



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

FY16

Q2

SUMMARY – The City’s finances for the first half of Fiscal Year 2015-2016 (“FY16”), which ended December 31, 2015, are generally tracking on budget. General Fund revenues are up 4.4% 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’s Planning & Building counter.

City expenditures are down 30.5% compared to the same period last fiscal year. The large decrease is mostly attributable to the one-time \$7.7 million transferred to the CIP fund for Lantern District improvements in the prior year, combined with current fiscal year increases for personnel expenditures (2.9%) and for materials/services (6.4%). 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 \$6,575,000 and \$3,287,000, respectively. The Capital Projects Reserve stands at \$1.25 million and per the council approved budget for FY16, it will be returned to a fully funded status of \$2.5 million this fiscal year.

BUDGETED FUND BALANCE SUMMARY:

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

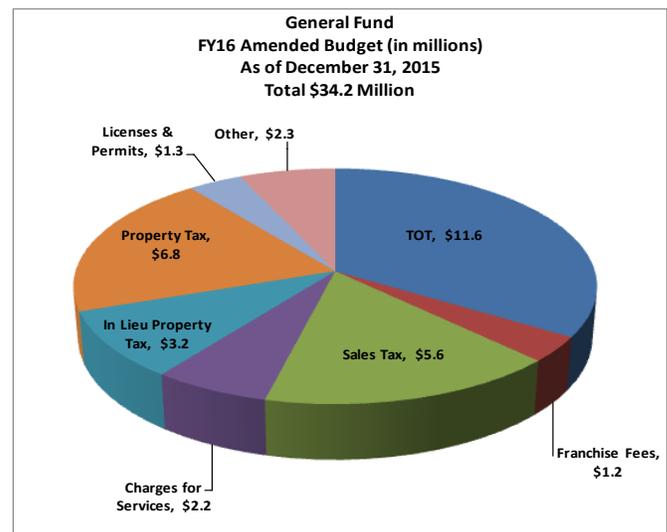
Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/15	\$ 18.2
Estimated Revenues	33.6
Budgeted Expenditures	(33.9)
Estimated Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.7)
Fund Balance, 6/30/16 (est.)	\$ 15.8

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	3.3
Total Reserves Projected @ 6/30/16	\$ 15.8

REVENUES:

Through the first half of FY16, total General Fund revenue was \$14.8 million, which is \$622k, or 4.4% greater than the same period last fiscal year. The majority of the increase is attributed to year over year increases in property tax (\$320K), charges for services (\$355K), licenses & permits (\$123k), and property transfer tax (\$86k), offset by a decrease in transient occupancy tax (\$145k) and Nuclear Power Program revenue (\$160K), the latter due to a timing difference. At 50% of the way through the fiscal year, revenue stood at 43.2% of the annual budget, which is not atypical given that some of the





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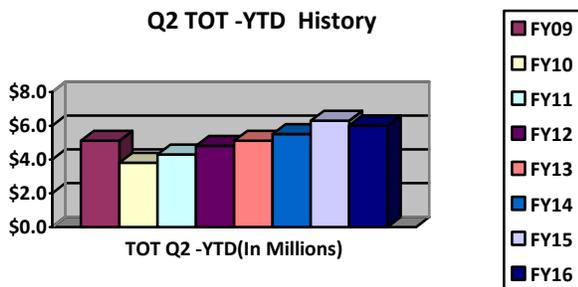
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City's larger revenues such as In-lieu Property Taxes and Franchise Fees, are received later in the fiscal year

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 \$6.2 million collected through December 31, 2015, TOT receipts were roughly \$145k, or 2.3% below last year. The decrease is mainly attributed to a major hotel that closed roughly 50% of its rooms for a few months to remodel.

At 50% of the way through FY16, TOT stands at 52.6% of the annual budget. Due to the large closure of rooms at one of our larger hotels, staff does not expect to finish the fiscal year at the current budgeted level. The situation will be monitored and a modest adjustment may be brought forth to Council with the mid-year agenda item.



Property Tax – This is the City's second largest revenue, and is budgeted at \$6.8 million for FY16. Year to date Property Tax revenue was \$3.9 million, which is \$320,000, or 8.9% more than last fiscal year which finished at \$6.7 million. Property tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4, along with small payments received in various other

months. At this point it appears that Property Tax for FY16 should come in close to budget.

In-Lieu Property Taxes – Currently the City's third largest revenue, In-Lieu Property Taxes 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 to backfill the taking – 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 – This is currently the fourth largest revenue source for the City. With the unwinding of the Triple Flip, the City now receives its full 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 (roughly 38% of total);
- Fuel & Service Stations (11%);
- State & County pooled tax (10%);
- General Consumer Goods (10%); and,
- Food & Drug Stores (8%).

Sales Tax revenue so far amounted to \$1.5 million, on par with the first half of last fiscal year, and is projected to track the remainder of this fiscal year in similar fashion to last fiscal year. Note that the unwinding of the Triple Flip was not budgeted, and when the amount and timing are better known a budget increase will likely be warranted.



