year.

Franchise Fees – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. These fees have been consistent in the aggregate from year to year, and amount to roughly \$1.2 million in annual revenue. One-fourth



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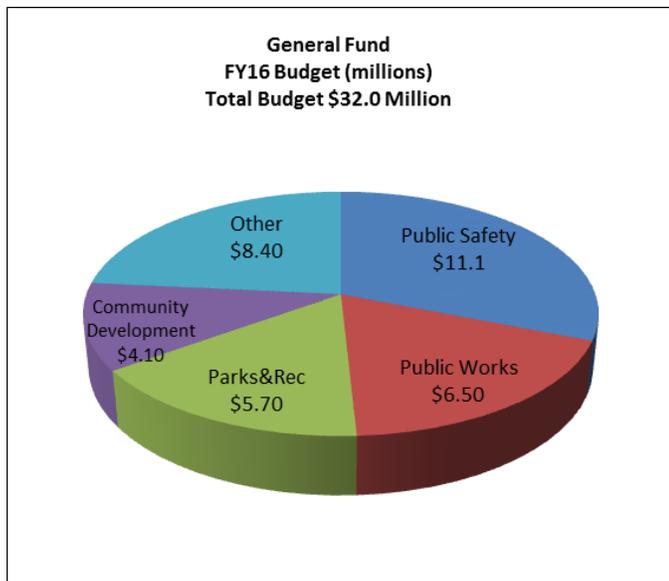
of Franchise Fees are received in each Q2 and Q3, and about one-half in Q4.

Licenses & Permits – Most structural changes and new construction require building permits. The State Constitution and Gov’t Code give a city the responsibility and authority to engage in certain regulatory activities in the interest of the community. Such amounts are set by Council resolution, and may not exceed the cost of the service; as is the case with Charges for Services mentioned above, Dana Point’s fees in this area have not been changed since 1998.

Fiscal year to date, Planning, Building, Engineering and other permits totaled \$451,000, which was roughly \$81k or 21.8% ahead of Q1 last fiscal year.

**EXPENDITURES**

The City’s FY16 General Fund amended budget is committed to the following functional areas:



Function (in millions)	FY16 Amended Budget	% of Total
Public Safety	\$ 11.1	31%
Public Works	6.5	18
Community Svcs. & Parks	5.7	16
Community Development	4.1	12
Non-Dept.*	3.7	10
General & Admin**	4.7	13
<b>Total Budget</b>	<b>\$ 35.8</b>	<b>100%</b>

\* Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Fac Impr Fund (\$637K) and CIP Fund (\$2.0m), and includes items such as IT, contributions to Animal Services and OC Library.

\*\* City Council, City Manager, City Attorney, City Clerk, Admin Services, Risk Management and Facilities.

Q1 General Fund expenditures through September 2015 totaled \$7.6 million. Disregarding the prior year one-time \$7.7 million transfer out to the CIP fund, FY16 General Fund expenditures are \$300k or 4.2% higher than the previous fiscal year.

Expenditures with notable variances from the prior year include:

City Attorney – Q1 costs were \$400k, which is a \$96k, or 31.6% increase over the prior fiscal year. Because the legal billing is not always received in a consistent manner, the prior year figures for this comparison have been adjusted to reflect costs incurred, not paid. Most of the increase is attributable to costs reimbursable to the City by outside sources offset by decreases in various other areas.

Professional Services – Q1 expenditures totaled \$552K. This is \$180K, or 48.3% higher than the same period last year. This increase is a combination of one-time reimbursable services not incurred in the prior year (\$91K), plus services for Doheny Village (\$11K), Dana Point Historic Resource studies(\$10K), and timing differences.

Street Maintenance – Costs are down \$52k, or 33.7% compared to last year, mostly due to some extra work performed last year.



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Park Maintenance – Costs were down \$102k compared to last year due to some one-time items.

At 25% of the way through FY16, General Fund expenditures totaled 21.2% of the adjusted budget.

CIP Fund disbursements July – September, 2015 totaled roughly \$950K. Disbursements were mostly for the Lantern District Improvements, along with some drought conversion projects.

- 9/30/15 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 9/30/15.

**INVESTMENT PORTFOLIO** - At September 30, 2015, the City’s investment portfolio totaled \$34.7 million, including \$3.7 million of monies held in trust and \$1.6 million in the TBID Fund.

<b>Investment Portfolio At September 30, 2015</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 3,614,435
Petty Cash	5,200
LAIF	19,053,719
T-Notes	12,000,000
<b>Total</b>	<b>\$ 34,673,354</b>

The City’s Local Agency Investment Fund (LAIF) account ended the month with a balance of \$19.0 million. The T-Note portfolio balance was \$12.0 million at September 30, 2015 and consists of six laddered investments maturing at roughly four-month intervals over the next two years, and range from \$1.8 million to \$2.4 million.

