

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2014-2015

Grantee Name: OC DANA POINT HARBOR
Contact Person: YOLANDA VASQUEZ
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 CAFR under Nonmajor Gov. 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? \$26,213,787.51

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Page 2 Revenue Section

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$20,208,791.64

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Page 2 Expenditure 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.

FY 14-15 Beginning Cash Balance: \$56,767,019.32

FY 14-15 Ending Cash Balance: \$61,724,087.55

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
AS OF JUNE 30, 2015 AUDITED**

ASSETS

CASH	61,724,087.55
IMPREST CASH	200.00
CERTIFICATES OF DEPOSITS	35,000.00
ACCOUNTS RECEIVABLE	310,222.79
INTEREST RECEIVABLE	82,541.62
DEPOSIT WITH OTHERS	2,083,000.00
LOANS RECEIVABLE	0.00
DUE FROM OTHER COUNTY FUNDS	85,359.74
PREPAID EXPENSE	159,901.00
BUILDING AND IMPROVEMENTS	14,292,420.62
EQUIPMENT	118,313.71
CONSTRUCTION IN PROGRESS	8,768,682.72
INFRASTRUCTURE	4,053,302.29
PENSION CONTRIBUTION	519,501.43
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TOTAL ASSETS	92,232,533.47

LIABILITIES

ACCOUNTS PAYABLE	1,299,953.82
VOUCHERS PAYABLE	132,956.25
RETAINAGE PAYABLE	381,603.71
STALE DATED PAYABLE	0.00
SALARIES & EMPLOYEES BENEFITS PAYABLE	69,144.07
CUSTOMER DEPOSITS	8,500.00
REFUNDABLE DEPOSITS	2,771,503.95
DUE TO OTHER COUNTY FUNDS	570,326.39
DUE TO OTHER GOVERNMENTAL AGENCIES	102,331.87
SALES TAX PAYABLE	0.00
USE TAX PAYABLE	0.00
DEFERRED REVENUE	7,102.32
COMPENSATED EMPLOYEE ABSENCES	131,758.00
NET PENSION LIABILITY	3,304,188.07
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TOTAL LIABILITIES	\$ 8,779,368.45

FUND BALANCE

FUND BALANCE-NON SPENDABLE FOR PREPAID	319,802.00
FUND BALANCE - RESTRICTED	58,978,885.97
FUND BALANCE RESERVED FOR ENCUMBRANCES	0.00
FUND BALANCE UNRESERVED	27,039,478.93
FUND BALANCE-PPA	(2,885,001.88)
TOTAL FUND BALANCE	\$ 83,453,165.02

TOTAL LIABILITIES AND FUND BALANCE **\$ 92,232,533.47**

Source:

1) F-FR-05M01 General Ledger (CAFR) Accounting Period 0 FY 2016; Report Date: 12/4/15

DANA POINT TIDELANDS
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2015 AUDITED

REVENUES

OTHER LICENSES AND PERMITS	10,199.00
OTHER COURT FINES	38,331.25
FORFEITURES AND PENALTIES	82,764.18
INTEREST	261,761.44
RENTS AND CONCESSIONS	24,653,072.69
PARK AND RECREATION FEES	985,711.20
OTHER CHARGES FOR SERVICES	27,556.66
MISCELLANEOUS REVENUE	153,351.09
RETURNED CHECK CHARGES	1,040.00
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TOTAL REVENUES	26,213,787.51

EXPENDITURES

REGULAR SALARIES	826,598.02
OVERTIME	14,793.19
ANNUAL LEAVE PAYOFFS	74,977.73
OTHER PAY	1,123.35
RETIREMENT	11,120.55
CNTY PAID EXEC DEFERRED COMP PLAN	8,320.68
1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN	282.50
RETIREE MEDICAL	31,954.39
PENSION PREPAYMENT DISCOUNT	(22,927.00)
PENSION EXPENSE	315,367.63
UNEMPLOYMENT INSURANCE	(28.00)
SALARY CONTINUANCE INSURANCE	1,859.97
HEALTH INSURANCE	117,119.33
DENTAL INSURANCE	4,700.13
LIFE INSURANCE	715.28
ACCID DEATH & DISMEMBERM/T INS	95.28
OTHER INSURANCE	5,028.22
WORKERS COMPENSATION - GENERAL	12,044.00
MEDICARE	13,339.42
EXECUTIVE CAR ALLOWANCE	9,180.00
OBP	15,000.00
TELEPHONE/TGRAPH - INTERFD TRSF	161.99
TELEPHONE/TGRAPH - OTHER	863.84
ENTERPRISE TELEPHONE SERVICE CHG	32,810.84
TELEPHONE SVC CHARGES FROM VENDOR	120.00
CELL PHONE, PAGERS, BLACKBERRY	2,872.92
HOUSEHOLD EXPENSE	16,574.87
HOUSEHOLD EXPENSE - TRASH	38.88
INSURANCE	25,972.00
MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	22,939.06
MAINTENANCE - BLDGS & IMPRVMTS	244,094.82
MINOR ALTERATIONS & IMPRVMTS	2,273.99
MEDICAL, DENTAL & LAB SUPPLIES	308.00
MEMBERSHIPS	1,020.00
OFFICE EXPENSE	2,793.65
DUPLICATING SERV'S (RDMC/REPRO)	127.00
POSTAGE	24.99
PRINTING COSTS - OUTSIDE VENDORS	780.45
IT HARDWARE PURCHASES (purchases under \$5,000)	1,064.12
PROFESSIONAL/SPECIALIZED SERVICES	18,710,588.56
SURVEYS AND STUDIES	5,620.00
CWCAP CHARGES	206,371.54
INVESTMENT ADMINISTRATIVE FEES	42,323.05
MERCHANT FEES	114,556.90
ENTERPRISE IT SERVICES	21,001.24
IT PROFESSIONAL SERVICES CONTRACT	9,987.23
PUBLICATIONS AND LEGAL NOTICES	187.20
RENT AND LEASES - EQUIPMENT	5,247.36
RENTS AND LEASES - BLDGS & IMPRVMTS	7,460.42
SMALL TOOLS AND INSTRUMENTS	0.19
SPECIAL DEPARTMENTAL EXPENSE	75,460.56
TRANSPORTATION AND TRAVEL - GENERAL	1,794.04
PRIVATE AUTO MILEAGE	3,415.94
GARAGE EXPENSE	9,170.47
TRANS & TRAVEL - MTGS/CONFER'S	3,664.05
UTILITIES	20.00
UTILITIES - PURCHASED ELECTRICITY	109,940.20
UTILITIES - PURCHASED GAS	1,876.12
UTILITIES - PURCHASED WATER	73,497.91
TAXES AND ASSESSMENTS	71.34
BUILDINGS AND IMPROVEMENTS	-
CAPITAL ASSET DISPOSITION	(2,140,430.53)
TRANSFERS OUT = TO FUND 100	22,147.14
DEPRECIATION	1,129,314.62
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TOTAL EXPENDITURES	20,208,791.64
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NET INCOME	6,004,995.87

Source:
Revenues F-FR-07M01 YTD Revenue Budget to Actual Period 15; Report Date: 12/03/2015
Expenditures F-FR-06M01 YTD Expense Budget to Actual Period 15; Report Date: 12/03/2015

DANA POINT TIDELANDS
FY 14/15

3. Expenses

C. FY 14-15 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 \$140 Million pending final designs.

FY 15-16 anticipated capital improvements projects include the on-going phases of the Revitalization Project; aggressive dock maintenance; and maintenance dredging of Dana Point 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.