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Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees (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 rates have not been increased since 1998.

The current FY16 amended budget for Charges for Services is \$2.2 million, placing them as the City’s fifth largest revenue. The City collected \$1.1 million through December 2015, which is \$355K or 46% more compared to last fiscal year. The increase is mainly due to Building Plan Check Fees collected for a 168 unit residential development.

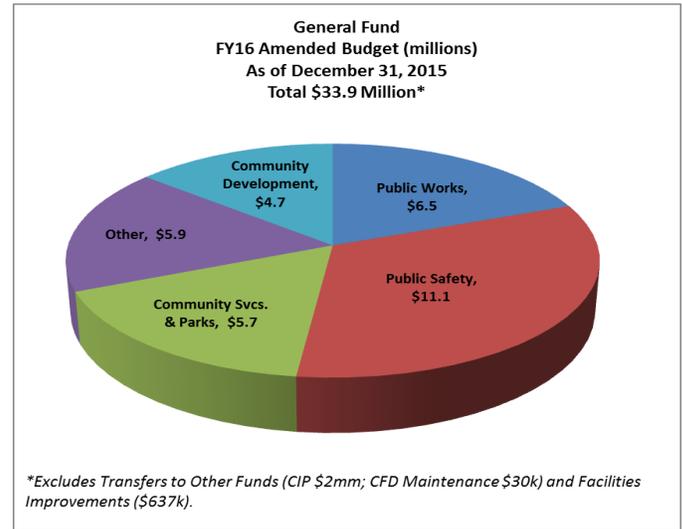
Franchise Fees – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.2 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. The City received \$315K in Q2, as expected.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees 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.

The current amended budget is \$1.3 million, and fiscal year to date actual collections totaled \$901K, which was roughly \$123k or 15.8% ahead of 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	33%
Public Works	6.5	19
Community Services & Parks	5.7	17
Community Development	4.7	14
Non-Departmental	1.1	3
General & Admin Services	4.8	14
Total Budget	\$ 33.9	100%

* Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement 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, Administrative Services, Risk Management and Facilities O&M.

Through Q2, General Fund expenditures were \$16 million. FY16 General Fund expenditures are \$983k, or 6.6% higher year to date than last fiscal year (this is net of the prior year one-time \$7.7 million transfers out to the Capital Projects Fund for Town Center Phase 2 and \$300k to the CFD Fund for the funicular replacement).

Personnel costs were \$107k, or 2.9% higher than the previous year, attributed to additional hourly staff brought in to augment Community Development staffing, and negotiated salary



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increases granted in October 2015. Capital Outlay costs are also \$107K higher than the previous year mostly due to the budgeted purchase of upgraded public safety radios.

Expenditures with notable variances from the prior year include:

City Attorney – Costs totaled \$590K for the first half of the year, which is an \$88k, or 17.5% increase over the prior fiscal year. Much of the increase is attributable to Strands Beach access matters which the City expects to be reimbursed, offset by decreases in various other areas.

Professional Services – Expenditures totaled \$1.45 million for the first half of FY16, which is \$413K, or 40% higher than the same period last year. This increase is a combination of one-time reimbursable services not incurred in the prior year (\$138K), planning related consulting services (\$34K), holiday lighting services that includes new and refurbished supplies (\$83K), plus building department contract services (\$103K), and finally timing differences.

Tree and Park Maintenance – Costs were down \$122k due to one-time items in the prior year.

Police Services – Costs to date totaled \$5.3 million, an expected increase of \$211K, or 4.1% over last year.

Community Activities – Expenditures totaled \$477K, which is \$94K, or 16.4% lower than the same period last year, due to timing.

At 50% of the way through FY16, General Fund expenditures, not including transfers out, totaled 47% of the adjusted budget.

Capital Improvement Fund disbursements for July through December 2015 totaled roughly \$3.4 million. Disbursements were mostly for Lantern District Improvements (\$2.9 million), Slurry Seal (\$344K), drought conversion projects (\$22K), Crystal Cove Park fence replacement (\$24K), Wayfinding Signage (\$65K) and Storm Drain Repairs (\$65K).

INVESTMENT PORTFOLIO – At December 31, 2015, the City’s investment portfolio totaled \$33.6 million, including \$3.8 million of monies held in trust and \$1.7 million in the TBID Fund.

Investment Portfolio At December 31, 2015	
Account	Amount
Cash	\$ 4,002,008
Petty Cash	5,200
LAIF	12,571,053
T-Notes	17,000,000
Total	\$ 33,578,261

The City’s Local Agency Investment Fund (LAIF) account ended the month with a balance of \$12.6 million. The T-Note portfolio balance was \$17.0 million at December 31, 2015 and consists of five \$3.4 million laddered investments maturing at one-year intervals over the next 5 years.