**ATTACHED FINANCIAL REPORTS:**

- General Fund Revenues – Budget vs. Actual for Period Ending 9/30/15;
- General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/15;



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 09/30/2015

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 01 - GENERAL</b>					
<b>RevenueType: 10 - Taxes &amp; Franchises</b>					
6101 - Sec & Unsec Property Taxes	6,815,000.00	6,815,000.00	163,338.84	175,028.17	6,639,971.83
6103 - Property Transfer Tax	350,000.00	350,000.00	180,488.12	180,488.12	169,511.88
6105 - Franchise Fees	1,235,000.00	1,235,000.00	0.00	0.00	1,235,000.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	0.00	50,000.00
6109 - Transient Occupancy Tax	11,600,000.00	11,600,000.00	1,034,147.52	4,015,471.30	7,584,528.70
6110 - Short Term Rental TOT	360,000.00	360,000.00	10,041.56	6,533.12	353,466.88
6111 - Sales & Use Tax	5,640,000.00	5,640,000.00	486,394.55	486,530.29	5,153,469.71
6113 - In-lieu Property Taxes	3,200,000.00	3,200,000.00	0.00	0.00	3,200,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>29,250,000.00</b>	<b>29,250,000.00</b>	<b>1,874,410.59</b>	<b>4,864,051.00</b>	<b>24,385,949.00</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>					
6201 - Site Development Permit	25,000.00	25,000.00	1,758.00	6,439.00	18,561.00
6203 - Coastal Development Permit	30,000.00	30,000.00	1,633.00	14,697.00	15,303.00
6205 - Conditional Use Permit	15,000.00	15,000.00	2,355.00	5,102.00	9,898.00
6207 - Other Planning Permits	25,000.00	25,000.00	392.00	1,301.00	23,699.00
6209 - Building Permits	820,000.00	820,000.00	77,396.94	232,996.98	587,003.02
6211 - Plumbing Permits	30,000.00	30,000.00	4,798.89	16,178.89	13,821.11
6215 - Electrical Permits	51,000.00	51,000.00	10,541.55	24,417.30	26,582.70
6217 - Mechanical Permits	13,000.00	13,000.00	2,396.00	5,740.00	7,260.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	600.00	3,600.00	16,400.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	119.10	880.90
6221 - Transportation Permits	1,000.00	1,000.00	0.00	240.00	760.00
6223 - Encroachment Permits	15,000.00	15,000.00	2,617.00	4,881.00	10,119.00
6225 - Grading Permit Plan Check	220,000.00	220,000.00	48,549.16	131,359.93	88,640.07
6226 - Licenses & Permits	0.00	0.00	1,109.55	1,109.55	-1,109.55
6227 - Other Engineering Permits	7,000.00	7,000.00	1,075.00	2,575.00	4,425.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,273,000.00</b>	<b>1,273,000.00</b>	<b>155,222.09</b>	<b>450,756.75</b>	<b>822,243.25</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>					
6301 - Vehicle Code Fines	250,000.00	250,000.00	28,218.53	36,453.29	213,546.71
6303 - Penalties, Int. & Restitution	50,000.00	50,000.00	2,351.13	13,359.30	36,640.70
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>30,569.66</b>	<b>49,812.59</b>	<b>250,187.41</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>					
6401 - Rental Of Property	60,000.00	60,000.00	5,810.00	16,470.00	43,530.00
6403 - Investment Income	87,800.00	87,800.00	4,500.00	1,035.57	86,764.43
6405 - City Plaza Rental Revenue	75,000.00	75,000.00	5,713.32	18,789.96	56,210.04
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>222,800.00</b>	<b>222,800.00</b>	<b>16,023.32</b>	<b>36,295.53</b>	<b>186,504.47</b>
<b>RevenueType: 50 - Intergovernmental</b>					
6515 - Nuclear Power Program	140,000.00	140,000.00	0.00	0.00	140,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	0.00	0.00	100,000.00
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>
<b>RevenueType: 60 - Charges For Services</b>					
6609 - Variance Minor Amendment	4,000.00	4,000.00	0.00	0.00	4,000.00
6623 - Planning Plan Check Fee	90,000.00	90,000.00	6,595.02	26,770.38	63,229.62
6627 - Other Planning Fees	1,000.00	1,000.00	582.00	582.00	418.00
6631 - Building Plan Check Fee	515,000.00	515,000.00	66,321.65	209,541.41	305,458.59
6633 - Permit Issuance Fee	34,000.00	34,000.00	4,155.00	12,440.00	21,560.00
6635 - Other Building Fees	1,000.00	1,000.00	0.00	0.00	1,000.00
6639 - Addressing Fee	0.00	0.00	63.00	378.00	-378.00
6641 - Grading Inspection	17,000.00	17,000.00	5,542.56	12,465.45	4,534.55
6649 - Map Check Fee	0.00	0.00	0.00	972.00	-972.00
6651 - Lot Line Adjustment Fee	0.00	0.00	0.00	432.00	-432.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2015-2016 Period Ending: 09/30/2015

