



**CITY OF DANA POINT
MARCH 2016 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

FY16

Q3

SUMMARY – The City’s finances for the first three quarters of Fiscal Year 2015-2016 (“FY16”), which ended March 31, 2016, are largely tracking on budget. General Fund revenues are up 1% as compared to the same period in fiscal year 2014-2015. The Community Development Planning and Building counters continue to serve extraordinary levels of activity, although the upsurge seems to have leveled off in quarter 3 of the fiscal year.

City expenditures are down \$5.8 million 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 litigation (\$177K), materials and services (\$1.3M), personnel (\$500K), and a one-time capital outlay for upgraded police radios (\$144K). 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. Per the council approved budget for FY16, the Capital Projects Reserve has been returned to a 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	\$ 18.2
Budgeted Revenues	34.1
Budgeted Expenditures	(35.2)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.7)
Budgeted Fund Balance, 6/30/16	\$ 15.0

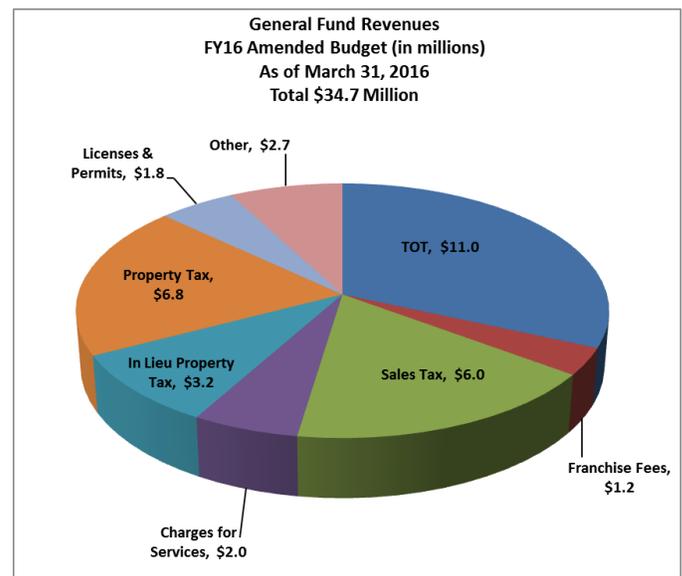
The following table details the projected FY16 budgeted ending fund balance, detailed by reserve

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	2.5
Total Reserves Projected @ 6/30/16	\$ 15.0

REVENUES:

Through the third quarter of FY16, total General Fund revenue was \$23 million, which is \$182k, or 0.8% greater than last fiscal year. The increase is due to increases in Property Tax (\$357K), Charges for Services (\$58K), Licenses & Permits (\$155k), Property Transfer Tax (\$431k), Sales & Use tax (\$65k), Short Term Rental TOT (\$34k), Misc Revenues (\$64k), offset by a decrease in Transient Occupancy Tax (\$389k), In-lieu Property Tax (\$351k), State Grants (\$120k) and Nuclear Power Program revenue (\$132K), the latter due to a timing difference. At 75% of the way through the fiscal year, revenue was 67.5% of the annual budget, which is typical.





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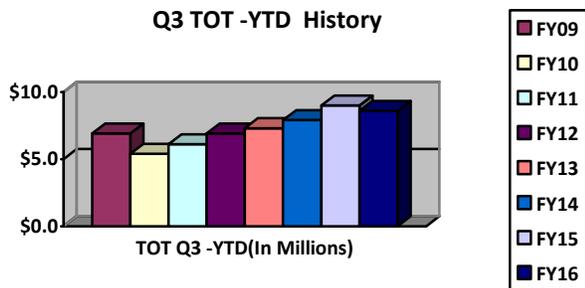
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The City's seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services,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

Transient Occupancy Tax (TOT) – At \$8.7 million collected through March 31, 2016, TOT receipts were about \$389k, or 4.3% lower than last year. This decrease is due mainly to the remodel of a major hotel that closed approximately 50% of its rooms for a few months. With the reopening of the remodeled rooms, TOT is expected to recover soon.

At 75% of the way through FY16, TOT stands at 78.8% of the annual budget after a Council approved mid-year adjustment to reduce it by \$600k.



Property Tax – The City's second largest revenue, budgeted at \$6.8 million for FY16, comes from Property Taxes. Year to date revenue was \$4.6 million, which is \$357k, or 8.5% more than last fiscal year which finished at \$6.7 million. Property tax is on schedule with the remaining 40% of budgeted revenues expected in the fourth quarter. 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 is ending this fiscal year.

