



**CITY OF DANA POINT
MARCH 2017 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

FY17

Q3

SUMMARY – The City’s finances for the first three quarters of Fiscal Year 2016-2017 (“FY17”), which ended March 31, 2017, are largely tracking on budget. General Fund revenues are up 2.7% as compared to the same period in fiscal year 2015-2016. The Community Development Planning and Building counters continue to service high levels of activity.

Excluding transfers to other funds, expenditures are up 4.6%, or \$1.1 million compared to the same period last fiscal year. The increase is largely attributable to salaries, due to filling positions that were vacant in the prior year plus raises (\$226k), and cost increases in the Sheriff’s contract (\$753k). 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 \$6,754,136 and \$3,377,068, respectively. In addition, the Capital Projects Reserve remains fully funded at \$2.5 million.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund’s budgeted FY17 Fund Balance computation:

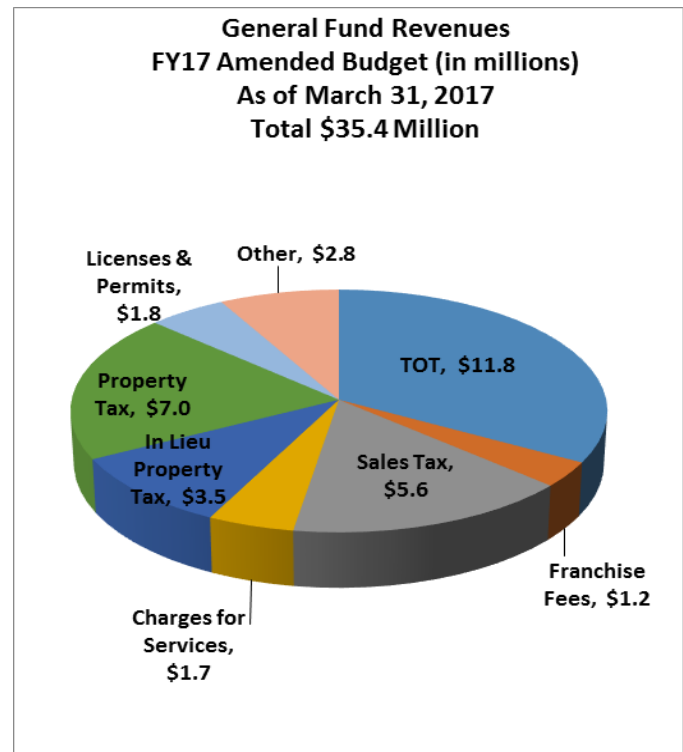
Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/16	\$ 20.0
Budgeted Revenues	34.8
Budgeted Expenditures	(36.8)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.9)
Budgeted Fund Balance, 6/30/17	\$ 15.7

The following table details the projected FY17 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 6.8
Cash Flow	3.4
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	2.9
Total Reserves Projected @ 6/30/17	\$ 15.7

REVENUES:

Through the first three quarters of FY17, total General Fund revenue was \$23.7 million, which is \$623,000, or 2.7% more than the same period last fiscal year.



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



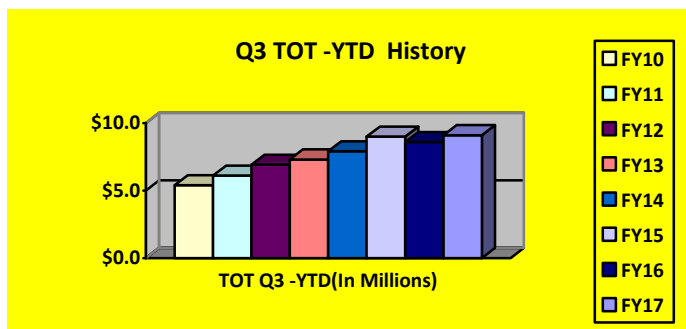
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Transient Occupancy Tax (TOT) – At \$9.1 million booked through March 31, 2017, TOT receipts were about \$461k, or 5.3% higher than last year. This increase is due mainly to the remodel of a major hotel that closed approximately 50% of its rooms for a few months in the prior year, combined with eight consecutive months of collections that were higher than the same months in the prior year.

At 75% of the way through FY17, TOT stands at 77.4% of its annual budget.



