

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY 2015-2016

Grantee Name: Orange County - Dana Point Harbor
Contact Person: Yolanda Razo
Contact Phone: 714.480.2843
Mailing Address: 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)

Fund 108 Dana Point Harbor

- 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.

Orange County CAFR - Nonmajor Governmental 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? \$27,525,931.05

- 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 - 2016 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? \$24,712,365.94

- 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 - 2016 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 4

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.

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2016
 (Dollar Amounts in Thousands)

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS

	Total Nonmajor Governmental Funds	Special Revenue		
		Parking Facilities	Service Area, Lighting, Maintenance, & Assessment Districts	Other Environmental Management
Revenues				
Taxes	\$ 114,697	\$ --	\$ 589	\$ --
Licenses, Permits, and Franchises	1,985	--	--	--
Fines, Forfeitures and Penalties	12,459	--	--	--
Use of Money and Property	57,012	11,727	464	429
Intergovernmental	354,620	1,457	88,704	537
Charges for Services	52,077	303	29	549
Other	34,747	41	4	216
Total Revenues	627,597	13,528	89,790	1,731
Expenditures				
Current				
General Government	85,385	--	57,342	91
Public Protection	2,525	--	--	99
Public Ways and Facilities	92,348	7,574	184	188
Health and Sanitation	1,103	--	--	--
Public Assistance	180,386	--	--	--
Education	43,928	--	--	--
Recreation and Cultural Services	100,381	--	--	--
Capital Outlay	62,583	--	--	72
Debt Service				
Principal Retirement	113,484	--	--	--
Interest	35,578	--	--	--
Total Expenditures	717,701	7,574	57,526	450
Excess (Deficit) of Revenues Over Expenditures	(90,104)	5,954	32,264	1,281
Other Financing Sources (Uses)				
Transfers In	137,283	--	--	--
Transfers Out	(93,199)	(3,770)	(1)	--
Debt Issued	127,494	--	--	--
Premium on Debt Issued	11,724	--	--	--
Total Other Financing Sources (Uses)	183,302	(3,770)	(1)	--
Net Change in Fund Balances	93,198	2,184	32,263	1,281
Fund Balances - Beginning of Year	717,054	919	5,102	3,429
Fund Balances - End of Year	\$ 810,252	\$ 3,103	\$ 37,365	\$ 4,710

Supplemental Information
(Dollar Amounts in Thousands)

Tobacco Settlement	Community & Welfare Services	OC Parks	OC Dana Point Harbor	Housing Asset	
\$ --	\$ --	\$ 66,375	\$ --	\$ --	Revenues
--	757	412	10	--	Taxes
--	--	47	254	--	Licenses, Permits, and Franchises
128	1,362	11,240	26,148	267	Fines, Forfeitures and Penalties
--	31,879	3,209	10	--	Use of Money and Property
--	3,081	9,240	1,021	--	Intergovernmental
25,946	1,043	1,530	89	35	Charges for Services
26,074	38,122	92,053	27,532	302	Other
					Total Revenues
					Expenditures
					Current
11	--	--	--	--	General Government
--	2,426	--	--	--	Public Protection
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
--	22,465	--	--	576	Public Assistance
--	--	--	--	--	Education
--	--	77,039	23,342	--	Recreation and Cultural Services
--	548	7,851	1,084	--	Capital Outlay
--	--	--	--	--	Debt Service
--	--	--	--	--	Principal Retirement
--	--	--	--	--	Interest
11	25,439	84,890	24,426	576	Total Expenditures
26,063	12,683	7,163	3,106	(274)	Excess (Deficit) of Revenues Over Expenditures
					Other Financing Sources (Uses)
11	19,647	1,300	--	--	Transfers In
(25,643)	(25,161)	(132)	(18)	--	Transfers Out
--	--	--	--	--	Debt Issued
--	--	--	--	--	Premium on Debt Issued
(25,632)	(5,514)	1,168	(18)	--	Total Other Financing Sources (Uses)
431	7,169	8,331	3,088	(274)	Net Change in Fund Balances
12,079	92,938	84,676	62,236	32,142	Fund Balances - Beginning of Year
\$ 12,510	\$ 100,107	\$ 93,007	\$ 65,324	\$ 31,868	Fund Balances - End of Year

