

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY 2017 - 2018

Grantee Name: COUNTY OF ORANGE
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 Nonmajor Governmental Funds-Special Revenue of OC Parks.

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$4,354,140.40

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? \$4,274,644.26

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.

**NEWPORT BAY TIDELANDS
BALANCE SHEET (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
CASH	\$ 5,623,050.61	\$ 7,264,586.38
ACCOUNTS RECEIVABLE, MISC. - TTC USE	71,524.64	47,363.10
ACCOUNTS RECEIVABLE, MISC.	-	(27.00)
ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL	462,872.28	365,567.30
INTEREST RECEIVABLE	(132,085.01)	(31,124.82)
DUE FROM OTHER COUNTY FUNDS	112,284.80	(121,466.13)
DUE FROM OTHER GOVERNMENTAL AGENCIES - TTC USE	0.02	26,151.52
DUE FROM OTHER GOVERNMENTAL AGENCIES, - NON - TTC USE	-	-
PREPAID EXPENSE	-	56,044.00
BUILDINGS AND IMPROVEMENTS	2,221,800.12	1,600,192.63
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)	(1,600,192.63)	(1,598,108.98)
EQUIPMENT	290,420.74	239,510.03
ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)	(234,101.07)	(232,918.16)
CONSTRUCTION IN PROGRESS	-	265,860.76
INFRASTRUCTURE	7,202,746.01	5,425,212.99
ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)	(2,566,959.38)	(2,316,264.13)
PENSION CONTRIBUTION AFTER MEASUREMENT DATE	-	115,050.00
DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	94,747.06	94,746.51
TOTAL ASSETS	\$ 11,546,108.19	\$ 11,200,376.00
 <u>LIABILITIES</u>		
ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	\$ 26,459.99	\$ 21,067.49
RETAINAGE PAYABLE	203,417.68	193,367.23
SALARIES AND EMPLOYEE BENEFITS PAYABLE	-	15,101.33
CUSTOMER DEPOSITS	557,300.00	499,400.00
DUE TO OTHER COUNTY FUNDS	249,666.64	126,558.33
DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	2,923.41	2,947.94
USE TAX PAYABLE	-	-
UNEARNED REVENUE RECEIVED	124,748.10	4,358.00
COMPENSATED EMPLOYEE ABSENCES PAYABLE	1,700.00	37,180.00
NET PENSION LIABILITY	950,750.18	950,750.18
DEFERRED INFLOWS OF RESOURCES FROM PENSION	138,306.87	138,306.32
TOTAL LIABILITIES	\$ 2,255,272.87	\$ 1,989,036.82
 <u>FUND BALANCE</u>		
FUND BALANCE - RESTRICTED	\$ 4,671,097.75	\$ 5,714,875.12
FUND BALANCE DESIGNATED CAPITAL PROJECTS	-	-
FUND BALANCE RESERVED FOR ENCUMBRANCES - INFERRED	329,208.97	845,033.21
FUND BALANCE - UNASSIGNED	4,290,528.60	2,651,430.85
TOTAL FUND BALANCE	\$ 9,290,835.32	\$ 9,211,339.18
TOTAL LIABILITIES AND FUND BALANCE	\$ 11,546,108.19	\$ 11,200,376.00

