



CITY OF DANA POINT
JUNE 2017 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION
 (Unaudited)

FY17

Q4

SUMMARY – The City’s General Fund completed fiscal year 2016-17 (“FY17”) with a surplus of \$396,296. Note that amounts shown in this report are unaudited at this point and may change; final amounts will be reported in the audited Comprehensive Annual Financial Report (“CAFR”).

FY17 revenues finished the year at \$37.8mm, or \$900k higher than FY16, and \$2.4mm above budget. FY17 expenditures finished the year at \$37.4mm, or \$2.3mm more than FY16, and \$2.3mm under budget. Budget vs. actual comparisons are discussed later in this report.

A summary of the change in fund balance during FY17 is as follows:

FY17 GENERAL FUND (unaudited)	
	Actual
Fund Balance, 7/1/16*	\$ 19,964,089
Revenues	37,214,630
Expenditures	(34,527,492)
Operating Surplus	<u>2,687,138</u>
Transfers In	625,427
Transfers Out	(2,916,269)
Net Transfers Out	<u>(2,290,842)</u>
Revenues & Transfers In over Expenditures & Transfers Out - Surplus	<u>396,295</u>
Fund Balance, 6/30/17	<u>\$ 20,360,386</u>

**excludes a non-cash investment mark-to-market positive adjustment of \$200,511 at 6/30/16 required per accounting standards and included in the FY16 CAFR fund balance.*

The \$20,360,385 is allocated/categorized in the 6/30/17 General Fund balance sheet as follows:

FY17 GENERAL FUND (unaudited)	
	Actual
Emergency	\$ 6,754,136
Cash Flow	3,377,068
Capital Projects	2,500,000
Art in Public Places	117,954
Unassigned	<u>7,611,227</u>
Fund Balance, 6/30/17	<u>\$ 20,360,385</u>

The 6/30/17 Fund Balance becomes the beginning Fund Balance for fiscal year 2017-18 (“FY18”). The City Council’s Fund Balance Reserve policy dictates adjustment to the Emergency and Cash Flow Reserve accounts at the beginning of FY18 to equal 20% and 10% of the FY18 budgeted revenue, respectively. This Policy driven adjustment equates to a total of \$759,796, and is reallocated from Unassigned to the Emergency Reserve Cash Flow Reserve on 7/1/17. The FY18 reserves stand as follows:

FY18 GENERAL FUND (unaudited)	
	Actual
Emergency	\$ 7,261,000
Cash Flow	3,630,000
Capital Projects	2,500,000
Art in Public Places	117,954
Unassigned	<u>6,851,431</u>
Fund Balance, 6/30/17	<u>\$ 20,360,385</u>

The unassigned beginning fund balance of \$6,851,431 includes amounts necessary to cover purchase orders (encumbrances) to be carried over from FY17 to FY18, in addition to some unencumbered funds budgeted in FY17 where the work continues into FY18. These carry over amounts will be included in the annual carry-over report expected to be presented to the City Council in October 2017.

Council Policy also requires that the General Fund surplus from the prior fiscal year, as increased or decreased by amounts necessary to fully fund its reserves, be transferred to the Capital Projects Fund (“CIP Fund”). This requirement has been more than met by the FY18 budgeted transfer from the General Fund to the CIP Fund of \$2,500,000. Note that there is no City Council Policy establishing a minimum amount for the Unassigned Fund Balance.

During the recent budget workshops and hearings, extensive discussion took place regarding roughly \$2 million of deferred maintenance at City facilities. Continuation of that discussion in regards to



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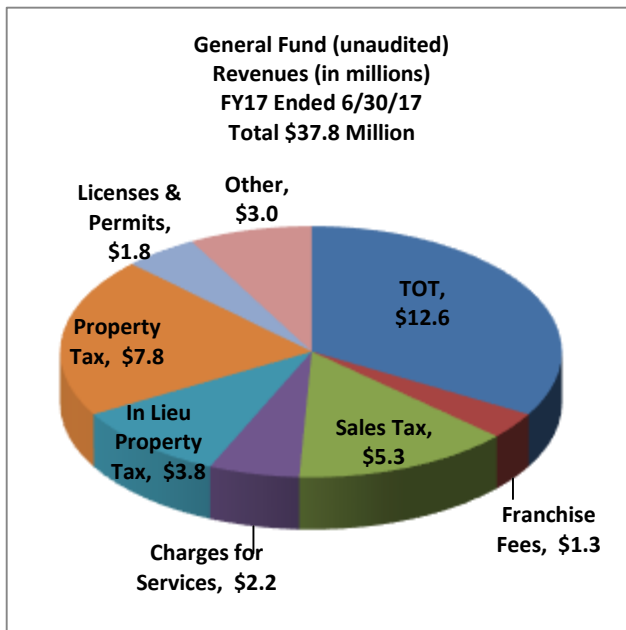
Q4

funding the work necessary to address the deferred maintenance will also be included in the annual carry-over report mentioned above. Staff also intends to bring forth a few other items requiring funding consideration, among them fleet replacement (lease vs. purchase) and addressing unfunded pension liabilities.

The City Council has charged its Financial Review Committee with reviewing and proposing updated City financial policies. That effort is underway, along with concurrent projects involving a community survey and an update to the City Strategic Plan. All three of these projects will be used next Spring to produce a Long-Term Financial Plan intended to guide amendments to the adopted FY19 budget, and for future budgeting.

REVENUES:

For FY17, General Fund revenue finished at \$37,840,057, which was \$900,196 (or 2.4%) more than last fiscal year. The following chart breaks out the major revenues:



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) – A new all-time high mark at \$12,599,538 in FY17, TOT receipts were about \$951,531, or 8.2% higher than last year. The increase from FY16 is due not only to the remodel of a major hotel that closed approximately 50% of its rooms for a few months in the prior year, but also by many months in FY17 that saw individual and collective records being set.

The Amended FY17 budget had TOT at \$11,800,000, thus the resulting positive budget variance was \$799,538, with half of that coming during the last four months of the fiscal year when new monthly highs were set each month.

The previous annual high-mark was \$12.45 million in FY15. Looking forward, the FY18 TOT budget is set at \$12.325 million, which provides a 2.2% cushion compared to FY17 TOT collections.

Property Tax – Property Tax is City's second largest revenue and finished FY17 at \$7,753,625, another all-time high; this was \$502,878, or 6.9% more than FY16. Overall, property tax revenue exceeded the \$7,035,000 budget by \$718,625, or 10.2%.

Looking forward, the FY18 Property Tax budget is \$7,750,000, or right at the FY17 amount. Over the past four years, property tax has seen average growth of over 6.5%. Though this same growth should not be counted on for projections, it is safe to assume that for FY18 actual collections should surpass budget, with each 1% amounting to roughly \$77,500.

Sales and Use Tax – Currently the third largest revenue source, the City receives 1% of taxable sales occurring in the City, plus a small percent of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Dana Point's five largest Sales Tax producing industry groups make up over 85% of this revenue



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source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; General Consumer Goods; and, Grocery & Drug Stores. The Hotels & Restaurants Category alone generally accounts for roughly 42% of annual Sales & Use Tax revenue.