Property Tax – The City’s second largest revenue, budgeted at \$7.0 million for FY17, comes from Property Taxes. Year to date revenue was \$4.9 million, which is \$328k, or 7.2% more than last fiscal year. Property tax is on schedule with the remaining 30% of budgeted revenues expected in the fourth quarter. At this point it appears that Property Tax for FY17 should come in slightly ahead of budget.

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 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.

Year-to-date receipts amounted to \$3.2 million, which is \$638,000 or 25.2% more than last year. Some of the increase is due to the elimination of the “Triple Flip” tax taking, which in past years swapped one-fourth of cities sales tax revenue in exchange for what was referred to as Property Tax In-Lieu revenue, and a portion is due to a one-time source, resulting from a multi-year adjustment to the countywide use tax pool. The last FY17 estimate from the sales tax consultants indicated sales tax at approximately \$5.4 million, which is \$0.2 million less than the adjusted budget. Staff will monitor closely and have an update after the next meeting with the sales tax consultant in May.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$3.5 million for FY17. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities, and in prior years also took one-fourth of city’s 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 ended last fiscal year.

In-Lieu Property Tax revenue was \$1.9 million year-to-date, which is \$135k, or 6.7% less than the same period last year. Year to date, we’ve received 53.6% of the annual budget and are expected to slightly exceed budget for the year.

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. Dana Point’s fees in this area have remained largely unchanged.



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The current amended budget is \$1.8 million, of which \$1.3 million has been collected to date. This is approximately \$149k, or 10.4%, behind last fiscal year, and are tracking to come in at or slightly below budget.

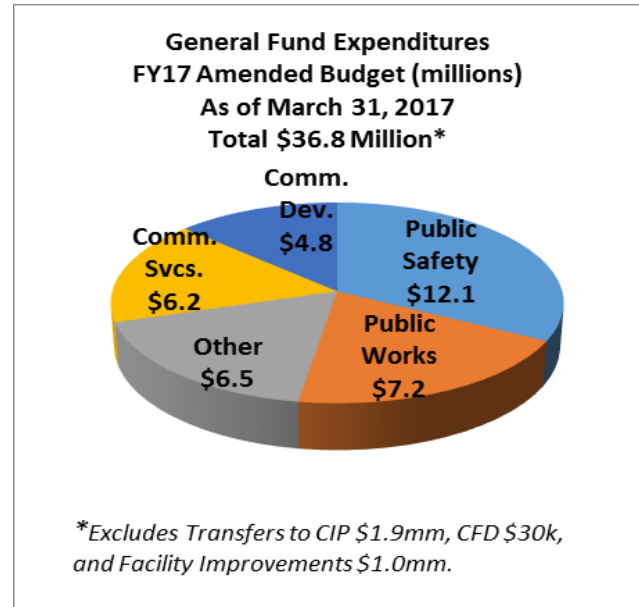
Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support services to individuals. Such amounts are set by Council resolution, and may not exceed the cost of the service.

The current FY17 amended budget for Charges for Services is \$1.7 million, placing them as the City's sixth largest revenue. The City collected \$1.3 million through March 2017, which is \$353K or 21.8% less than last fiscal year. Most of the decrease is in building plan check fees (\$181k), reimbursed expenses (\$124k), and Lantern District Impact Fees (\$101k), offset by increases in grading inspections (\$94k). This revenue is tracking to come in approximately \$120k below budget.

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 \$608k to date, or 48.8% of the annual budget.

EXPENDITURES

The City's FY17 General Fund amended budget is committed to the following functional areas:



Expenditures (in millions)	FY17 Amended Budget	% of Total
Police Services	\$ 12.1	33%
Public Works	7.2	19
Community Services & Parks	6.2	17
Community Development	4.8	13
Non-Departmental*	1.0	3
General & Admin Services	5.5	15
Total Budget	\$ 36.8	100%

** Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement Fund (\$1.0m) and CIP Fund (\$1.9m), and includes items such as IT, contributions to Animal Services and OC Library.*

Through Q3, General Fund operating expenditures were \$24.9 million, excluding transfers out.

Expenditures with notable variances from the prior year include:

Personnel Costs – Expenditures to date totaled \$6.6 million, or 8.4% over last year. The increase is a combination of negotiated increases, vacant positions in FY16 that were filled in FY17, and termination payouts.