In-Lieu Property Tax revenue was \$2.0 million year-to-date, which is \$351k, or 14.9% less than the same period last year. Year to date, we've received 62.9% of the annual budget with the remaining revenues expected before year end.

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 through March 31, 2016 amounted to \$2.5 million; a slight increase of \$65k, or 2.6%, as compared to last fiscal year. We project the remaining revenues to track comparably to last fiscal year as well. Note that the unwinding of the Triple Flip was not budgeted, and when the amount and timing are better known a positive budget increase will likely be warranted.

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



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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 \$2.0 million, placing them as the City's fifth largest revenue. The City collected \$1.6 million through March 2016, which is \$58K or 3.7% more than last fiscal year.

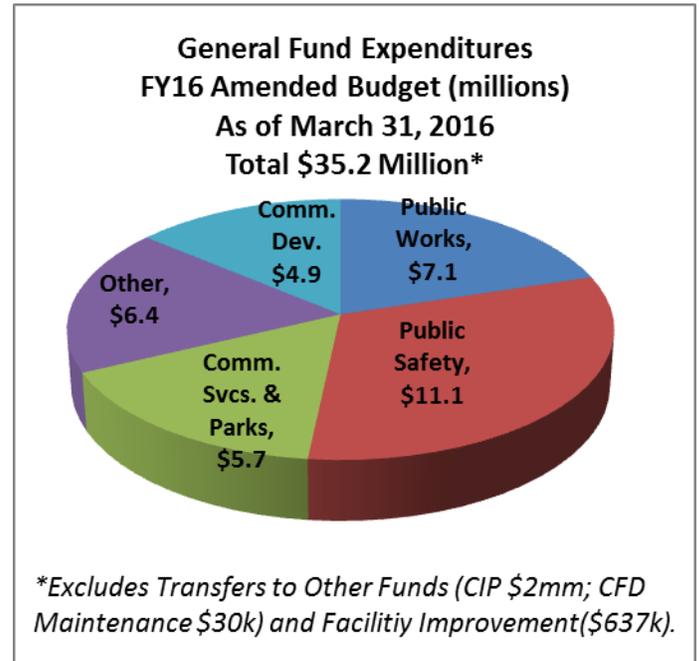
Franchise Fees – Dana Point's franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.2 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. As expected, the City has received \$654k to date, or 53% of the annual budget.

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 \$1.8 million, of which \$1.4 million has been collected to date. This is approximately \$155k, or 12.2%, 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	31%
Public Works	7.1	20
Community Services & Parks	5.7	16
Community Development	4.9	14
Non-Departmental	1.0	3
General & Admin Services	5.4	16
Total Budget	\$ 35.2	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 Q3, General Fund expenditures were \$23.8 million, which is \$2.1 million, or 9.7%, greater 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 \$504k, or 9.1% 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 \$49k 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 \$687k, which is an increase of \$56k, or 8.9%, 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 \$2.4 million through March 2016, which is \$873K, or 59% higher than the same period last year. This increase is a combination of one-time reimbursable service for the proposed Zephyr project financing that was not incurred in the prior year (\$49K), customer service training (\$26K), coastal commission consultant (\$50K), economic development consulting services (\$38K), holiday lighting services that included new and refurbished supplies(\$118K), Doheny Village costs (\$190K), plus building department contract services (\$339K), and finally timing differences.

Tree and Park Maintenance – Costs were down \$178k due to one-time items in the prior year.

Police Services – Costs to date totaled \$7.9 million, an expected increase of \$279K, or 3.6% over last year.

Community Activities – Expenditures totaled \$640k, which is \$56k, or 8% lower than the same period last year, due to timing.

At 75% of the way through FY16, General Fund expenditures, not including transfers out, totaled 67.4% of the adjusted budget.

Capital Improvement Fund disbursements for July 2015 through March 2016 totaled approximately \$5.6 million. Disbursements were mostly for Lantern District Improvements (\$3.9 million), Residential Road Resurfacing (\$1 million), Slurry Seal (\$365k), Storm Drain Repairs (\$83k), Wayfinding Signage (\$69k), and Crystal Cove Park fence replacement

(\$24K).

INVESTMENT PORTFOLIO – At March 31, 2016, the City’s investment portfolio totaled \$31.1 million, including \$3.9 million of monies held in trust and \$1.9 million in the TBID Fund.

