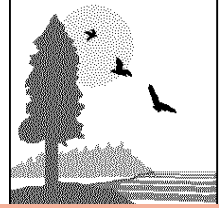


**DUE OCTOBER 1**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2017

**Grantee Name:** City of San Diego  
**Contact Person:** Gina Dulay  
**Contact Phone:** 619-235-5933  
**Mailing Address:** 2125 Park Blvd.  
San Diego, CA  
92101

## 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)

General Fund, Mission Bay Reserve Fund, Grant Funds, Bond Fund, Prop. 42 Fund, Transnet, Mission Beach Development Fund, and Misc. Capital Outlay Fund.

- 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.

City of San Diego, Comprehensive Annual Financial Report, 2017 Page numbers: Assets and Liabilities, 58-59; Revenue and Expenditures, 60

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$11,652,664, page 60

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

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$15,191,744, page 60

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Personnel costs from activities taking place within Tidelands which (primarily) include: Lifeguard, Police, Park and Recreation and Facility Maintenance costs.

- 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?

Yes, capital improvements exceeded \$250,000; the total was \$1.3M. Capital improvements are expected to exceed \$250,000 in FY18.

- 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.

See attached page

**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.**

**CITY OF SAN DIEGO**  
**FY 2017 SUMMARY REVENUE AND EXPENSE REPORT**  
**for Mission Bay and Coastal Tidelands**

<b>Expense by Department</b>		
	<b>MBP Tidelands (PRC 6306)</b>	<b>Shoreline Tidelands (PRC 6306)</b>
Parks and Recreation Department	\$7,998,605	\$597,832
Fire and Life Safety Services Department	\$948,780	\$2,461,152
Police Department	\$1,384,182	\$85,761
General Services (Facility Maintenance)	\$232,266	\$129,104
Capital Projects and Engineering Department	\$1,354,061	\$0
<b>Total Expenses</b>	<b>\$11,917,894</b>	<b>\$3,273,850</b>

<b>Revenue by Type</b>		
Park Use Revenues	\$527,441	\$124,438
Lease Revenues	\$9,881,478	\$1,102,953
Concessions	\$16,354	\$0
<b>Total Revenue</b>	<b>\$10,425,273</b>	<b>\$1,227,391</b>

<b>Net Expense</b>		
<b>Net Expense</b>	<b>\$1,492,621</b>	<b>\$2,046,459</b>

<b>Expense Carryover (from previous years)</b>		
<b>Expense Carryover - FY 16 report</b>	<b>\$29,410,170</b>	<b>\$207,760,403</b>
<b>Net Expense</b>	<b>\$30,902,791</b>	<b>\$209,806,862</b>

Other services (not included in this report) performed in Mission Bay Park by other departments or divisions include: street repair maintenance, water/sewer maintenance, Police Department (other than Harbor Patrol) and emergency/fire protection services.

## CITY OF SAN DIEGO

### FY 2017 SUMMARY REPORT FOR MISSION BAY PARK AND STATE GRANTED LANDS

<b>Expense by Department for each Granted Area</b>				
<b>CITY DEPARTMENT</b>	<b>Mission Bay Park</b>	<b>MBP Tidelands (PRC 6306)</b>	<b>Shoreline Tidelands (PRC 6306)</b>	<b>Ocean Beach (July 1963 State Grant)</b>
Parks and Recreation Department	\$11,037,781	\$7,998,605	\$597,832	\$1,750,202
Fire and Life Safety Services Department	\$1,175,688	\$948,780	\$2,461,152	\$0
Police Department	\$1,629,458	\$1,384,182	\$85,761	\$1,583,138
Real Estate Assets	\$0	\$0	\$0	\$0
General Services (Facility Maintenance)	\$232,266	\$232,266	\$129,104	\$99,628
Capital Projects and Engineering Department	\$0	\$1,354,061	\$0	\$0
<b>Total Expenses</b>	<b>\$14,075,193</b>	<b>\$11,917,894</b>	<b>\$3,273,849</b>	<b>\$3,432,967</b>