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6655 - Other Engineering Fees	32,000.00	32,000.00	1,604.00	4,742.00	27,258.00
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	150.00	250.00	1,750.00
6685 - Reimbursed Expenses	235,000.00	310,709.00	29,655.42	44,305.97	266,403.03
6691 - Recreation Classes	225,000.00	225,000.00	14,929.17	34,544.96	190,455.04
6692 - Reimb Developer Exp Revenue	300,000.00	300,000.00	0.00	0.00	300,000.00
6693 - Activities & Trips	55,000.00	55,000.00	19,017.00	33,880.00	21,120.00
6697 - Photocopies	1,000.00	1,000.00	59.30	360.48	639.52
6699 - Other P/b/e	0.00	0.00	3,227.68	9,240.50	-9,240.50
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,512,000.00</b>	<b>1,587,709.00</b>	<b>151,901.80</b>	<b>390,905.15</b>	<b>1,196,803.85</b>
<b>RevenueType: 70 - Other</b>					
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	25,000.00	25,000.00	0.91	5,000.91	19,999.09
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	0.00	50,000.00
<b>RevenueType: 70 - Other Total:</b>	<b>76,000.00</b>	<b>76,000.00</b>	<b>0.91</b>	<b>5,000.91</b>	<b>70,999.09</b>
<b>RevenueType: 90 - Transfers</b>					
6903 - Tsfs In - Fr Gas Tax Fund	625,551.00	625,551.00	0.00	0.00	625,551.00
<b>RevenueType: 90 - Transfers Total:</b>	<b>625,551.00</b>	<b>625,551.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625,551.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>33,499,351.00</b>	<b>33,575,060.00</b>	<b>2,228,128.37</b>	<b>5,796,821.93</b>	<b>27,778,238.07</b>
<b>Total Surplus (Deficit):</b>	<b>33,499,351.00</b>	<b>33,575,060.00</b>	<b>2,228,128.37</b>	<b>5,796,821.93</b>	<b>27,778,238.07</b>

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	33,499,351.00	33,575,060.00	2,228,128.37	5,796,821.93	27,778,238.07
<b>Total Surplus (Deficit):</b>	<b>33,499,351.00</b>	<b>33,575,060.00</b>	<b>2,228,128.37</b>	<b>5,796,821.93</b>	<b>27,778,238.07</b>



City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 09/30/2015

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	6,109,475.21	6,052,399.21	421,242.16	1,267,045.28	1,267,045.28	4,785,353.93
1030 - Hourly	189,131.78	189,131.78	29,660.66	76,316.61	76,316.61	112,815.17
1050 - Overtime	72,199.96	72,199.96	8,116.74	22,062.39	22,062.39	50,137.57
1070 - Stipends	9,000.00	9,000.00	692.30	2,076.90	2,076.90	6,923.10
1100 - Benefits	928,182.00	931,690.00	76,747.63	205,220.97	205,220.97	726,469.03
1120 - Retirement Benefits	690,720.96	693,407.96	53,602.51	154,267.92	154,267.92	539,140.04
1140 - Medi-tax 1.45%	92,507.11	92,870.11	6,947.88	20,642.15	20,642.15	72,227.96
1200 - Outside Assistance	0.00	75,518.00	5,861.52	5,924.46	5,924.46	69,593.54
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>8,091,217.02</b>	<b>8,116,217.02</b>	<b>602,871.40</b>	<b>1,753,556.68</b>	<b>1,753,556.68</b>	<b>6,362,660.34</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	124,000.00	124,000.00	13,518.08	23,817.43	65,458.13	58,541.87
2030 - Equipment Maintenance	399,830.00	399,830.00	38,743.27	82,260.86	215,701.57	184,128.43
2050 - Vehicle Maintenance	147,023.00	162,866.00	26,600.76	42,226.29	95,274.04	67,591.96
2070 - Office Supplies	106,425.00	103,425.00	5,833.01	17,770.74	60,958.21	42,466.79
2090 - Memberships & Dues	64,700.00	64,700.00	1,395.00	13,930.97	13,930.97	50,769.03
2110 - Operating Supplies	499,240.00	579,960.52	67,175.75	123,716.75	272,735.88	307,224.64
2130 - Books & Subscriptions	34,623.00	34,623.00	1,313.77	2,641.18	8,801.99	25,821.01
2150 - Training	72,750.00	75,750.00	5,686.54	8,972.11	25,241.15	50,508.85
2170 - Postage	30,600.00	30,600.00	78.99	14,356.24	29,993.95	606.05
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	489.20	1,450.48	7,400.00	1,100.00
2210 - Utilities	1,149,800.00	1,149,800.00	160,623.84	237,939.15	1,110,527.17	39,272.83
2230 - Professional Services	2,746,645.00	4,398,758.57	277,545.43	551,978.35	1,977,000.89	2,421,757.68
2240 - % Revenue Collected	220,000.00	560,400.00	45,729.47	45,729.47	220,000.00	340,400.00
2250 - Advertising	54,700.00	52,358.00	3,270.00	4,752.98	27,474.00	24,884.00
2270 - Travel, Conf. & Meetings	120,875.00	117,875.00	7,343.35	14,831.71	14,831.71	103,043.29
2290 - Auto Allowance	53,650.00	53,650.00	3,667.19	11,186.65	11,186.65	42,463.35
2310 - City Attorney	696,000.00	1,078,272.00	405,931.69	405,931.69	405,931.69	672,340.31
2330 - Police Services	10,492,902.00	10,492,902.00	871,461.58	2,634,312.05	10,400,399.14	92,502.86
2340 - Parking Lot Leases	0.00	10,575.00	1,175.00	1,175.00	1,175.00	9,400.00
2350 - Street Maintenance	1,414,500.00	1,440,025.00	128,375.24	142,931.35	1,217,825.00	222,200.00
2410 - Community Activities	760,000.00	760,000.00	109,858.31	362,716.31	367,536.31	392,463.69
2430 - Recreation Programs	131,000.00	131,000.00	6,098.16	8,979.32	8,979.32	122,020.68
2450 - Landscape Maintenance	755,000.00	710,000.00	36,377.08	110,456.24	461,525.00	248,475.00
2470 - Tree Maintenance	550,000.00	550,000.00	25,200.00	74,491.00	400,000.00	150,000.00
2490 - Street Sweeping	278,405.00	278,405.00	19,498.97	39,573.64	265,480.00	12,925.00
2510 - Storm Drains	994,500.00	994,500.00	64,560.99	74,539.15	913,997.00	80,503.00
2530 - Safety Lighting	199,000.00	199,000.00	54,591.50	74,632.34	180,041.50	18,958.50
2550 - Park Maintenance	1,150,000.00	1,193,400.00	105,706.77	221,197.79	734,643.69	458,756.31
2590 - Data Technology	156,100.00	156,100.00	7,668.33	12,889.19	91,959.53	64,140.47
2600 - Marketing	57,500.00	52,814.00	0.00	2,713.38	32,813.38	20,000.62
2990 - Rsv For Serv Enhancmnts	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>23,593,268.00</b>	<b>26,089,089.09</b>	<b>2,495,517.27</b>	<b>5,364,099.81</b>	<b>19,638,822.87</b>	<b>6,450,266.22</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	100,200.00	250,200.00	0.00	0.00	0.00	250,200.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>100,200.00</b>	<b>250,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,200.00</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	391,000.00	391,000.00	-712.00	345,027.00	345,027.00	45,973.00
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	66,654.00	66,654.00	22,646.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,006.00	1,006.00	194.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2015-2016 Period Ending: 09/30/2015