Investment Portfolio	
At March 31, 2016	
Account	Amount
Cash	\$ -458,368
Petty Cash	5,200
LAIF	14,584,584
T-Notes	17,000,000
Total	\$ 31,131,416

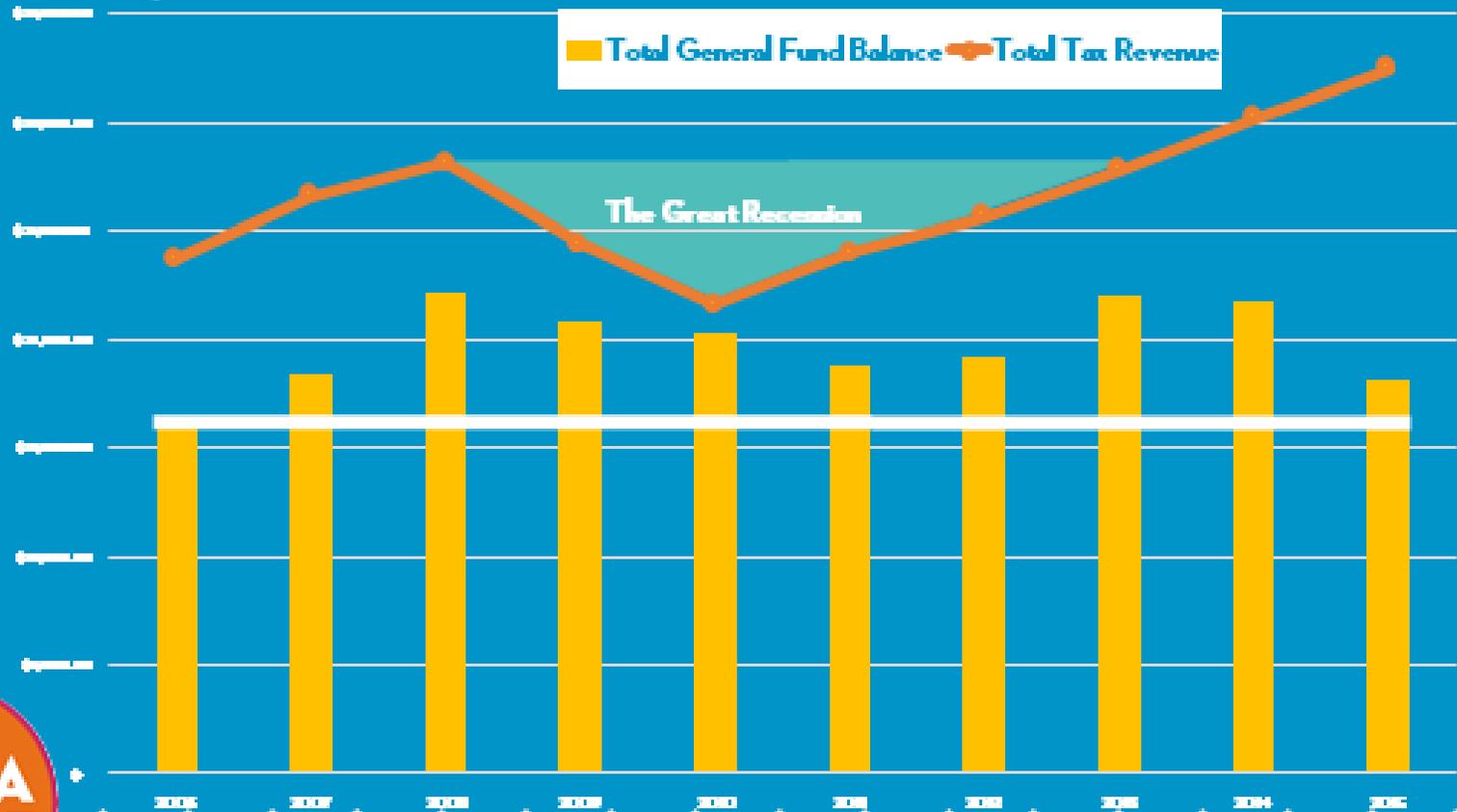
The City’s Local Agency Investment Fund (LAIF) account ended the month with a balance of \$14.6 million. The cash balance is net of outstanding checks at this date, and were covered by a scheduled overnight transfer from the LAIF account. The T-Note portfolio balance was \$17.0 million at March 31, 2016 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 3/31/16;
- General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/16;
- 3/31/16 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 3/31/16.