ATTACHED FINANCIAL REPORTS:

- General Fund Revenues – Budget vs. Actual for Period Ending 12/31/15;
- General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/15;
- 12/31/15 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 12/31/15.



General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 12/31/2015

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
RevenueType: 10 - Taxes & Franchises					
6101 - Sec & Unsec Property Taxes	6,815,000.00	6,815,000.00	3,011,313.37	3,897,227.18	2,917,772.82
6103 - Property Transfer Tax	350,000.00	350,000.00	0.00	263,474.75	86,525.25
6105 - Franchise Fees	1,235,000.00	1,235,000.00	0.00	315,100.37	919,899.63
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	7,068.45	7,068.45	42,931.55
6109 - Transient Occupancy Tax	11,600,000.00	11,600,000.00	547,955.46	6,150,869.09	5,449,130.91
6110 - Short Term Rental TOT	360,000.00	360,000.00	11,276.59	231,400.87	128,599.13
6111 - Sales & Use Tax	5,640,000.00	5,640,000.00	312,846.17	1,524,176.46	4,115,823.54
6113 - In-lieu Property Taxes	3,200,000.00	3,200,000.00	0.00	0.00	3,200,000.00
RevenueType: 10 - Taxes & Franchises Total:	29,250,000.00	29,250,000.00	3,890,460.04	12,389,317.17	16,860,682.83
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	25,000.00	1,758.00	18,650.00	6,350.00
6203 - Coastal Development Permit	30,000.00	30,000.00	3,266.00	21,229.00	8,771.00
6205 - Conditional Use Permit	15,000.00	15,000.00	0.00	6,278.00	8,722.00
6207 - Other Planning Permits	25,000.00	25,000.00	516.00	2,654.00	22,346.00
6209 - Building Permits	820,000.00	820,000.00	71,674.97	519,732.63	300,267.37
6211 - Plumbing Permits	30,000.00	30,000.00	2,686.50	38,921.39	-8,921.39
6213 - Sewer Permits	0.00	0.00	16.00	16.00	-16.00
6215 - Electrical Permits	51,000.00	51,000.00	9,814.20	54,106.65	-3,106.65
6217 - Mechanical Permits	13,000.00	13,000.00	2,256.00	11,253.00	1,747.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	1,050.00	6,450.00	13,550.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	222.30	777.70
6221 - Transportation Permits	1,000.00	1,000.00	32.00	480.00	520.00
6223 - Encroachment Permits	15,000.00	15,000.00	968.95	7,946.05	7,053.95
6225 - Grading Permit Plan Check	220,000.00	220,000.00	14,178.05	206,702.13	13,297.87
6226 - Licenses & Permits	0.00	0.00	0.00	1,331.91	-1,331.91
6227 - Other Engineering Permits	7,000.00	7,000.00	675.00	4,850.00	2,150.00
RevenueType: 20 - Licenses & Permits Total:	1,273,000.00	1,273,000.00	108,891.67	900,823.06	372,176.94
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	250,000.00	20,052.47	77,645.20	172,354.80
6303 - Penalties, Int. & Restitution	50,000.00	50,000.00	400.00	58,626.52	-8,626.52
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	300,000.00	20,452.47	136,271.72	163,728.28
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	6,095.00	29,810.00	30,190.00
6403 - Investment Income	87,800.00	87,800.00	0.00	34,505.79	53,294.21
6405 - City Plaza Rental Revenue	75,000.00	75,000.00	1,900.00	27,499.96	47,500.04
RevenueType: 40 - Use Of Money & Property Total:	222,800.00	222,800.00	7,995.00	91,815.75	130,984.25
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	0.00	0.00	13,802.36	13,802.36	-13,802.36
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	831.00	99,169.00
RevenueType: 50 - Intergovernmental Total:	240,000.00	240,000.00	13,802.36	14,633.36	225,366.64
RevenueType: 60 - Charges For Services					
6609 - Variance Minor Amendment	4,000.00	4,000.00	1,236.00	3,708.00	292.00
6615 - Initial Study	0.00	0.00	0.00	50.00	-50.00
6623 - Planning Plan Check Fee	90,000.00	90,000.00	7,181.95	49,809.83	40,190.17
6627 - Other Planning Fees	1,000.00	1,000.00	0.00	582.00	418.00
6631 - Building Plan Check Fee	515,000.00	1,115,000.00	359,022.24	684,019.25	430,980.75
6633 - Permit Issuance Fee	34,000.00	34,000.00	3,410.00	26,120.00	7,880.00
6635 - Other Building Fees	1,000.00	1,000.00	88.00	174.00	826.00
6639 - Addressing Fee	0.00	0.00	189.00	693.00	-693.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2015-2016 Period Ending: 12/31/2015

