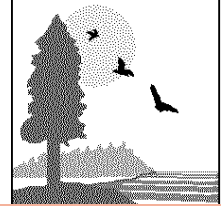


DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY 12/13

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? \$4,402,484.15

- 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. 2013 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? \$4,538,546.19

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Page 2. 2013 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?

No. No.

- 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. 2013 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
STATEMENT OF REVENUES AND EXPENDITURES
#REFI

	<u>2013</u>	<u>2012</u>
REVENUES		
INTEREST	\$ 41,959.59	\$ 42,763.56
RENTS AND CONCESSIONS	3,597,504.26	3,443,861.96
STATE - CONSTRUCTION	-	14,655.75
PARK AND RECREATION FEES	95,771.71	66,544.62
OTHER CHARGES FOR SERVICES	318,832.63	357,671.90
MISCELLANEOUS REVENUE	48,415.96	630,769.96
OPERATING TRANS IN - FROM FUNDS 400-499	300,000.00	-
CAPITAL ASSET SALES-NON-TAXL-RESALE	-	5,480.55
TOTAL REVENUES	<u>\$ 4,402,484.15</u>	<u>\$ 4,561,748.30</u>
EXPENDITURES		
SALARIES AND WAGES	\$ 430,059.68	\$ 429,677.18
RETIREMENT	95,352.72	90,826.10
RETIREE MEDICAL	15,303.93	10,425.48
PENSION PREPAYMENT DISCOUNT	(6,412.00)	(6,867.00)
UNEMPLOYMENT INSURANCE	1,161.15	1,158.58
SALARY CONTINUANCE INSURANCE	63.18	-
HEALTH INSURANCE	59,313.65	53,162.76
LIFE INSURANCE	44.01	-
ACCID DEATH & DISMEMBERM'T INS	4.23	-
OTHER INSURANCE	5,714.02	5,900.82
WORKERS COMPENSATION - GENERAL	30,684.00	26,142.00
MEDICARE	6,068.75	6,181.52
CLOTHING AND PERSONAL SUPPLIES	119.90	5,833.69
ENTERPRISE TELEPHONE SERVICE CHARGE	3,578.28	-
HOUSEHOLD EXPENSE	26,976.82	34,749.39
HOUSEHOLD EXPENSE-TRASH	288.40	-
INSURANCE	12,906.78	10,398.15
MAINTENANCE EQUIPMENT - NON - IT MAINTENANCE	1,057.30	-
IT HARDWARE MAINTENANCE & SUPPORT	495.00	-
MAINTENANCE - BLDGS & IMPROV'S	156,358.12	207,265.87
MINOR ALTERATIONS AND IMPROV'S	77,733.64	35,111.68
MEMBERSHIPS	145.00	-
OFFICE EXPENSE	4,069.44	7,212.63
DUPLICATING SERV'S	6,143.45	8,186.16
IT HARDWARE PURCHASES (PURCHASE UNDER \$5,000)	2,954.50	1,830.35
PROFESSIONAL/SPECIALIZED SVCS	2,155,806.02	2,319,387.11
CWCAP CHARGES	66,924.00	90,863.04
INVESTMENT ADMINISTRATIVE FEES	3,741.85	847.85
MERCHANT FEES	2,240.46	2,111.19
ENTERPRISE IT SERVICES	-	2.86
RENTS AND LEASES - EQUIPMENT	4,368.97	2,254.23
SMALL TOOLS & INSTRUMENTS	5,174.14	2,115.81
SPECIAL DEPARTMENTAL EXPENSE	22,654.68	15,917.84
MINOR SPEC DEPT EQ TO BE CONTROLLED	375.00	-
PRIVATE AUTO MILEAGE	570.57	-
GARAGE EXPENSE	10,629.68	10,418.85
TRANS & TRAVEL - MTGS/CONFER'S	5,700.91	440.00
UTILITIES-PURCHASED ELECTRICITY	47,144.65	46,418.69
UTILITIES-PURCHASED GAS	3,904.31	4,834.67
UTILITIES-PURCHASED WATER	17,357.88	22,285.41
OTHER CHARGES	1,244,493.85	-
TAXES AND ASSESSMENTS	5,446.19	2,988.74
EQUIPMENT	11,829.08	-
STRUCTURES & IMPROVEMENTS	-	13,957.18
TOTAL EXPENDITURES	<u>4,538,546.19</u>	<u>\$ 3,462,038.83</u>
NET INCOME/(LOSS)	(136,062.04)	1,099,709.47
NET CHANGE IN FUND BALANCE	(136,062.04)	1,099,709.47
FUND BALANCE, BEGINNING OF THE YEAR	3,878,009.15	2,778,299.68
FUND BALANCE, END OF THE YEAR	<u>\$ 3,741,947.11</u>	<u>\$ 3,878,009.15</u>

**NEWPORT BAY TIDELANDS
BALANCE SHEET
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	2013	2012
ASSETS		
CASH	\$ 4,557,020.21	\$ 4,036,296.90
ACCOUNTS RECEIVABLE	321,539.97	332,121.90
INTEREST RECEIVABLE	1,291.05	3,515.49
DUE FROM OTHER COUNTY FUNDS	36,031.27	58,017.79
PREPAID EXPENSE	92,574.00	81,160.00
TOTAL ASSETS	\$ 5,008,456.50	\$ 4,511,112.08
 LIABILITIES		
RETAINAGE PAYABLE	159,726.87	159,377.50
SALARIES & EMPLOYEE BENEFITS PAYABLE	22,253.80	24,705.53
CUSTOMER DEPOSITS	272,000.00	217,600.00
DUE TO OTHER COUNTY FUNDS	206,977.72	229,350.90
DUE TO OTHER GOVERNMENTAL AGENCIES	601,413.00	-
DEFERRED REVENUE	4,138.00	2,069.00
TOTAL LIABILITIES	\$ 1,266,509.39	\$ 633,102.93
 FUND BALANCE		
FUND BALANCE RESTRICTED	\$ 3,741,947.11	3,878,009.15
TOTAL FUND BALANCE	\$ 3,741,947.11	\$ 3,878,009.15
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 5,008,456.50	 \$ 4,511,112.08