City Attorney – It is not uncommon for billings to be delayed from month to month, which can result in variances comparing to prior years. For comparative purposes we will be referencing costs incurred, as opposed to costs paid in this



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discussion. Costs incurred through February of FY17 total \$719k, which is a decrease of \$180k, or 20%, below the prior fiscal year costs incurred. Much of the decrease is attributable to a reduction in time for the Strands Beach access matter (\$307k), offset by increases in nonretainer general matters (\$82k), code enforcement (\$61k), and the Headlands fee dispute (\$42k).

Professional Services – Expenditures totaled \$2.2 million through March 2017, which is \$176K, or 7.5% less than the same period last year. This decrease is mainly due to one-time costs incurred in the previous year for Doheny Village planning efforts, combined with a reduction in contract consultants due to employee vacancies filled this fiscal year.

Street Maintenance – Due to timing differences, costs to date totaled \$852k, which is \$256k or 43.1% over last year. The FY17 budget is comparable to FY16 and staff expects costs will come in at or below budget.

Water Quality Storm Drains – Expenditures to date totaled \$170k, which is down \$111k. The decrease is due to timing differences, coupled with a one-time contract in the prior year.

Police Services – Costs to date totaled \$8.7million, an expected increase of \$753K, or 9.5% over last year.

At 75% of the way through FY17, General Fund expenditures, not including transfers out, totaled 67.7% of the adjusted budget.

The fifth attachment to this report is new and categorizes expenditures by function, as in the City’s Comprehensive Annual Financial Report.

Capital Improvement Fund disbursements for July 2016 through March 2017 totaled approximately \$1.3 million. Disbursements were mostly for Arterial Road Resurfacing (\$0.7 million), Sidewalk ADA Repairs (\$79k), Transfers to the Gas Tax Fund (\$173k), Crown Valley Drought Conversion (\$83k), and Traffic Safety Repairs and Improvements (\$56k).

INVESTMENT PORTFOLIO – At March 31, 2017, the City’s investment portfolio totaled \$31.2 million, including \$4.2 million of monies held in trust and \$1.8 million in the TBID Fund.

Investment Portfolio At March 31, 2017	
Account	Amount
Cash	\$ 517,978
Petty Cash	5,200
LAIF	13,912,283
T-Notes	16,800,000
Total	\$ 31,235,461

The City’s Local Agency Investment Fund (LAIF) account ended the month with a balance of \$13.9 million. The T-Note portfolio balance was \$16.8 million at March 31, 2017 and consists of four \$3.4 million, and one \$3.2 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 3/31/17;
- General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/17;
- 3/31/17 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 3/31/17;
- General Fund Expenditures by Function for Period Ending 3/31/17. (New)