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6641 - Grading Inspection	17,000.00	17,000.00	234.00	21,098.51	-4,098.51
6649 - Map Check Fee	0.00	0.00	810.00	1,782.00	-1,782.00
6651 - Lot Line Adjustment Fee	0.00	0.00	250.00	682.00	-682.00
6655 - Other Engineering Fees	32,000.00	32,000.00	613.00	7,300.12	24,699.88
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	80.00	600.00	1,400.00
6685 - Reimbursed Expenses	235,000.00	352,868.00	15,856.75	183,711.86	169,156.14
6691 - Recreation Classes	225,000.00	225,000.00	5,081.76	68,117.07	156,882.93
6692 - Reimb Developer Exp Revenue	300,000.00	300,000.00	0.00	6,826.29	293,173.71
6693 - Activities & Trips	55,000.00	55,000.00	2,895.00	47,410.00	7,590.00
6697 - Photocopies	1,000.00	1,000.00	21.10	561.18	438.82
6699 - Other P/b/e	0.00	0.00	3,412.69	21,834.29	-21,834.29
RevenueType: 60 - Charges For Services Total:	1,512,000.00	2,229,868.00	400,381.49	1,125,079.40	1,104,788.60
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,000.00	1,000.00	1,250.00	-250.00
6703 - Miscellaneous Revenues	25,000.00	25,000.00	14,514.48	88,476.84	-63,476.84
6704 - Gain/Loss on Asset Sale	0.00	0.00	21,900.00	9,837.75	-9,837.75
6705 - Sale Of Recyclable Materials	0.00	0.00	0.00	9,222.00	-9,222.00
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	14,034.43	35,965.57
RevenueType: 70 - Other Total:	76,000.00	76,000.00	37,414.48	122,821.02	-46,821.02
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	625,551.00	625,551.00	0.00	0.00	625,551.00
RevenueType: 90 - Transfers Total:	625,551.00	625,551.00	0.00	0.00	625,551.00
Fund: 01 - GENERAL Total:	33,499,351.00	34,217,219.00	4,479,397.51	14,780,761.48	19,436,457.52
Total Surplus (Deficit):	33,499,351.00	34,217,219.00	4,479,397.51	14,780,761.48	19,436,457.52

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	33,499,351.00	34,217,219.00	4,479,397.51	14,780,761.48	19,436,457.52
Total Surplus (Deficit):	33,499,351.00	34,217,219.00	4,479,397.51	14,780,761.48	19,436,457.52



General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 12/31/2015

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,109,475.21	6,033,957.21	438,258.10	2,839,660.40	2,839,660.40	3,194,296.81
1030 - Hourly	189,131.78	189,131.78	22,767.33	155,331.06	155,331.06	33,800.72
1050 - Overtime	72,199.96	72,199.96	5,110.96	46,081.86	46,081.86	26,118.10
1070 - Stipends	9,000.00	9,000.00	692.30	4,499.95	4,499.95	4,500.05
1100 - Benefits	928,182.00	928,182.00	96,021.35	429,137.15	429,137.15	499,044.85
1120 - Retirement Benefits	690,720.96	690,720.96	70,019.95	325,537.42	325,537.42	365,183.54
1140 - Medi-tax 1.45%	92,507.11	92,507.11	7,065.97	46,232.93	46,232.93	46,274.18
1200 - Outside Assistance	0.00	75,518.00	4,775.68	16,007.34	16,007.34	59,510.66
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,091,217.02	8,091,217.02	644,711.64	3,862,488.11	3,862,488.11	4,228,728.91
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,000.00	124,000.00	7,176.07	48,127.38	76,556.00	47,444.00
2030 - Equipment Maintenance	399,830.00	399,830.00	49,007.18	169,167.93	242,811.08	157,018.92
2050 - Vehicle Maintenance	147,023.00	162,866.00	6,938.54	66,395.95	110,810.10	52,055.90
2070 - Office Supplies	106,425.00	103,425.00	6,611.65	33,617.69	66,349.72	37,075.28
2090 - Memberships & Dues	64,700.00	64,700.00	1,205.00	21,008.97	21,008.97	43,691.03
2110 - Operating Supplies	499,240.00	571,960.52	32,129.11	230,209.60	311,035.98	260,924.54
2130 - Books & Subscriptions	34,623.00	34,623.00	65.50	2,957.50	9,118.31	25,504.69
2150 - Training	72,750.00	75,750.00	3,972.32	23,091.75	35,027.49	40,722.51
2170 - Postage	30,600.00	30,600.00	114.34	19,932.77	30,046.64	553.36
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	733.80	3,217.24	7,400.00	1,100.00
2210 - Utilities	1,149,800.00	1,149,800.00	110,559.52	560,573.92	1,121,183.69	28,616.31
2230 - Professional Services	2,746,645.00	4,276,305.57	368,558.20	1,445,601.70	2,980,430.25	1,295,875.32
2240 - % Revenue Collected	220,000.00	230,400.00	30,010.75	138,132.77	220,720.00	9,680.00
2250 - Advertising	54,700.00	52,358.00	2,231.85	16,956.03	35,326.72	17,031.28
2270 - Travel, Conf. & Meetings	120,875.00	117,875.00	8,367.42	42,017.45	42,017.45	75,857.55
2290 - Auto Allowance	53,650.00	53,650.00	3,504.91	25,454.89	25,454.89	28,195.11
2310 - City Attorney	696,000.00	709,186.00	184,214.97	590,146.66	696,000.00	13,186.00
2330 - Police Services	10,492,902.00	10,492,902.00	891,457.27	5,319,399.68	10,400,531.07	92,370.93
2340 - Parking Lot Leases	0.00	10,575.00	1,175.00	4,700.00	4,700.00	5,875.00
2350 - Street Maintenance	1,414,500.00	1,440,025.00	113,615.82	437,314.74	1,352,625.00	87,400.00
2410 - Community Activities	760,000.00	760,000.00	-14,978.27	489,895.96	494,518.90	265,481.10
2430 - Recreation Programs	131,000.00	131,000.00	22,000.37	48,249.24	48,249.24	82,750.76
2450 - Landscape Maintenance	755,000.00	710,000.00	43,487.08	236,942.48	461,525.00	248,475.00
2470 - Tree Maintenance	550,000.00	550,000.00	89,077.60	275,433.60	400,000.00	150,000.00
2490 - Street Sweeping	278,405.00	278,405.00	21,700.07	103,028.95	265,480.00	12,925.00
2510 - Storm Drains	994,500.00	994,500.00	120,081.46	308,802.39	940,445.00	54,055.00
2530 - Safety Lighting	199,000.00	199,000.00	19,715.12	99,971.47	193,462.75	5,537.25
2550 - Park Maintenance	1,150,000.00	1,193,400.00	77,751.63	519,221.18	980,099.27	213,300.73
2590 - Data Technology	156,100.00	156,100.00	8,453.00	41,582.23	143,748.26	12,351.74
2600 - Marketing	57,500.00	52,814.00	0.00	33,963.38	33,963.38	18,850.62
2990 - Rsv For Serv Enhancmnts	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00
ExpenseType: 20 - Materials & Services Total:	23,593,268.00	25,259,550.09	2,208,937.28	11,355,115.50	21,750,645.16	3,508,904.93
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	100,200.00	250,200.00	144,113.81	144,113.81	150,000.00	100,200.00
ExpenseType: 30 - Capital Outlay Total:	100,200.00	250,200.00	144,113.81	144,113.81	150,000.00	100,200.00
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	0.00	346,289.00	346,289.00	44,711.00
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: 12/31/2015

