

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2015/2016

**Grantee Name:** City of Pittsburg  
**Contact Person:** Joe Sbranti, City Manager  
**Contact Phone:** 925.252.4109 - Sara Aliotti, Administrative Analyst II  
**Mailing Address:** City of Pittsburg - Waterfront Development and Operations  
65 Civic Avenue  
Pittsburg CA 94565

## 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.  
Statements are included in the "Water Front Operations" account within the "City of Pittsburg CAFR"

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,427,714.96

- 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 the attached revenue and expenditure report for a list of revenues generated from each source.

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$825,527.77

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Please see the attached table revenue and expenditures report for a summary of expenditures

- 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 have been made and none are anticipated for 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 another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

Not applicable.

## 4. Beginning and Ending Balance

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

Starting Fund Balance as of July 1, 2015: \$<117,440.30>

Ending Fund Balance as of June 30, 2016: \$484,746.89

**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.**

Revenue and Expenditure by Fund

City Of Pittsburg

Fiscal Year: 2016 Through Period: 14

	2016 Budget	0 - 14 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 540 WATER FRONT OPERATIONS</b>						
<b>REVENUES</b>						
540-41140-5504 Special Events -	0.00	401.03	401.03	0.00	(401.03)	0.00
540-41140-5580 Vacation Liability Reduction	0.00	1,659.70	1,659.70	0.00	(1,659.70)	0.00
540-41140-5701 Investment Earnings - LAIF	0.00	864.15	864.15	0.00	(864.15)	0.00
540-41140-5702 Investment Earnings - Others	0.00	18,679.51	18,679.51	0.00	(18,679.51)	0.00
540-41140-5711 Rental Income	1,377,440.00	1,404,217.78	1,404,217.78	0.00	(26,777.78)	101.94
540-41140-5818 Developer Reimbursement for City Service	250.00	0.00	0.00	0.00	250.00	0.00
540-41140-5819 Reimbursements-other	0.00	1,892.79	1,892.79	0.00	(1,892.79)	0.00
<b>TOTAL REVENUES</b>	<b>1,377,690.00</b>	<b>1,427,714.96</b>	<b>1,427,714.96</b>	<b>0.00</b>	<b>(50,024.96)</b>	<b>103.63</b>
<b>EXPENDITURES</b>						
540-41140-1101 Salaries and Wages	228,361.00	196,844.91	196,844.91	0.00	31,516.09	86.20
540-41140-1105 Salary Stipend	0.00	79.61	79.61	0.00	(79.61)	0.00
540-41140-1131 Salaries- Part-time	13,492.00	0.00	0.00	0.00	13,492.00	0.00
540-41140-1141 Salaries- Overtime	20,000.00	1,040.44	1,040.44	0.00	18,959.56	5.20
540-41140-1201 Retirement Miscellaneous	33,663.00	28,960.07	28,960.07	0.00	4,702.93	86.03
540-41140-1205 Retirement - Pension Bonds	48,409.00	48,408.96	48,408.96	0.00	0.04	100.00
540-41140-1211 Health Insurance - Employees	54,315.00	43,988.80	43,988.80	0.00	10,326.20	80.99
540-41140-1231 Life Insurance	704.00	669.41	669.41	0.00	34.59	95.09
540-41140-1241 Dental Insurance	5,699.00	4,731.35	4,731.35	0.00	967.65	83.02
540-41140-1251 Workers' Compensation	7,920.00	6,463.94	6,463.94	0.00	1,456.06	81.62
540-41140-1252 Unemployment Insurance	1,796.00	1,466.04	1,466.04	0.00	329.96	81.63
540-41140-1253 Disability Insurance	772.00	615.14	615.14	0.00	156.86	79.68
540-41140-1261 FICA & Medicare	18,346.00	13,178.27	13,178.27	0.00	5,167.73	71.83
540-41140-1271 Deferred Compensation - Employer	3,790.00	3,664.28	3,664.28	0.00	125.72	96.68
540-41140-1275 Vac Buy-Bk/Emp Termination	3,208.00	3,207.96	3,207.96	0.00	0.04	100.00
540-41140-1277 Retiree OPEB Costs	13,288.00	13,287.96	13,287.96	0.00	0.04	100.00
540-41140-1301 Office Supplies & Materials	1,100.00	209.41	209.41	0.00	890.59	19.04
540-41140-1321 Postage	275.00	127.92	127.92	0.00	147.08	46.52
540-41140-2003 Membership Dues & Subscriptions	3,630.00	50.00	50.00	0.00	3,580.00	1.38

Revenue and Expenditure by Fund

City Of Pittsburg

Fiscal Year: 2016 Through Period: 14

	2016 Budget	0 - 14 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 540 WATER FRONT OPERATIONS</b>						
<b>EXPENDITURES</b>						
540-41140-2004 Travel, Training & Conferences	7,455.00	3,154.14	3,154.14	0.00	4,300.86	42.31
540-41140-2025 Insurance - Alloc Chgs	7,071.00	7,071.00	7,071.00	0.00	0.00	100.00
540-41140-2101 Legal	20,000.00	0.00	0.00	0.00	20,000.00	0.00
540-41140-2199 Other Contractual & Professional Service	60,000.00	45,801.78	45,801.78	0.00	14,198.22	76.34
540-41140-2203 Advertising & Promotion	15,000.00	6,251.95	6,251.95	0.00	8,748.05	41.68
540-41140-2210 Festival & Events	50,000.00	52,648.88	52,648.88	0.00	(2,648.88)	105.30
540-41140-2219 Maintenance & Repairs	20,000.00	1,001.84	1,001.84	0.00	18,998.16	5.01
540-41140-2232 Berth Rental	2,500.00	2,115.00	2,115.00	0.00	385.00	84.60
540-41140-2234 Lease Payments	275,488.00	279,097.78	279,097.78	0.00	(3,609.78)	101.31
540-41140-2281 Construction	12,136.00	5,521.59	5,521.59	0.00	6,614.41	45.50
540-41140-2340 Depreciation	0.00	1,684.34	1,684.34	0.00	(1,684.34)	0.00
540-41140-2372 Admin Overhead	50,382.00	50,382.00	50,382.00	0.00	0.00	100.00
540-41140-2425 Legal - Non Retainer/Non Reimbursable	0.00	3,803.00	3,803.00	0.00	(3,803.00)	0.00
540-41354-2281 Construction	17,423.00	25,022.04	25,022.04	0.00	(7,599.04)	143.61
540-41354-2540 Closing to Capitalized Acct	0.00	(25,022.04)	(25,022.04)	0.00	25,022.04	0.00
<b>TOTAL EXPENDITURES</b>	<b>996,223.00</b>	<b>825,527.77</b>	<b>825,527.77</b>	<b>0.00</b>	<b>170,695.23</b>	<b>82.87</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>381,467.00</b>	<b>602,187.19</b>	<b>602,187.19</b>	<b>0.00</b>	<b>(220,720.19)</b>	<b>157.86</b>
<b>GRAND TOTAL REVENUES</b>	<b>1,377,690.00</b>	<b>1,427,714.96</b>	<b>1,427,714.96</b>	<b>0.00</b>	<b>-50,024.96</b>	<b>103.63</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>996,223.00</b>	<b>825,527.77</b>	<b>825,527.77</b>	<b>0.00</b>	<b>170,695.23</b>	<b>82.87</b>
<b>GRAND EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>381,467.00</b>	<b>602,187.19</b>	<b>602,187.19</b>	<b>0.00</b>	<b>(220,720.19)</b>	<b>157.86</b>