General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

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	485,578.26	4,907,428.98	2,127,571.02
6103 - Property Transfer Tax	350,000.00	500,000.00	26,995.35	428,945.88	71,054.12
6105 - Franchise Fees	1,247,000.00	1,247,000.00	0.00	608,321.64	638,678.36
6106 - PEG Franchise Fees	0.00	10,000.00	0.00	334.49	9,665.51
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	23,252.61	26,747.39
6109 - Transient Occupancy Tax	11,800,000.00	11,800,000.00	1,239,176.07	9,138,023.78	2,661,976.22
6110 - Short Term Rental TOT	360,000.00	360,000.00	195.10	301,197.69	58,802.31
6111 - Sales & Use Tax	5,750,000.00	5,600,000.00	461,143.15	3,171,009.11	2,428,990.89
6113 - In-lieu Property Taxes	3,280,000.00	3,500,000.00	0.00	1,877,821.50	1,622,178.50
RevenueType: 10 - Taxes & Franchises Total:	29,872,000.00	30,102,000.00	2,213,087.93	20,456,335.68	9,645,664.32
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	30,000.00	3,431.00	20,724.00	9,276.00
6203 - Coastal Development Permit	30,000.00	25,000.00	0.00	18,623.00	6,377.00
6205 - Conditional Use Permit	15,000.00	10,000.00	392.00	5,099.00	4,901.00
6207 - Other Planning Permits	25,000.00	10,000.00	739.00	5,426.25	4,573.75
6209 - Building Permits	895,000.00	975,000.00	83,715.96	790,355.13	184,644.87
6211 - Plumbing Permits	33,000.00	30,000.00	1,633.40	22,519.90	7,480.10
6215 - Electrical Permits	56,000.00	65,000.00	5,476.10	47,780.70	17,219.30
6217 - Mechanical Permits	15,000.00	20,000.00	1,529.00	18,257.60	1,742.40
6218 - Short Term Rental Permits	20,000.00	20,000.00	4,200.00	15,532.00	4,468.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	363.40	636.60
6221 - Transportation Permits	1,000.00	1,000.00	154.00	838.00	162.00
6223 - Encroachment Permits	17,000.00	17,000.00	1,572.50	14,465.05	2,534.95
6225 - Grading Permit Plan Check	220,000.00	550,000.00	29,262.58	293,706.56	256,293.44
6226 - Licenses & Permits	0.00	15,000.00	6,847.19	27,039.54	-12,039.54
6227 - Other Engineering Permits	7,000.00	7,000.00	625.00	5,000.00	2,000.00
RevenueType: 20 - Licenses & Permits Total:	1,360,000.00	1,776,000.00	139,577.73	1,285,730.13	490,269.87
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	170,000.00	10,210.18	101,361.61	68,638.39
6303 - Penalties, Int. & Restitution	50,000.00	120,000.00	35,257.30	124,086.57	-4,086.57
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	290,000.00	45,467.48	225,448.18	64,551.82
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	6,237.50	47,712.00	12,288.00
6403 - Investment Income	87,800.00	167,800.00	0.00	102,840.10	64,959.90
6405 - City Plaza Rental Revenue	75,000.00	22,800.00	1,900.00	17,100.00	5,700.00
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	8,137.50	167,997.10	82,602.90
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	0.00	193,600.00
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	23,517.33	33,748.66	66,251.34
6523 - State Grants	0.00	31,278.00	0.00	0.00	31,278.00
RevenueType: 50 - Intergovernmental Total:	293,278.00	378,156.00	23,517.33	101,996.02	276,159.98
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	392.00	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	1,600.00	-600.00
6623 - Planning Plan Check Fee	95,000.00	100,000.00	9,273.54	82,919.87	17,080.13

General Fund Revenues - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
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	31,966.47	660,066.33	139,933.67
6633 - Permit Issuance Fee	39,000.00	39,000.00	3,180.00	31,725.00	7,275.00
6635 - Other Building Fees	1,000.00	1,000.00	0.00	22.00	978.00
6639 - Addressing Fee	0.00	1,000.00	126.00	693.00	307.00
6641 - Grading Inspection	17,000.00	100,000.00	26,710.61	146,627.46	-46,627.46
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	14,343.25	43,178.90	-3,178.90
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	370.00	1,270.00	730.00
6685 - Reimbursed Expenses	160,000.00	322,985.73	48,639.60	125,652.03	197,333.70
6691 - Recreation Classes	228,000.00	188,000.00	11,363.76	90,352.04	97,647.96
6692 - Reimb Developer Exp Revenue	300,000.00	50,000.00	0.00	0.00	50,000.00
6693 - Activities & Trips	55,000.00	55,000.00	0.00	48,803.30	6,196.70
6697 - Photocopies	1,000.00	1,000.00	144.60	1,053.50	-53.50
6699 - Other P/b/e	0.00	35,000.00	3,540.96	29,376.57	5,623.43
RevenueType: 60 - Charges For Services Total:	1,495,000.00	1,739,685.73	150,050.79	1,264,423.35	475,262.38
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,000.00	500.00	750.00	250.00
6703 - Miscellaneous Revenues	25,000.00	15,000.00	0.00	2,084.36	12,915.64
6704 - Gain/Loss on Asset Sale	0.00	3,000.00	0.00	1,790.40	1,209.60
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	28,377.74	21,622.26
6715 - Other Financing Source	151,600.00	151,600.00	151,600.00	151,600.00	0.00
RevenueType: 70 - Other Total:	227,600.00	235,600.00	152,100.00	193,564.50	42,035.50
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	632,000.00	625,427.00	0.00	0.00	625,427.00
RevenueType: 90 - Transfers Total:	632,000.00	625,427.00	0.00	0.00	625,427.00
Fund: 01 - GENERAL Total:	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77

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	2,731,938.76	23,695,494.96	11,701,973.77
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

