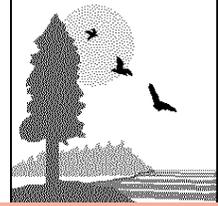


**DUE OCTOBER 1**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 13/14

**Grantee Name:** County of Orange  
**Contact Person:** Yolanda Vazquez  
**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)

Fund 106 County Tidelands - Newport Bay

- 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.

Balance Sheet Report and Statement of Revenues and Expenditures are prepared by OCCR Accounting.

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$4,212,556.63

- 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. 2014 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? \$3,808,313.49

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Page 2. 2014 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?

There haven't been any capital improvements over \$250,000 within the current fiscal year. There are three capital improvements budgeted for \$250,000 or higher in FY 14-15.

- 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.

None.

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Page 3. 2014 Beginning and Ending Balance Report

**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  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	<b>2014</b>	<b>2013</b>
<b>ASSETS</b>		
CASH	\$ 4,739,175.44	\$ 4,545,691.78
ACCOUNTS RECEIVABLE	319,849.64	321,539.97
INTEREST RECEIVABLE	7,785.54	8,708.48
DUE FROM OTHER COUNTY FUNDS	(121,583.71)	(273,896.61)
DUE FROM OTHER GOVERNMENTAL AGENCIES	42,590.40	309,927.88
PREPAID EXPENSE	113,399.00	92,574.00
BUILDING AND IMPROVEMENTS NET OF ACCUM. DEPR.	218,189.30	296,472.74
EQUIPMENT NET OF ACCUM. DEPR.	48,352.51	71,328.15
INFRASTRUCTURE NET OF ACCUM. DEPR.	3,822,562.00	4,060,433.05
<b>TOTAL ASSETS</b>	<b>\$ 9,190,320.12</b>	<b>\$ 9,432,779.44</b>
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	\$ 24,178.50	\$ -
VOUCHERS PAYABLE	2,996.50	-
RETAINAGE PAYABLE	164,131.60	159,726.87
SALARIES & EMPLOYEE BENEFITS PAYABLE	15,134.50	22,253.80
CUSTOMER DEPOSITS	326,400.00	272,000.00
DUE TO OTHER COUNTY FUNDS	(152,877.71)	206,977.72
DUE TO OTHER GOVERNMENTAL AGENCIES	238,917.54	601,413.00
DEFERRED REVENUE - RECD UNEARNED	3,790.00	4,138.00
COMPENSATED EMPLOYEE ABSENCES PAYABLE	55,272.00	58,136.00
<b>TOTAL LIABILITIES</b>	<b>\$ 677,942.93</b>	<b>\$ 1,324,645.39</b>
<b>FUND BALANCE</b>		
FUND BALANCE - RESTRICTED	\$ 8,512,377.19	\$ 8,108,134.05
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,512,377.19</b>	<b>\$ 8,108,134.05</b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ 9,190,320.12</b>	 <b>\$ 9,432,779.44</b>