<b>Revenue by Type for each Granted Area</b>				
Park Use Revenues	\$745,510	\$527,441	\$124,438	\$14,568
Lease Revenues	\$29,047,090	\$9,881,478	\$1,102,953	\$1,102,953
Lifeguard Services	\$0	\$0	\$0	\$0
Vending Machine Revenues	\$16,354	\$16,354	\$0	\$0
<b>Total Revenue</b>	<b>\$29,808,954</b>	<b>\$10,425,273</b>	<b>\$1,227,391</b>	<b>\$1,117,521</b>

<b>Net Expense for each Granted Area</b>				
<b>Net Expense or Net Revenue (-\$0.00)</b>	<b>-\$15,733,760</b>	<b>\$1,492,621</b>	<b>\$2,046,458</b>	<b>\$2,315,446</b>

<b>Expense Carryover (from previous years)</b>				
<b>Net Expense Carryover - FY 16</b>	<b>-\$141,850,928</b>	<b>\$32,382,509</b>	<b>\$206,163,955</b>	<b>\$40,598,327</b>
<b>Net Expense / Net Revenue (-\$0.00)</b>	<b>-\$157,584,688</b>	<b>\$33,875,130</b>	<b>\$208,210,413</b>	<b>\$42,913,773</b>

Other services (not included in this report) performed in Mission Bay Park by other departments or divisions include: street repair maintenance, water/sewer maintenance, Police Department (other than Harbor Patrol) and emergency/fire protection services.

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2017  
(Dollars in Thousands)**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and Investments .....	\$ 311,538	\$ 1,142,302	\$ 1,453,840
Receivables:			
Taxes - Net of Allowance for Uncollectibles .....	97,235	59,087	156,322
Accounts - Net of Allowance for Uncollectibles .....	13,987	18,758	32,745
Claims .....	8	30,651	30,659
Special Assessments .....	-	77	77
Notes .....	-	257,743	257,743
Loans .....	-	210,827	210,827
Accrued Interest .....	917	1,935	2,852
Grants .....	-	25,414	25,414
From Other Funds .....	19,410	-	19,410
From Other Agencies .....	9,508	-	9,508
Contributions .....	634	-	634
Advances to Other Funds .....	782	-	782
Advances to Other Agencies .....	1,000	4,745	5,745
Land Held for Resale .....	-	20,778	20,778
Prepaid Items .....	1	27	28
Restricted Cash and Investments .....	2,163	138,882	141,045
<b>TOTAL ASSETS .....</b>	<b>\$ 457,183</b>	<b>\$ 1,911,226</b>	<b>\$ 2,368,409</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 31,107	\$ 76,979	\$ 108,086
Accrued Wages and Benefits .....	28,372	379	28,751
Other Accrued Liabilities .....	1,761	1,141	2,902
Due to Other Funds .....	3,032	19,410	22,442
Due to Other Agencies .....	14	10,005	10,019
Unearned Revenue .....	-	22,041	22,041
Advances from Other Funds .....	-	782	782
<b>TOTAL LIABILITIES .....</b>	<b>64,286</b>	<b>130,737</b>	<b>195,023</b>

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2017  
(Dollars in Thousands)**