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	6,433,518.00	704,104.31	4,978,550.62	4,978,550.62	1,454,967.38
1030 - Hourly	164,576.00	157,176.00	15,444.45	130,943.07	130,943.07	26,232.93
1050 - Overtime	72,200.00	72,200.00	14,251.00	83,739.78	83,739.78	-11,539.78
1070 - Stipends	9,000.00	9,000.00	1,038.45	6,923.00	6,923.00	2,077.00
1100 - Benefits	957,702.00	977,802.00	91,195.42	711,114.40	711,114.40	266,687.60
1120 - Retirement Benefits	706,786.00	698,386.00	61,658.86	566,523.93	566,523.93	131,862.07
1140 - Medi-tax 1.45%	92,935.00	96,635.00	11,162.37	78,821.18	78,821.18	17,813.82
1200 - Outside Assistance	0.00	30,341.50	0.00	25,792.50	30,341.50	0.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,166,707.00	8,475,058.50	898,854.86	6,582,408.48	6,586,957.48	1,888,101.02
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,330.00	124,330.00	12,006.72	78,538.19	101,143.01	23,186.99
2030 - Equipment Maintenance	402,130.00	484,466.00	25,155.86	279,710.71	378,411.93	106,054.07
2040 - Copier Usage	0.00	3,600.00	0.00	6,317.98	6,317.98	-2,717.98
2050 - Vehicle Maintenance	150,523.00	144,323.00	13,520.73	67,904.64	79,314.16	65,008.84
2070 - Office Supplies	103,175.00	104,175.00	8,341.87	61,760.41	82,440.84	21,734.16
2090 - Memberships & Dues	64,525.00	59,525.00	1,760.00	43,792.39	43,792.39	15,732.61
2110 - Operating Supplies	506,770.00	678,635.00	40,519.36	267,684.04	436,625.42	242,009.58
2130 - Books & Subscriptions	17,123.00	43,573.24	546.72	11,076.21	19,584.95	23,988.29
2150 - Training	72,750.00	85,467.00	4,864.03	35,210.59	35,210.59	50,256.41
2170 - Postage	30,600.00	30,600.00	2,162.61	20,800.23	25,613.06	4,986.94
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	-101.44	5,911.11	7,298.56	1,201.44
2210 - Utilities	1,196,800.00	1,196,800.00	63,478.73	727,156.78	1,111,846.02	84,953.98
2230 - Professional Services	2,648,380.00	3,845,400.96	414,182.80	2,179,639.13	3,093,691.49	751,709.47
2240 - Reimbursable Costs	220,000.00	550,000.00	39,882.97	296,983.42	541,082.80	8,917.20
2250 - Advertising	56,100.00	86,000.00	7,388.47	37,054.77	48,268.87	37,731.13
2270 - Travel, Conf. & Meetings	112,275.00	111,275.00	3,457.56	59,531.71	59,531.71	51,743.29
2290 - Auto Allowance	53,650.00	55,850.00	6,663.11	39,250.07	39,250.07	16,599.93
2310 - City Attorney	700,000.00	1,060,000.00	91,118.49	637,098.10	700,259.00	359,741.00
2330 - Police Services	11,385,000.00	11,385,000.00	974,245.91	8,669,699.09	11,360,000.00	25,000.00
2340 - Parking Lot Leases	0.00	37,000.00	1,690.00	29,316.00	35,726.00	1,274.00
2350 - Street Maintenance	1,435,500.00	1,495,500.00	219,486.68	852,540.34	1,492,350.68	3,149.32
2410 - Community Activities	761,000.00	761,000.00	37,731.05	629,616.37	642,839.49	118,160.51
2430 - Recreation Programs	131,000.00	131,000.00	12,168.26	101,118.00	101,118.00	29,882.00
2450 - Landscape Maintenance	795,000.00	920,000.00	37,232.76	350,541.29	559,046.29	360,953.71
2470 - Tree Maintenance	600,000.00	600,000.00	37,986.00	343,974.00	600,000.00	0.00
2490 - Street Sweeping	278,405.00	278,405.00	19,769.87	161,617.51	265,480.00	12,925.00
2510 - Storm Drains	998,200.00	985,200.00	85,710.93	345,797.06	853,091.00	132,109.00
2530 - Safety Lighting	199,000.00	220,000.00	26,662.10	130,510.45	198,598.00	21,402.00
2550 - Park Maintenance	1,225,000.00	1,225,000.00	78,545.18	663,705.25	966,221.65	258,778.35
2590 - Data Technology	162,100.00	162,100.00	12,865.61	104,914.14	134,062.28	28,037.72
2600 - Marketing	57,500.00	62,238.97	2,085.68	31,231.17	31,791.71	30,447.26
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	26,934,964.17	2,281,128.62	17,270,001.15	24,050,007.95	2,884,956.22
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	347,000.00	273,210.00	0.00	212,150.18	212,150.18	61,059.82
3050 - Park Structures & Improvemnts	0.00	200,000.00	0.00	0.00	0.00	200,000.00
ExpenseType: 30 - Capital Outlay Total:	347,000.00	473,210.00	0.00	212,150.18	212,150.18	261,059.82
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	-1,279.00	456,667.15	456,667.15	-65,667.15