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

	2018	2017
REVENUES		
FORFEITURES AND PENALTIES	\$ 1,040.00	\$ -
INTEREST	98,148.75	51,287.15
RENTS AND CONCESSIONS	4,195,620.40	4,467,100.05
PARK AND RECREATION FEES	19,571.50	89,879.40
OTHER CHARGES FOR SERVICES	750.00	339,979.21
MISCELLANEOUS REVENUE	39,009.75	26,765.45
RETURNED CHECK CHARGES	-	95.00
TOTAL REVENUES	\$ 4,354,140.40	\$ 4,975,106.26
EXPENDITURES		
REGULAR SALARIES	\$ (35,480.00)	\$ 370,622.94
OVERTIME	1,187.06	24,942.01
ANNUAL LEAVE PAYOFFS	331.85	3,533.50
OTHER PAY	-	814.00
OTHER SALARIES	-	4,000.00
RETIREMENT	59,005.00	7,608.30
1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN	-	228.00
RETIREE MEDICAL	-	16,298.19
PENSION PREPAYMENT DISCOUNT	-	(5,984.00)
PENSION EXPENSE	-	125,900.00
HEALTH INSURANCE	-	115,412.38
OTHER INSURANCE	-	7,323.58
WORKERS COMPENSATION - GENERAL	-	55,680.00
MEDICARE	-	5,766.84
CLOTHING AND PERSONAL SUPPLIES	-	2,546.15
ENTERPRISE TELEPHONE SERVICE CHARGE	5,724.34	5,416.08
TELEPHONE SERVICE CHARGES FROM VENDOR	-	306.00
CELL PHONE, PAGERS, BLACKBERRY	730.33	4,590.75
HOUSEHOLD EXPENSE	43,053.57	35,803.18
HOUSEHOLD EXPENSE - TRASH	1,539.67	4,982.86
INSURANCE	10,080.00	13,386.00
MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	283.35	1,333.13
IT HARDWARE MAINTANENCE & SUPPORT	-	75.58
MAINTENANCE - BLDGS & IMPRVMTS	193,419.00	182,981.42
MINOR ALTERATIONS & IMPRVMTS	11,267.15	23,070.82
MAJOR ALTERATIONS & IMPRVMTS	-	563.45
MEDICAL, DENTAL & LAB SUPPLIES	-	861.22
MEMBERSHIPS	-	-
OFFICE EXPENSE	6,479.68	1,742.77
DUPLICATING SERV'S(PUBLISHING SERVICES)	-	2,581.44
POSTAGE	-	19.60
PRINTING COSTS - OUTSIDE VENDORS	488.58	251.33
MIN OFFICE EQ TO BE CONTROLLED	5,293.07	20,452.73
IT HARDWARE PURCHASES (purchases under \$5,000)	3,498.22	49.99
PROFESSIONAL/SPECIALIZED SERVICES	3,569,083.04	2,811,168.44
CWCAP CHARGES	87,947.70	73,971.10
INVESTMENT ADMINISTRATIVE FEES	4,270.20	4,212.49
MERCHANT FEES	189.13	1,948.33
IT PROFESSIONAL SERVICES CONTRACT	2,049.09	-
PUBLICATIONS AND LEGAL NOTICES	-	-
RENT AND LEASES - EQUIPMENT	3,109.81	4,132.72
SOFTWARE LEASES & LICENSES	416.80	2,883.04
SMALL TOOLS AND INSTRUMENTS	-	5,617.67
MIN SM TOOLS/INSTR TO BE CONTROLLED	9,134.89	1,850.69
SPECIAL DEPARTMENTAL EXPENSE	8,216.24	8,043.82
TRANSPORTATION AND TRAVEL - GENERAL	400.00	500.00
GARAGE EXPENSE	27,860.38	14,628.26
TRANS & TRAVEL - MTGS/CONFER'S	565.00	-
UTILITIES - PURCHASED ELECTRICITY	51,213.75	51,154.59
UTILITIES - PURCHASED GAS	673.23	517.78
UTILITIES - PURCHASED WATER	8,211.08	7,628.51
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	-	-
TAXES AND ASSESSMENTS	10,637.82	(3,083.81)
EQUIPMENT	-	-
BUILDINGS AND IMPROVEMENTS	-	-
CAPITAL ASSETS DISPOSITION	(70,196.58)	173,553.78
DEPRECIATION	253,961.81	298,155.67
TOTAL EXPENDITURES	\$ 4,274,644.26	\$ 4,490,043.32
NET INCOME	\$ 79,496.14	\$ 485,062.94

**NEWPORT BAY TIDELANDS
EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

3. EXPENSES

C For FY 17-18, the East Bluff Drainage Project continued and is still underway in FY 18-19. The parking lot replacement near the Muth Center was completed in FY 17-18. The extension to the Bulkhead is expected to be deferred until FY 19-20.

D The Newport Tidelands provide funds to the OC Sheriff's Department Harbor Patrol for law enforcement services within and around Newport Harbor and its trust lands.

**NEWPORT BAY TIDELANDS
BEGINNING BALANCE 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 ASSET	\$ 11,200,376.00	\$ 11,546,108.19	
TOTAL LIABILITIES	\$ 1,989,036.82	\$ 2,255,272.87	
TOTAL FUND BALANCES	\$ 9,211,339.18	\$ 9,290,835.32	\$ 79,496.14