

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2016-2017

**Grantee Name:** City of Pittsburg  
**Contact Person:** Sara Aliotti, Administrative Analyst II  
**Contact Phone:** 925.252.4109  
**Mailing Address:** 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)

Waterfront Operations

- 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 "Waterfront Operations" account within the city's CAFR

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,463,793.17

- 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? \$1,516,977.01

- 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 expenditure 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 were made. Anticipated projects over \$250,000 will be grant-funded

- 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, 2016: \$337,804.89

Ending Fund Balance as of June 30, 2017: \$284,621.05

**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: 2017 Through Period: 14

	2017 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	2,634.39	2,634.39	0.00	(2,634.39)	0.00
540-41140-5701 Investment Earnings - LAIF	89.00	2,862.96	2,862.96	0.00	(2,773.96)	3,216.81
540-41140-5702 Investment Earnings - Others	4,170.00	2,306.67	2,306.67	0.00	1,863.33	55.32
540-41140-5711 Rental Income	1,433,326.00	1,433,937.48	1,433,937.48	0.00	(611.48)	100.04
540-41140-5818 Developer Reimbursement for City Service	10,766.00	10,766.00	10,766.00	0.00	0.00	100.00
540-41140-5819 Reimbursements-other	0.00	1,285.67	1,285.67	0.00	(1,285.67)	0.00
540-41140-5831 Donations	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
<b>TOTAL REVENUES</b>	<b>1,458,351.00</b>	<b>1,463,793.17</b>	<b>1,463,793.17</b>	<b>0.00</b>	<b>(5,442.17)</b>	<b>100.37</b>
<b>EXPENDITURES</b>						
540-41140-1101 Salaries and Wages	306,407.00	296,459.06	296,459.06	0.00	9,947.94	96.75
540-41140-1131 Salaries- Part-time	0.00	5,089.50	5,089.50	0.00	(5,089.50)	0.00
540-41140-1141 Salaries- Overtime	0.00	2,178.61	2,178.61	0.00	(2,178.61)	0.00
540-41140-1201 Retirement Miscellaneous	47,940.00	45,207.93	45,207.93	0.00	2,732.07	94.30
540-41140-1205 Retirement - Pension Bonds	69,748.00	69,747.96	69,747.96	0.00	0.04	100.00
540-41140-1211 Health Insurance - Employees	50,460.00	39,215.83	39,215.83	0.00	11,244.17	77.72
540-41140-1215 Other Postemployment Benefits (OPEB) Exp	0.00	355,935.35	355,935.35	0.00	(355,935.35)	0.00
540-41140-1218 Pension Expenses per GASB 68	0.00	6,707.00	6,707.00	0.00	(6,707.00)	0.00
540-41140-1231 Life Insurance	896.00	840.86	840.86	0.00	55.14	93.85
540-41140-1241 Dental Insurance	6,447.00	5,436.36	5,436.36	0.00	1,010.64	84.32
540-41140-1251 Workers' Compensation	16,090.00	16,031.63	16,031.63	0.00	58.37	99.64
540-41140-1252 Unemployment Insurance	1,689.00	1,692.40	1,692.40	0.00	(3.40)	100.20
540-41140-1253 Disability Insurance	872.00	1,135.54	1,135.54	0.00	(263.54)	130.22
540-41140-1261 F I C A & Medicare	23,193.00	20,988.56	20,988.56	0.00	2,204.44	90.50
540-41140-1271 Deferred Compensation - Employer	4,669.00	4,632.87	4,632.87	0.00	36.13	99.23
540-41140-1275 Vac Buy-Bk/Empl Termination	4,723.00	4,722.96	4,722.96	0.00	0.04	100.00
540-41140-1277 Retiree OPEB Costs	20,925.00	20,925.00	20,925.00	0.00	0.00	100.00
540-41140-1298 Vacation Expense	0.00	8,569.35	8,569.35	0.00	(8,569.35)	0.00
540-41140-1301 Office Supplies & Materials	500.00	523.76	523.76	0.00	(23.76)	104.75