DANA POINT TIDELANDS
BALANCE SHEET (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
CASH	\$ 67,977,943.71	\$ 61,724,087.55
IMPREST CASH	200.00	200.00
CERTIFICATES OF DEPOSITS/SECURITY DEPOSITS	25,000.00	35,000.00
ACCOUNTS RECEIVABLE, MISC. - TTC USE	16,294.05	0.00
ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL	404,850.70	310,222.79
INTEREST RECEIVABLE	110,424.94	82,541.62
DEPOSITS WITH OTHERS	2,083,000.00	2,083,000.00
LOANS RECEIVABLE	0.00	0.00
DUE FROM OTHER COUNTY FUNDS	0.00	85,359.74
COST ALLOCATION DUE FROM/DUE TO - INFERRED AUTOMATED EN	0.00	0.00
DUE FROM OTHER GOVERNMENTAL AGENCIES - NON - TTC USE	75,191.32	0.00
PREPAID EXPENSE	113,366.50	159,901.00
BUILDINGS AND IMPROVEMENTS	24,212,963.70	14,292,420.62
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)	(10,422,631.82)	0.00
EQUIPMENT	595,413.86	118,313.71
ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)	(496,615.66)	0.00
CONSTRUCTION IN PROGRESS	9,695,320.88	8,768,682.72
INFRASTRUCTURE	29,269,394.58	4,053,302.29
ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)	(25,822,074.19)	0.00
PENSION CONTRIBUTION AFTER MEASUREMENT DATE	251,670.50	519,501.43
DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	528,844.13	0.00
TOTAL ASSETS	<u>\$ 98,618,557.20</u>	<u>\$ 92,232,533.47</u>
 <u>LIABILITIES</u>		
ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	\$ 1,241,928.34	\$ 1,299,953.82
VOUCHERS PAYABLE - INFERRED	0.00	132,956.25
RETAINAGE PAYABLE	537,502.15	381,603.71
STALE DATED PAYABLE	0.00	0.00
SALARIES AND EMPLOYEE BENEFITS PAYABLE	63,621.39	69,144.07
CUSTOMER DEPOSITS	5,000.00	8,500.00
REFUNDABLE DEPOSITS	2,932,932.48	2,771,503.95
DUE TO OTHER COUNTY FUNDS	686,873.55	570,326.39
DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	24,017.71	0.00
DUE TO OTHER GOVERNMENTAL AGENCIES	101,156.38	102,331.87
SALES TAX PAYABLE	0.00	0.00
USE TAX PAYABLE	0.00	0.00
DEFERRED REVENUE	0.00	7,102.32
UNEARNED REVENUE RECEIVED	2,389.10	0.00
COMPENSATED EMPLOYEE ABSENCES PAYABLE	114,068.00	131,758.00
NET PENSION LIABILITY	3,351,197.86	3,304,188.07
DEFERRED INFLOWS OF RESOURCES FROM PENSION	345,499.46	0.00
TOTAL LIABILITIES	<u>\$ 9,406,186.42</u>	<u>\$ 8,779,368.45</u>
 <u>FUND BALANCE</u>		
FUND BALANCE - NONSPENDABLE FOR PREPAID COSTS	\$ 226,733.00	\$ 319,802.00
FUND BALANCE - RESTRICTED	65,097,483.62	58,978,885.97
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	23,888,154.16	27,039,478.93
FUND BALANCE-PPA	0.00	(2,885,001.88)
TOTAL FUND BALANCE	<u>\$ 89,212,370.78</u>	<u>\$ 83,453,165.02</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 98,618,557.20</u>	<u>\$ 92,232,533.47</u>

Source: F-FR-05M01 General Ledger (CAFR) Accounting Period 0 FY 2017; Report Date: 12/1/16