FY17 Sales Tax receipts were \$5,337,447, which was on par with last year but disappointingly below the \$5,600,000 budget by \$262,523, or 4.7%. Looking forward, the FY18 Sales Tax budget is \$5,700,000, and given the most recent payments the budget appears optimistic; staff will monitor collections, and should have a better indication of projected revenues after the October allotment is received.

In-Lieu Property Taxes – This is the City's fourth largest revenue, and finished FY17 at \$3,755,643, which was in line with projections and \$255,643 above the \$3,500,000 budget. Also known as Motor Vehicle In Lieu tax ("MVIL"), it exists because the State cut Vehicle License Fees, traditionally a revenue source for cities, and kept cities financially whole by providing some of the State's portion of property tax revenue.

Looking forward, the FY18 budget for In Lieu Property Tax is \$3,875,000. As this revenue grows with the growth in total assessed property value, the FY18 budget reflects a 3.2% growth over FY17 actual collections. At this point, the FY18 budget appears solid.

Licenses & Permits – this category of revenue is related to building permits for structural changes and new construction on private property. 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. Dana Point's fee schedule in this area have remained largely unchanged.

The City has experienced record levels of building activity following the recession. Though the FY17

revenue was right on budget at \$1,786,074, it did show a \$148,740, or 7.7% decline from FY16.

Looking forward, the FY18 budget anticipates a slowing of activity that generates this permit revenue, with the budget being set at \$1,543,500, or 13.6% below FY17 actual collections.

Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. These charges are set by Council resolution, and may not exceed the cost of the service.

The FY17 budget for the Charges for Services category was \$1,739,686, and actual collections were \$2,220,984. This equates to being \$481,298, or 27.7% above budget; Collections in the last quarter of FY17 were \$956,561, with much of it attributed to two large, one-time projects. Compared to FY16, the FY17 collections were still down \$50,402.

Note that much of this revenue is collected ahead of the work effort that must be expended by the City. Given that, costs for in-house and contract labor associated with a material amount of this revenue will be incurred in the succeeding fiscal year(s).

Looking forward, as with Licenses & Permits, the FY18 budget at \$1,620,000 anticipates a slowing of activity that generates this revenue.

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 totaled \$1,297,816 in FY17, which was \$84,123, or 6.1% above budget.



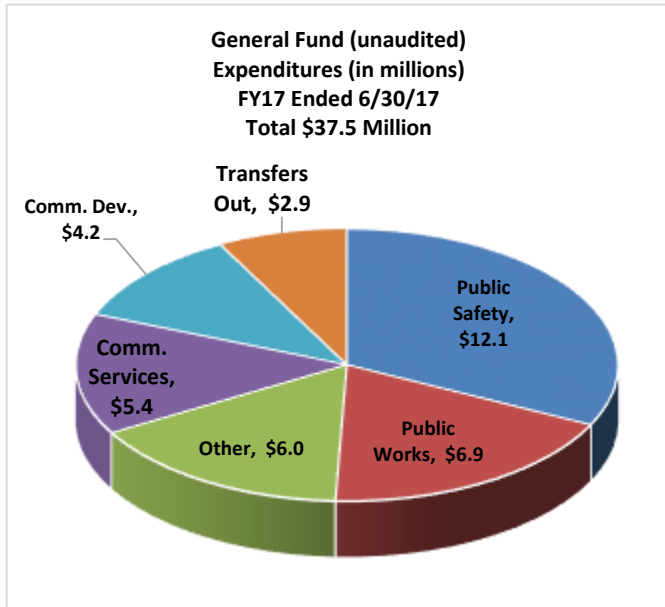
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EXPENDITURES

For FY17, General Fund expenditures were \$37,443,761, which was \$2,277,778 (or 6.5%) more than last fiscal year. The following graph shows the major functional areas of expense:



Expenditures with notable differences from budget and/or the prior year include:

Police Services – The largest component of the City’s Public Safety costs reside in the Orange County Sheriff’s Department contract. The FY17 contract costs totaled \$11,301,807, which was \$83,193 under budget, and an expected increase of just over \$1 million (or 9.8%) over the prior fiscal year.

At the end of FY17, General Fund expenditures, not including transfers out, totaled 94% of the adjusted budget.

Personnel Costs – Annual expenditures totaled \$8,443,157, which was \$51,901 under budget, and \$412,416 (or 5.1%) more than the prior year. The increase is a combination of vacant positions in FY16 that were filled in FY17, and wage and benefit increases/payouts.

City Attorney & Litigation – Compared to FY17 budget, City Attorney costs were \$43,836 above budget and Litigation costs were \$28,189 under budget. The FY17 cost for the City Attorney (\$1,158,837) and Litigation (\$216,811) came in under the prior year by \$97,644 and \$192,915, respectively. Much of the decrease is attributable to higher costs incurred in the prior year for the Strands Beach access matter (\$344k), offset by increases in non-retainer general matters (\$99k), code enforcement (\$83k), and the Headlands developer fee dispute (\$55k). The FY18 budget for City Attorney is \$862,000.

Professional Services – FY17 expenditures for professional services totaled \$3,028,570 which was \$337,119 (or 10%), less than the prior year.

This decrease is mainly due to one-time costs incurred in FY16 for Doheny Village planning efforts, combined with a reduction in contract consultants previously used to cover personnel vacancies that were filled this fiscal year.

This category finished \$790,787 below the \$3,819,357 budget; however, much of these unspent funds are associated with existing contracts that will be included in the carry over Council agenda report mentioned near the beginning of this report, and proposed to be carried forward with a budget adjustment to FY18.

Street Maintenance – FY17 expenditures totaled \$1,622,499, which was right at the \$1,645,500 budget. Compared to the prior year outlay of \$1,439,943, this was a \$182,556 (or 12.7%) increase that is mainly attributed to one-time expenditures for parking-lot lighting at Lantern Bay Park, major driveway-apron repairs at City Hall, and numerous concrete repairs across the city.

The FY18 budget is \$1,377,500, which is slightly above the average historic expenditure level.

Park & Landscape Maintenance – FY17 Park maintenance expenditures totaled \$1,190,792, which was \$34,208 (or 2.8%) below budget, and \$180,153 more than the prior year. The increase was mostly due to large areas require sod replacement, repair to existing concrete walkways, and landscape design work at various parks.



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Landscape maintenance expenditures came to \$654,590, which was \$135,189 (or 26%) more than FY16. The increase is primarily due to the installation of a sidewalk and lighting along PCH at Sea Terrace Park to increase the amount of parking available for special events, a major storm drain connection reimbursed by a developer, and irrigation control system components installed at various sites across the city to provide remote-control access. Looking forward, budgets for these two categories are in-line with average historic spending patterns.

Capital Improvement Fund disbursements for Fiscal Year 2017 totaled approximately \$3.4 million. Disbursements were mostly for Annual Residential Road Resurfacing (\$1.9 million), Arterial Road Resurfacing (\$0.7 million), and Crown Valley Median Drought Conversion (\$0.2 million).