GENERAL FUND BALANCE & TOTAL TAX REVENUE FOR LAST TEN FISCAL YEARS

(amounts expressed in \$,000,000)





City of Dana Point, CA

General Fund Revenues - Budget vs Actual

Group Summary

For Fiscal: 2015-2016 Period Ending: 03/31/2016

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	443,117.13	4,579,212.75	2,235,787.25
6103 - Property Transfer Tax	350,000.00	700,000.00	29,922.99	688,544.81	11,455.19
6105 - Franchise Fees	1,235,000.00	1,235,000.00	0.00	654,484.46	580,515.54
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	23,561.54	26,438.46
6109 - Transient Occupancy Tax	11,600,000.00	11,000,000.00	1,089,030.76	8,676,505.70	2,323,494.30
6110 - Short Term Rental TOT	360,000.00	360,000.00	3,347.45	295,302.22	64,697.78
6111 - Sales & Use Tax	5,640,000.00	6,000,000.00	364,303.95	2,532,580.41	3,467,419.59
6113 - In-lieu Property Taxes	3,200,000.00	3,200,000.00	0.00	2,012,632.01	1,187,367.99
RevenueType: 10 - Taxes & Franchises Total:	29,250,000.00	29,360,000.00	1,929,722.28	19,462,823.90	9,897,176.10
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	35,000.00	7,232.00	37,253.00	-2,253.00
6203 - Coastal Development Permit	30,000.00	35,000.00	1,633.00	27,761.00	7,239.00
6205 - Conditional Use Permit	15,000.00	12,000.00	392.00	7,062.00	4,938.00
6207 - Other Planning Permits	25,000.00	6,000.00	-70.00	3,152.00	2,848.00
6209 - Building Permits	820,000.00	1,000,000.00	100,784.56	829,243.01	170,756.99
6211 - Plumbing Permits	30,000.00	60,000.00	6,807.00	53,735.14	6,264.86
6213 - Sewer Permits	0.00	0.00	0.00	16.00	-16.00
6215 - Electrical Permits	51,000.00	85,000.00	9,316.15	82,782.30	2,217.70
6217 - Mechanical Permits	13,000.00	20,000.00	3,299.00	21,346.00	-1,346.00
6218 - Short Term Rental Permits	20,000.00	15,000.00	4,200.00	12,300.00	2,700.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	348.20	651.80
6221 - Transportation Permits	1,000.00	1,000.00	128.00	768.00	232.00
6223 - Encroachment Permits	15,000.00	15,000.00	2,276.65	11,948.75	3,051.25
6225 - Grading Permit Plan Check	220,000.00	550,000.00	45,562.43	334,603.29	215,396.71
6226 - Licenses & Permits	0.00	1,500.00	0.00	1,331.91	168.09
6227 - Other Engineering Permits	7,000.00	7,000.00	550.00	6,875.00	125.00
RevenueType: 20 - Licenses & Permits Total:	1,273,000.00	1,843,500.00	182,110.79	1,430,525.60	412,974.40
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	170,000.00	16,922.06	108,609.02	61,390.98
6303 - Penalties, Int. & Restitution	50,000.00	120,000.00	3,753.10	111,529.96	8,470.04
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	290,000.00	20,675.16	220,138.98	69,861.02
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	9,517.50	45,377.50	14,622.50
6403 - Investment Income	87,800.00	100,000.00	0.00	48,036.31	51,963.69
6405 - City Plaza Rental Revenue	75,000.00	38,000.00	1,900.00	33,199.96	4,800.04
RevenueType: 40 - Use Of Money & Property Total:	222,800.00	198,000.00	11,417.50	126,613.77	71,386.23
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	0.00	14,000.00	0.00	13,802.36	197.64
6515 - Nuclear Power Program	140,000.00	140,000.00	0.00	27,422.18	112,577.82
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	10,231.33	30,331.63	69,668.37
RevenueType: 50 - Intergovernmental Total:	240,000.00	254,000.00	10,231.33	71,556.17	182,443.83
RevenueType: 60 - Charges For Services					
6609 - Variance Minor Amendment	4,000.00	4,500.00	392.00	4,492.00	8.00
6613 - Tentative Parcel Map	0.00	2,000.00	0.00	1,760.00	240.00
6615 - Initial Study	0.00	0.00	0.00	50.00	-50.00
6621 - Concept Approval	0.00	0.00	0.00	300.00	-300.00
6623 - Planning Plan Check Fee	90,000.00	90,000.00	11,454.36	80,872.80	9,127.20
6627 - Other Planning Fees	1,000.00	1,000.00	380.00	1,158.00	-158.00
6631 - Building Plan Check Fee	515,000.00	1,115,000.00	60,823.08	841,364.02	273,635.98
6633 - Permit Issuance Fee	34,000.00	45,000.00	7,005.00	42,750.00	2,250.00

