

STATE OF CALIFORNIA – STATE LANDS COMMISSION  
**GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM**  
SLC 150 (formerly Form 12.26)

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

**Fiscal/Calendar Year:** FY 2022-2023

Grantee Name: COUNTY OF SAN DIEGO

Contact Person: AIMEE LEIGHTON

Mailing Address: 1600 PACIFIC HIGHWAY, ROOM 212 SAN DIEGO, CA 92101

**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).

WATERFRONT OPERATIONS AND MAINTENANCE TRUST FUND

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)).

1. County of San Diego's Annual Comprehensive Financial Report, Trial Balance Detailed, Balance Sheet - All Funds GL0051
2. <https://www.sandiegocounty.gov/content/sdc/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?

\$2,240,611 (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, etc.).

Please see attached Exhibit 1

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### **3. Expenses**

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

\$2,225,057

b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

\$2,225,057 - 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?

Yes, major maintenance improvements for \$800,000.00 in FY 2022-23

No capital improvements over \$250,000 expected for FY 2023-24

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.

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 as of 7/1/2022 - \$871,543

Ending Balance as of 6/30/2023 - \$887,098

**Exhibit 1**

**COUNTY OF SAN DIEGO**  
**WATERFRONT PARK - SCHEDULE OF REVENUE AND EXPENDITURE**  
**For the Twelve Months ending June 30, 2023**

**REVENUE:**

Park Reservation/Classes	\$ 1,987,439		
Parking	\$ 261,966		
Leases	\$ 10,000		
Vending Machine	\$ 15,209		
Sub-Total Receipts Trust Fund 61405		\$ 2,274,614	*4
Less: Pass Through Receipts/Refundable Security Deposit			
Security Guard Services	\$ -		
Janitorial Services	\$ -		
Instructor Fee	\$ 78		
Cancelled Events	\$ 33,925		
Parking Maintenance	\$ -		
		\$ 34,003	*1
		\$ 2,240,611	
<b>TOTAL REVENUE</b>			

**EXPENDITURES:**

Salaries & Benefits - Trust Fund 61405	\$ 858,244	*2	
Sub-Total Salaries and Benefits	\$ 858,244		
Uniform Expense	\$ 617		
Housekeeping Supplies	\$ 1,127		
Maintenance of Equipment	\$ -		
Maintenance of Structure	\$ 9,875		
Landscaping Supplies	\$ 1,536		
Permits and Fees	\$ 316		
Office Supplies	\$ 2,854		
Professional Specialized Services - Park Improvements	\$ 40,595		
Security Guard Services	\$ -		
Janitorial Services	\$ -		
Rents & Leases - Equipment etc.	\$ -		
Vehicle Leases / Maintenance / Fuel	\$ 8,861		
Special Department, Arts & Crafts, Games, Sports, Concession	\$ 9,031		
Minor Equipment/Tools	\$ 603		
Employee Auto/Mileage/Training	\$ -		
Utilities	\$ 2,080		
Pest Control	\$ -		
Contracted Services - Dept of General Services	\$ 254,153		
Facility Management Cost - Dept of General Services	\$ 235,164		
Facility Major Maintenance	\$ 800,000		
Sub-Total Services & Supplies	\$ 1,366,813	*3	
<b>TOTAL EXPENDITURES</b>			\$ 2,225,057
NET REVENUE FY2022/2023			\$ 15,554
Add: Carryforward Fund Balance			\$ 871,543
<b>TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2023</b>			\$ 887,098

Notes:

\*1, \*2 and \*3 equals \$2,259,059.70. See General Ledger 051 - Total Disbursement #83000

\*4 \$2,274,614.01 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>

General Ledger**TRIAL BALANCE - DETAILED  
COSD  
Current Period: ADJ-23**

Currency: USD

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

SUMMARY	ACCOUNT	FISCAL
		YTD BALANCE
<b>ASSETS</b>		
<b>=====</b>		
A1010 CASH IN TREASURY	10100 CASH IN TREASURY	1,054,127.41
A1010 CASH IN TREASURY	TOTAL	1,054,127.41
A1085 DUE FROM OTHER FUNDS - SYSTEM	10806 MTB-T_DART DUE FROM OTHER FUNDS	22,046.69
A1085 DUE FROM OTHER FUNDS - SYSTEM	TOTAL	22,046.69
<b>TOTAL ASSETS</b>		<b>1,076,174.10</b>
<b>=====</b>		
<b>LIABILITIES AND EQUITIES</b>		
<b>=====</b>		
L2477 DUE TO OTHER FUNDS - SYSTEM	24766 MTB-T_DART DUE TO OTHER FUNDS	189,076.30
L2477 DUE TO OTHER FUNDS - SYSTEM	TOTAL	189,076.30
<b>TOTAL LIABILITIES</b>		<b>189,076.30</b>
<b>=====</b>		
<b>FUND BALANCE - UNAVAILABLE</b>		
RESERVE FOR ENCUMBRANCES		
<b>TOTAL FUND BALANCE UNAVAILABLE</b>		
<b>=====</b>		
<b>FUND BALANCE AVAILABLE</b>		
<b>=====</b>		
F3410 FUND BALANCE AVAILABLE - ACTUAL BA	34100 FUND BALANCE AVAILABLE - ACTUAL BA	871,543.49
M0800 RECEIPTS SCH TR & AGENCY	80100 RECEIPTS SCH TR & AGENCY	2,274,614.01
M0830 DISBURSEMENTS SCH TR AGY	83000 DISBURSEMENTS SCH TR AGY	(2,259,059.70)
FUND BALANCE APPROPRIATED		-
ENCUMBRANCES		-
<b>TOTAL FUND BALANCE AVAILABLE</b>		<b>887,097.80</b>
<b>=====</b>		
<b>TOTAL LIABILITIES AND EQUITY</b>		
<b>=====</b>		
		1,076,174.10