INVESTMENT PORTFOLIO – At June 30, 2017, the City’s investment portfolio totaled \$35.4 million, including \$4.5 million of monies held in trust and \$1.9 million in the TBID Fund.

ATTACHED FINANCIAL REPORTS:

- General Fund Revenues – Budget vs. Actual for Period Ending 6/30/17;
- General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/17;
- 6/30/17 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 6/30/17;
- General Fund Expenditures by Function for Period Ending 6/30/17.

Investment Portfolio	
At June 30, 2017	
Account	Amount
Cash	\$ 1,641,897
Petty Cash	5,200
LAIF	16,939,548
T-Notes	16,800,000
Total	\$ 35,386,645

The City’s Local Agency Investment Fund (LAIF), the balance of which is available within a business day, ended the fiscal year with a balance of \$16.9 million. The T-Note portfolio stood at \$16.8 million at fiscal year-end, and consists of four \$3.4 million, and one \$3.2 million laddered investments maturing at one-year intervals over the next 5 years.



General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2016-2017 Period Ending: 06/30/2017

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	7,035,000.00	7,035,000.00	0.00	7,753,625.31	-718,625.31
6103 - Property Transfer Tax	350,000.00	500,000.00	0.00	591,019.65	-91,019.65
6105 - Franchise Fees	1,247,000.00	1,247,000.00	0.00	1,297,815.79	-50,815.79
6106 - PEG Franchise Fees	0.00	10,000.00	0.00	74,048.21	-64,048.21
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	46,505.25	3,494.75
6109 - Transient Occupancy Tax	11,800,000.00	11,800,000.00	0.00	12,599,537.55	-799,537.55
6110 - Short Term Rental TOT	360,000.00	360,000.00	0.00	499,935.72	-139,935.72
6111 - Sales & Use Tax	5,750,000.00	5,600,000.00	0.00	5,337,476.67	262,523.33
6113 - In-lieu Property Taxes	3,280,000.00	3,500,000.00	0.00	3,755,643.00	-255,643.00
RevenueType: 10 - Taxes & Franchises Total:	29,872,000.00	30,102,000.00	0.00	31,955,607.15	-1,853,607.15
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	30,000.00	0.00	24,370.00	5,630.00
6203 - Coastal Development Permit	30,000.00	25,000.00	0.00	22,281.00	2,719.00
6205 - Conditional Use Permit	15,000.00	10,000.00	0.00	8,630.00	1,370.00
6207 - Other Planning Permits	25,000.00	10,000.00	0.00	8,048.25	1,951.75
6209 - Building Permits	895,000.00	975,000.00	0.00	1,135,656.26	-160,656.26
6211 - Plumbing Permits	33,000.00	30,000.00	0.00	27,136.90	2,863.10
6213 - Sewer Permits	0.00	0.00	0.00	16.00	-16.00
6215 - Electrical Permits	56,000.00	65,000.00	0.00	59,549.10	5,450.90
6217 - Mechanical Permits	15,000.00	20,000.00	0.00	24,244.60	-4,244.60
6218 - Short Term Rental Permits	20,000.00	20,000.00	0.00	26,207.00	-6,207.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	491.70	508.30
6221 - Transportation Permits	1,000.00	1,000.00	0.00	1,394.00	-394.00
6223 - Encroachment Permits	17,000.00	17,000.00	0.00	18,720.45	-1,720.45
6225 - Grading Permit Plan Check	220,000.00	550,000.00	0.00	383,204.18	166,795.82
6226 - Licenses & Permits	0.00	15,000.00	0.00	38,850.05	-23,850.05
6227 - Other Engineering Permits	7,000.00	7,000.00	0.00	7,275.00	-275.00
RevenueType: 20 - Licenses & Permits Total:	1,360,000.00	1,776,000.00	0.00	1,786,074.49	-10,074.49
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	170,000.00	0.00	149,998.21	20,001.79
6303 - Penalties, Int. & Restitution	50,000.00	120,000.00	0.00	177,904.59	-57,904.59
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	290,000.00	0.00	327,902.80	-37,902.80
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	0.00	66,070.00	-6,070.00
6403 - Investment Income	87,800.00	167,800.00	0.00	254,409.97	-86,609.97
6405 - City Plaza Rental Revenue	75,000.00	22,800.00	0.00	22,800.00	0.00
6406 - Trolley Rentals	0.00	0.00	0.00	345.00	-345.00
RevenueType: 40 - Use Of Money & Property Total:	222,800.00	250,600.00	0.00	343,624.97	-93,024.97
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	14,969.36	-14,969.36
6514 - Waste Disposal Agreement Allocation	53,278.00	53,278.00	0.00	53,278.00	0.00
6515 - Nuclear Power Program	140,000.00	193,600.00	0.00	196,300.00	-2,700.00
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	0.00	54,215.32	45,784.68
6523 - State Grants	0.00	31,278.00	0.00	29,252.00	2,026.00
RevenueType: 50 - Intergovernmental Total:	293,278.00	378,156.00	0.00	348,014.68	30,141.32
RevenueType: 60 - Charges For Services					
6607 - Planning Comm. Determin.	0.00	0.00	0.00	392.00	-392.00
6609 - Variance Minor Amendment	4,000.00	700.00	0.00	1,176.00	-476.00
6615 - Initial Study	0.00	0.00	0.00	50.00	-50.00
6621 - Concept Approval	0.00	1,000.00	0.00	1,900.00	-900.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 06/30/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6623 - Planning Plan Check Fee	95,000.00	100,000.00	0.00	120,804.16	-20,804.16
6627 - Other Planning Fees	1,000.00	1,000.00	0.00	196.00	804.00
6631 - Building Plan Check Fee	560,000.00	800,000.00	0.00	887,569.38	-87,569.38
6633 - Permit Issuance Fee	39,000.00	39,000.00	0.00	40,705.00	-1,705.00
6635 - Other Building Fees	1,000.00	1,000.00	0.00	22.00	978.00
6639 - Addressing Fee	0.00	1,000.00	0.00	1,071.00	-71.00
6641 - Grading Inspection	17,000.00	100,000.00	0.00	230,948.85	-130,948.85
6649 - Map Check Fee	0.00	2,000.00	0.00	-730.65	2,730.65
6655 - Other Engineering Fees	32,000.00	40,000.00	0.00	77,131.22	-37,131.22
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	0.00	1,640.00	360.00
6685 - Reimbursed Expenses	160,000.00	322,985.73	0.00	566,208.62	-243,222.89
6691 - Recreation Classes	228,000.00	188,000.00	0.00	154,475.16	33,524.84
6692 - Planning Reimbursements	300,000.00	50,000.00	0.00	44,437.80	5,562.20
6693 - Activities & Trips	55,000.00	55,000.00	0.00	49,430.30	5,569.70
6697 - Photocopies	1,000.00	1,000.00	0.00	1,609.30	-609.30
6699 - Other P/b/e	0.00	35,000.00	0.00	41,947.96	-6,947.96
RevenueType: 60 - Charges For Services Total:	1,495,000.00	1,739,685.73	0.00	2,220,984.10	-481,298.37
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	1,250.00	-250.00
6703 - Miscellaneous Revenues	25,000.00	15,000.00	0.00	6,380.16	8,619.84
6704 - Gain/Loss on Asset Sale	0.00	3,000.00	0.00	8,319.00	-5,319.00
6705 - Sale Of Recyclable Materials	0.00	15,000.00	0.00	8,962.00	6,038.00
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	55,910.41	-5,910.41
6715 - Other Financing Source	151,600.00	151,600.00	0.00	151,600.00	0.00
RevenueType: 70 - Other Total:	227,600.00	235,600.00	0.00	232,421.57	3,178.43
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	632,000.00	625,427.00	0.00	625,427.00	0.00
RevenueType: 90 - Transfers Total:	632,000.00	625,427.00	0.00	625,427.00	0.00
Fund: 01 - GENERAL Total:	34,402,678.00	35,397,468.73	0.00	37,840,056.76	-2,442,588.03
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	0.00	37,840,056.76	-2,442,588.03