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4090 - Litigation	0.00	160,000.00	0.00	0.00	0.00	160,000.00
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	105,596.00	105,596.00	34,404.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>623,000.00</b>	<b>783,000.00</b>	<b>-712.00</b>	<b>518,283.00</b>	<b>518,283.00</b>	<b>264,717.00</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	637,074.00	637,074.00	0.00	0.00	0.00	637,074.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>667,074.00</b>	<b>2,667,074.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,667,074.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>33,074,759.02</b>	<b>37,905,580.11</b>	<b>3,097,676.67</b>	<b>7,635,939.49</b>	<b>21,910,662.55</b>	<b>15,994,917.56</b>
<b>Total Surplus (Deficit):</b>	<b>-33,074,759.02</b>	<b>-37,905,580.11</b>	<b>-3,097,676.67</b>	<b>-7,635,939.49</b>	<b>-21,910,662.55</b>	<b>-15,994,917.56</b>

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-33,074,759.02	-37,905,580.11	-3,097,676.67	-7,635,939.49	-21,910,662.55	-15,994,917.56
<b>Total Surplus (Deficit):</b>	<b>-33,074,759.02</b>	<b>-37,905,580.11</b>	<b>-3,097,676.67</b>	<b>-7,635,939.49</b>	<b>-21,910,662.55</b>	<b>-15,994,917.56</b>