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Taxes .....	\$ 14,956	\$ 31,310	\$ 46,266
Unavailable Revenue - Grants .....	-	16,043	16,043
Unavailable Revenue - Other .....	4,482	14,841	19,323
<b>TOTAL DEFERRED INFLOWS OF RESOURCES .....</b>	<b>19,438</b>	<b>62,194</b>	<b>81,632</b>
<b>FUND BALANCES</b>			
Nonspendable .....	783	20,299	21,082
Restricted .....	116,253	1,617,147	1,733,400
Committed .....	116,497	114,692	231,189
Assigned .....	28,869	-	28,869
Unassigned .....	111,057	(33,843)	77,214
<b>TOTAL FUND BALANCES .....</b>	<b>373,459</b>	<b>1,718,295</b>	<b>2,091,754</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES .....</b>			
	<b>\$ 457,183</b>	<b>\$ 1,911,226</b>	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported at the fund level.	4,820,314
Certain assets and deferred outflows of resources are not financial resources (uses), and therefore, are not reported at the fund level.	788,985
Unavailable revenues are not financial resources, and therefore, are reported as deferred inflows of resources.	81,632
Internal service funds are used by management to charge the costs of activities such as Fleet Operations, Central Stores, Publishing Services, and Employee Benefit Programs to individual funds. The assets, deferred outflows of resources, liabilities and deferred inflows of resources of internal service funds are included in governmental activities on the Statement of Net Position.	169,262
Certain liabilities and deferred inflows of resources, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.	(3,583,166)
Net Position of Governmental Activities (page 55)	<b>\$ 4,368,781</b>

**The accompanying notes are an integral part of the financial statements.**

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
Year Ended June 30, 2017  
(Dollars in Thousands)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Property Taxes .....	\$ 506,197	\$ 13,189	\$ 519,386
Special Assessments .....	-	61,736	61,736
Sales Taxes - Shared State Revenue .....	280,558	38,785	319,343
Transient Occupancy Taxes .....	116,869	105,359	222,228
Franchises .....	86,992	54,950	141,942
Other Local Taxes .....	32,541	3,763	36,304
Licenses and Permits .....	24,502	100,585	125,087
Fines, Forfeitures and Penalties .....	31,040	1,440	32,480
Revenue from Use of Money and Property .....	65,896	32,006	97,902
Revenue from Federal Agencies .....	104	35,045	35,149
Revenue from Other Agencies .....	22,694	33,573	56,267
Revenue from Private Sources .....	2,118	11,168	13,286
Charges for Current Services .....	247,733	19,975	267,708
Other Revenue .....	21,650	16,196	37,846
<b>TOTAL REVENUES</b> .....	<u>1,438,894</u>	<u>527,770</u>	<u>1,966,664</u>
<b>EXPENDITURES</b>			
Current:			
General Government and Support .....	310,898	24,446	335,344
Public Safety - Police .....	437,378	4,621	441,999
Public Safety - Fire and Life Safety and Homeland Security .....	245,438	10,013	255,451
Parks, Recreation, Culture and Leisure .....	156,825	136,258	293,083
Transportation .....	105,122	42,275	147,397
Sanitation and Health .....	93,872	5,140	99,012
Neighborhood Services .....	32,868	57,805	90,673
Capital Outlay .....	80,629	209,921	290,550
Debt Service:			
Principal Retirement .....	6,834	29,594	36,428
Cost of Issuance .....	-	28	28
Interest .....	5,771	33,337	39,108
<b>TOTAL EXPENDITURES</b> .....	<u>1,475,635</u>	<u>553,438</u>	<u>2,029,073</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b> .....	<u>(36,741)</u>	<u>(25,668)</u>	<u>(62,409)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Proprietary Funds .....	349	72	421
Transfers from Other Funds .....	38,039	99,952	137,991
Transfers to Proprietary Funds .....	(1,019)	(1,785)	(2,804)
Transfers to Other Funds .....	(48,884)	(89,107)	(137,991)
Proceeds from the Sale of Capital Assets .....	2,403	24,916	27,319
Capital Lease Proceeds .....	72,440	7,891	80,331
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<u>63,328</u>	<u>41,939</u>	<u>105,267</u>
<b>NET CHANGE IN FUND BALANCES</b> .....	26,587	16,271	42,858
Fund Balances at Beginning of Year .....	346,872	1,702,024	2,048,896
<b>FUND BALANCES AT END OF YEAR</b> .....	<u>\$ 373,459</u>	<u>\$ 1,718,295</u>	<u>\$ 2,091,754</u>

The accompanying notes are an integral part of the financial statements.