General Fund Revenues - Budget vs Actual

For Fiscal: 2015-2016 Period Ending: 03/31/2016

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6635 - Other Building Fees	1,000.00	1,000.00	0.00	174.00	826.00
6639 - Addressing Fee	0.00	1,200.00	189.00	1,323.00	-123.00
6641 - Grading Inspection	17,000.00	30,000.00	2,983.24	52,952.68	-22,952.68
6649 - Map Check Fee	0.00	2,000.00	0.00	1,782.00	218.00
6651 - Lot Line Adjustment Fee	0.00	0.00	0.00	682.00	-682.00
6655 - Other Engineering Fees	32,000.00	25,000.00	15,204.32	26,019.32	-1,019.32
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	470.00	1,150.00	850.00
6682 - Lantern District Impact Fees	0.00	0.00	101,076.59	101,076.59	-101,076.59
6685 - Reimbursed Expenses	235,000.00	416,539.00	6,805.77	249,377.61	167,161.39
6691 - Recreation Classes	225,000.00	200,000.00	7,066.69	114,287.74	85,712.26
6692 - Reimb Developer Exp Revenue	300,000.00	20,000.00	0.00	8,314.90	11,685.10
6693 - Activities & Trips	55,000.00	55,000.00	1,300.00	50,560.00	4,440.00
6697 - Photocopies	1,000.00	1,000.00	107.27	810.95	189.05
6699 - Other P/b/e	0.00	40,000.00	5,493.82	35,986.41	4,013.59
RevenueType: 60 - Charges For Services Total:	1,512,000.00	2,051,239.00	220,751.14	1,617,244.02	433,994.98
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,250.00	0.00	1,250.00	0.00
6703 - Miscellaneous Revenues	25,000.00	100,000.00	476.58	88,953.42	11,046.58
6704 - Gain/Loss on Asset Sale	0.00	11,500.00	0.00	11,511.43	-11.43
6705 - Sale Of Recyclable Materials	0.00	9,000.00	0.00	9,222.00	-222.00
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	27,835.94	22,164.06
RevenueType: 70 - Other Total:	76,000.00	171,750.00	476.58	138,772.79	32,977.21
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	625,551.00	606,513.00	0.00	0.00	606,513.00
RevenueType: 90 - Transfers Total:	625,551.00	606,513.00	0.00	0.00	606,513.00
Fund: 01 - GENERAL Total:	33,499,351.00	34,775,002.00	2,375,384.78	23,067,675.23	11,707,326.77
Total Surplus (Deficit):	33,499,351.00	34,775,002.00	2,375,384.78	23,067,675.23	11,707,326.77

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	33,499,351.00	34,775,002.00	2,375,384.78	23,067,675.23	11,707,326.77
Total Surplus (Deficit):	33,499,351.00	34,775,002.00	2,375,384.78	23,067,675.23	11,707,326.77