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	34,402,678.00	35,397,468.73	0.00	37,840,056.76	-2,442,588.03
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	0.00	37,840,056.76	-2,442,588.03



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,163,508.00	6,417,518.00	0.00	6,392,125.85	6,392,125.85	25,392.15
1030 - Hourly	164,576.00	157,176.00	0.00	164,926.40	164,926.40	-7,750.40
1050 - Overtime	72,200.00	72,200.00	0.00	94,964.10	94,964.10	-22,764.10
1070 - Stipends	9,000.00	9,000.00	0.00	8,999.90	8,999.90	0.10
1100 - Benefits	957,702.00	977,802.00	0.00	935,625.75	935,625.75	42,176.25
1120 - Retirement Benefits	706,786.00	704,386.00	0.00	690,840.45	690,840.45	13,545.55
1140 - Medi-tax 1.45%	92,935.00	96,635.00	0.00	100,942.96	100,942.96	-4,307.96
1200 - Outside Assistance	0.00	60,341.50	0.00	54,732.00	54,732.00	5,609.50
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,166,707.00	8,495,058.50	0.00	8,443,157.41	8,443,157.41	51,901.09
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,330.00	124,730.00	0.00	108,347.21	108,347.21	16,382.79
2030 - Equipment Maintenance	402,130.00	484,966.00	0.00	401,824.68	401,824.68	83,141.32
2040 - Copier Usage	0.00	3,600.00	0.00	12,951.38	12,951.38	-9,351.38
2050 - Vehicle Maintenance	150,523.00	144,323.00	0.00	94,578.48	94,578.48	49,744.52
2070 - Office Supplies	103,175.00	103,775.00	0.00	87,126.81	87,126.81	16,648.19
2090 - Memberships & Dues	64,525.00	55,495.00	0.00	47,137.94	47,137.94	8,357.06
2110 - Operating Supplies	506,770.00	680,085.00	0.00	477,736.11	477,736.11	202,348.89
2130 - Books & Subscriptions	17,123.00	43,573.24	0.00	14,740.26	14,740.26	28,832.98
2150 - Training	72,750.00	81,697.00	0.00	60,113.25	60,113.25	21,583.75
2170 - Postage	30,600.00	30,600.00	0.00	24,408.51	24,408.51	6,191.49
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	0.00	7,120.79	7,120.79	1,379.21
2210 - Utilities	1,196,800.00	1,196,800.00	0.00	1,033,617.26	1,033,617.26	163,182.74
2230 - Professional Services	2,648,380.00	3,819,356.96	0.00	3,028,570.14	3,028,570.14	790,786.82
2240 - Reimbursable Costs	220,000.00	550,000.00	0.00	530,518.84	530,518.84	19,481.16
2250 - Advertising	56,100.00	88,000.00	0.00	79,511.48	79,511.48	8,488.52
2270 - Travel, Conf. & Meetings	112,275.00	106,125.00	0.00	79,582.89	79,582.89	26,542.11
2290 - Auto Allowance	53,650.00	55,850.00	0.00	51,852.07	51,852.07	3,997.93
2310 - City Attorney	700,000.00	1,115,000.00	0.00	1,158,836.50	1,158,836.50	-43,836.50
2330 - Police Services	11,385,000.00	11,385,000.00	0.00	11,301,806.91	11,301,806.91	83,193.09
2340 - Parking Lot Leases	0.00	37,000.00	0.00	36,943.64	36,943.64	56.36
2350 - Street Maintenance	1,435,500.00	1,645,500.00	0.00	1,622,498.58	1,622,498.58	23,001.42
2410 - Community Activities	761,000.00	766,000.00	0.00	702,154.89	702,154.89	63,845.11
2430 - Recreation Programs	131,000.00	131,000.00	0.00	114,514.12	114,514.12	16,485.88
2450 - Landscape Maintenance	795,000.00	770,000.00	0.00	654,590.36	654,590.36	115,409.64
2470 - Tree Maintenance	600,000.00	600,000.00	0.00	579,748.00	579,748.00	20,252.00
2490 - Street Sweeping	278,405.00	278,405.00	0.00	241,629.69	241,629.69	36,775.31
2510 - Storm Drains	998,200.00	985,200.00	0.00	762,242.89	762,242.89	222,957.11
2530 - Safety Lighting	199,000.00	220,000.00	0.00	219,864.21	219,864.21	135.79
2550 - Park Maintenance	1,225,000.00	1,225,000.00	0.00	1,190,791.75	1,190,791.75	34,208.25
2590 - Data Technology	162,100.00	162,100.00	0.00	137,562.86	137,562.86	24,537.14
2600 - Marketing	57,500.00	66,738.97	0.00	49,097.17	49,097.17	17,641.80
2990 - Rsv For Serv Enhancmnts	125,000.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	24,620,336.00	26,964,420.17	0.00	24,912,019.67	24,912,019.67	2,052,400.50
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	347,000.00	278,754.00	0.00	217,693.20	217,693.20	61,060.80
3050 - Park Structures & Improvemnts	0.00	200,000.00	0.00	139,053.00	139,053.00	60,947.00
ExpenseType: 30 - Capital Outlay Total:	347,000.00	478,754.00	0.00	356,746.20	356,746.20	122,007.80
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	0.00	458,950.15	458,950.15	-67,950.15

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	61,042.00	61,042.00	28,258.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	245,000.00	0.00	216,810.96	216,810.96	28,189.04
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	75,225.00	75,225.00	64,775.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	2,480.75	2,480.75	-980.75
ExpenseType: 40 - Insurance Total:	623,000.00	868,000.00	0.00	815,568.86	815,568.86	52,431.14
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	250,000.00	1,036,269.00	0.00	1,036,269.00	1,036,269.00	0.00
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	1,850,000.00	0.00	1,850,000.00	1,850,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	280,000.00	2,916,269.00	0.00	2,916,269.00	2,916,269.00	0.00
Fund: 01 - GENERAL Total:	34,037,043.00	39,722,501.67	0.00	37,443,761.14	37,443,761.14	2,278,740.53
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-37,443,761.14	-2,278,740.53

