

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY 2023-2024

Grantee Name: COUNTY OF SAN DIEGO

Contact Person: AIMEE LEIGHTON

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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?

\$2,408,318 (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

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?

\$1,656,470

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

\$1,656,470 - 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?

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

Yes, major maintenance improvements for \$733,000 is expected in FY2024-25

- 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 7/1/2023 - \$887,098

Ending Balance as of 6/30/2024 - \$1,638,946

Exhibit 1

**COUNTY OF SAN DIEGO
WATERFRONT PARK - SCHEDULE OF REVENUE AND EXPENDITURE
For the Twelve Months ending June 30, 2024**

REVENUE:

Park Reservation/Classes	\$	2,221,190	
Parking	\$	301,927	
Leases	\$	10,177	
Vending Machine	\$	15,217	
Sub-Total Receipts Trust Fund 61405			\$ 2,548,512 *4
Less: Pass Through Receipts/Refundable Security Deposit			
Security Guard Services	\$	-	
Janitorial Services	\$	-	
Instructor Fee	\$	-	
Cancelled Events / Security Deposits	\$	140,194	
Parking Maintenance	\$	-	\$ 140,194 *1
TOTAL REVENUE			\$ 2,408,318

EXPENDITURES:

Salaries & Benefits - Trust Fund 61405	\$	1,012,146	*2
Sub-Total Salaries and Benefits	\$	1,012,146	
Uniform Expense	\$	5,247	
Housekeeping Supplies	\$	25,625	
Maintenance of Equipment	\$	34	
Maintenance of Structure	\$	13,739	
Landscaping Supplies	\$	2,356	
Permits and Fees	\$	319	
Office Supplies	\$	3,238	
Professional Specialized Services - Park Improvements	\$	15,521	
Security Guard Services	\$	-	
Janitorial Services	\$	-	
Rents & Leases - Equipment etc.	\$	1,670	
Vehicle Leases / Maintenance / Fuel	\$	6,780	
Special Department, Arts & Crafts, Games, Sports, Concession	\$	12,033	
Minor Equipment/Tools	\$	2,926	
Employee Auto/Mileage/Training	\$	291	
Utilities	\$	609	
Pest Control	\$	-	
Contracted Services - Dept of General Services	\$	280,910	
Facility Management Cost - Dept of General Services	\$	273,028	
Sub-Total Services & Supplies			*3
TOTAL EXPENDITURES			

NET REVENUE FY2023/2024

Add: Carryforward Fund Balance

TOTAL AVAILABLE FUND BALANCE, JUNE 30, 2024

Notes:

*1, *2 and *3 equals \$1,796,664.33. See General Ledger 051 - Total Disbursement #83000

*4 \$2,548,512.13 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 - DETAILED BALANCE SHEET -
ALL FUNDS - GL051COSD
Current Period: ADJ-24

Currency: USD

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

SUMMARY	ACCOUNT	FISCAL YTD BALANCE
ASSETS		
A1010 CASH IN TREASURY	10100 CASH IN TREASURY	1,767,485.94
A1010 CASH IN TREASURY	TOTAL	1,767,485.94
A1020 CASH ON HAND	10202 DEPOSIT COLLECTIONS IN TR	8,017.37
A1020 CASH ON HAND	TOTAL	8,017.37
TOTAL ASSETS		1,775,503.31
LIABILITIES AND EQUITIES		
L2477 DUE TO OTHER FUNDS - SYSTEM	24766 MTB-T_DART DUE TO OTHER FUNDS	136,557.71
L2477 DUE TO OTHER FUNDS - SYSTEM	TOTAL	136,557.71
TOTAL LIABILITIES		136,557.71
FUND BALANCE - UNAVAILABLE		
RESERVE FOR ENCUMBRANCES		-
TOTAL FUND BALANCE UNAVAILABLE		-
FUND BALANCE AVAILABLE		
F3410 FUND BALANCE AVAILABLE - ACTUAL BA 34100 FUND BALANCE AVAILABLE - ACTUAL BA		887,097.80
M0800 RECEIPTS SCH TR & AGENCY	80100 RECEIPTS SCH TR & AGENCY	2,548,512.13
M0830 DISBURSEMENTS SCH TR AGY	83000 DISBURSEMENTS SCH TR AGY	(1,796,664.33)
FUND BALANCE APPROPRIATED		-
ENCUMBRANCES		-
TOTAL FUND BALANCE AVAILABLE		1,638,945.60
TOTAL LIABILITIES AND EQUITY		1,775,503.31