Account	Name	Balance	
<b>Fund: 01 - GENERAL</b>			
<b>Assets</b>			
<a href="#">01-1010</a>	Cash	0.00	
<a href="#">01-1011</a>	Claim on Cash	16,235,186.36	
<a href="#">01-1020</a>	Petty Cash	5,200.00	
<a href="#">01-1050</a>	Taxes Receivable - Current	1,034,147.52	
<a href="#">01-1090</a>	Int. & Penalty Rcbl On Taxes	0.00	
<a href="#">01-1100</a>	Allow. Uncoll Int & Penalty	0.00	
<a href="#">01-1200</a>	Accounts Receivable	0.00	
<a href="#">01-1250</a>	Advance Deposits	0.00	
<a href="#">01-1280</a>	Receivable - County Of Orange	0.00	
<a href="#">01-1290</a>	Reserve For Uncoll N/r - Rda	0.00	
<a href="#">01-1310</a>	Due From Other Funds	300,552.95	
<a href="#">01-1320</a>	Due From County	0.00	
<a href="#">01-1330</a>	Intergovernmental Receivables	0.00	
<a href="#">01-1350</a>	Interest Rec On Investments	0.00	
<a href="#">01-1360</a>	Due From State	0.00	
<a href="#">01-1410</a>	Real Property Held For Resale	0.00	
<a href="#">01-1450</a>	Prepaid Items	185,497.11	
<a href="#">01-1500</a>	Investments - Adjust To Fmv	4,672.39	
<a href="#">01-1511</a>	Investment - Laif	0.00	
<a href="#">01-1520</a>	U.s. Gov't Securities (par)	0.00	
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	9,937.25	
	<b>Total Assets:</b>	<b>17,775,193.58</b>	<b><u>17,775,193.58</u></b>
<b>Liability</b>			
<a href="#">01-2020</a>	Accounts Payable	0.00	
<a href="#">01-2021</a>	Accounts Payable Pending	1,418,391.21	
<a href="#">01-2070</a>	Due To Other Funds	0.00	
<a href="#">01-2080</a>	Due To Other Agencies	0.00	
<a href="#">01-2151</a>	Tenant Security Deposits	5,708.00	
<a href="#">01-2161</a>	Accrued Payroll	0.00	
<a href="#">01-2170</a>	Accrued Taxes	0.00	
<a href="#">01-2180</a>	Other Accrued Liabilities	0.00	
<a href="#">01-2190</a>	Disability Insurance Reserve	0.00	
<a href="#">01-2290</a>	Deferred Revenue	0.00	
	<b>Total Liability:</b>	<b>1,424,099.21</b>	
<b>Equity</b>			
<a href="#">01-2450</a>	Fund Balance Designated for Cash Flow	3,287,380.00	
<a href="#">01-2460</a>	Fund Balance Designated for Emergencies	6,574,760.00	
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	117,954.00	
<a href="#">01-2530</a>	Fund Balance Desig. for State Budget Imp:	0.00	
<a href="#">01-2540</a>	Fund Balance Desig. for CIP Sinking Fund	1,250,000.00	
<a href="#">01-9920</a>	Fund Balance - Undesignated	6,960,117.93	
<a href="#">01-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>18,190,211.93</b>	
Total Revenue		5,796,821.93	
Total Expense		7,635,939.49	
<b>Revenues Over/Under Expenses</b>		<b>-1,839,117.56</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>16,351,094.37</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>17,775,193.58</b>	<b><u>17,775,193.58</u></b>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 02 - GASOLINE TAX</b>			
<b>Assets</b>			
<a href="#">02-1010</a>	Cash	0.00	
<a href="#">02-1011</a>	Claim on Cash	285,917.91	
<a href="#">02-1050</a>	Taxes Receivable - Current	0.00	
<a href="#">02-1200</a>	Accounts Receivable	0.00	
<a href="#">02-1330</a>	Intergovernmental Receivables	0.00	
<a href="#">02-1350</a>	Interest Rec On Investments	0.00	
<a href="#">02-1510</a>	Investments	0.00	
	<b>Total Assets:</b>	<b>285,917.91</b>	<b><u>285,917.91</u></b>
<b>Liability</b>			
<a href="#">02-2020</a>	Accounts Payable	0.00	
<a href="#">02-2021</a>	Accounts Payable Pending	0.00	
<a href="#">02-2071</a>	Due To General Fund	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">02-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">02-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">02-9920</a>	Fund Balance	77,179.98	
<a href="#">02-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>77,179.98</b>	
Total Revenue		208,737.93	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>208,737.93</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>285,917.91</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>285,917.91</u></b>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1010</a>	Cash	0.00
<a href="#">04-1011</a>	Claim on Cash	193,706.54
<a href="#">04-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u><b>193,706.54</b></u>
		<u><u><b>193,706.54</b></u></u>
<b>Liability</b>		
<a href="#">04-2020</a>	Accounts Payable	0.00
<a href="#">04-2021</a>	Accounts Payable Pending	0.00
<a href="#">04-2070</a>	Due to Other Funds	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">04-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">04-2530</a>	Unreserved Fund Balance	0.00
<a href="#">04-9920</a>	Fund Balance	109,718.25
<a href="#">04-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>109,718.25</b></u>
Total Revenue		83,988.29
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u><b>83,988.29</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>193,706.54</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>193,706.54</b></u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>			
<b>Assets</b>			
<a href="#">05-1010</a>	Cash	0.00	
<a href="#">05-1011</a>	Claim on Cash	313,760.15	
<a href="#">05-1200</a>	Accounts Receivable	0.00	
<a href="#">05-1330</a>	Intergovernmental Receivables	0.00	
<a href="#">05-1450</a>	Prepaid Items	0.00	
	<b>Total Assets:</b>	<b>313,760.15</b>	<b><u>313,760.15</u></b>
<b>Liability</b>			
<a href="#">05-2020</a>	Accounts Payable	0.00	
<a href="#">05-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">05-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">05-9920</a>	Fund Balance	313,760.15	
<a href="#">05-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>313,760.15</b>	
Total Revenue		0.00	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>313,760.15</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>313,760.15</u></b>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1010</a>	Cash	0.00
<a href="#">06-1011</a>	Claim on Cash	1,203,041.30
<a href="#">06-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u><b>1,203,041.30</b></u>
		<u><b>1,203,041.30</b></u>
<b>Liability</b>		
<a href="#">06-2020</a>	Accounts Payable	0.00
<a href="#">06-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">06-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">06-9920</a>	Fund Balance	1,317,475.37
<a href="#">06-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>1,317,475.37</b></u>
Total Revenue		0.00
Total Expense		<u>114,434.07</u>
<b>Revenues Over/Under Expenses</b>		<b>-114,434.07</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,203,041.30</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>1,203,041.30</b></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 07 - TBID</b>		
