

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2017-2018

**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? \$28,028,993.70

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. 2018 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? \$25,315,417.13

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. 2018 Expenditures 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, 2018 AND 2017**

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
CASH	74,271,738.22	70,681,551.55
CERTIFICATES OF DEPOSITS/SECURITY DEPOSITS	25,355.00	25,000.00
ACCOUNTS RECEIVABLE, MISC. - TTC USE	12,427.65	12,427.65
ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL	336,514.50	295,773.24
INTEREST RECEIVABLE	219,342.91	158,453.75
DEPOSITS WITH OTHERS	2,083,000.00	2,083,000.00
DUE FROM OTHER COUNTY FUNDS	6,588.23	85.74
DUE FROM OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	0.00	0.01
DUE FROM OTHER GOVERNMENTAL AGENCIES - NON - TTC USE	117,314.39	125,657.15
PREPAID EXPENSE	0.00	59,320.00
LAND IMPROVEMENTS	459,409.90	459,409.90
ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS (CREDIT BALANCE)	(105,853.09)	(41,472.76)
BUILDINGS AND IMPROVEMENTS	24,448,278.12	24,212,963.70
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)	(11,048,443.31)	(10,923,339.33)
EQUIPMENT	670,799.55	562,220.99
ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)	(471,636.45)	(486,595.88)
CONSTRUCTION IN PROGRESS	8,936,665.83	9,558,904.49
INFRASTRUCTURE	32,147,316.59	31,702,890.01
ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)	(27,037,984.87)	(26,426,388.84)
PENSION CONTRIBUTION AFTER MEASUREMENT DATE	0.00	107,822.00
DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	369,265.84	369,261.55
<b>TOTAL ASSETS</b>	<b><u>105,440,099.01</u></b>	<b><u>102,536,944.92</u></b>
 <u>LIABILITIES</u>		
ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	\$ 1,147,076.29	\$ 1,689,970.66
VOUCHERS PAYABLE - INFERRED	0.00	0.00
RETAINAGE PAYABLE	361,751.09	492,562.17
STALE DATED PAYABLE	0.00	0.00
SALARIES AND EMPLOYEE BENEFITS PAYABLE	(0.00)	15,539.25
CUSTOMER DEPOSITS	8,100.00	8,700.00
REFUNDABLE DEPOSITS	3,222,454.41	3,085,197.52
DUE TO OTHER COUNTY FUNDS	1,418,921.05	579,497.42
DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	28,775.84	45,907.71
DUE TO OTHER GOVERNMENTAL AGENCIES	102,261.22	107,571.03
SALES TAX PAYABLE	0.00	0.00
UNEARNED REVENUE RECEIVED	7,000.00	2,257.50
COMPENSATED EMPLOYEE ABSENCES PAYABLE	0.00	79,435.00
NET PENSION LIABILITY	3,165,100.64	3,165,183.36
DEFERRED INFLOWS OF RESOURCES FROM PENSION	400,492.46	400,533.86
<b>TOTAL LIABILITIES</b>	<b>\$ 9,861,933.00</b>	<b>\$ 9,672,355.48</b>
 <u>FUND BALANCE</u>		
FUND BALANCE - NONSPENDABLE FOR PREPAID COSTS	\$ 0.00	\$ 118,641.00
FUND BALANCE - RESTRICTED	70,775,941.00	67,354,745.83
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 ENCUMBRANCES - INFERRED	0.00	0.00
FUND BALANCE - UNASSIGNED	24,802,225.01	25,391,202.61
<b>TOTAL FUND BALANCE</b>	<b>\$ 95,578,166.01</b>	<b>\$ 92,864,589.44</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 105,440,099.01</u></b>	<b><u>\$ 102,536,944.92</u></b>

