

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY 2016-2017

Grantee Name: OC DANA POINT HARBOR
Contact Person: YOLANDA RAZO
Contact Phone: 714-480-2843
Mailing Address: ORANGE COUNTY COMMUNITY RESOURCES
1770 N. BROADWAY
SANTA ANA, CA 92706

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?
YES NO
If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

- b. Are separate financial statements prepared for the trust?
YES NO
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.

Financial Statements for the trusts are included in the County of Orange Comprehensive Annual Financial Report(CAFR) under Non major Government Funds-Special Revenue of OC Dana Point.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$27,416,632.68
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) See Attached-Page 2. 2017 Revenues Section.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$ 23,764,414.02
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. See Attached-Page 2. 2017 Expenses Section.
- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?
See Attached-Page 3
- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.
See Attached-Page 3

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.
See Attached-Page 4

For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.

**DANA POINT TIDELANDS
BALANCE SHEET (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
CASH	70,681,551.55	67,977,943.71
IMPREST CASH	0.00	200.00
CERTIFICATES OF DEPOSITS/SECURITY DEPOSITS	25,000.00	25,000.00
ACCOUNTS RECEIVABLE, MISC. - TTC USE	12,427.65	16,294.05
ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL	295,773.24	404,850.70
INTEREST RECEIVABLE	158,453.75	110,424.94
DEPOSITS WITH OTHERS	2,083,000.00	2,083,000.00
LOANS RECEIVABLE	0.00	0.00
DUE FROM OTHER COUNTY FUNDS	85.74	0.00
DUE FROM OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	0.01	0.00
DUE FROM OTHER GOVERNMENTAL AGENCIES - NON - TTC USE	125,657.15	75,191.32
PREPAID EXPENSE	59,320.00	113,366.50
LAND IMPROVEMENTS	459,409.90	0.00
ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS (CREDIT BALANCE)	(41,472.76)	0.00
BUILDINGS AND IMPROVEMENTS	24,212,963.70	24,212,963.70
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)	(10,923,339.33)	(10,422,631.82)
EQUIPMENT	562,220.99	595,413.86
ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)	(486,595.88)	(496,615.66)
CONSTRUCTION IN PROGRESS	9,558,904.49	9,695,320.88
INFRASTRUCTURE	31,702,890.01	29,269,394.58
ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)	(26,426,388.84)	(25,822,074.19)
PENSION CONTRIBUTION AFTER MEASUREMENT DATE	107,822.00	251,670.50
DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	369,281.55	528,844.13
TOTAL ASSETS	<u>102,536,944.92</u>	<u>98,618,557.20</u>
 <u>LIABILITIES</u>		
ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	\$ 1,689,970.66	\$ 1,241,928.34
VOUCHERS PAYABLE - INFERRED	0.00	0.00
RETAINAGE PAYABLE	492,562.17	537,502.15
STALE DATED PAYABLE	0.00	0.00
SALARIES AND EMPLOYEE BENEFITS PAYABLE	15,539.25	63,621.39
CUSTOMER DEPOSITS	8,700.00	5,000.00
REFUNDABLE DEPOSITS	3,085,197.52	2,932,932.48
DUE TO OTHER COUNTY FUNDS	579,497.42	686,873.55
DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	45,907.71	24,017.71
DUE TO OTHER GOVERNMENTAL AGENCIES	107,571.03	101,156.38
SALES TAX PAYABLE	0.00	0.00
UNEARNED REVENUE RECEIVED	2,257.50	2,389.10
COMPENSATED EMPLOYEE ABSENCES PAYABLE	79,435.00	114,068.00
NET PENSION LIABILITY	3,165,183.36	3,351,197.86
DEFERRED INFLOWS OF RESOURCES FROM PENSION	400,533.86	345,499.46
TOTAL LIABILITIES	\$ 9,672,355.48	\$ 9,406,186.42
 <u>FUND BALANCE</u>		
FUND BALANCE - NONSPENDABLE FOR PREPAID COSTS	\$ 118,641.00	\$ 226,733.00
FUND BALANCE - RESTRICTED	67,354,745.83	65,097,483.62
FUND BALANCE DESIGNATED OPERATIONS	0.00	0.00
FUND BALANCE DESIGNATED CAPITAL PROJECTS	0.00	0.00
FUND BALANCE DESIGNATED CONTINGENCIES	0.00	0.00
FUND BALANCE RESERVED FOR LOANS	0.00	0.00
FUND BALANCE DESIGNATED FOR MAINTENANCE & CONSTRUCTION	0.00	0.00
FUND BALANCE DESIGNATED FOR REVITALIZATION PROJECTS	0.00	0.00
FUND BALANCE RESERVED FOR IMPREST CASH FUNDS	0.00	0.00
FUND BALANCE RESERVED FOR ENCUMBRANCES - INFERRED	0.00	(0.00)
FUND BALANCE - UNASSIGNED	25,391,202.61	23,888,154.16
TOTAL FUND BALANCE	\$ 92,864,589.44	\$ 89,212,370.78
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>102,536,944.92</u>	\$ <u>98,618,557.20</u>