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
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
ExpenseType: 40 - Insurance Total:	623,000.00	623,000.00	0.00	519,545.00	519,545.00	103,455.00
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	637,074.00	637,074.00	45,000.00	45,000.00	45,000.00	592,074.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
ExpenseType: 90 - Operating Transfers Out Total:	667,074.00	2,667,074.00	75,000.00	75,000.00	75,000.00	2,592,074.00
Fund: 01 - GENERAL Total:	33,074,759.02	36,891,041.11	3,072,762.73	15,956,262.42	26,357,678.27	10,533,362.84
Total Surplus (Deficit):	-33,074,759.02	-36,891,041.11	-3,072,762.73	-15,956,262.42	-26,357,678.27	-10,533,362.84

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-33,074,759.02	-36,891,041.11	-3,072,762.73	-15,956,262.42	-26,357,678.27	-10,533,362.84
Total Surplus (Deficit):	-33,074,759.02	-36,891,041.11	-3,072,762.73	-15,956,262.42	-26,357,678.27	-10,533,362.84



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 12/31/2015

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1010	Cash	0.00	
01-1011	Claim on Cash	16,154,671.76	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	533,929.19	
01-1090	Int. & Penalty Rcbl On Taxes	0.00	
01-1100	Allow. Uncoll Int & Penalty	0.00	
01-1200	Accounts Receivable	0.00	
01-1250	Advance Deposits	0.00	
01-1280	Receivable - County Of Orange	0.00	
01-1290	Reserve For Uncoll N/r - Rda	0.00	
01-1310	Due From Other Funds	300,552.95	
01-1320	Due From County	0.00	
01-1330	Intergovernmental Receivables	0.00	
01-1350	Interest Rec On Investments	0.00	
01-1360	Due From State	0.00	
01-1410	Real Property Held For Resale	0.00	
01-1450	Prepaid Items	0.00	
01-1500	Investments - Adjust To Fmv	4,672.39	
01-1511	Investment - Laif	0.00	
01-1520	U.s. Gov't Securities (par)	0.00	
01-1530	Prem/disc - U.s. Gov't Secur	37,585.95	
	Total Assets:	17,036,612.24	<u>17,036,612.24</u>
Liability			
01-2020	Accounts Payable	0.00	
01-2021	Accounts Payable Pending	0.00	
01-2070	Due To Other Funds	0.00	
01-2080	Due To Other Agencies	0.00	
01-2151	Tenant Security Deposits	1,900.00	
01-2161	Accrued Payroll	0.00	
01-2170	Accrued Taxes	0.00	
01-2180	Other Accrued Liabilities	0.00	
01-2190	Disability Insurance Reserve	0.00	
01-2290	Deferred Revenue	0.00	
	Total Liability:	1,900.00	
Equity			
01-2450	Fund Balance Designated for Cash Flow	3,287,380.00	
01-2460	Fund Balance Designated for Emergencies	6,574,760.00	
01-2470	Fund Balance Desig. for Art in Public Place	117,954.00	
01-2530	Fund Balance Desig. for State Budget Imp:	0.00	
01-2540	Fund Balance Desig. for CIP Sinking Fund	1,250,000.00	
01-9920	Fund Balance - Undesignated	6,960,117.93	
01-9990	Suspense	20,001.25	
	Total Beginning Equity:	18,210,213.18	
Total Revenue		14,780,761.48	
Total Expense		15,956,262.42	
Revenues Over/Under Expenses		-1,175,500.94	
	Total Equity and Current Surplus (Deficit):	17,034,712.24	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>17,036,612.24</u>	