	2017 Budget	0 - 14 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
<b>FUND: 540 WATER FRONT OPERATIONS</b>						
<b>EXPENDITURES</b>						
540-41140-1321 Postage	250.00	77.84	77.84	0.00	172.16	31.14
540-41140-1331 Misc Equip & Furniture < \$5,000	38,295.00	43,091.30	43,091.30	0.00	(4,796.30)	112.52
540-41140-2001 Telephone - Regular	0.00	12.32	12.32	0.00	(12.32)	0.00
540-41140-2003 Membership Dues & Subscriptions	3,630.00	259.68	259.68	0.00	3,370.32	7.15
540-41140-2004 Travel, Training & Confernces	20,000.00	4,383.18	4,383.18	0.00	15,616.82	21.92
540-41140-2025 Insurance - Alloc Chgs	12,305.00	10,221.96	10,221.96	0.00	2,083.04	83.07
540-41140-2101 Legal	16,000.00	368.50	368.50	0.00	15,631.50	2.30
540-41140-2199 Other Contractual & Professional Service	165,805.00	106,202.20	106,202.20	0.00	59,602.80	64.05
540-41140-2203 Advertising & Promotion	17,290.00	7,886.21	7,886.21	0.00	9,403.79	45.61
540-41140-2210 Festival & Events	70,000.00	66,840.39	66,840.39	0.00	3,159.61	95.49
540-41140-2219 Maintenance & Repairs	20,710.00	751.46	751.46	0.00	19,958.54	3.63
540-41140-2231 Equipment Rental	0.00	31.41	31.41	0.00	(31.41)	0.00
540-41140-2232 Berth Rental	2,575.00	2,172.00	2,172.00	0.00	403.00	84.35
540-41140-2234 Lease Payments	287,000.00	286,787.49	286,787.49	0.00	212.51	99.93
540-41140-2243 Information Systems Alloc Chgs	12,000.00	12,000.00	12,000.00	0.00	0.00	100.00
540-41140-2281 Construction	0.00	2,109.38	2,109.38	0.00	(2,109.38)	0.00
540-41140-2340 Depreciation	0.00	1,847.84	1,847.84	0.00	(1,847.84)	0.00
540-41140-2362 Other fees	0.00	71.44	71.44	0.00	(71.44)	0.00
540-41140-2372 Admin Overhead	52,397.00	52,396.92	52,396.92	0.00	0.08	100.00
540-41140-2425 Legal - Non Retainer/Non Reimbursable	5,000.00	4,862.00	4,862.00	0.00	138.00	97.24
540-41140-2540 Closing to Capitalized Acct	0.00	(5,450.00)	(5,450.00)	0.00	5,450.00	0.00
540-41140-3005 Capital Equipment & Furniture	3,900.00	9,287.00	9,287.00	0.00	(5,387.00)	238.13
540-49999-4058 Transfer-Out to OPEB Fund	4,726.00	4,725.96	4,725.96	0.00	0.04	100.00
<b>TOTAL EXPENDITURES</b>	<b>1,286,442.00</b>	<b>1,516,977.01</b>	<b>1,516,977.01</b>	<b>0.00</b>	<b>(230,535.01)</b>	<b>117.92</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>171,909.00</b>	<b>(53,183.84)</b>	<b>(53,183.84)</b>	<b>0.00</b>	<b>225,092.84</b>	<b>(30.94)</b>

Revenue and Expenditure by Fund

City Of Pittsburg

Fiscal Year: 2017 Through Period: 14

	2017 Budget	0 - 14 Actual	Year-To-Date Actual	Encumbrances	Balance	Expend %
GRAND TOTAL REVENUES	1,458,351.00	1,463,793.17	1,463,793.17	0.00	-5,442.17	100.37
GRAND TOTAL EXPENDITURES	1,286,442.00	1,516,977.01	1,516,977.01	0.00	-230,535.01	117.92
GRAND EXCESS OF REVENUES OVER EXPENDITURES	171,909.00	(53,183.84)	(53,183.84)	0.00	225,092.84	(30.94)

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Periods: 0 through 14

City Of Pittsburg  
7/1/2016 through 6/30/2017**540 Water Front Operations**

<i>Account Number</i>	<i>Beginning Balance</i>	<i>Debits</i>	<i>Credits</i>	<i>YTD Debits</i>	<i>YTD Credits</i>	<i>Balance</i>
<b>Assets</b>						
10001 Cash - Checking Acct: BotWEST	1,602,461.40	815,802.01	1,007,405.01	815,802.01	1,007,405.01	1,410,858.40
10056 Petty Cash/Change Fund- Waterfront	295.00	200.00	305.00	200.00	305.00	190.00
12002 Accounts Receivable	106.03	612.00	106.03	612.00	106.03	612.00
12601 Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00
12602 Interest Receivable - LAIF	0.00	0.00	0.00	0.00	0.00	0.00
12914 Deferred Outflows Related to Pension	106,927.00	74,252.00	0.00	74,252.00	0.00	181,179.00
14407 Advance from Pittsburg Power	0.00	0.00	0.00	0.00	0.00	0.00
15001 Prepaid Expense	236,205.79	103,510.25	236,205.79	103,510.25	236,205.79	103,510.25
18200 Improvements - Other than Buildings	0.00	184,999.26	0.00	184,999.26	0.00	184,999.26
18260 Machinery and Equipment	8,421.70	5,450.00	0.00	5,450.00	0.00	13,871.70
18290 Construction Work In Progress	184,999.26	0.00	184,999.26	0.00	184,999.26	0.00
19260 Accum Depr'n- Mach. & Equipt.	1,684.34 CR	0.00	1,847.84	0.00	1,847.84	3,532.18 CR
<b>Total Assets</b>	<b>2,137,731.84</b>	<b>1,184,825.52</b>	<b>1,430,868.93</b>	<b>1,184,825.52</b>	<b>1,430,868.93</b>	<b>1,891,688.43</b>
<b>Liabilities</b>						
20001 Accounts Payable- Vendor	12,276.59 CR	367,669.45	396,820.03	367,669.45	396,820.03	41,427.17 CR
20002 Accounts Payable- Other	0.00	0.00	122.40	0.00	122.40	122.40 CR
20021 Refundable Deposits	150,000.00 CR	0.00	0.00	0.00	0.00	150,000.00 CR
20061 Development Agreement Deposits	18,236.42 CR	10,766.00	6,647.48	10,766.00	6,647.48	14,117.90 CR
20074 Deferred Inflows Related to Pension	86,918.00 CR	29,267.00	0.00	29,267.00	0.00	57,651.00 CR
20081 Deferred Revenues	1,181,028.98 CR	1,181,028.98	517,551.25	1,181,028.98	517,551.25	517,551.25 CR
21010 UN-funded OPEB ARC Liability	0.00	0.00	355,935.35	0.00	355,935.35	355,935.35 CR
21298 Payroll Payable - Accrued Vacation	20,247.96 CR	0.00	8,569.35	0.00	8,569.35	28,817.31 CR
23008 Due to Other Fund - P Power	0.00	0.00	0.00	0.00	0.00	0.00