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

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	300,000.00	27,325.98	197,094.47	197,094.47	102,905.53
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	923,000.00	26,046.98	793,569.37	793,569.37	129,430.63
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	250,000.00	1,036,269.00	80,000.00	1,036,269.00	1,036,269.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	280,000.00	2,916,269.00	1,960,000.00	2,916,269.00	2,916,269.00	0.00
Fund: 01 - GENERAL Total:	34,037,043.00	39,722,501.67	5,166,030.46	27,774,398.18	34,558,953.98	5,163,547.69
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69

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	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69



Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	14,456,981.64
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,239,176.07
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	0.00
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	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	11,600.00
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	23,117.89
	Total Assets:	15,887,085.75
		<u>15,887,085.75</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	3,377,068.00
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		23,695,494.96
Total Expense		27,774,398.18
Revenues Over/Under Expenses		-4,078,903.22
	Total Equity and Current Surplus (Deficit):	15,885,185.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,887,085.75</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1010	Cash	0.00	
02-1011	Claim on Cash	714,520.46	
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:	714,520.46	<u>714,520.46</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		650,584.42	
Total Expense		0.00	
Revenues Over/Under Expenses		650,584.42	
	Total Equity and Current Surplus (Deficit):	714,520.46	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>714,520.46</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1010	Cash	0.00
04-1011	Claim on Cash	450,204.90
04-1200	Accounts Receivable	0.00
	Total Assets:	<u>450,204.90</u> <u>450,204.90</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	85,138.05
04-9990	Suspense	0.00
	Total Beginning Equity:	<u>85,138.05</u>
Total Revenue		386,588.21
Total Expense		<u>21,521.36</u>
Revenues Over/Under Expenses		365,066.85
	Total Equity and Current Surplus (Deficit):	450,204.90
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>450,204.90</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	380,090.12	
05-1200	Accounts Receivable	0.00	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	380,090.12	<u>380,090.12</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		20,736.65	
Total Expense		0.00	
Revenues Over/Under Expenses		20,736.65	
	Total Equity and Current Surplus (Deficit):	380,090.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>380,090.12</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	885,266.81
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>885,266.81</u>
		<u>885,266.81</u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	0.00
06-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>0.00</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		206,753.91
Total Expense		<u>416,915.68</u>
Revenues Over/Under Expenses		-210,161.77
	Total Equity and Current Surplus (Deficit):	885,266.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>885,266.81</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,828,114.47
07-1200	Receivable Account	98,916.00
07-1450	Prepaid Items	0.00
	Total Assets:	<u>1,927,030.47</u>
		<u>1,927,030.47</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	0.00
07-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>0.00</u>
Equity		
07-9920	Fund Balance	1,727,768.83
	Total Beginning Equity:	<u>1,727,768.83</u>
Total Revenue		779,818.00
Total Expense		<u>580,556.36</u>
Revenues Over/Under Expenses		199,261.64
	Total Equity and Current Surplus (Deficit):	<u>1,927,030.47</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,927,030.47</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 09 - CFD ESHA			
Assets			
09-1010	Cash	0.00	
09-1011	Claim on Cash	202,416.57	
09-1200	Accounts Receivable	0.00	
	Total Assets:	202,416.57	<u>202,416.57</u>
Liability			
09-2020	Accounts Payable	0.00	
09-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
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:	221,815.05	
Total Revenue		0.00	
Total Expense		19,398.48	
Revenues Over/Under Expenses		-19,398.48	
	Total Equity and Current Surplus (Deficit):	202,416.57	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>202,416.57</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1010	Cash	0.00
11-1011	Claim on Cash	7,014,413.77
11-1200	Accounts Receivable	0.00
11-1320	Due From County	0.00
	Total Assets:	<u>7,014,413.77</u>
		<u><u>7,014,413.77</u></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	6,239,135.68
11-9990	Suspense	0.00
	Total Beginning Equity:	<u>6,239,135.68</u>
Total Revenue		2,047,575.74
Total Expense		<u>1,272,297.65</u>
Revenues Over/Under Expenses		<u>775,278.09</u>
	Total Equity and Current Surplus (Deficit):	<u>7,014,413.77</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>7,014,413.77</u></u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	278,801.01
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>278,801.01</u>
		<u><u>278,801.01</u></u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-9920	Fund Balance	172,926.25
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>172,926.25</u>
Total Revenue		1,036,269.00
Total Expense		<u>930,394.24</u>
Revenues Over/Under Expenses		105,874.76
	Total Equity and Current Surplus (Deficit):	278,801.01
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>278,801.01</u></u>