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

	2018	2017
<b>REVENUES</b>		
OTHER LICENSES AND PERMITS	\$ 0.00	\$ 0.00
OTHER COURT FINES	34,047.18	25,166.16
FORFEITURES AND PENALTIES	66,194.87	69,098.06
INTEREST	694,826.66	296,439.37
RENTS AND CONCESSIONS	26,515,610.25	25,980,106.78
PARK AND RECREATION FEES	628,593.52	709,597.43
OTHER CHARGES FOR SERVICES	0.00	247,704.68
MISCELLANEOUS REVENUE	88,514.94	83,802.20
SIX MONTH EXPIRED(OUT LAWEED CHECKS)	0.00	3,822.00
RETURNED CHECK CHARGES	1,206.28	896.00
CAPITAL ASSET SALES-NON TAXABLE-RESALE	0.00	0.00
CONTRIBUTIONS (SPECIAL ITEMS)	0.00	0.00
<b>TOTAL REVENUES</b>	<b>\$ 28,028,993.70</b>	<b>\$ 27,416,632.68</b>
<b>EXPENDITURES</b>		
REGULAR SALARIES	\$ (79,435.00)	\$ 414,053.97
OVERTIME	0.00	17,991.76
ANNUAL LEAVE PAYOFFS	0.00	35,318.86
VACATION PAYOFFS	0.00	11,617.31
OTHER PAY	0.00	839.44
OTHER SALARIES	0.00	2,500.00
LABOR BURDEN	0.00	0.00
LABOR OVERHEAD	0.00	0.00
RETIREMENT	47,228.59	11,632.45
CNTY PAID EXEC DEFERRED COMP PLAN	0.00	0.00
1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN	0.00	562.50
RETIREE MEDICAL	0.00	18,070.71
PENSION PREPAYMENT DISCOUNT	0.00	(13,151.00)
PENSION EXPENSE	1,144.00	234,956.88
SALARY CONTINUANCE INSURANCE	0.00	385.93
HEALTH INSURANCE	0.00	86,233.50
DENTAL INSURANCE	0.00	897.30
LIFE INSURANCE	0.00	88.77
ACCID DEATH & DISMEMBERM'T INS	0.00	17.92
OTHER INSURANCE	0.00	4,762.22
WORKERS COMPENSATION - GENERAL	0.00	0.00
MEDICARE	0.00	6,427.89
EXECUTIVE CAR ALLOWANCE	0.00	0.00
OBP	0.00	2,625.00
ACCRUED SALARIES AND BENEFITS	0.00	0.00
Y/E ACCRUED SALARIES AND BENEFITS	0.00	0.00
CLOTHING AND PERSONAL SUPPLIES	0.00	10,306.87
TELEPHONE/TGRAPH - OTHER	0.00	199.99
ENTERPRISE TELEPHONE SERVICE CHG	14,307.64	21,536.56
TELEPHONE SVC CHARGES FROM VENDOR	0.00	28.57
CELL PHONE, PAGERS, BLACKBERRY	1,308.91	8,773.18
HOUSEHOLD EXPENSE	49,394.12	30,842.38
HOUSEHOLD EXPENSE - TRASH	230.03	15,875.33
INSURANCE	20,160.00	20,160.00
MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	28,143.78	18,016.56
MAINTENANCE - BLDGS & IMPRVMTS	523,899.33	436,764.23
MINOR ALTERATIONS & IMPRVMTS	161,371.75	277,474.10
MAJOR ALTERATIONS & IMPRVMTS	289,424.38	148,247.57
MEDICAL, DENTAL & LAB SUPPLIES	435.86	43.16
MEMBERSHIPS	205.00	1,020.00
MISCELLANOUS EXPENSE	0.00	0.00
CASH DIFFERENCE	0.00	50.00
OFFICE EXPENSE	6,482.17	6,127.16
PERIODICALS AND JOURNALS	0.00	0.00
POSTAGE	0.00	0.00
PRINTING COSTS - OUTSIDE VENDORS	1,837.78	161.05
MIN OFFICE EQ TO BE CONTROLLED	87,386.78	16,443.06
IT HARDWARE PURCHASES (purchases under \$5,000)	24,959.22	8,371.10
PROFESSIONAL/SPECIALIZED SERVICES	21,749,092.85	18,829,614.57
SURVEYS AND STUDIES	0.00	0.00
TEMPORARY HELP	0.00	0.00
CWCAP CHARGES	295,800.21	369,295.40
INVESTMENT ADMINISTRATIVE FEES	44,120.05	41,250.27
MERCHANT FEES	150,892.31	136,628.03
ENTERPRISE IT SERVICES	33,007.11	35,137.27
IT PROFESSIONAL SERVICES CONTRACT	13,504.18	12,277.77
PUBLICATIONS AND LEGAL NOTICES	0.00	0.00
RENT AND LEASES - EQUIPMENT	7,470.77	13,110.19
SOFTWARE LEASES & LICENSES	1,055.34	5,045.33
RENTS AND LEASES - BLDGS & IMPRVMTS	0.00	0.00
SMALL TOOLS AND INSTRUMENTS	2,865.50	1,626.52
SPECIAL DEPARTMENTAL EXPENSE	124,268.18	183,882.90
TRANSPORTATION AND TRAVEL - GENERAL	275.00	264.88
PRIVATE AUTO MILEAGE	0.00	1,318.14
GARAGE EXPENSE	14,255.43	23,055.23
TRANS & TRAVEL - MTGS/CONFERS	3,191.29	2,359.61
UTILITIES - PURCHASED ELECTRICITY	85,907.73	84,701.80
UTILITIES - PURCHASED GAS	1,532.48	1,664.13
UTILITIES - PURCHASED WATER	28,705.97	135,881.56
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	0.00	0.00
TAXES AND ASSESSMENTS	0.00	0.00
EQUIPMENT	0.00	0.00
BUILDINGS AND IMPROVEMENTS	0.00	0.00
CAPITAL ASSETS DISPOSITION	345,730.41	868,801.97
TRANSFERS OUT = TO FUND 100	18,467.00	18,465.61
SPECIAL ITEMS	0.00	0.00
DEPRECIATION	1,218,810.88	1,164,365.84
LOSS OR GAIN ON DISPOSITION OF ASSETS	0.00	(805.38)
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,315,417.13</b>	<b>\$ 23,764,414.02</b>
<b>NET INCOME</b>	<b>\$ 2,713,576.57</b>	<b>\$ 3,652,218.66</b>

**DANA POINT TIDELANDS  
EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018**

**3. EXPENSES**

- C** In FY 17-18, the Orange County Board of Supervisors approved a plan to create a public-private partnership that would allow the County to gain the expertise and investment of a private entity to revitalize the Harbor. This agreement will allow for a new commercial core with over 110,000 square feet of rentable space; a fully refurbished marina and dry boat storage building; and, two hotels. While construction is not yet underway, this action furthers the County's commitment to a fully restored Harbor.
  
- 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, 2018**

<u>ACCOUNTS</u>	<u>BEGINNING BALANCES</u>	<u>ENDING BALANCES</u>	<u>CHANGE IN FUND BALANCE</u>
TOTAL ASSETS	\$ 102,536,944.92	\$ 105,440,099.01	
TOTAL LIABILITIES	\$ 9,672,355.48	\$ 9,861,933.00	
TOTAL FUND BALANCES	92,864,589.44	95,578,166.01	\$ 2,713,576.57