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-37,443,761.14	-2,278,740.53
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-37,443,761.14	-2,278,740.53



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 06/30/2017

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1010	Cash	0.00	
01-1011	Claim on Cash	19,090,376.49	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	2,438,524.59	
01-1090	Int. & Penalty Rcbl On Taxes	0.00	
01-1100	Allow. Uncoll Int & Penalty	0.00	
01-1200	Accounts Receivable	498,351.90	
01-1240	Reimbursed Receivables	0.00	
01-1250	Advance Deposits	800.00	
01-1280	Receivable - County Of Orange	0.00	
01-1290	Reserve For Uncoll N/r - Rda	0.00	
01-1310	Due From Other Funds	150,210.15	
01-1320	Due From County	22,995.14	
01-1330	Intergovernmental Receivables	10,231.33	
01-1350	Interest Rec On Investments	70,078.72	
01-1360	Due From State	0.00	
01-1410	Real Property Held For Resale	0.00	
01-1450	Prepaid Items	117,285.82	
01-1500	Investments - Adjust To Fmv	0.00	
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	14,332.73	
	Total Assets:	22,418,386.87	<u>22,418,386.87</u>
Liability			
01-2020	Accounts Payable	0.00	
01-2021	Accounts Payable Pending	2,055,829.77	
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	272.51	
01-2190	Disability Insurance Reserve	0.00	
01-2290	Deferred Revenue	0.00	
	Total Liability:	2,058,002.28	
Equity			
01-2450	Fund Balance Designated for Cash Flow	3,377,068.00	
01-2460	Fund Balance Designated for Emergencies	6,754,136.00	
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	2,500,000.00	
01-9920	Fund Balance - Undesignated	7,214,930.97	
01-9990	Suspense	0.00	
	Total Beginning Equity:	19,964,088.97	
Total Revenue		37,840,056.76	
Total Expense		37,443,761.14	
Revenues Over/Under Expenses		396,295.62	
	Total Equity and Current Surplus (Deficit):	20,360,384.59	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,418,386.87</u>	

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1010	Cash	0.00	
02-1011	Claim on Cash	8,495.14	
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:	8,495.14	<u>8,495.14</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	63,936.04	
02-9990	Suspense	0.00	
	Total Beginning Equity:	63,936.04	
Total Revenue		819,741.10	
Total Expense		875,182.00	
Revenues Over/Under Expenses		-55,440.90	
	Total Equity and Current Surplus (Deficit):	8,495.14	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,495.14</u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	32,486.83	
04-1200	Accounts Receivable	102,259.70	
	Total Assets:	134,746.53	<u>134,746.53</u>
Liability			
04-2020	Accounts Payable	0.00	
04-2021	Accounts Payable Pending	2,370.29	
04-2070	Due to Other Funds	0.00	
	Total Liability:	2,370.29	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	85,138.05	
04-9990	Suspense	0.00	
	Total Beginning Equity:	85,138.05	
Total Revenue		576,352.39	
Total Expense		529,114.20	
Revenues Over/Under Expenses		47,238.19	
	Total Equity and Current Surplus (Deficit):	132,376.24	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>134,746.53</u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	394,772.46	
05-1200	Accounts Receivable	10,846.92	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	405,619.38	<u>405,619.38</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	359,353.47	
05-9990	Suspense	0.00	
	Total Beginning Equity:	359,353.47	
Total Revenue		46,265.91	
Total Expense		0.00	
Revenues Over/Under Expenses		46,265.91	
	Total Equity and Current Surplus (Deficit):	405,619.38	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>405,619.38</u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	864,067.82
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>864,067.82</u>
		<u><u>864,067.82</u></u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	117,935.24
06-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>117,935.24</u>
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	1,095,428.58
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>1,095,428.58</u>
Total Revenue		221,410.54
Total Expense		<u>570,706.54</u>
Revenues Over/Under Expenses		-349,296.00
	Total Equity and Current Surplus (Deficit):	746,132.58
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>864,067.82</u></u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,874,198.75
07-1200	Accounts Receivable	94,200.00
07-1450	Prepaid Items	0.00
	Total Assets:	<u>1,968,398.75</u>
		<u>1,968,398.75</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	272,256.00
07-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>272,256.00</u>
Equity		
07-9920	Fund Balance	1,727,768.83
	Total Beginning Equity:	<u>1,727,768.83</u>
	Total Revenue	1,069,862.28
	Total Expense	1,101,488.36
	Revenues Over/Under Expenses	<u>-31,626.08</u>
	Total Equity and Current Surplus (Deficit):	<u>1,696,142.75</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,968,398.75</u></u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	234,498.81
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>234,498.81</u>
		<u><u>234,498.81</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	221,815.05
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>221,815.05</u>
Total Revenue		32,082.24
Total Expense		<u>19,398.48</u>
Revenues Over/Under Expenses		12,683.76
	Total Equity and Current Surplus (Deficit):	234,498.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>234,498.81</u></u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	7,223,689.21	
11-1200	Accounts Receivable	128,341.33	
11-1320	Due From County	0.00	
	Total Assets:	<u>7,352,030.54</u>	<u><u>7,352,030.54</u></u>
Liability			
11-2020	Accounts Payable	0.00	
11-2021	Accounts Payable Pending	1,529,112.97	
11-2071	Due To General Fund	0.00	
11-2290	Deferred Revenue	0.00	
	Total Liability:	<u>1,529,112.97</u>	
Equity			
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2530	Unreserved Fund Balance	0.00	
11-9920	Fund Balance	6,239,135.68	
11-9990	Suspense	0.00	
	Total Beginning Equity:	<u>6,239,135.68</u>	
Total Revenue		3,001,868.07	
Total Expense		<u>3,418,086.18</u>	
Revenues Over/Under Expenses		<u>-416,218.11</u>	
	Total Equity and Current Surplus (Deficit):	<u>5,822,917.57</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>7,352,030.54</u></u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	455,561.69
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>455,561.69</u>
		<u><u>455,561.69</u></u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	1,354.29
12-2160	Payable	0.00
	Total Liability:	<u>1,354.29</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-9920	Fund Balance	172,926.25
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>172,926.25</u>
Total Revenue		1,284,469.00
Total Expense		<u>1,003,187.85</u>
Revenues Over/Under Expenses		281,281.15
	Total Equity and Current Surplus (Deficit):	454,207.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>455,561.69</u></u>

Balance Sheet

As Of 06/30/2017

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 (4848090)	0.00
	Total Assets:	0.00
		0.00
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):	0.00