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1010	Cash	0.00	
02-1011	Claim on Cash	467,001.61	
02-1050	Taxes Receivable - Current	0.00	
02-1200	Accounts Receivable	0.00	
02-1330	Intergovernmental Receivables	0.00	
02-1350	Interest Rec On Investments	0.00	
02-1510	Investments	0.00	
	Total Assets:	467,001.61	<u>467,001.61</u>
Liability			
02-2020	Accounts Payable	0.00	
02-2021	Accounts Payable Pending	0.00	
02-2071	Due To General Fund	0.00	
	Total Liability:	0.00	
Equity			
02-2460	Fund Bal Reserved for Accruals	0.00	
02-2530	Unreserved Fund Balance	0.00	
02-9920	Fund Balance	77,179.98	
02-9990	Suspense	0.00	
	Total Beginning Equity:	77,179.98	
Total Revenue		389,821.63	
Total Expense		0.00	
Revenues Over/Under Expenses		389,821.63	
	Total Equity and Current Surplus (Deficit):	467,001.61	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>467,001.61</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 03 - LOCAL LAW ENF BLOCK GRANT			
Assets			
03-1010	Cash	0.00	
03-1011	Claim on Cash	0.00	
03-1200	Accounts Receivable	0.00	
	Total Assets:	<u>0.00</u>	<u>0.00</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
03-9920	Fund Balance	0.00	
	Total Beginning Equity:	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1010	Cash	0.00
04-1011	Claim on Cash	287,580.12
04-1200	Accounts Receivable	0.00
	Total Assets:	<u>287,580.12</u>
		<u><u>287,580.12</u></u>
Liability		
04-2020	Accounts Payable	0.00
04-2021	Accounts Payable Pending	0.00
04-2070	Due to Other Funds	0.00
	Total Liability:	<u>0.00</u>
Equity		
04-2460	Fund Bal Reserved for Accruals	0.00
04-2530	Unreserved Fund Balance	0.00
04-9920	Fund Balance	109,718.25
04-9990	Suspense	0.00
	Total Beginning Equity:	<u>109,718.25</u>
Total Revenue		177,861.87
Total Expense		0.00
Revenues Over/Under Expenses		<u>177,861.87</u>
	Total Equity and Current Surplus (Deficit):	<u>287,580.12</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>287,580.12</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	324,604.70	
05-1200	Accounts Receivable	0.00	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	324,604.70	<u>324,604.70</u>
Liability			
05-2020	Accounts Payable	0.00	
05-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
05-2460	Fund Bal Reserved for Accruals	0.00	
05-9920	Fund Balance	313,760.15	
05-9990	Suspense	0.00	
	Total Beginning Equity:	313,760.15	
Total Revenue		10,844.55	
Total Expense		0.00	
Revenues Over/Under Expenses		10,844.55	
	Total Equity and Current Surplus (Deficit):	324,604.70	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>324,604.70</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	1,204,768.59
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>1,204,768.59</u>
		<u>1,204,768.59</u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	1,317,475.37
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>1,317,475.37</u>
Total Revenue		26,039.39
Total Expense		<u>138,746.17</u>
Revenues Over/Under Expenses		-112,706.78
	Total Equity and Current Surplus (Deficit):	1,204,768.59
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,204,768.59</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,697,886.30
07-1200	Receivable Account	0.00
	Total Assets:	<u>1,697,886.30</u>
		<u>1,697,886.30</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
07-9920	Fund Balance	1,461,422.19
	Total Beginning Equity:	<u>1,461,422.19</u>
Total Revenue		438,858.00
Total Expense		202,393.89
Revenues Over/Under Expenses		<u>236,464.11</u>
	Total Equity and Current Surplus (Deficit):	<u>1,697,886.30</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,697,886.30</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	204,751.19
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>204,751.19</u>
		<u><u>204,751.19</u></u>
Liability		
09-2020	Accounts Payable	0.00
09-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
09-2460	Fund Bal Reserved for Accruals	0.00
09-9920	Fund Balance	209,124.62
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>209,124.62</u>
Total Revenue		0.00
Total Expense		<u>4,373.43</u>
Revenues Over/Under Expenses		<u>-4,373.43</u>
	Total Equity and Current Surplus (Deficit):	<u>204,751.19</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>204,751.19</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	6,927,844.96	
11-1200	Accounts Receivable	0.00	
11-1320	Due From County	0.00	
	Total Assets:	<u>6,927,844.96</u>	<u>6,927,844.96</u>
Liability			
11-2020	Accounts Payable	0.00	
11-2021	Accounts Payable Pending	0.00	
11-2071	Due To General Fund	0.00	
11-2290	Deferred Revenue	0.00	
	Total Liability:	<u>0.00</u>	
Equity			
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2530	Unreserved Fund Balance	0.00	
11-9920	Fund Balance	10,357,522.13	
11-9990	Suspense	0.00	
	Total Beginning Equity:	<u>10,357,522.13</u>	
Total Revenue		0.00	
Total Expense		<u>3,429,677.17</u>	
Revenues Over/Under Expenses		-3,429,677.17	
	Total Equity and Current Surplus (Deficit):	6,927,844.96	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>6,927,844.96</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	217,926.10
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>217,926.10</u>
		<u><u>217,926.10</u></u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-9920	Fund Balance	172,926.10
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>172,926.10</u>
Total Revenue		45,000.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		45,000.00
	Total Equity and Current Surplus (Deficit):	217,926.10
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>217,926.10</u></u>