City of Dana Point, CA

General Fund Expenditures - Budget vs Actual

Group Summary

For Fiscal: 2015-2016 Period Ending: 03/31/2016

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	6,052,399.21	654,034.87	4,437,060.61	4,437,060.61	1,615,338.60
1030 - Hourly	189,131.78	189,131.78	42,664.05	244,251.73	244,251.73	-55,119.95
1050 - Overtime	72,199.96	72,199.96	11,931.10	64,201.18	64,201.18	7,998.78
1070 - Stipends	9,000.00	9,000.00	830.76	6,576.85	6,576.85	2,423.15
1100 - Benefits	928,182.00	931,690.00	131,110.73	705,796.53	705,796.53	225,893.47
1120 - Retirement Benefits	690,720.96	693,407.96	68,930.93	493,045.95	493,045.95	200,362.01
1140 - Medi-tax 1.45%	92,507.11	92,870.11	10,717.30	71,979.45	71,979.45	20,890.66
1200 - Outside Assistance	0.00	75,518.00	30,495.00	50,887.70	72,510.70	3,007.30
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,091,217.02	8,116,217.02	950,714.74	6,073,800.00	6,095,423.00	2,020,794.02
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,000.00	124,000.00	20,189.37	80,915.93	88,255.88	35,744.12
2030 - Equipment Maintenance	399,830.00	399,830.00	-32,684.20	247,925.53	311,366.08	88,463.92
2050 - Vehicle Maintenance	147,023.00	162,866.00	8,132.99	92,451.72	128,113.12	34,752.88
2070 - Office Supplies	106,425.00	103,425.00	8,994.56	60,866.43	86,634.05	16,790.95
2090 - Memberships & Dues	64,700.00	64,700.00	2,550.00	45,694.82	45,694.82	19,005.18
2110 - Operating Supplies	499,240.00	579,960.52	40,371.39	332,875.12	411,717.76	168,242.76
2130 - Books & Subscriptions	34,623.00	34,623.00	350.82	7,970.30	9,711.62	24,911.38
2150 - Training	72,750.00	75,750.00	3,375.60	34,812.41	44,132.67	31,617.33
2170 - Postage	30,600.00	30,600.00	-15.01	20,520.32	28,035.84	2,564.16
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	1,079.64	6,450.80	8,498.08	1.92
2210 - Utilities	1,149,800.00	1,149,800.00	75,053.71	794,899.07	1,126,682.63	23,117.37
2230 - Professional Services	2,746,645.00	4,398,758.57	249,234.74	2,355,615.14	3,732,574.73	666,183.84
2240 - % Revenue Collected	220,000.00	560,400.00	69,152.78	246,294.98	460,505.22	99,894.78
2250 - Advertising	54,700.00	52,358.00	4,933.00	25,687.64	39,633.72	12,724.28
2270 - Travel, Conf. & Meetings	120,875.00	117,875.00	5,118.11	77,526.77	77,526.77	40,348.23
2290 - Auto Allowance	53,650.00	53,650.00	5,929.33	37,971.85	37,971.85	15,678.15
2310 - City Attorney	696,000.00	1,078,272.00	0.00	687,847.17	695,493.90	382,778.10
2330 - Police Services	10,492,902.00	10,492,902.00	799,927.08	7,916,187.96	10,400,531.07	92,370.93
2340 - Parking Lot Leases	0.00	10,575.00	0.00	5,875.00	5,875.00	4,700.00
2350 - Street Maintenance	1,414,500.00	1,440,025.00	106,416.83	595,758.53	1,417,515.95	22,509.05
2410 - Community Activities	760,000.00	760,000.00	26,328.26	660,686.34	664,941.16	95,058.84
2430 - Recreation Programs	131,000.00	131,000.00	14,705.62	99,560.91	99,560.91	31,439.09
2450 - Landscape Maintenance	755,000.00	710,000.00	75,075.00	384,245.48	514,395.48	195,604.52
2470 - Tree Maintenance	550,000.00	550,000.00	16,239.00	376,314.60	440,000.00	110,000.00
2490 - Street Sweeping	278,405.00	278,405.00	19,895.12	162,133.06	265,480.00	12,925.00
2510 - Storm Drains	994,500.00	994,500.00	13,533.54	506,566.10	910,895.00	83,605.00
2530 - Safety Lighting	199,000.00	199,000.00	15,865.81	145,195.75	200,584.34	-1,584.34
2550 - Park Maintenance	1,150,000.00	1,193,400.00	62,490.48	705,321.50	1,135,809.93	57,590.07
2590 - Data Technology	156,100.00	156,100.00	5,992.00	85,972.67	144,476.51	11,623.49
2600 - Marketing	57,500.00	52,814.00	0.00	34,535.44	34,535.44	18,278.56
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	26,089,089.09	1,618,235.57	16,834,679.34	23,567,149.53	2,521,939.56
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	100,200.00	250,200.00	0.00	144,113.81	150,000.00	100,200.00
ExpenseType: 30 - Capital Outlay Total:	100,200.00	250,200.00	0.00	144,113.81	150,000.00	100,200.00
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	-761.00	357,668.26	357,668.26	33,331.74
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: 03/31/2016