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1010	Cash	0.00	
21-1011	Claim on Cash	53,500.44	
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:	53,500.44	<u>53,500.44</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	133,500.44	
21-9990	Suspense	0.00	
	Total Beginning Equity:	133,500.44	
Total Revenue		0.00	
Total Expense		80,000.00	
Revenues Over/Under Expenses		-80,000.00	
	Total Equity and Current Surplus (Deficit):	53,500.44	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>53,500.44</u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	72,928.94
25-1200	Accounts Receivable	1,511.81
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>74,440.75</u>
		<u>74,440.75</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	11,189.51
	Total Liability:	<u>11,189.51</u>
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	31,863.02
25-9990	Suspense	0.00
	Total Beginning Equity:	<u>31,863.02</u>
Total Revenue		132,087.83
Total Expense		<u>100,699.61</u>
Revenues Over/Under Expenses		31,388.22
	Total Equity and Current Surplus (Deficit):	63,251.24
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>74,440.75</u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	573,291.94
27-1200	Accounts Receivable	9,928.31
	Total Assets:	<u>583,220.25</u>
		<u><u>583,220.25</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	1,090.33
27-2070	Due to Other Funds	150,210.15
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>151,300.48</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	372,644.98
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>372,644.98</u>
Total Revenue		331,257.25
Total Expense		<u>271,982.46</u>
Revenues Over/Under Expenses		59,274.79
	Total Equity and Current Surplus (Deficit):	431,919.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>583,220.25</u></u>

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1010	Cash	0.00	
31-1011	Claim on Cash	4,505,466.62	
31-1200	Accounts Receivable	0.00	
31-1350	Interest Rec On Investments	0.00	
31-1510	Investments	0.00	
	Total Assets:	4,505,466.62	<u>4,505,466.62</u>
Liability			
31-2020	Accounts Payable	0.00	
31-2021	Accounts Payable Pending	0.00	
31-2150	CD 3rd Party Rev & Staff Time (refu	40,890.85	
31-2200	Deposits - Elephant Parade	0.00	
31-2210	Deposits - San Joaquin Corr B	0.00	
31-2220	Deposits - Carits	34,610.00	
31-2230	Deposits - Park Fees	0.00	
31-2240	Deposits - Smip	5,257.42	
31-2250	Deposits - Coastal Access	0.00	
31-2260	Deposits - Salt Creek Park	0.00	
31-2270	Deposits - Green Bldg Prog	1,508.00	
31-2280	Deposits - Fire Department	0.00	
31-2300	Trust Deposits	267,957.36	
31-2310	P/b/e Planning Deposits	0.00	
31-2320	Other Comm Dev Deposits	1,199,030.16	
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	0.00	
31-2370	Aqmd - Ab2766 Revenues	0.00	
31-2380	Affordable Housing Program	450,311.55	
31-2390	Building Permit Eng Deposits	78,994.20	
31-2400	Fdif - General Government	284.84	
31-2410	PW Refundable Cash Bonds	2,426,622.24	
31-2420	Fdif - Transporation	0.00	
31-2430	Zephyr Affordable Housing Deposit	0.00	
31-2890	Deposit - Doheny CFD	0.00	
31-2900	DP Tourism Bus Imp Dist	0.00	
	Total Liability:	4,505,466.62	
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>4,505,466.62</u>	

Balance Sheet

As Of 06/30/2017

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	0.45	
33-1200	Accounts Receivable	108,179.04	
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)	2,680,719.35	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (4848091)	327.61	
33-1690	Special Tax 2014-1 (48480900)	1,586,992.87	
	Total Assets:	4,376,219.32	<u>4,376,219.32</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,376,219.32	
33-2160	Payable	0.00	
	Total Liability:	4,376,219.32	
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):		<u>4,376,219.32</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2016-2017 Period Ending: 06/30/2017

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
0002 - Tsfs Out To Gas Tax Fund	0.00	173,320.00	0.00	173,320.00	173,320.00	0.00
1242 - PCH/Del Prado Streetscape	0.00	20,798.19	0.00	11,436.87	11,436.87	9,361.32
1267 - FY14 Resid Road Resurf Ph2	0.00	1,000.10	0.00	1,000.00	1,000.00	0.10
1268 - FY15 Resid Road Resurf Ph 1	0.00	36,790.05	0.00	36,789.85	36,789.85	0.20
1272 - PCH Class 1 Bikeway Ext 1	914,823.00	974,973.00	0.00	7,270.00	7,270.00	967,703.00
1274 - FY16 Storm Drain Repairs	200,000.00	161,992.06	0.00	137,050.84	137,050.84	24,941.22
1275 - Water Quality Plant Repairs	50,000.00	0.00	0.00	0.00	0.00	0.00
1276 - Slurry Seal Program	100,000.00	0.00	0.00	0.00	0.00	0.00
1277 - Arterial Road Rehab & Repairs	100,000.00	65,000.00	0.00	40,113.50	40,113.50	24,886.50
1278 - Sidewalk & Concrete Repairs	100,000.00	0.00	0.00	0.00	0.00	0.00
1279 - Sidewalk ADA Repairs	100,000.00	118,896.00	0.00	113,764.37	113,764.37	5,131.63
1280 - Traffic Safety Repairs & Improv	150,000.00	121,848.00	0.00	55,738.20	55,738.20	66,109.80
1281 - FY17 Annual Res Road Resurf	2,871,101.00	2,968,422.00	0.00	1,885,424.90	1,885,424.90	1,082,997.10
1282 - Arterial Rd Resurf Del Ob to Stone to PCH	1,020,360.00	760,023.52	0.00	749,446.65	749,446.65	10,576.87
1283 - Smart Irrig Syst Drought Alterations	80,000.00	0.00	0.00	0.00	0.00	0.00
1284 - Crown Valley Median Drought Conversion	0.00	1,070,000.00	0.00	161,365.00	161,365.00	908,635.00
1285 - La Plaza & LB Parks Drought Conversion	375,000.00	0.00	0.00	0.00	0.00	0.00
1286 - Crystal Cove Barrier Railing Replacement	150,000.00	0.00	0.00	0.00	0.00	0.00
1288 - City Wayfinding Signage Phase 1	0.00	1,452.28	0.00	0.00	0.00	1,452.28
1290 - Sunset Pk Restroom Impr	0.00	16,820.00	0.00	16,820.00	16,820.00	0.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	100,000.00	0.00	22,546.00	22,546.00	77,454.00
1292 - PCH Class 1 Bikeway/Pedestrian Way Phase 2	0.00	197,000.00	0.00	6,000.00	6,000.00	191,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	6,211,284.00	6,788,335.20	0.00	3,418,086.18	3,418,086.18	3,370,249.02
Total Surplus (Deficit):	-6,211,284.00	-6,788,335.20	0.00	-3,418,086.18	-3,418,086.18	-3,370,249.02

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-6,211,284.00	-6,788,335.20	0.00	-3,418,086.18	-3,418,086.18	-3,370,249.02
Total Surplus (Deficit):	-6,211,284.00	-6,788,335.20	0.00	-3,418,086.18	-3,418,086.18	-3,370,249.02