<b>Assets</b>		
<a href="#">07-1010</a>	Cash	0.00
<a href="#">07-1011</a>	Claim on Cash	1,611,976.85
<a href="#">07-1200</a>	Receivable Account	0.00
	<b>Total Assets:</b>	<u>1,611,976.85</u>
		<u><b>1,611,976.85</b></u>
<b>Liability</b>		
<a href="#">07-2020</a>	Accounts Payable	0.00
<a href="#">07-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">07-9920</a>	Fund Balance	1,461,422.19
	<b>Total Beginning Equity:</b>	<u>1,461,422.19</u>
Total Revenue		202,806.00
Total Expense		52,251.34
<b>Revenues Over/Under Expenses</b>		<u>150,554.66</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,611,976.85</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>1,611,976.85</u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 09 - CFD ESHA</b>		
<b>Assets</b>		
<a href="#">09-1010</a>	Cash	0.00
<a href="#">09-1011</a>	Claim on Cash	204,867.28
<a href="#">09-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u>204,867.28</u>
		<u><u>204,867.28</u></u>
<b>Liability</b>		
<a href="#">09-2020</a>	Accounts Payable	0.00
<a href="#">09-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">09-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">09-9920</a>	Fund Balance	209,124.62
<a href="#">09-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>209,124.62</u>
Total Revenue		0.00
Total Expense		<u>4,257.34</u>
<b>Revenues Over/Under Expenses</b>		<u>-4,257.34</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>204,867.28</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>204,867.28</u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>		
<b>Assets</b>		
<a href="#">11-1010</a>	Cash	0.00
<a href="#">11-1011</a>	Claim on Cash	9,414,447.34
<a href="#">11-1200</a>	Accounts Receivable	0.00
<a href="#">11-1320</a>	Due From County	0.00
	<b>Total Assets:</b>	<u>9,414,447.34</u> <u><u>9,414,447.34</u></u>
<b>Liability</b>		
<a href="#">11-2020</a>	Accounts Payable	0.00
<a href="#">11-2021</a>	Accounts Payable Pending	7,255.00
<a href="#">11-2071</a>	Due To General Fund	0.00
<a href="#">11-2290</a>	Deferred Revenue	0.00
	<b>Total Liability:</b>	<u>7,255.00</u>
<b>Equity</b>		
<a href="#">11-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">11-2530</a>	Unreserved Fund Balance	0.00
<a href="#">11-9920</a>	Fund Balance	10,357,522.13
<a href="#">11-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>10,357,522.13</u>
Total Revenue		0.00
Total Expense		<u>950,329.79</u>
<b>Revenues Over/Under Expenses</b>		<u>-950,329.79</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>9,407,192.34</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>9,414,447.34</u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1010</a>	Cash	0.00
<a href="#">12-1011</a>	Claim on Cash	172,926.10
<a href="#">12-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u>172,926.10</u>
		<u><u>172,926.10</u></u>
<b>Liability</b>		
<a href="#">12-2020</a>	Accounts Payable	0.00
<a href="#">12-2021</a>	Accounts Payable Pending	0.00
<a href="#">12-2160</a>	Payable	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">12-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">12-9920</a>	Fund Balance	172,926.10
<a href="#">12-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>172,926.10</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>172,926.10</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>172,926.10</u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 21 - PARK DEVELOPMENT</b>			
<b>Assets</b>			
<a href="#">21-1010</a>	Cash	0.00	
<a href="#">21-1011</a>	Claim on Cash	583,500.44	
<a href="#">21-1050</a>	Taxes Receivable - Current	0.00	
<a href="#">21-1200</a>	Accounts Receivable	0.00	
<a href="#">21-1350</a>	Interest Rec On Investments	0.00	
<a href="#">21-1510</a>	Investments	0.00	
	<b>Total Assets:</b>	<b>583,500.44</b>	<b><u>583,500.44</u></b>
<b>Liability</b>			
<a href="#">21-2020</a>	Accounts Payable	0.00	
<a href="#">21-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">21-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">21-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">21-9920</a>	Fund Balance	583,500.44	
<a href="#">21-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>583,500.44</b>	
Total Revenue		0.00	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>583,500.44</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>583,500.44</u></b>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>			
<b>Assets</b>			
<a href="#">25-1010</a>	Cash	0.00	
<a href="#">25-1011</a>	Claim on Cash	108,435.74	
<a href="#">25-1200</a>	Accounts Receivable	0.00	
<a href="#">25-1350</a>	Interest Rec On Investments	0.00	
	<b>Total Assets:</b>	<b>108,435.74</b>	<b><u>108,435.74</u></b>
<b>Liability</b>			
<a href="#">25-2020</a>	Accounts Payable	0.00	
<a href="#">25-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">25-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">25-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">25-9920</a>	Fund Balance	95,491.56	
<a href="#">25-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>95,491.56</b>	
Total Revenue		27,807.47	
Total Expense		14,863.29	
<b>Revenues Over/Under Expenses</b>		<b>12,944.18</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>108,435.74</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>108,435.74</u></b>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>		
<b>Assets</b>		
<a href="#">27-1010</a>	Cash	0.00
<a href="#">27-1011</a>	Claim on Cash	634,987.32
<a href="#">27-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u><b>634,987.32</b></u>
		<u><u><b>634,987.32</b></u></u>
<b>Liability</b>		
<a href="#">27-2020</a>	Accounts Payable	0.00
<a href="#">27-2021</a>	Accounts Payable Pending	0.00
<a href="#">27-2070</a>	Due to Other Funds	300,552.95
<a href="#">27-2290</a>	Deferred Revenue	0.00
	<b>Total Liability:</b>	<u><b>300,552.95</b></u>
<b>Equity</b>		
<a href="#">27-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">27-9920</a>	Fund Balance	346,013.62
<a href="#">27-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>346,013.62</b></u>
Total Revenue		0.00
Total Expense		<u>11,579.25</u>
<b>Revenues Over/Under Expenses</b>		<b>-11,579.25</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>334,434.37</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>634,987.32</b></u></u>

