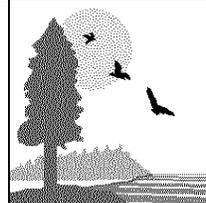


DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY 2015-2016

Grantee Name: Orange County - Newport Bay Tidelands
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 106 Newport Bay Tidelands

- 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 Parks

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$4,870,837.16

- 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? \$4,218,286.21

- 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
11	19,647	1,300	--	--	Other Financing Sources (Uses)
(25,643)	(25,161)	(132)	(18)	--	Transfers In
--	--	--	--	--	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

**NEWPORT BAY TIDELANDS
BALANCE SHEET (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
CASH	\$ 6,726,956.44	\$ 5,918,768.45
ACCOUNTS RECEIVABLE, MISC - TTC USE	50,327.40	42,998.28
ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL	342,242.62	311,675.53
INTEREST RECEIVABLE	24,788.91	15,373.33
DUE FROM OTHER COUNTY FUNDS	(305,545.05)	(317,916.01)
DUE FROM OTHER GOVERNMENTAL AGENCIES, - TTC USE	50,266.02	2,316.48
DUE FROM OTHER GOVERNMENTAL AGENCIES, - NON - TTC USE	135,279.10	235,673.11
PREPAID EXPENSE	51,590.50	54,322.50
BUILDING AND IMPROVEMENTS	1,600,192.63	1,600,192.63
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)	(1,538,678.01)	(1,460,286.76)
EQUIPMENT	239,510.03	239,510.04
ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)	(231,736.88)	(214,133.16)
INFRASTRUCTURE	5,425,212.99	5,425,212.99
ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)	(2,078,720.71)	(1,840,522.04)
PENSION CONTRIBUTION AFTER MEASUREMENT DATE	113,307.50	98,506.46
DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	180,117.06	69,977.06
TOTAL ASSETS	<u>\$ 10,785,110.55</u>	<u>\$ 10,181,668.89</u>
 <u>LIABILITIES</u>		
ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	\$ 25,935.54	\$ 393.27
VOUCHERS PAYABLE - INFERRED	-	13,635.00
RETAINAGE PAYABLE	179,533.21	176,310.24
SALARIES & EMPLOYEE BENEFITS PAYABLE	36,030.04	20,067.49
CUSTOMER DEPOSITS	441,500.00	383,600.00
DUE TO OTHER COUNTY FUNDS	137,998.73	130,412.81
DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	4,742.74	3,474.74
UNEARNED REVENUE RECEIVED	4,358.00	4,254.00
COMPENSATED EMPLOYEE ABSENCES PAYABLE	70,447.00	61,451.00
NET PENSION LIABILITY	1,049,495.18	921,160.17
DEFERRED INFLOWS OF RESOURCES FROM PENSION	108,793.87	93,184.87
TOTAL LIABILITIES	<u>\$ 2,058,834.31</u>	<u>\$ 1,807,943.59</u>
 <u>FUND BALANCE</u>		
FUND BALANCE - RESTRICTED	\$ 5,752,487.58	\$ 5,337,354.27
FUND BALANCE RESERVED FOR ENCUMBRANCES - INFERRED	525,620.36	244,331.37
FUND BALANCE - UNASSIGNED	2,448,168.30	3,677,446.95
FUND BALANCE - PPA	-	(885,407.29)
TOTAL FUND BALANCE	<u>\$ 8,726,276.24</u>	<u>\$ 8,373,725.30</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,785,110.55</u>	<u>\$ 10,181,668.89</u>

RECONCILIATION OF FUND BALANCE

CY NET INCOME	\$ 652,550.95
OTHER CHANGES IN FUND BALANCE	\$ (300,000.01) Note 1
NET CHANGE IN FUND BALANCE	\$ 352,550.94

Note 1: The was an operating transfer out of \$300,000 this fiscal year (2015/2016) dated 8/14/15 to repay an operating transfer in of \$300,000 from FY 2012/2013, dated 4/17/13.

Source: F-FR-05M01 General Ledger (CAFR) Accounting Period 0 FY 2017; Report Date: 12/5/16