GF Expenditures by Function Group Summary

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
Function: 10 - General Government					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,705,434.00	1,763,434.00	0.00	1,768,079.09	-4,645.09
1030 - Hourly	57,076.00	49,676.00	0.00	33,478.58	16,197.42
1050 - Overtime	10,250.00	10,250.00	0.00	11,869.66	-1,619.66
1100 - Benefits	270,402.00	262,002.00	0.00	252,952.75	9,049.25
1120 - Retirement Benefits	212,512.00	289,902.00	0.00	289,006.08	895.92
1140 - Medi-tax 1.45%	25,705.00	26,805.00	0.00	27,500.95	-695.95
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,281,379.00	2,402,069.00	0.00	2,382,887.11	19,181.89
ExpenseType: 20 - Materials & Services					
2010 - Communications	81,510.00	81,510.00	0.00	65,201.58	16,308.42
2030 - Equipment Maintenance	351,700.00	401,200.00	0.00	332,986.98	68,213.02
2040 - Copier Usage	0.00	3,600.00	0.00	3,872.38	-272.38
2050 - Vehicle Maintenance	17,710.00	6,710.00	0.00	4,758.21	1,951.79
2070 - Office Supplies	28,850.00	29,850.00	0.00	26,686.23	3,163.77
2090 - Memberships & Dues	35,830.00	35,830.00	0.00	33,567.14	2,262.86
2110 - Operating Supplies	114,430.00	115,880.00	0.00	95,713.01	20,166.99
2130 - Books & Subscriptions	11,433.00	11,433.00	0.00	9,830.21	1,602.79
2150 - Training	40,600.00	49,100.00	0.00	40,855.34	8,244.66
2170 - Postage	16,000.00	16,000.00	0.00	14,408.51	1,591.49
2190 - Facil & Equip Lease/Rent	2,500.00	2,500.00	0.00	3,120.83	-620.83
2210 - Utilities	151,600.00	151,600.00	0.00	119,639.90	31,960.10
2230 - Professional Services	790,080.00	896,341.00	0.00	811,346.66	84,994.34
2250 - Advertising	25,500.00	50,400.00	0.00	48,942.87	1,457.13
2270 - Travel, Conf. & Meetings	62,500.00	55,050.00	0.00	41,414.07	13,635.93
2290 - Auto Allowance	23,950.00	28,950.00	0.00	27,434.73	1,515.27
2310 - City Attorney	700,000.00	1,115,000.00	0.00	1,158,836.50	-43,836.50
2410 - Community Activities	30,000.00	35,000.00	0.00	35,000.00	0.00
2590 - Data Technology	162,100.00	162,100.00	0.00	137,562.86	24,537.14
2990 - Rsv For Serv Enhancmnts	125,000.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	2,771,293.00	3,248,054.00	0.00	3,011,178.01	236,875.99
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	195,000.00	56,210.00	0.00	0.00	56,210.00
ExpenseType: 30 - Capital Outlay Total:	195,000.00	56,210.00	0.00	0.00	56,210.00
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	391,000.00	391,000.00	0.00	458,950.15	-67,950.15
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	61,042.00	28,258.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	140.00
4090 - Litigation	0.00	245,000.00	0.00	216,810.96	28,189.04
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	75,225.00	64,775.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	2,480.75	-980.75
ExpenseType: 40 - Insurance Total:	623,000.00	868,000.00	0.00	815,568.86	52,431.14
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	250,000.00	1,036,269.00	0.00	1,036,269.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	1,850,000.00	0.00	1,850,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	280,000.00	2,916,269.00	0.00	2,916,269.00	0.00
Function: 10 - General Government Total:	6,150,672.00	9,490,602.00	0.00	9,125,902.98	364,699.02

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Function: 20 - Public Safety					
ExpenseType: 20 - Materials & Services					
2010 - Communications	18,000.00	18,000.00	0.00	13,595.29	4,404.71
2030 - Equipment Maintenance	41,250.00	79,086.00	0.00	65,979.11	13,106.89
2040 - Copier Usage	0.00	0.00	0.00	332.60	-332.60
2050 - Vehicle Maintenance	80,700.00	80,700.00	0.00	44,311.72	36,388.28
2070 - Office Supplies	21,000.00	21,000.00	0.00	11,587.87	9,412.13
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	200.00
2110 - Operating Supplies	87,550.00	153,637.00	0.00	103,726.93	49,910.07
2150 - Training	7,300.00	6,517.00	0.00	3,449.09	3,067.91
2230 - Professional Services	157,250.00	127,250.00	0.00	119,411.20	7,838.80
2270 - Travel, Conf. & Meetings	11,600.00	11,600.00	0.00	5,527.63	6,072.37
2290 - Auto Allowance	800.00	800.00	0.00	0.00	800.00
2330 - Police Services	11,385,000.00	11,385,000.00	0.00	11,301,806.91	83,193.09
ExpenseType: 20 - Materials & Services Total:	11,810,650.00	11,883,790.00	0.00	11,669,728.35	214,061.65
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	150,000.00	183,000.00	0.00	180,150.18	2,849.82
ExpenseType: 30 - Capital Outlay Total:	150,000.00	183,000.00	0.00	180,150.18	2,849.82
Function: 20 - Public Safety Total:	11,960,650.00	12,066,790.00	0.00	11,849,878.53	216,911.47
Function: 40 - Community Development					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,147,631.00	2,172,441.00	0.00	2,094,044.17	78,396.83
1030 - Hourly	10,000.00	10,000.00	0.00	28,701.32	-18,701.32
1050 - Overtime	34,200.00	34,200.00	0.00	45,176.34	-10,976.34
1070 - Stipends	9,000.00	9,000.00	0.00	8,999.90	0.10
1100 - Benefits	333,000.00	346,800.00	0.00	311,071.33	35,728.67
1120 - Retirement Benefits	229,434.00	188,191.00	0.00	181,899.60	6,291.40
1140 - Medi-tax 1.45%	31,913.00	33,213.00	0.00	32,512.08	700.92
1200 - Outside Assistance	0.00	60,341.50	0.00	54,732.00	5,609.50
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,795,178.00	2,854,186.50	0.00	2,757,136.74	97,049.76
ExpenseType: 20 - Materials & Services					
2010 - Communications	11,560.00	11,560.00	0.00	12,648.82	-1,088.82
2030 - Equipment Maintenance	1,530.00	1,530.00	0.00	0.00	1,530.00
2040 - Copier Usage	0.00	0.00	0.00	5,235.43	-5,235.43
2050 - Vehicle Maintenance	16,330.00	21,130.00	0.00	15,984.90	5,145.10
2070 - Office Supplies	32,050.00	32,050.00	0.00	28,596.99	3,453.01
2090 - Memberships & Dues	21,180.00	12,150.00	0.00	8,825.80	3,324.20
2110 - Operating Supplies	125,890.00	175,390.00	0.00	83,586.94	91,803.06
2130 - Books & Subscriptions	4,090.00	30,540.24	0.00	4,676.25	25,863.99
2150 - Training	12,500.00	13,730.00	0.00	10,036.64	3,693.36
2230 - Professional Services	504,000.00	1,518,391.61	0.00	1,056,079.03	462,312.58
2240 - Reimbursable Costs	0.00	0.00	0.00	37,812.40	-37,812.40
2250 - Advertising	17,600.00	19,600.00	0.00	15,300.61	4,299.39
2270 - Travel, Conf. & Meetings	30,175.00	31,475.00	0.00	28,140.14	3,334.86
2290 - Auto Allowance	14,600.00	11,800.00	0.00	11,364.36	435.64
2340 - Parking Lot Leases	0.00	37,000.00	0.00	36,943.64	56.36
2600 - Marketing	57,500.00	66,738.97	0.00	49,097.17	17,641.80
ExpenseType: 20 - Materials & Services Total:	849,005.00	1,983,085.82	0.00	1,404,329.12	578,756.70
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	2,000.00	7,544.00	0.00	5,543.02	2,000.98
ExpenseType: 30 - Capital Outlay Total:	2,000.00	7,544.00	0.00	5,543.02	2,000.98
Function: 40 - Community Development Total:	3,646,183.00	4,844,816.32	0.00	4,167,008.88	677,807.44
Function: 50 - Community Services					
ExpenseType: 10 - Personnel					
1010 - Salaries	715,375.00	734,375.00	0.00	731,039.69	3,335.31
1030 - Hourly	70,500.00	70,500.00	0.00	79,719.85	-9,219.85