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4090 - Litigation	0.00	160,000.00	118,095.22	177,744.61	177,744.61	-17,744.61
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	783,000.00	117,334.22	708,668.87	708,668.87	74,331.13
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	637,074.00	637,074.00	0.00	45,000.00	45,000.00	592,074.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	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	0.00	75,000.00	75,000.00	2,592,074.00
Fund: 01 - GENERAL Total:	33,074,759.02	37,905,580.11	2,686,284.53	23,836,262.02	30,596,241.40	7,309,338.71
Total Surplus (Deficit):	-33,074,759.02	-37,905,580.11	-2,686,284.53	-23,836,262.02	-30,596,241.40	-7,309,338.71

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-33,074,759.02	-37,905,580.11	-2,686,284.53	-23,836,262.02	-30,596,241.40	-7,309,338.71
Total Surplus (Deficit):	-33,074,759.02	-37,905,580.11	-2,686,284.53	-23,836,262.02	-30,596,241.40	-7,309,338.71



City of Dana Point, CA

Quarterly Balance Sheet

Account Summary

As Of 03/31/2016

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1010	Cash	0.00	
01-1011	Claim on Cash	15,981,890.90	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	1,073,741.95	
01-1090	Int. & Penalty RcbI 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	19,881.00	
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:	17,423,525.14	<u>17,423,525.14</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 Places	117,954.00	
01-2530	Fund Balance Desig. for State Budget Impact	0.00	
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00	
01-9920	Fund Balance - Undesignated	5,710,117.93	
01-9990	Suspense	0.00	
	Total Beginning Equity:	18,190,211.93	
Total Revenue		23,067,675.23	
Total Expense		23,836,262.02	
Revenues Over/Under Expenses		-768,586.79	
	Total Equity and Current Surplus (Deficit):	17,421,625.14	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>17,423,525.14</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	642,883.93
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:	642,883.93
		<u>642,883.93</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		565,703.95
Total Expense		0.00
Revenues Over/Under Expenses		565,703.95
	Total Equity and Current Surplus (Deficit):	642,883.93
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>642,883.93</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1010	Cash	0.00
04-1011	Claim on Cash	504,989.24
04-1200	Accounts Receivable	0.00
	Total Assets:	<u>504,989.24</u>
		<u>504,989.24</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		395,270.99
Total Expense		0.00
Revenues Over/Under Expenses		<u>395,270.99</u>
	Total Equity and Current Surplus (Deficit):	<u>504,989.24</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>504,989.24</u></u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1010	Cash	0.00
05-1011	Claim on Cash	334,307.95
05-1200	Accounts Receivable	0.00
05-1330	Intergovernmental Receivables	0.00
05-1450	Prepaid Items	0.00
	Total Assets:	334,307.95
		<u>334,307.95</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		20,547.80
Total Expense		0.00
Revenues Over/Under Expenses		20,547.80
	Total Equity and Current Surplus (Deficit):	334,307.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>334,307.95</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	1,193,755.59
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>1,193,755.59</u>
		<u><u>1,193,755.59</u></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>149,759.17</u>
Revenues Over/Under Expenses		-123,719.78
	Total Equity and Current Surplus (Deficit):	<u>1,193,755.59</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,193,755.59</u></u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,953,794.68
07-1200	Receivable Account	0.00
	Total Assets:	<u>1,953,794.68</u> <u>1,953,794.68</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		769,001.00
Total Expense		<u>276,628.51</u>
Revenues Over/Under Expenses		492,372.49
	Total Equity and Current Surplus (Deficit):	<u>1,953,794.68</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,953,794.68</u></u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	198,141.87
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>198,141.87</u>
		<u>198,141.87</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>10,982.75</u>
Revenues Over/Under Expenses		-10,982.75
	Total Equity and Current Surplus (Deficit):	198,141.87
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>198,141.87</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1010	Cash	0.00
11-1011	Claim on Cash	4,776,015.16
11-1200	Accounts Receivable	0.00
11-1320	Due From County	0.00
	Total Assets:	<u>4,776,015.16</u> <u>4,776,015.16</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>5,581,506.97</u>
Revenues Over/Under Expenses		<u>-5,581,506.97</u>
	Total Equity and Current Surplus (Deficit):	4,776,015.16
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>4,776,015.16</u></u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	109,577.38
12-1200	Accounts Receivable	0.00
	Total Assets:	109,577.38
		<u>109,577.38</u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	0.00
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:	172,926.10
Total Revenue		45,000.00
Total Expense		108,348.72
Revenues Over/Under Expenses		-63,348.72
	Total Equity and Current Surplus (Deficit):	109,577.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>109,577.38</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 13 - CFD 2006-1 FACILITIES ACQUISITI		
Assets		
13-1010	Cash	0.00
13-1011	Claim on Cash	0.00
13-1200	Accounts Receivable	0.00
13-1540	C&I - Improvement (22962204)	0.00
13-1560	C&I Cost of Issuance (46485006)	0.00
13-1580	C&I Admin Expense (46485004)	0.00
13-1660	CFD Improv Fund 2014 (48480905)	0.00
13-1675	COI (48480907)	0.00
13-1680	CFD Admin Expense Fund 2014 (48480904)	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
13-2020	Accounts Payable	0.00
13-2021	Accounts Payable Pending	0.00
13-2160	Payable	0.00
	Total Liability:	0.00
Equity		
13-2460	Fund Bal Reserved for Accruals	0.00
13-9920	Fund Balance	0.00
13-9990	Suspense	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Quarterly Balance Sheet