Balance Sheet

As Of 03/31/2017

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

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	88,611.05
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>88,611.05</u>
		<u>88,611.05</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	31,863.02
25-9990	Suspense	0.00
	Total Beginning Equity:	<u>31,863.02</u>
Total Revenue		117,850.68
Total Expense		<u>61,102.65</u>
Revenues Over/Under Expenses		56,748.03
	Total Equity and Current Surplus (Deficit):	88,611.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>88,611.05</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	543,770.55
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>543,770.55</u>
		<u><u>543,770.55</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	150,210.15
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>150,210.15</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		229,498.51
Total Expense		<u>208,583.09</u>
Revenues Over/Under Expenses		20,915.42
	Total Equity and Current Surplus (Deficit):	393,560.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>543,770.55</u></u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1010	Cash	0.00	
31-1011	Claim on Cash	4,253,568.42	
31-1200	Accounts Receivable	0.00	
31-1350	Interest Rec On Investments	0.00	
31-1510	Investments	0.00	
	Total Assets:	4,253,568.42	<u>4,253,568.42</u>
Liability			
31-2020	Accounts Payable	0.00	
31-2021	Accounts Payable Pending	0.00	
31-2150	CD 3rd Party Rev & Staff Time (refu	111,740.03	
31-2200	Deposits - Elephant Parade	0.00	
31-2210	Deposits - San Joaquin Corr B	0.00	
31-2220	Deposits - Carits	46,470.10	
31-2230	Deposits - Park Fees	0.00	
31-2240	Deposits - Smip	3,393.88	
31-2250	Deposits - Coastal Access	0.00	
31-2260	Deposits - Salt Creek Park	0.00	
31-2270	Deposits - Green Bldg Prog	1,283.00	
31-2280	Deposits - Fire Department	0.00	
31-2300	Trust Deposits	281,532.40	
31-2310	P/b/e Planning Deposits	0.00	
31-2320	Other Comm Dev Deposits	1,210,334.69	
31-2330	Other Gen Gov't Deposits	2,144.00	
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	18,211.66	
31-2370	Aqmd - Ab2766 Revenues	0.00	
31-2380	Affordable Housing Program	440,311.55	
31-2390	Building Permit Eng Deposits	78,940.03	
31-2400	Fdif - General Government	284.84	
31-2410	PW Refundable Cash Bonds	2,058,922.24	
31-2420	Fdif - Transporation	0.00	
31-2890	Deposit - Doheny CFD	0.00	
31-2900	DP Tourism Bus Imp Dist	0.00	
	Total Liability:	4,253,568.42	
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>4,253,568.42</u>	

Balance Sheet

As Of 03/31/2017

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	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)	2,680,018.76	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (4848091)	327.52	
33-1690	Special Tax 2014-1 (48480900)	1,434,276.75	
	Total Assets:	4,114,623.48	<u>4,114,623.48</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,114,623.48	
33-2160	Payable	0.00	
	Total Liability:	4,114,623.48	
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>4,114,623.48</u>