Source: F-FR-05M01 General Ledger (CAFR) Accounting Period 0 FY 2018; Report Date: 12/13/17

DANA POINT TIDELANDS
STATEMENT OF REVENUES AND EXPENDITURES (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2017 AND 2018

	2017	2018
REVENUES		
OTHER LICENSES AND PERMITS	\$ 0.00	\$ 10,488.00
OTHER COURT FINES	25,168.18	46,096.35
FORFEITURES AND PENALTIES	69,098.08	207,636.80
INTEREST	296,438.37	565,947.25
STATE-OTHER	0.00	10,300.00
RENTS AND CONCESSIONS	25,980,108.78	25,557,111.65
PARK AND RECREATION FEES	708,587.43	813,711.53
OTHER CHARGES FOR SERVICES	247,704.88	207,550.17
MISCELLANEOUS REVENUE	83,802.20	87,834.00
SIX MONTH EXPIRED/OUT LAWD CHECKS)	3,822.00	0.00
RETURNED CHECK CHARGES	886.00	1,154.00
CAPITAL ASSET SALES-NON TAXABLE-RESALE	0.00	0.00
CONTRIBUTIONS (SPECIAL ITEMS)	0.00	0.00
TOTAL REVENUES	\$ 27,416,832.68	\$ 27,525,931.05
EXPENDITURES		
REGULAR SALARIES	\$ 414,053.97	\$ 887,243.18
OVERTIME	17,991.78	17,989.82
ANNUAL LEAVE PAYOFFS	35,318.88	47,971.24
VACATION PAYOFFS	11,817.31	11,105.48
OTHER PAY	839.44	83,988.22
OTHER SALARIES	2,500.00	3,000.00
LABOR BURDEN	0.00	0.00
LABOR OVERHEAD	0.00	0.00
RETIREMENT	11,832.45	11,959.31
CNTY PAID EXEC DEFERRED COMP PLAN	0.00	7,298.08
1.52% RETIREMENT ER CONTRIBUTION 401(A) PLAN	582.50	655.00
RETIREE MEDICAL	18,070.71	32,168.32
PENSION PREPAYMENT DISCOUNT	(13,151.00)	(18,548.00)
PENSION EXPENSE	234,858.88	347,327.83
SALARY CONTINUANCE INSURANCE	385.93	1,808.08
HEALTH INSURANCE	86,233.50	137,823.58
DENTAL INSURANCE	997.30	4,061.82
LIFE INSURANCE	88.77	387.12
ACCID DEATH & DISMEMBERMT INS	17.92	81.80
OTHER INSURANCE	4,782.22	5,911.88
WORKERS COMPENSATION - GENERAL	0.00	12,710.00
MEDICARE	6,427.89	14,300.84
EXECUTIVE CAR ALLOWANCE	0.00	8,711.04
OBP	2,825.00	15,000.00
ACCRUED SALARIES AND BENEFITS	0.00	0.00
Y/E ACCRUED SALARIES AND BENEFITS	0.00	0.00
CLOTHING AND PERSONAL SUPPLIES	10,308.87	142.04
TELEPHONE/GRAPH - OTHER	199.99	80.18
ENTERPRISE TELEPHONE SERVICE CHG	21,536.58	37,570.82
TELEPHONE SVC CHARGES FROM VENDOR	28.57	0.00
CELL PHONE, PAGERS, BLACKBERRY	8,773.18	2,947.54
HOUSEHOLD EXPENSE	30,842.38	18,187.39
HOUSEHOLD EXPENSE - TRASH	15,875.33	35.87
INSURANCE	20,160.00	116,076.00
MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	18,016.58	5,808.81
MAINTENANCE - BLDGS & IMPRVMTS	438,784.23	192,781.24
MINOR ALTERATIONS & IMPRVMTS	277,474.10	9,837.99
MAJOR ALTERATIONS & IMPRVMTS	148,247.67	0.00
MEDICAL, DENTAL & LAB SUPPLIES	43.16	45.16
MEMBERSHIPS	1,020.00	495.00
MISCELLANEOUS EXPENSE	0.00	0.00
CASH DIFFERENCE	50.00	0.00
OFFICE EXPENSE	6,127.16	39,343.32
PERIODICALS AND JOURNALS	0.00	7,266.04
POSTAGE	0.00	413.96
PRINTING COSTS - OUTSIDE VENDORS	161.05	1,852.93
MIN OFFICE EQ TO BE CONTROLLED	16,443.08	0.00
IT HARDWARE PURCHASES (purchases under \$5,000)	8,371.10	110.59
PROFESSIONAL/SPECIALIZED SERVICES	18,828,814.57	20,839,498.82
SURVEYS AND STUDIES	0.00	0.00
TEMPORARY HELP	0.00	11,896.58
CWCAP CHARGES	369,285.40	224,343.93
INVESTMENT ADMINISTRATIVE FEES	41,250.27	44,040.54
MERCHANT FEES	136,828.03	132,098.08
ENTERPRISE IT SERVICES	35,137.27	28,096.70
IT PROFESSIONAL SERVICES CONTRACT	12,277.77	10,830.03
PUBLICATIONS AND LEGAL NOTICES	0.00	9,383.24
RENT AND LEASES - EQUIPMENT	13,110.18	5,829.49
SOFTWARE LEASES & LICENSES	5,045.33	259.01
RENTS AND LEASES - BLDGS & IMPRVMTS	0.00	7,453.41
SMALL TOOLS AND INSTRUMENTS	1,828.52	0.00
SPECIAL DEPARTMENTAL EXPENSE	163,882.90	98,927.07
TRANSPORTATION AND TRAVEL - GENERAL	264.88	2,808.37
PRIVATE AUTO MILEAGE	1,318.14	3,250.78
GARAGE EXPENSE	23,055.23	8,889.88
TRANS & TRAVEL - MTGS/CONFER'S	2,359.81	5,052.33
UTILITIES - PURCHASED ELECTRICITY	84,701.80	84,044.97
UTILITIES - PURCHASED GAS	1,864.13	1,508.22
UTILITIES - PURCHASED WATER	135,861.56	47,058.89
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	0.00	0.00
TAXES AND ASSESSMENTS	0.00	72.70
EQUIPMENT	0.00	0.00
BUILDINGS AND IMPROVEMENTS	0.00	0.00
CAPITAL ASSETS DISPOSITION	868,801.97	157,878.83
TRANSFERS OUT - TO FUND 100	16,465.81	18,370.34
SPECIAL ITEMS	0.00	0.00
DEPRECIATION	1,164,365.94	1,127,568.15
LOSS OR GAIN ON DISPOSITION OF ASSETS	(805.38)	0.00
TOTAL EXPENDITURES	\$ 23,764,414.02	\$ 24,712,365.94
NET INCOME	\$ 3,652,218.66	\$ 2,813,565.11