Balance Sheet

As Of 12/31/2015

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

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	97,060.03
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>97,060.03</u>
		<u>97,060.03</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	95,491.56
25-9990	Suspense	0.00
	Total Beginning Equity:	<u>95,491.56</u>
Total Revenue		59,186.48
Total Expense		<u>57,618.01</u>
Revenues Over/Under Expenses		1,568.47
	Total Equity and Current Surplus (Deficit):	97,060.03
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>97,060.03</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	662,235.16
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>662,235.16</u>
		<u><u>662,235.16</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	300,552.95
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>300,552.95</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	346,013.62
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>346,013.62</u>
Total Revenue		180,484.20
Total Expense		<u>164,815.61</u>
Revenues Over/Under Expenses		15,668.59
	Total Equity and Current Surplus (Deficit):	361,682.21
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>662,235.16</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1010	Cash	0.00	
31-1011	Claim on Cash	3,852,519.19	
31-1200	Accounts Receivable	0.00	
31-1350	Interest Rec On Investments	0.00	
31-1510	Investments	0.00	
	Total Assets:	3,852,519.19	<u>3,852,519.19</u>
Liability			
31-2020	Accounts Payable	0.00	
31-2021	Accounts Payable Pending	0.00	
31-2150	CD 3rd Party Rev & Staff Time (refu	35,132.93	
31-2200	Deposits - Elephant Parade	0.00	
31-2210	Deposits - San Joaquin Corr B	0.00	
31-2220	Deposits - Carits	29,370.00	
31-2230	Deposits - Park Fees	0.00	
31-2240	Deposits - Smip	3,650.17	
31-2250	Deposits - Coastal Access	0.00	
31-2260	Deposits - Salt Creek Park	0.00	
31-2270	Deposits - Green Bldg Prog	1,259.00	
31-2280	Deposits - Fire Department	0.00	
31-2300	Trust Deposits	369,346.44	
31-2310	P/b/e Planning Deposits	0.00	
31-2320	Other Comm Dev Deposits	956,665.83	
31-2330	Other Gen Gov't Deposits	0.00	
31-2340	Art In Public Places Program	0.00	
31-2350	Future Developmnt Impact Fees	0.00	
31-2360	CD Projects with Contracts (non-ref	18,711.91	
31-2370	Aqmd - Ab2766 Revenues	0.00	
31-2380	Affordable Housing Program	415,440.00	
31-2390	Building Permit Eng Deposits	0.00	
31-2400	Fdif - General Government	0.00	
31-2410	PW Refundable Cash Bonds	1,952,922.24	
31-2420	Fdif - Transporation	0.00	
31-2890	Deposit - Doheny CFD	70,020.67	
31-2900	DP Tourism Bus Imp Dist	0.00	
	Total Liability:	3,852,519.19	
Equity			
31-9920	Fund Balance	0.00	
31-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,852,519.19</u>	

