

*DUE DECEMBER 31 Pursuant to Public Resources Code § 6306*

**Fiscal/Calendar Year:**

Grantee Name:

Contact Person:

Mailing Address:

**1. Funds**

a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES       NO

If “Yes”, please list the name(s) of the fund(s).

If “No”, under what fund are they accounted for?

b. Are separate financial statements prepared for the trust?

YES       NO

If “Yes,” describe the organization of the separate financial statement.

If “No,” in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

**2. Revenue**

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

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

**GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM**

SLC 150 (formerly Form 12.26)

**3. Expenses**

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?
  
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.
  
- 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?
  
- 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 entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

**4. Beginning and Ending Balance**

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

**Exhibit 1**

**COUNTY OF SAN DIEGO  
WATERFRONT PARK - SCHEDULE OF REVENUE AND EXPENDITURE  
For the Twelve Months ending June 30, 2022**

**REVENUE:**

Park Reservation/Classes	\$	1,534,552	
Parking	\$	262,371	
Leases	\$	8,800	
Vending Machine	\$	<u>11,796</u>	
Sub-Total Receipts Trust Fund 61405			\$ 1,817,519 *4
Less: Pass Through Receipts/Refundable Security Deposit			
Security Guard Services	\$	19,027	
Janitorial Services	\$	-	
Instructor Fee	\$	90	
Cancelled Events	\$	-	
Parking Maintenance	\$	<u>-</u>	\$ 19,118 *1
<b>TOTAL REVENUE</b>			<b>\$ 1,798,401</b>

**EXPENDITURES:**

Salaries & Benefits - Trust Fund 61405	\$	669,035 *2	
Sub-Total Salaries and Benefits	\$	<u>669,035</u>	
Uniform Expense	\$	-	
Housekeeping Supplies	\$	3,503	
Maintenance of Equipment	\$	137	
Maintenance of Structure	\$	7,230	
Landscaping Supplies	\$	1,993	
Permits and Fees	\$	-	
Office Supplies	\$	1,836	
Professional Specialized Services - Park Improvements	\$	135,164	
Security Guard Services	\$	-	
Janitorial Services	\$	-	
Rents & Leases - Equipment etc.	\$	8,304	
Vehicle Leases / Maintenance / Fuel	\$	6,238	
Special Department, Arts & Crafts, Games, Sports, Concession	\$	11,034	
Minor Equipment/Tools	\$	6,760	
Employee Auto/Mileage/Training	\$	-	
Utilities	\$	617	
Pest Control	\$	-	
Contracted Services - Dept of General Services	\$	323,851	
Facility Management Cost - Dept of General Services	\$	<u>161,734</u>	
Sub-Total Services & Supplies	\$	<u>668,402</u> *3	
<b>TOTAL EXPENDITURES</b>			<b>\$ 1,337,437</b>
<b>NET REVENUE FY2021/2022</b>			<b>\$ 460,964</b>
Add: Carryforward Fund Balance			<b>\$ 410,580</b>
<b>TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2022</b>			<b>\$ 871,543</b>

Notes:

\*1, \*2 and \*3 equals \$1,356,554.90. See General Ledger 051 - Total Disbursement #83000

\*4 \$1,817,518.73 See General Ledger GL051 - Total Receipts #80100

**Response to 1b.**

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

2. ACFR Link:

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

**TRIAL BALANCE -  
COSD  
Current Period: ADJ-22**

Currency: USD

FUND=61405 (WATERFRONT OPERATION AND MTNCE), Ledger=COSD

ACCOUNT	FISCAL
-----	YTD BALANCE

ASSETS

10100 CASH IN TREASURY	1,093,200.29
TOTAL	1,093,200.29
11065 ORACLE AR DUE FR PRIVATE	1,343.08
TOTAL	1,343.08
TOTAL ASSETS	1,094,543.37

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LIABILITIES AND EQUITIES

SYSTEM 24766 MTB-T_DART DUE TO	222,999.88
SYSTEM TOTAL	222,999.88
TOTAL LIABILITIES	222,999.88

FUND BALANCE - UNAVAILABLE	
RESERVE FOR ENCUMBRANCES	-
TOTAL FUND BALANCE UNAVAILABLE	-

FUND BALANCE AVAILABLE

ACTUAL BA 34100 FUND BALANCE	410,579.66
80100 RECEIPTS SCH TR & AGENCY	1,817,518.73
AGY 83000 DISBURSEMENTS SCH TR	(1,356,554.90)
FUND BALANCE APPROPRIATED	-
ENCUMBRANCES	-

**TOTAL FUND BALANCE AVAILABLE 871,543.49**

TOTAL LIABILITIES AND EQUITY 1,094,543.37

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