

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2016-2017

**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)
- 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.

1. County's Comprehensive Annual Financial report and Trial Balance - Detailed Balance Sheet - All Funds - GL051  
2. <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? \$1,266,017 (Total Receipts + subsidy - pass through expenses)
- 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? \$1,074,060
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. \$828,873 (\$229,192 + \$599,681) 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?  
\$321,316 FY2016/17; TBD - next fiscal year
- 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 \$691,913 Ending Balance \$883,869

**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, 2017

**REVENUE:**

Park Reservation/Classes	\$	820,419	
Concession	\$	11,823	
Parking	\$	221,518	
Leases	\$	12,440	
Vending Machine	\$	4,711	
Sub-Total Receipts Trust Fund 61405			\$ 1,070,913 *4
Redevelopment Fund Subsidy	\$	245,187	
Sub-Total Subsidy TF66177			\$ 245,187
Total Receipts/Subsidy			\$ 1,316,100
Less: PassThrough Receipts/Refundable Security Deposit			
Security Guard Services	\$	41,733	
Janitorial Services	\$	352	
Instructor Fee	\$	5,398	
Reservation Cancellation	\$	2,600	\$ 50,083 *1
TOTAL REVENUE			\$ 1,266,017

**EXPENDITURES:**

Salaries & Benefits - Redevelopment Trust Fund 66177	\$	245,187	
Salaries & Benefits - Trust Fund 61405	\$	229,192 *2	
Sub-Total Salaries and Benefits			\$ 474,379
Uniform Expense	\$	623	
Housekeeping Supplies	\$	1,303	
Maintenance of Equipment	\$	3,022	
Maintenance of Structure	\$	2,338	
Permit Fee	\$	750	
Office Supplies	\$	3,932	
Printing	\$	291	
Professional Services	\$	5,896	
Security Guard Services	\$	10,510	
Janitorial Services	\$	537	
Rents & Leases - Equipment etc	\$	5,016	
Small Tools	\$	1,150	
Special Department, Arts & Crafts, Games, Sports Supplies	\$	17,867	
Employee Auto/Mileage/Training	\$	549	
Pest Control Services	\$	2,372	
Contracted Services - Dept of General Services	\$	203,285	
Facility Management Cost - Dept of General Services	\$	18,925	
Capital Improvement	\$	321,316	
Sub-Total Services & Supplies/Capital Improvement			\$ 599,681 *3
TOTAL EXPENDITURES			\$ 1,074,060
NET REVENUE FY2016/2017			\$ 191,956
Add: Carryforward Fund Balance			\$ 691,913
<b>TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2017</b>			<b>\$ 883,869</b>

Notes:

\*1, \*2 and \*3 equals \$878,956. See General Ledger 051 - Total Disbursement #83000

\*4 GL051 Total Receipts \$1,070,913

**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-17

Date: 29-NOV-17 15:25:02  
 Page: 1

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

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
<hr/>		
ASSETS		
A1010 CASH IN TREASURY	10100 CASH IN TREASURY	1,256,262.58
A1010 CASH IN TREASURY	TOTAL	1,256,262.58
A1020 CASH ON HAND	10202 DEPOSIT COLLECTIONS IN TR	1,307.25
A1020 CASH ON HAND	TOTAL	1,307.25
A1100 ACCOUNTS RECEIVABLE	11065 ORACLE AR DUE FR PRIVATE	311.54
A1100 ACCOUNTS RECEIVABLE	TOTAL	311.54
TOTAL ASSETS		1,257,881.37

COSD  
 TRIAL BALANCE - DETAILED BALANCE SHEET - ALL FUNDS - GL051  
 Current Period: ADJ-17

Date: 29-NOV-17 15:25:02

Page: 2

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

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
<b>LIABILITIES AND EQUITIES</b>		
L2110 ACCOUNTS PAYABLE	21100 ACCOUNTS PAYABLE	475.30
L2110 ACCOUNTS PAYABLE	TOTAL	475.30
L2477 DUE TO OTHER FUNDS - SYSTEM	24766 MTB-T_DART DUE TO OTHER FUNDS	373,536.58
L2477 DUE TO OTHER FUNDS - SYSTEM	TOTAL	373,536.58
<b>TOTAL LIABILITIES</b>		<b>374,011.88</b>
FUND BALANCE - UNAVAILABLE		
RESERVE FOR ENCUMBRANCES		0.00
<b>TOTAL FUND BALANCE UNAVAILABLE</b>		<b>0.00</b>
<b>FUND BALANCE AVAILABLE</b>		
F3410 FUND BALANCE AVAILABLE - ACTUAL BA	34100 FUND BALANCE AVAILABLE - ACTUAL BA	691,913.25
M0800 RECEIPTS SCH TR & AGENCY	80100 RECEIPTS SCH TR & AGENCY	1,070,912.70
M0830 DISBURSEMENTS SCH TR AGY	83000 DISBURSEMENTS SCH TR AGY	(878,956.46)
FUND BALANCE APPROPRIATED		0.00
ENCUMBRANCES		0.00
<b>TOTAL FUND BALANCE AVAILABLE</b>		<b>883,869.49</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>1,257,881.37</b>