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1050 - Overtime	25,000.00	25,000.00	0.00	35,525.97	-10,525.97
1100 - Benefits	125,700.00	125,700.00	0.00	130,201.70	-4,501.70
1120 - Retirement Benefits	86,240.00	69,970.00	0.00	68,000.55	1,969.45
1140 - Medi-tax 1.45%	11,757.00	11,757.00	0.00	12,810.53	-1,053.53
ExpenseType: 10 - Personnel Total:	1,034,572.00	1,037,302.00	0.00	1,057,298.29	-19,996.29
ExpenseType: 20 - Materials & Services					
2010 - Communications	3,120.00	3,520.00	0.00	3,721.81	-201.81
2030 - Equipment Maintenance	7,650.00	3,150.00	0.00	2,858.59	291.41
2040 - Copier Usage	0.00	0.00	0.00	1,388.11	-1,388.11
2050 - Vehicle Maintenance	16,395.00	16,395.00	0.00	13,452.88	2,942.12
2070 - Office Supplies	5,600.00	5,200.00	0.00	5,046.13	153.87
2090 - Memberships & Dues	1,340.00	1,340.00	0.00	1,190.00	150.00
2110 - Operating Supplies	112,300.00	137,300.00	0.00	121,092.45	16,207.55
2150 - Training	2,400.00	2,400.00	0.00	1,300.00	1,100.00
2170 - Postage	14,600.00	14,600.00	0.00	10,000.00	4,600.00
2190 - Facil & Equip Lease/Rent	6,000.00	6,000.00	0.00	3,999.96	2,000.04
2210 - Utilities	710,000.00	710,000.00	0.00	592,825.44	117,174.56
2230 - Professional Services	387,000.00	366,500.00	0.00	257,249.01	109,250.99
2250 - Advertising	13,000.00	18,000.00	0.00	15,268.00	2,732.00
2290 - Auto Allowance	6,800.00	6,800.00	0.00	5,686.45	1,113.55
2410 - Community Activities	731,000.00	731,000.00	0.00	667,154.89	63,845.11
2430 - Recreation Programs	131,000.00	131,000.00	0.00	114,514.12	16,485.88
2450 - Landscape Maintenance	795,000.00	770,000.00	0.00	654,590.36	115,409.64
2470 - Tree Maintenance	600,000.00	600,000.00	0.00	579,748.00	20,252.00
2550 - Park Maintenance	1,225,000.00	1,225,000.00	0.00	1,190,791.75	34,208.25
ExpenseType: 20 - Materials & Services Total:	4,768,205.00	4,748,205.00	0.00	4,241,877.95	506,327.05
ExpenseType: 30 - Capital Outlay					
3050 - Park Structures & Improvemnts	0.00	200,000.00	0.00	139,053.00	60,947.00
ExpenseType: 30 - Capital Outlay Total:	0.00	200,000.00	0.00	139,053.00	60,947.00
Function: 50 - Community Services Total:	5,802,777.00	5,985,507.00	0.00	5,438,229.24	547,277.76
Function: 60 - Public Works					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,595,068.00	1,747,268.00	0.00	1,798,962.90	-51,694.90
1030 - Hourly	27,000.00	27,000.00	0.00	23,026.65	3,973.35
1050 - Overtime	2,750.00	2,750.00	0.00	2,392.13	357.87
1100 - Benefits	228,600.00	243,300.00	0.00	241,399.97	1,900.03
1120 - Retirement Benefits	178,600.00	156,323.00	0.00	151,934.22	4,388.78
1140 - Medi-tax 1.45%	23,560.00	24,860.00	0.00	28,119.40	-3,259.40
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,055,578.00	2,201,501.00	0.00	2,245,835.27	-44,334.27
ExpenseType: 20 - Materials & Services					
2010 - Communications	10,140.00	10,140.00	0.00	13,179.71	-3,039.71
2040 - Copier Usage	0.00	0.00	0.00	2,122.86	-2,122.86
2050 - Vehicle Maintenance	19,388.00	19,388.00	0.00	16,070.77	3,317.23
2070 - Office Supplies	15,675.00	15,675.00	0.00	15,209.59	465.41
2090 - Memberships & Dues	5,975.00	5,975.00	0.00	3,555.00	2,420.00
2110 - Operating Supplies	66,600.00	97,878.00	0.00	73,616.78	24,261.22
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	233.80	1,366.20
2150 - Training	9,950.00	9,950.00	0.00	4,472.18	5,477.82
2210 - Utilities	335,200.00	335,200.00	0.00	321,151.92	14,048.08
2230 - Professional Services	810,050.00	910,874.35	0.00	784,484.24	126,390.11
2240 - Reimbursable Costs	220,000.00	550,000.00	0.00	492,706.44	57,293.56
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	0.00	4,501.05	3,498.95
2290 - Auto Allowance	7,500.00	7,500.00	0.00	7,366.53	133.47
2350 - Street Maintenance	1,435,500.00	1,645,500.00	0.00	1,622,498.58	23,001.42
2490 - Street Sweeping	278,405.00	278,405.00	0.00	241,629.69	36,775.31
2510 - Storm Drains	998,200.00	985,200.00	0.00	762,242.89	222,957.11

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 06/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2530 - Safety Lighting	199,000.00	220,000.00	0.00	219,864.21	135.79
ExpenseType: 20 - Materials & Services Total:	4,421,183.00	5,101,285.35	0.00	4,584,906.24	516,379.11
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	32,000.00	0.00	32,000.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	32,000.00	0.00	32,000.00	0.00
Function: 60 - Public Works Total:	6,476,761.00	7,334,786.35	0.00	6,862,741.51	472,044.84
Fund: 01 - GENERAL Total:	34,037,043.00	39,722,501.67	0.00	37,443,761.14	2,278,740.53
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-2,278,740.53

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-2,278,740.53
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	0.00	-37,443,761.14	-2,278,740.53