

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2015-2016

**Grantee Name:** County of San Diego  
**Contact Person:** Yuliya Leina  
**Contact Phone:** 619.557.4192  
**Mailing Address:** 1600 Pacific Highway, Room 212  
San Diego CA 92102

## 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)

Trust Fund 61405 Waterfront Operations and Maintenance

- 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.

Counties CAFR and Trial Balance Sheet - All Funds - GL051 / <http://www.sandiegocounty.gov/auditor/cafr.html>

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,288,703 (Total receipts+subsidy-pass through/refundable security deposits)

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Please see attached.

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$899,257

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. \$429,663 please see attached

- 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?

None.

- 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.

Beginning Balance \$302,467    Ending Balance \$619,913

**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 SAN DIEGO  
 WATERFRONT PARK - SCHEDULE OF REVENUE, EXPENDITURE AND SUBSIDY  
 For the Twelve Months ending June 30, 2016

**REVENUE:**

Park Reservation/Classes/Camping	\$	672,764	
Concession	\$	15,629	
Parking	\$	234,958	
Leases	\$	11,115	
Vending Machine	\$	<u>4,892</u>	
Sub-Total Receipts Trust Fund 61405			\$ 939,358
Redevelopment Fund Subsidy	\$	<u>469,593</u>	
Sub-Total Subsidy TF66177			\$ 469,593
Total Receipts/Subsidy			\$ 1,408,951
Less: PassThrough Receipts/Refundable Security Deposit			
Security Guard Services	\$	79,339	
Janitorial Services	\$	3,724	
Instructor Fee	\$	4,855	
Refundable Security Deposit	\$	28,911	
Reservation Cancellation	\$	<u>3,419</u>	
			\$ 120,248 *1
TOTAL REVENUE			\$ 1,288,703

**EXPENDITURES:**

Salaries & Benefits	\$	<u>469,593</u>	
Sub-Total Salaries and Benefits			\$ 469,593
Uniform Expense	\$	4,075	
Housekeeping Supplies	\$	858	
Maintenance of Structure	\$	730	
Landscaping Supplies	\$	47,419	
Office Supplies	\$	7,876	
Printing	\$	455	
Professional Services	\$	13,024	
Inter-Departmental	\$	189	
Contracted Services	\$	4,343	
Rents & Leases - Equipment etc	\$	15,652	
Small Tools	\$	6,078	
Special Department	\$	5,365	
Minor Equipment	\$	3,006	
Employee Auto/Mileage	\$	233	
Facility Management Cost	\$	83,324	
Capital Improvement	\$	<u>237,036</u>	
Sub-Total Services & Supplies/Capital Improvement			\$ 429,663 *2
TOTAL EXPENDITURES			\$ 899,257

NET REVENUE FY2015/2016	\$	389,446
Add: Carryforward Fund Balance	\$	<u>302,467</u>
<b>TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2016</b>	<b>\$</b>	<b><u>691,913</u></b>

Notes:

\*1 and \*2 equals \$549,911. See General Ledger 051 - Total Disbursement

**Response to 1b.**

1. County's Comprehensive Annual Financial report (CAFR) and Trial Balance -Detailed Balance Sheet - All Funds - GL051

2. CAFR Link:

<http://www.sandiegocounty.gov/auditor/cafr.html>

COSD  
 TRIAL BALANCE - DETAILED BALANCE SHEET - ALL FUNDS - GL051  
 Current Period: ADJ-16

Date: 22-DEC-16 16:21:54  
 Page: 1

Currency: USD  
 FUND=61405 (WATERFRONT OPERATION AND MTNCE)

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
<b>ASSETS</b>		
A1010 CASH IN TREASURY	10100 CASH IN TREASURY	1,133,730.88
A1010 CASH IN TREASURY	TOTAL	1,133,730.88
A1020 CASH ON HAND	10202 DEPOSIT COLLECTIONS IN TR	(2,500.00)
A1020 CASH ON HAND	TOTAL	(2,500.00)
A1085 DUE FROM OTHER FUNDS - SYSTEM	10806 MTB-T_DART DUE FROM OTHER FUNDS	7,415.20
A1085 DUE FROM OTHER FUNDS - SYSTEM	TOTAL	7,415.20
A1100 ACCOUNTS RECEIVABLE	11065 ORACLE AR DUE FR PRIVATE	438.78
A1100 ACCOUNTS RECEIVABLE	TOTAL	438.78
<b>TOTAL ASSETS</b>		<b>1,139,084.86</b> =====

COSD  
 TRIAL BALANCE - DETAILED BALANCE SHEET - ALL FUNDS - GL051  
 Current Period: ADJ-16

Date: 22-DEC-16 16:21:54  
 Page: 2

Currency: USD  
 FUND=61405 (WATERFRONT OPERATION AND MTNCE)

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
LIABILITIES AND EQUITIES		
L2110 ACCOUNTS PAYABLE	21100 ACCOUNTS PAYABLE	367.50
L2110 ACCOUNTS PAYABLE	TOTAL	367.50
L2477 DUE TO OTHER FUNDS - SYSTEM	24766 MTB-T_DART DUE TO OTHER FUNDS	446,804.11
L2477 DUE TO OTHER FUNDS - SYSTEM	TOTAL	446,804.11
TOTAL LIABILITIES		447,171.61
FUND BALANCE - UNAVAILABLE		
RESERVE FOR ENCUMBRANCES		0.00
TOTAL FUND BALANCE UNAVAILABLE		0.00
FUND BALANCE AVAILABLE		
F3410 FUND BALANCE AVAILABLE - ACTUAL BA	34100 FUND BALANCE AVAILABLE - ACTUAL BA	302,466.82
M0800 RECEIPTS SCH TR & AGENCY	80100 RECEIPTS SCH TR & AGENCY	939,357.55
M0830 DISBURSEMENTS SCH TR AGY	83000 DISBURSEMENTS SCH TR AGY	(549,911.12)
FUND BALANCE APPROPRIATED		0.00
ENCUMBRANCES		0.00
TOTAL FUND BALANCE AVAILABLE		691,913.25
TOTAL LIABILITIES AND EQUITY		1,139,084.86
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