Source:
F-FR-07M01 YTD Revenue Budget to Actual (CAFR) Period 15; Report Date 12/13/17
F-FR-06M01 YTD Expense Budget to Actual (CAFR) Period 15; On Demand PDF ERM Report as of 12/14/17

**DANA POINT TIDELANDS
EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

3. EXPENSES

- C** FY 16-17 there has been continued engineering, design, and project management costs related to the Revitalization Project. Total costs for the Revitalization Project are estimated to be \$150 Million pending final designs. FY 16-17 anticipated capital improvements projects include the on-going phases of the Revitalization Project; aggressive dock maintenance; and ADA Access.
- D** OC Dana Point Harbor provides funds to the OC Sheriff's Department Harbor Patrol for law enforcement services within and around Dana Point Harbor and its trust lands. Fund 108 also contributed towards the Regional Harbor Monitoring Program administered by the San Diego Port District.

**DANA POINT TIDELANDS
 BEGINNING BALANCES AND ENDING BALANCES (AUDITED)
 FOR THE YEAR ENDED JUNE 30, 2017**

<u>ACCOUNTS</u>	<u>BEGINNING BALANCES</u>	<u>ENDING BALANCES</u>	<u>CHANGE IN FUND BALANCE</u>
TOTAL ASSETS	\$ 98,618,557.20	\$ 102,536,944.92	
TOTAL LIABILITIES	\$ 9,406,186.42	\$ 9,672,355.48	
TOTAL FUND BALANCES	\$ 89,212,370.78	\$ 92,864,589.44	\$ 3,652,218.66