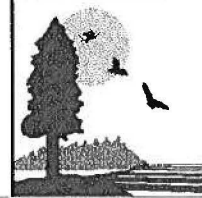


**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2017-2018

**Grantee Name:** COUNTY OF SAN DIEGO  
**Contact Person:** Yuliya Leina  
**Contact Phone:** 619-557-4192; Yuliya.Leina@sdcounty.ca.gov  
**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? \$1,185,741 (Total Receipts less 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, Exhibit 1

## 3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$893,825

b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. \$893,825 Please see attached, Exhibit 1

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?

\$0.00 FY17/18; 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 \$883,869 Ending Balance \$1,175,786

**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.**

**Exhibit 1**

**COUNTY OF SAN DIEGO  
WATERFRONT PARK - SCHEDULE OF REVENUE AND EXPENDITURE  
For the Twelve Months ending June 30, 2018**

**REVENUE:**

Park Reservation/Classes	\$	1,010,629	
Parking	\$	211,256	
Leases	\$	12,593	
Vending Machine	\$	<u>6,180</u>	
Sub-Total Receipts Trust Fund 61405			\$ 1,240,659 *4
Less: Pass Through Receipts/Refundable Security Deposit			
Security Guard Services	\$	49,297	
Janitorial Services	\$	1,510	
Instructor Fee	\$	<u>4,111</u>	\$ 54,918 *1
<b>TOTAL REVENUE</b>			<b>\$ <u>1,185,741</u></b>

**EXPENDITURES:**

Salaries & Benefits - Trust Fund 61405	\$	572,836 *2	
Sub-Total Salaries and Benefits	\$	<u>572,836</u>	
Uniform Expense	\$	3,114	
Housekeeping Supplies	\$	1,567	
Maintenance of Equipment	\$	4,066	
Maintenance of Structure	\$	8,425	
Landscaping Supplies	\$	3,805	
Permits and Fees	\$	730	
Office Supplies	\$	1,287	
Security Guard Services	\$	143	
Janitorial Services	\$	2,877	
Rents & Leases - Equipment etc.	\$	2,240	
Special Department, Arts & Crafts, Games, Sports, Concession	\$	41,847	
Minor Equipment/Tools	\$	4,585	
Employee Auto/Mileage/Training	\$	576	
Pest Control	\$	1,628	
Contracted Services - Dept of General Services	\$	206,243	
Facility Management Cost - Dept of General Services	\$	<u>37,856</u>	
Sub-Total Services & Supplies	\$	<u>320,988</u> *3	
<b>TOTAL EXPENDITURES</b>			<b>\$ <u>893,825</u></b>
<b>NET REVENUE FY2017/2018</b>	\$		<b>291,916</b>
Add: Carryforward Fund Balance	\$		<b>883,869</b>
<b>TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2018</b>	\$		<b><u>1,175,786</u></b>

Notes:

\*1, \*2 and \*3 equals \$948,742.66 . See General Ledger 051 - Total Disbursement #83000

\*4 \$1,240,659.16 See General Ledger GL051 - Total Receipts #80100

**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-18

Date: 26-NOV-18 12:47:54  
 Page: 1

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

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
ASSETS		
A1010 CASH IN TREASURY	10100 CASH IN TREASURY	1,669,202.64
A1010 CASH IN TREASURY	TOTAL	1,669,202.64
A1020 CASH ON HAND	10202 DEPOSIT COLLECTIONS IN TR	923.75
A1020 CASH ON HAND	TOTAL	923.75
TOTAL ASSETS		1,670,126.39

COSD  
 TRIAL BALANCE - DETAILED BALANCE SHEET - ALL FUNDS - GL051  
 Current Period: ADJ-18

Date: 26-NOV-18 12:47:54  
 Page: 2

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

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
LIABILITIES AND EQUITIES		
L2477 DUE TO OTHER FUNDS - SYSTEM	24766 MTB-T_DART DUE TO OTHER FUNDS	494,340.40
L2477 DUE TO OTHER FUNDS - SYSTEM	TOTAL	494,340.40
TOTAL LIABILITIES		494,340.40
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	883,869.49
M0800 RECEIPTS SCH TR & AGENCY	80100 RECEIPTS SCH TR & AGENCY	1,240,659.16
M0830 DISBURSEMENTS SCH TR AGY	83000 DISBURSEMENTS SCH TR AGY	(948,742.66)
FUND BALANCE APPROPRIATED		0.00
ENCUMBRANCES		0.00
TOTAL FUND BALANCE AVAILABLE		1,175,785.99
TOTAL LIABILITIES AND EQUITY		1,670,126.39