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 31 - AGENCY TRUST</b>			
<b>Assets</b>			
<a href="#">31-1010</a>	Cash	0.00	
<a href="#">31-1011</a>	Claim on Cash	3,705,399.57	
<a href="#">31-1200</a>	Accounts Receivable	0.00	
<a href="#">31-1350</a>	Interest Rec On Investments	0.00	
<a href="#">31-1510</a>	Investments	0.00	
	<b>Total Assets:</b>	<b>3,705,399.57</b>	<b><u>3,705,399.57</u></b>
<b>Liability</b>			
<a href="#">31-2020</a>	Accounts Payable	0.00	
<a href="#">31-2021</a>	Accounts Payable Pending	2,877.53	
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	23,732.76	
<a href="#">31-2200</a>	Deposits - Elephant Parade	0.00	
<a href="#">31-2210</a>	Deposits - San Joaquin Corr B	0.00	
<a href="#">31-2220</a>	Deposits - Carits	11,748.00	
<a href="#">31-2230</a>	Deposits - Park Fees	0.00	
<a href="#">31-2240</a>	Deposits - Smip	2,595.42	
<a href="#">31-2250</a>	Deposits - Coastal Access	0.00	
<a href="#">31-2260</a>	Deposits - Salt Creek Park	0.00	
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	1,032.00	
<a href="#">31-2280</a>	Deposits - Fire Department	0.00	
<a href="#">31-2300</a>	Trust Deposits	335,407.80	
<a href="#">31-2310</a>	P/b/e Planning Deposits	0.00	
<a href="#">31-2320</a>	Other Comm Dev Deposits	868,301.25	
<a href="#">31-2330</a>	Other Gen Gov't Deposits	0.00	
<a href="#">31-2340</a>	Art In Public Places Program	0.00	
<a href="#">31-2350</a>	Future Developmnt Impact Fees	0.00	
<a href="#">31-2360</a>	CD Projects with Contracts (non-ref	31,938.37	
<a href="#">31-2370</a>	Aqmd - Ab2766 Revenues	0.00	
<a href="#">31-2380</a>	Affordable Housing Program	407,940.00	
<a href="#">31-2390</a>	Building Permit Eng Deposits	0.00	
<a href="#">31-2400</a>	Fdif - General Government	0.00	
<a href="#">31-2410</a>	PW Refundable Cash Bonds	1,920,922.24	
<a href="#">31-2420</a>	Fdif - Transporation	3,898.00	
<a href="#">31-2890</a>	Deposit - Doheny CFD	95,006.20	
<a href="#">31-2900</a>	DP Tourism Bus Imp Dist	0.00	
	<b>Total Liability:</b>	<b>3,705,399.57</b>	
<b>Equity</b>			
<a href="#">31-9920</a>	Fund Balance	0.00	
<a href="#">31-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>3,705,399.57</u></b>	