DANA POINT TIDELANDS
STATEMENT OF REVENUES AND EXPENDITURES (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
REVENUES		
OTHER LICENSES AND PERMITS	\$ 10,489.00	\$ 10,199.00
OTHER COURT FINES	46,696.35	38,331.25
FORFEITURES AND PENALTIES	207,636.80	82,764.18
INTEREST	583,647.25	261,761.44
RENTS AND CONCESSIONS	25,557,111.95	24,653,072.69
STATE - OTHER	10,300.00	0.00
PARK AND RECREATION FEES	813,711.53	985,711.20
OTHER CHARGES FOR SERVICES	207,550.17	27,556.66
MISCELLANEOUS REVENUE	87,634.00	153,351.09
RETURNED CHECK CHARGES	1,154.00	1,040.00
OPERATING TRANS IN - FROM FUNDS 101-199	0.00	
TOTAL REVENUES	\$ 27,525,931.05	\$ 26,213,787.51
EXPENDITURES		
REGULAR SALARIES	\$ 887,243.18	\$ 826,598.02
OVERTIME	17,999.62	14,793.19
ANNUAL LEAVE PAYOFFS	47,971.24	74,977.73
VACATION PAYOFFS	11,105.48	0.00
OTHER PAY	63,986.22	1,123.35
OTHER SALARIES	3,000.00	0.00
RETIREMENT	11,959.31	11,120.55
CNTY PAID EXEC DEFERRED COMP PLAN	7,298.06	8,320.68
1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN	6,550.00	282.50
RETIREE MEDICAL	32,166.32	31,954.39
PENSION PREPAYMENT DISCOUNT	(16,548.00)	(22,927.00)
PENSION EXPENSE	347,327.83	315,367.63
UNEMPLOYMENT INSURANCE	0.00	(28.00)
SALARY CONTINUANCE INSURANCE	1,609.06	1,859.97
HEALTH INSURANCE	137,623.56	117,119.33
DENTAL INSURANCE	4,061.92	4,700.13
LIFE INSURANCE	387.12	715.28
ACCID DEATH & DISMEMBERM'T INS	81.80	95.28
OTHER INSURANCE	5,911.86	5,028.22
WORKERS COMPENSATION - GENERAL	12,710.00	12,044.00
MEDICARE	14,300.64	13,339.42
EXECUTIVE CAR ALLOWANCE	8,711.04	9,180.00
OBP	15,000.00	15,000.00
TELEPHONE/TGRAPH - INTERFD TRSF	0.00	161.99
CLOTHING AND PERSONAL SUPPLIES	142.04	0.00
COMMUNICATIONS	0.00	0.00
TELEPHONE/TGRAPH - OTHER	80.16	863.84
ENTERPRISE TELEPHONE SERVICE CHG	37,576.82	32,810.84
TELEPHONE SVC CHARGES FROM VENDOR	0.00	12,000.00
CELL PHONE, PAGERS, BLACKBERRY	2,947.54	2,872.92
HOUSEHOLD EXPENSE	18,187.39	16,574.67
HOUSEHOLD EXPENSE - TRASH	35.87	38.88
INSURANCE	116,076.00	25,972.00
MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	5,606.61	22,939.06
MAINTENANCE - BLDGS & IMPRVMTS	192,781.24	244,094.82
MINOR ALTERATIONS & IMPRVMTS	9,837.99	2,273.99
MEDICAL, DENTAL & LAB SUPPLIES	45.16	308.00
MEMBERSHIPS	49,500.00	1,020.00
OFFICE EXPENSE	39,343.32	2,793.65
DUPLICATING SERV'S (RDMO/REPRO)	0.00	127.00
PERIODICALS AND JOURNALS	7,296.04	0.00
POSTAGE	413.88	24.99
PRINTING COSTS - OUTSIDE VENDORS	1,852.83	780.45
MIN OFFICE EQ TO BE CONTROLLED	0.00	0.00
IT HARDWARE PURCHASES (purchases under \$5,000)	110.59	1,084.12
PROFESSIONAL/SPECIALIZED SERVICES	20,639,498.62	18,710,568.56
PHOTOGRAPHIC MICROFILM EXPENSE	0.00	0.00
SURVEYS AND STUDIES	0.00	5,620.00
TEMPORARY HELP	11,896.56	0.00
CWCAP CHARGES	224,343.93	206,371.54
INVESTMENT ADMINISTRATIVE FEES	44,040.54	42,323.05
MERCHANT FEES	132,098.06	114,556.90
ENTERPRISE IT SERVICES	28,696.70	21,001.24
IT PROFESSIONAL SERVICES CONTRACT	10,630.03	9,987.23
PUBLICATIONS AND LEGAL NOTICES	9,383.24	187.20
RENT AND LEASES - EQUIPMENT	5,629.49	5,247.38
SOFTWARE LEASES & LICENSES	259.01	0.00
RENTS AND LEASES - BLDGS & IMPRVMTS	7,453.41	7,460.42
SMALL TOOLS AND INSTRUMENTS	0.00	0.19
SPECIAL DEPARTMENTAL EXPENSE	98,927.07	75,460.56
TRANSPORTATION AND TRAVEL - GENERAL	2,806.37	1,794.04
PRIVATE AUTO MILEAGE	3,250.78	3,415.94
GARAGE EXPENSE	6,689.66	9,170.47
TRANS & TRAVEL - MTGS/CONFER'S	5,052.33	3,664.05
UTILITIES	0.00	2,000.00
UTILITIES - PURCHASED ELECTRICITY	84,044.97	109,940.20
UTILITIES - PURCHASED GAS	1,508.22	1,876.12
UTILITIES - PURCHASED WATER	47,058.99	73,487.91
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	0.00	0.00
TAXES AND ASSESSMENTS	72.70	71.34
EQUIPMENT	0.00	0.00
IT EQUIPMENT (PURCHASES OVER \$5,000)	0.00	0.00
BUILDINGS AND IMPROVEMENTS	0.00	0.00
CAPITAL ASSET DISPOSITION	157,678.83	(2,140,430.53)
TRANSFERS OUT - TO FUND 100	10,370.34	22,147.14
TRANSFERS OUT - TO FUNDS 101-199	0.00	0.00
SPECIAL ITEMS	0.00	0.00
DEPRECIATION	1,127,566.15	1,129,314.62
TOTAL EXPENDITURES	\$ 24,712,365.94	\$ 20,208,791.64
NET INCOME	\$ 2,813,565.11	\$ 6,004,995.87

Source:
F-FR-07M01 YTD Revenue Budget to Actual (CAFR) Period 15; Report Date 12/7/16
F-FR-06M01 YTD Expense Budget to Actual (CAFR) Period 15; Report Date 12/1/16

**DANA POINT TIDELANDS
EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016**

3. EXPENSES

C For FY 15-16, Dana Point Harbor completed a dredging of the Harbor as well as the beginning stages of the Harbor Revitalization Project.

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 \$140 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, 2016**

<u>ACCOUNTS</u>	<u>BEGINNING BALANCES</u>	<u>ENDING BALANCES</u>
TOTAL ASSETS	\$ 92,232,533.47	\$ 98,618,557.20
TOTAL LIABILITIES	\$ 8,779,368.45	\$ 9,406,186.42
TOTAL FUND BALANCES	\$ 83,453,165.02	\$ 89,212,370.78