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	890,711.05	
33-1200	Accounts Receivable	0.00	
33-1528	Cap Interest 2013-1 (464850002)	0.00	
33-1581	Escrow Fund 2013-1 (46485100)	0.00	
33-1583	Reserve 2013-1 (46485003)	0.00	
33-1584	Bond Payment 2013-1 (46485001)	0.00	
33-1585	Special Tax 2013 -1 (46485000)	0.00	
33-1586	Cost of Issuance 2013-1 (46485006)	0.00	
33-1605	Cost of Issuance 2014-1 (4848098)	0.00	
33-1610	Escrow Fund 2014-1 (46480907)	0.00	
33-1620	Cap Interest 2014-1 (48480902)	0.00	
33-1650	Reserve 2014-1 (48480903)	2,680,019.56	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (4848091)	31.42	
33-1690	Special Tax 2014-1 (48480900)	812,930.20	
	Total Assets:	4,383,692.23	<u>4,383,692.23</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,383,692.23	
33-2160	Payable	0.00	
	Total Liability:	4,383,692.23	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	4,383,692.23	<u>4,383,692.23</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 41 - GENERAL FIXED ASSETS GROUP			
Assets			
41-1010	Cash	0.00	
41-1011	Claim on Cash	0.00	
41-1200	Accounts Receivable	0.00	
41-1630	Land	33,408,865.00	
41-1640	Buildings	5,579,491.22	
41-1655	Office Furniture & Equipment	854,729.09	
	Total Assets:	39,843,085.31	<u>39,843,085.31</u>
Liability			
41-2020	Accounts Payable	0.00	
41-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
41-2650	Investmt In Gfa - Genl Fund	39,843,085.31	
41-9920	Fund Balance	0.00	
41-9990	Suspense	0.00	
	Total Beginning Equity:	39,843,085.31	
	Total Equity and Current Surplus (Deficit):	39,843,085.31	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>39,843,085.31</u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance
Fund: 42 - GENERAL LONG TERM DEBT GROUP		
Assets		
42-1010	Cash	0.00
42-1011	Claim on Cash	0.00
42-1200	Accounts Receivable	0.00
42-1700	Amt To Be Prov - Earnd Leave	520,189.39
	Total Assets:	<u>520,189.39</u>
		<u><u>520,189.39</u></u>
Liability		
42-1260	Amt To Be Prov. - N/p Genl Fd	0.00
42-1270	Amt To Be Prov. - Cap. Lease	0.00
42-2020	Accounts Payable	0.00
42-2021	Accounts Payable Pending	0.00
42-2140	Accrued Earned Leave Payable	520,189.39
42-2221	Capital Lease Payable	0.00
42-2261	Advance From Other Funds	0.00
	Total Liability:	<u>520,189.39</u>
Equity		
42-9920	Fund Balance	0.00
42-9990	Suspense	0.00
	Total Beginning Equity:	<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>520,189.39</u></u>

Balance Sheet

As Of 12/31/2015

Account	Name	Balance	
Fund: 98 - POOLED CASH FUND			
Assets			
98-1010	Cash	4,002,007.78	
98-1310	Due From Other Funds	0.00	
98-1510	Investments	0.00	
98-1511	Investment - LAIF	12,571,053.42	
98-1520	US Government Securities (Par)	17,000,000.00	
	Total Assets:	<u>33,573,061.20</u>	<u>33,573,061.20</u>
Liability			
98-2020	Accounts Payable	0.00	
98-2070	Due to Other Funds	33,573,061.20	
	Total Liability:	<u>33,573,061.20</u>	
Equity			
98-9920	Fund Balance	0.00	
	Total Beginning Equity:	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>33,573,061.20</u></u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2015-2016 Period Ending: 12/31/2015

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1223 - PCH/Del Prado Impv	0.00	6,537.26	0.00	2,687.26	2,687.26	3,850.00
1242 - PCH/Del Prado Streetscape	0.00	4,054,681.15	26,108.71	2,884,680.97	4,135,098.33	-80,417.18
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	0.00	6,124.00	60,632.50	0.00
1268 - FY15 Resid Road Resurf Ph 1	0.00	2,252,995.00	5,496.74	7,394.74	1,845,608.61	407,386.39
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	1,380.00	4,600.00	26,750.00	478,250.00
1274 - FY16 Storm Drain Repairs	200,000.00	200,000.00	16,297.95	64,877.95	83,000.00	117,000.00
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	274,751.49	343,969.39	392,073.03	207,926.97
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	0.00	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	23,600.00	24,900.00	-24,900.00
1288 - City Wayfinding Signage Phase 1	0.00	500,000.00	3,934.59	64,687.86	70,000.00	430,000.00
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
Fund: 11 - CAPITAL IMPROVEMENTS Total:	1,920,681.00	10,849,433.21	327,969.48	3,429,677.17	6,676,911.03	4,172,522.18
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	-327,969.48	-3,429,677.17	-6,676,911.03	-4,172,522.18

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	-327,969.48	-3,429,677.17	-6,676,911.03	-4,172,522.18
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	-327,969.48	-3,429,677.17	-6,676,911.03	-4,172,522.18