As Of 03/31/2016

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>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	64,201.35
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>64,201.35</u>
		<u>64,201.35</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		106,804.02
Total Expense		<u>138,094.23</u>
Revenues Over/Under Expenses		-31,290.21
	Total Equity and Current Surplus (Deficit):	64,201.35
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>64,201.35</u></u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	615,025.94
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>615,025.94</u>
		<u>615,025.94</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		218,803.59
Total Expense		<u>250,344.22</u>
Revenues Over/Under Expenses		-31,540.63
	Total Equity and Current Surplus (Deficit):	314,472.99
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>615,025.94</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	3,859,730.89
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
31-1510	Investments	0.00
	Total Assets:	3,859,730.89
		<u>3,859,730.89</u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	0.00
31-2150	CD 3rd Party Rev & Staff Time (refu	73,192.00
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Corr B	0.00
31-2220	Deposits - Carits	33,731.13
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	7,177.73
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	1,827.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	327,116.21
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,046,498.94
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	422,940.00
31-2390	Building Permit Eng Deposits	21,298.00
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	1,864,922.24
31-2420	Fdif - Transporation	0.00
31-2890	Deposit - Doheny CFD	42,315.73
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	3,859,730.89
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>3,859,730.89</u>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	308,400.45	
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:	3,801,381.63	<u>3,801,381.63</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	3,801,381.63	
33-2160	Payable	0.00	
	Total Liability:	3,801,381.63	
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):	3,801,381.63	<u>3,801,381.63</u>

Quarterly Balance Sheet

As Of 03/31/2016

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>

Quarterly Balance Sheet

As Of 03/31/2016

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>520,189.39</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>

Quarterly Balance Sheet

As Of 03/31/2016

Account	Name	Balance
Fund: 98 - POOLED CASH FUND		
Assets		
98-1010	Cash	-458,368.17
98-1310	Due From Other Funds	0.00
98-1510	Investments	0.00
98-1511	Investment - LAIF	14,584,583.94
98-1520	US Government Securities (Par)	17,000,000.00
	Total Assets:	<u>31,126,215.77</u>
		<u><u>31,126,215.77</u></u>
Liability		
98-2020	Accounts Payable	0.00
98-2070	Due to Other Funds	31,126,215.77
	Total Liability:	<u>31,126,215.77</u>
Equity		
98-9920	Fund Balance	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>31,126,215.77</u></u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2015-2016 Period Ending: 03/31/2016

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	413,705.52	3,916,301.33	4,023,968.13	30,713.02
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	17,330.12	23,454.12	60,632.50	0.00
1268 - FY15 Resid Road Resurf Ph 1	0.00	2,252,995.00	706,837.25	1,056,813.24	2,038,827.31	214,167.69
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	1,700.00	13,600.00	26,750.00	478,250.00
1274 - FY16 Storm Drain Repairs	200,000.00	200,000.00	18,160.00	83,037.95	153,000.00	47,000.00
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	365,609.39	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	5,946.96	20,946.96	79,053.04
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	135.45	68,606.72	70,060.00	429,940.00
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	1,157,868.34	5,581,506.97	6,844,801.49	4,004,631.72
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	-1,157,868.34	-5,581,506.97	-6,844,801.49	-4,004,631.72

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-1,920,681.00	-10,849,433.21	-1,157,868.34	-5,581,506.97	-6,844,801.49	-4,004,631.72
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	-1,157,868.34	-5,581,506.97	-6,844,801.49	-4,004,631.72