**Balance Sheet**

**As Of 09/30/2015**

Account	Name	Balance	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1010</a>	Cash	0.00	
<a href="#">33-1011</a>	Claim on Cash	0.45	
<a href="#">33-1200</a>	Accounts Receivable	0.00	
<a href="#">33-1528</a>	Cap Interest 2013-1 (464850002)	0.00	
<a href="#">33-1581</a>	Escrow Fund 2013-1 (46485100)	0.00	
<a href="#">33-1583</a>	Reserve 2013-1 (46485003)	0.00	
<a href="#">33-1584</a>	Bond Payment 2013-1 (46485001)	0.00	
<a href="#">33-1585</a>	Special Tax 2013 -1 (46485000)	0.00	
<a href="#">33-1586</a>	Cost of Issuance 2013-1 (46485006)	0.00	
<a href="#">33-1605</a>	Cost of Issuance 2014-1 (4848098)	0.00	
<a href="#">33-1610</a>	Escrow Fund 2014-1 (46480907)	0.00	
<a href="#">33-1620</a>	Cap Interest 2014-1 (48480902)	0.00	
<a href="#">33-1650</a>	Reserve 2014-1 (48480903)	2,680,019.31	
<a href="#">33-1660</a>	Admin. Expense Account (48480904)	0.00	
<a href="#">33-1670</a>	Bond Payment 2014-1 (4848091)	31.42	
<a href="#">33-1690</a>	Special Tax 2014-1 (48480900)	332,340.18	
	<b>Total Assets:</b>	<b>3,012,391.36</b>	<b><u>3,012,391.36</u></b>
<b>Liability</b>			
<a href="#">33-2020</a>	Accounts Payable	0.00	
<a href="#">33-2021</a>	Accounts Payable Pending	0.00	
<a href="#">33-2090</a>	Due to Bondholders	3,012,391.36	
<a href="#">33-2160</a>	Payable	0.00	
	<b>Total Liability:</b>	<b>3,012,391.36</b>	
<b>Equity</b>			
<a href="#">33-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">33-9920</a>	Fund Balance	0.00	
<a href="#">33-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>3,012,391.36</u></b>



City of Dana Point, CA

# CIP Projects Group Summary

For Fiscal: 2015-2016 Period Ending: 09/30/2015

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1223 - PCH/Del Prado Impv	0.00	6,537.26	269.00	796.50	2,687.26	3,850.00
1242 - PCH/Del Prado Streetscape	0.00	4,054,681.15	35,322.94	907,259.29	3,775,281.23	279,399.92
1261 - FY14 Slurry Seal	0.00	3,906.30	0.00	0.00	3,906.30	0.00
1267 - FY14 Resid Road Resurf Ph2	0.00	60,632.50	6,124.00	6,124.00	60,632.50	0.00
1268 - FY15 Resid Road Resurf Ph 1	0.00	2,252,995.00	0.00	0.00	5,000.00	2,247,995.00
1270 - SJ Creek Storm Drain Wtr Qual	0.00	200,000.00	0.00	0.00	0.00	200,000.00
1272 - PCH Class 1 Bikeway Ext 1	0.00	505,000.00	1,840.00	1,840.00	22,750.00	482,250.00
1274 - FY16 Storm Drain Repairs	200,000.00	200,000.00	7,255.00	7,255.00	58,000.00	142,000.00
1275 - Water Quality Plant Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1276 - Slurry Seal Program	100,000.00	600,000.00	0.00	0.00	409,011.72	190,988.28
1277 - Arterial Road Rehab & Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1278 - Sidewalk & Concrete Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1279 - Sidewalk ADA Repairs	100,000.00	100,000.00	5,205.00	5,205.00	5,205.00	94,795.00
1280 - Traffic Safety Repairs & Improv	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00
1281 - FY17 Annual Res Road Resurf	595,681.00	595,681.00	0.00	0.00	0.00	595,681.00
1283 - Smart Irrig Syst Drought Alterations	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00
1284 - Crown Valley Median Drought Conversion	450,000.00	920,000.00	0.00	0.00	0.00	920,000.00
1285 - La Plaza & LB Parks Drought Conversion	0.00	27,050.00	0.00	21,850.00	27,050.00	0.00
1286 - Crystal Cove Barrier Railing Replacement	0.00	0.00	0.00	0.00	24,900.00	-24,900.00
1288 - City Wayfinding Signage Phase 1	0.00	500,000.00	0.00	0.00	65,000.00	435,000.00
1289 - Creekside Pk Play Impr	0.00	323,612.00	0.00	0.00	0.00	323,612.00
1290 - Sunset Pk Restroom Impr	0.00	24,338.00	0.00	0.00	0.00	24,338.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>1,920,681.00</b>	<b>10,849,433.21</b>	<b>56,015.94</b>	<b>950,329.79</b>	<b>4,459,424.01</b>	<b>6,390,009.20</b>
<b>Total Surplus (Deficit):</b>	<b>-1,920,681.00</b>	<b>-10,849,433.21</b>	<b>-56,015.94</b>	<b>-950,329.79</b>	<b>-4,459,424.01</b>	<b>-6,390,009.20</b>

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-1,920,681.00	-10,849,433.21	-56,015.94	-950,329.79	-4,459,424.01	-6,390,009.20
<b>Total Surplus (Deficit):</b>	<b>-1,920,681.00</b>	<b>-10,849,433.21</b>	<b>-56,015.94</b>	<b>-950,329.79</b>	<b>-4,459,424.01</b>	<b>-6,390,009.20</b>