**NEWPORT BAY TIDELANDS
STATEMENT OF REVENUES AND EXPENDITURES (AUDITED)
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016	2015
REVENUES		
INTEREST	\$ 79,010.57	\$ 45,141.56
RENTS AND CONCESSIONS	4,375,035.13	4,065,967.46
PARK AND RECREATION FEES	102,972.40	127,438.06
OTHER CHARGES FOR SERVICES	252,150.14	260,862.61
MISCELLANEOUS REVENUE	61,593.92	98,440.59
RETURNED CHECK CHARGES	75.00	-
TOTAL REVENUES	\$ 4,870,837.16	\$ 4,597,850.28
EXPENDITURES		
REGULAR SALARIES	\$ 388,211.29	\$ 293,104.62
OVERTIME	35,822.45	17,695.28
ANNUAL LEAVE PAYOFFS	8,149.45	8,646.86
OTHER PAY	235.00	-
OTHER SALARIES	2,500.00	-
RETIREMENT	2,366.41	3,458.53
1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN	628.80	439.20
RETIREE MEDICAL	13,430.12	10,285.84
PENSION PREPAYMENT DISCOUNT	(6,301.00)	(8,221.00)
PENSION EXPENSE	126,820.00	96,938.77
HEALTH INSURANCE	83,831.71	59,666.45
OTHER INSURANCE	5,822.65	4,627.93
WORKERS COMPENSATION - GENERAL	51,678.00	49,338.00
MEDICARE	5,048.77	4,363.47
CLOTHING AND PERSONAL SUPPLIES	2,111.97	1,406.57
ENTERPRISE TELEPHONE SERVICE CHARGE	5,652.29	4,979.71
TELEPHONE SERVICE CHARGES FROM VENDOR	1,548.40	581.31
CELL PHONE, PAGERS, BLACKBERRY	368.01	162.00
HOUSEHOLD EXPENSE	26,395.88	37,164.29
HOUSEHOLD EXPENSE-TRASH	7,439.94	4,056.19
INSURANCE	12,356.00	12,760.00
MAINTENANCE EQUIPMENT - NON - IT MAINTENANCE	4,070.83	4,902.00
IT HARDWARE MAINTENANCE & SUPPORT	-	99.00
MAINTENANCE - BLDGS & IMPRVMTS	168,736.94	177,571.75
MINOR ALTERATIONS AND IMPRVMTS	27,297.05	5,412.18
MAJOR ALTERATIONS & IMPRVMTS	-	7,990.57
OFFICE EXPENSE	3,917.06	4,629.83
DUPLICATING SERV'S (CEO/PUBLISHING SERVICES)	520.59	5,426.82
MIN OFFICE EQ TO BE CONTROLLED	389.67	19,861.63
IT HARDWARE PURCHASES (PURCHASE UNDER \$5,000)	594.00	4,664.71
PROFESSIONAL/SPECIALIZED SERVICES	2,657,868.54	2,458,234.24
CWCAP CHARGES	77,802.95	67,309.01
INVESTMENT ADMINISTRATIVE FEES	4,171.60	3,730.94
MERCHANT FEES	2,989.18	2,525.96
IT PROFESSIONAL SERVICES CONTRACT	-	1,009.79
RENTS AND LEASES - EQUIPMENT	3,498.59	7,147.21
SOFTWARE LEASES & LICENSES	-	5,239.89
SMALL TOOLS & INSTRUMENTS	874.96	-
MIN SM TOOLS/INSTR TO BE CONTROLLED	35.92	3,584.43
SPECIAL DEPARTMENTAL EXPENSE	14,531.72	18,619.95
TRANSPORTATION AND TRAVEL- GENERAL	-	386.28
GARAGE EXPENSE	8,106.62	36,532.60
TRANS & TRAVEL - MTGS/CONFER'S	1,798.10	-
UTILITIES-PURCHASED ELECTRICITY	55,519.53	62,341.57
UTILITIES-PURCHASED GAS	1,052.08	918.40
UTILITIES-PURCHASED WATER	6,886.10	8,834.74
CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES	50,000.00	-
TAXES AND ASSESSMENTS	19,314.39	3,537.25
CAPITAL ASSET DISPOSITION	0.01	-
DEPRECIATION	334,193.64	339,130.11
TOTAL EXPENDITURES	\$ 4,218,286.21	\$ 3,851,094.88
NET INCOME	\$ 652,550.95	\$ 746,755.40

Source:

F-FR-07M01 YTD Revenue Budget to Actual Period 15; Report Date 12/5/16

F-FR-06M01 YTD Expense Budget to Actual Period 15; Report Date 12/5/16

**NEWPORT BAY TIDELANDS
EXPENSES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

C. For FY 15-16, Newport Harbor repaired their Marine Ways system.

For FY 16-17, there is planned work on the Newport Harbor Bulkhead Extension. There is also planned drainage repairs to the east bluff.

D. Newport Bay provides funds to the OC Sheriff's Department Harbor Patrol for law enforcement services within and around the bay and its trust lands.

NEWPORT BAY TIDELANDS
 BEGINNING BALANCE AND ENDING BALANCES (AUDITED)
 FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

<u>ACCOUNTS</u>	<u>BEGINNING BALANCES</u>	<u>ENDING BALANCES</u>
TOTAL ASSET	\$ 10,181,668.89	\$ 10,785,110.55
TOTAL LIABILITIES	\$ 1,807,943.59	\$ 2,058,834.31
TOTAL FUND BALANCES	\$ 8,373,725.30	\$ 8,726,276.24