**NEWPORT BAY TIDELANDS  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	2014	2013
<b>REVENUES</b>		
INTEREST	\$ 42,162.25	\$ 33,178.09
RENTS AND CONCESSIONS	3,641,402.77	3,597,504.26
OTHER GOVERNMENTAL AGENCIES	11,730.34	-
PARK AND RECREATION FEES	111,946.56	95,771.71
OTHER CHARGES FOR SERVICES	384,923.55	318,832.63
MISCELLANEOUS REVENUE	20,391.16	48,415.96
OPERATING TRANS IN - FROM FUNDS 400-499	-	-
<b>TOTAL REVENUES</b>	<b><u>\$4,212,556.63</u></b>	<b><u>\$ 4,093,702.65</u></b>
<b>EXPENDITURES</b>		
SALARIES AND WAGES	\$ 408,207.02	\$ 431,616.68
RETIREMENT	104,257.99	95,352.72
RETIREE MEDICAL	15,351.83	15,303.93
PENSION PREPAYMENT DISCOUNT	(7,174.49)	(6,412.00)
UNEMPLOYMENT INSURANCE	(40.32)	1,161.15
SALARY CONTINUANCE INSURANCE	327.40	63.18
HEALTH INSURANCE	61,485.48	59,313.65
DENTAL INSURANCE	1,483.88	-
LIFE INSURANCE	283.93	44.01
ACCID DEATH & DISMEMBERM'T INS	27.31	4.23
OTHER INSURANCE	4,946.54	5,714.02
WORKERS COMPENSATION - GENERAL	45,836.00	30,684.00
MEDICARE	5,921.32	6,068.75
OBP	10,791.67	-
CLOTHING AND PERSONAL SUPPLIES	1,834.28	119.90
ENTERPRISE TELEPHONE SERVICE CHARGE	4,842.72	3,578.28
HOUSEHOLD EXPENSE	52,360.10	28,976.82
HOUSEHOLD EXPENSE-TRASH	2,524.30	288.40
INSURANCE	12,365.00	12,906.78
MAINTENANCE EQUIPMENT - NON - IT MAINTENANCE	-	1,057.30
IT HARDWARE MAINTENANCE & SUPPORT	-	495.00
MAINTENANCE - BLDGS & IMPRVMTS	131,903.94	156,358.12
MINOR ALTERATIONS AND IMPRVMTS	31,496.03	77,733.64
MEMBERSHIPS	310.00	145.00
OFFICE EXPENSE	3,476.04	4,069.44
DUPLICATING SERV'S	1,147.01	6,143.45
MIN OFFICE EQ TO BE CONTROLLED	555.59	-
IT HARDWARE PURCHASES (PURCHASE UNDER \$5,000)	379.04	2,954.50
PROFESSIONAL/SPECIALIZED SERVICES	2,330,632.31	2,155,806.02
CWCAP CHARGES	106,131.76	66,924.00
INVESTMENT ADMINISTRATIVE FEES	3,520.56	3,741.85
MERCHANT FEES	2,328.61	2,240.46
RENTS AND LEASES - EQUIPMENT	5,344.22	4,368.97
SOFTWARE LEASES & LICENSES	5,828.41	-
SMALL TOOLS & INSTRUMENTS	9,358.98	5,174.14
MIN SM TOOLS/INSTR TO BE CONTROLLED	978.77	-
SPECIAL DEPARTMENTAL EXPENSE	19,794.30	22,654.68
MINOR SPEC DEPT EQ TO BE CONTROLLED	-	375.00
PRIVATE AUTO MILEAGE	-	570.57
GARAGE EXPENSE	8,485.71	10,629.68
TRANS & TRAVEL - MTGS/CONFER'S	6,442.52	5,700.91
UTILITIES-PURCHASED ELECTRICITY	58,401.29	47,144.65
UTILITIES-PURCHASED GAS	1,344.18	3,904.31
UTILITIES-PURCHASED WATER	12,244.14	17,357.88
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	0.29	1,244,493.85
TAXES AND ASSESSMENTS	3,447.70	5,446.19
EQUIPMENT	-	(0.01)
CAPITAL ASSET DISPOSITION	-	164,193.84
DEPRECIATION	339,130.13	337,990.78
<b>TOTAL EXPENDITURES</b>	<b><u>\$3,808,313.49</u></b>	<b><u>\$ 5,030,458.72</u></b>
<b>NET INCOME/(LOSS)</b>	<b>404,243.14</b>	<b>(936,756.07)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>404,243.14</b>	<b>(936,756.07)</b>
<b>* FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>8,108,134.05</b>	<b>9,044,890.12</b>
<b>FUND BALANCE, END OF THE YEAR</b>	<b><u>\$8,512,377.19</u></b>	<b><u>\$ 8,108,134.05</u></b>

\*Operating Transfer item was eliminated on the FY 12/13 Governmental level financial statement; \$300,000 Operating Transfer item is added to the Beginning Balance of the Fund Balance.

**NEWPORT BAY TIDELANDS  
BEGINNING BALANCE AND ENDING BALANCES  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

<u>ACCOUNTS</u>	<u>BEGINNING BALANCES</u>	<u>ENDING BALANCES</u>
TOTAL ASSET	\$ 9,432,779.44	\$ 9,190,320.12
TOTAL LIABILITIES	\$ 1,324,645.39	\$ 677,942.93
TOTAL FUND BALANCES	\$ 8,108,134.05	\$ 8,512,377.19
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,432,779.44	\$ 9,190,320.12