City Of Pittsburgh  
 7/ 1/2016 through 6/30/2017

540 Water Front Operations

<i>Account Number</i>	<i>Beginning Balance</i>	<i>Debits</i>	<i>Credits</i>	<i>YTD Debits</i>	<i>YTD Credits</i>	<i>Balance</i>
<b>Liabilities (Continued)</b>						
24124 Net Pension Liability	331,219.00 CR	0.00	110,226.00	0.00	110,226.00	441,445.00 CR
25609 Loan Payable (to P. Power)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b>1,799,926.95 CR</b>	<b>1,588,731.43</b>	<b>1,395,871.86</b>	<b>1,588,731.43</b>	<b>1,395,871.86</b>	<b>1,607,067.38 CR</b>
<b>Equities</b>						
33070 Fund Balance- Prior Year	337,804.89 CR	0.00	0.00	0.00	0.00	337,804.89 CR
<b>Total Equities</b>	<b>337,804.89 CR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>337,804.89 CR</b>
<b>Operating</b>						
30100 ESTIMATED REVENUE CONTROL	0.00	61,572.00	0.00	61,572.00	0.00	61,572.00
30200 APPROPRIATION CONTROL	0.00	50,985.00	64,322.00	50,985.00	64,322.00	13,337.00 CR
30300 Encumbrance Control	0.00	179,192.93	179,192.93	179,192.93	179,192.93	0.00
30400 Revenue Control	0.00	7,875.42	1,471,668.59	7,875.42	1,471,668.59	1,463,793.17 CR
30500 Expenditure Control	0.00	1,648,270.54	131,293.53	1,648,270.54	131,293.53	1,516,977.01
30550 Balance Sheet Control	0.00	0.00	0.00	0.00	0.00	0.00
31030 RESERVE for ENCUMBRANCES	0.00	179,192.93	179,192.93	179,192.93	179,192.93	0.00
34110 Budgetary Fund Balance	0.00	64,322.00	112,557.00	64,322.00	112,557.00	48,235.00 CR
<b>Total Operating</b>	<b>0.00</b>	<b>2,191,410.82</b>	<b>2,138,226.98</b>	<b>2,191,410.82</b>	<b>2,138,226.98</b>	<b>53,183.84</b>

City Of Pittsburg  
7/ 1/2016 through 6/30/2017

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<b>Assets</b>	2,137,731.84	1,184,825.52	1,430,868.93	1,184,825.52	1,430,868.93	1,891,688.43
<b>Liabilities</b>	1,799,926.95 CR	1,588,731.43	1,395,871.86	1,588,731.43	1,395,871.86	1,607,067.38 CR
<b>Equities</b>	337,804.89 CR	0.00	0.00	0.00	0.00	337,804.89 CR
<b>Operating</b>	0.00	2,191,410.82	2,138,226.98	2,191,410.82	2,138,226.98	53,183.84
<b>Total Water Front Operations</b>	0.00	4,964,967.77	4,964,967.77	4,964,967.77	4,964,967.77	0.00

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**Grand Totals**

	<i>Beginning Balance</i>	<i>Debits</i>	<i>Credits</i>	<i>YTD Debits</i>	<i>YTD Credits</i>	<i>Balance</i>
<b>Total Assets</b>	2,137,731.84	1,184,825.52	1,430,868.93	1,184,825.52	1,430,868.93	1,891,688.43
<b>Total Liabilities</b>	1,799,926.95 CR	1,588,731.43	1,395,871.86	1,588,731.43	1,395,871.86	1,607,067.38 CR
<b>Total Equities</b>	337,804.89 CR	0.00	0.00	0.00	0.00	337,804.89 CR
<b>Total Operating</b>	0.00	2,191,410.82	2,138,226.98	2,191,410.82	2,138,226.98	53,183.84
<b>Total Expenditures</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Budgetary</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total All Funds</b>	0.00	4,964,967.77	4,964,967.77	4,964,967.77	4,964,967.77	0.00