Balance Sheet

As Of 03/31/2017

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

Balance Sheet

As Of 03/31/2017

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	521,365.58
	Total Assets:	<u>521,365.58</u>
		<u><u>521,365.58</u></u>
Liability		
42-1260	Amt To Be Prov. - N/p Genl Fd	0.00
42-1270	Amt To Be Prov. - Cap. Lease	0.00
42-2020	Accounts Payable	0.00
42-2021	Accounts Payable Pending	0.00
42-2140	Accrued Earned Leave Payable	521,365.58
42-2221	Capital Lease Payable	0.00
42-2261	Advance From Other Funds	0.00
	Total Liability:	<u>521,365.58</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>521,365.58</u></u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 98 - POOLED CASH FUND			
Assets			
98-1010	Cash	517,977.84	
98-1310	Due From Other Funds	-63.69	
98-1510	Investments	0.00	
98-1511	Investment - LAIF	13,912,282.82	
98-1520	US Government Securities (Par)	16,800,000.00	
	Total Assets:	31,230,196.97	<u>31,230,196.97</u>
Liability			
98-2020	Accounts Payable	-63.69	
98-2070	Due to Other Funds	31,230,260.66	
	Total Liability:	31,230,196.97	
Equity			
98-9920	Fund Balance	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>31,230,196.97</u>



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	173,320.00	173,320.00	173,320.00	0.00
1223 - PCH/Del Prado Impv	0.00	3,850.00	0.00	0.00	0.00	3,850.00
1242 - PCH/Del Prado Streetscape	0.00	29,464.19	0.00	20,798.57	20,798.57	8,665.62
1261 - FY14 Slurry Seal	0.00	3,906.00	0.00	0.00	0.00	3,906.00
1267 - FY14 Resid Road Resurf Ph2	0.00	2,436.10	0.00	1,000.00	1,000.00	1,436.10
1268 - FY15 Resid Road Resurf Ph 1	0.00	40,359.05	0.00	36,789.85	36,789.85	3,569.20
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	914,823.00	1,402,543.00	4,550.00	5,150.00	9,830.00	1,392,713.00
1274 - FY16 Storm Drain Repairs	200,000.00	280,111.06	11,464.75	15,421.76	161,992.06	118,119.00
1275 - Water Quality Plant Repairs	50,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1276 - Slurry Seal Program	100,000.00	316,287.00	0.00	0.00	8,360.00	307,927.00
1277 - Arterial Road Rehab & Repairs	100,000.00	200,000.00	7,582.50	7,582.50	65,000.00	135,000.00
1278 - Sidewalk & Concrete Repairs	100,000.00	0.00	0.00	0.00	0.00	0.00
1279 - Sidewalk ADA Repairs	100,000.00	182,450.00	0.00	79,264.37	118,896.37	63,553.63
1280 - Traffic Safety Repairs & Improv	150,000.00	121,848.00	0.00	55,738.20	59,868.20	61,979.80
1281 - FY17 Annual Res Road Resurf	2,871,101.00	2,968,422.00	0.00	2,851.25	2,421,915.43	546,506.57
1282 - Arterial Rd Resurf Del Ob to Stone to PCH	1,020,360.00	849,339.52	40,332.74	746,446.65	755,422.65	93,916.87
1283 - Smart Irrig Syst Drought Alterations	80,000.00	155,000.00	0.00	0.00	0.00	155,000.00
1284 - Crown Valley Median Drought Conversion	0.00	1,070,000.00	7,436.00	82,926.00	234,835.00	835,165.00
1285 - La Plaza & LB Parks Drought Conversion	375,000.00	5,200.00	0.00	0.00	0.00	5,200.00
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	431,392.28	0.00	0.00	1,453.28	429,939.00
1290 - Sunset Pk Restroom Impr	0.00	24,338.00	0.00	16,820.00	18,000.00	6,338.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	100,000.00	1,072.00	22,188.50	40,500.00	59,500.00
1292 - PCH Class 1 Bikeway/Pedestrian Way Phase 2	0.00	462,000.00	0.00	6,000.00	15,000.00	447,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	6,211,284.00	9,122,266.20	245,757.99	1,272,297.65	4,142,981.41	4,979,284.79
Total Surplus (Deficit):	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79
Total Surplus (Deficit):	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79