

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.

Account Number			Year-to-date	
			Revenues	
Fund 540	41140	Water Front Division Operating Revenues		
	41140-5504	Special Events		\$3,840.00
	41140-5701	Investment Earnings - LAIF		\$19,590.55
	41140-5702	Investment Earnings - Others		\$30,527.78
	41140-5706	gasb 87 - Interest Income		\$620,478.68
	41140-5711	Rental Income		\$758,556.28
	41140-5713	Other Rents & Concessions		\$35,020.00
	41140-5822	FEMA Reimbursement		\$29,515.28
	41140-5831	Donations		\$250.00
Total Water Front Division Operating Revenues				\$1,497,778.57
Fund 540	49991	Transfers In		
	49991-5896	Transfer-in from Dredge Fund 550		\$105,000.00
Total Water Front Transfers-In				\$105,000.00
Fund 540	41354	Waterfront CIP Improvements - Other		
	41354-5159	Oher Federal Grants		\$0.00
Total Waterfront CIP Improvements - Other Revenues				\$0.00
Fund 540	411994	Investment Earnings -non-departmental		
	41994	Investment earnings non-departmental		\$0.00
Total Waterfront CIP Improvements - Other Revenues				\$0.00
Fund 541	Water Front Special Revenues			
	49991-5701	Investment Earnings - LAIF (NRG Lease Termination Payme		\$14,727.12
	49991-5702	Investment Earnings - Others		\$20,879.77
Total Water Front Special Revenues				\$35,606.89
GRAND Total Waterfront Revenues				\$1,638,385.46
DEDUCT Non-Reportable Revenues				
	41140-5706	gasb 87 - Interest Income		-\$620,478.68
	Transfer-in from Dredge Fund 551			-\$105,000.00
				-\$725,478.68
Total Reportable Revenues				\$912,906.78

Unspent dredge dollars returned to source

New 6/30/23 required Government Accounting Standards Board year end adjustment

This transfer-in IS NOT reportable, as it was already counted in previous reports.

Unspent dredge dollars returned to source

New 6/30/23 required Government Accounting Standards Board year end adjustment

This transfer-in IS NOT reportable, as it was already counted in previous reports.

Account Number		Year-to-date
		Expenditures
Fund 540	41140 Water Front Division Operating Expenses	
	41140-1101 Salaries and Wages	\$91,081.91
	41140-1141 Salaries- Overtime	\$0.00
	41140-1201 Retirement Miscellaneous	\$6,598.30
	41140-1205 Retirement - Pension Bonds	\$32,315.04
	41140-1211 Health Insurance - Employees	\$4,615.97
	41140-1218 Pension Expense per GASB 68	\$46,958.00
	41140-1219 CalPERS Unfunded Liability - Non Sworn	\$19,969.00
	41140-1222 Additional CalPERS Pension Contribution	\$122.01
	41140-1224 gasb 75 -opeb Adjustment	-\$5,944.00
	41140-1231 Life Insurance	\$179.47
	41140-1241 Dental Insurance	\$519.09
	41140-1242 Vision - Employee	\$72.36
	41140-1251 Workers' Compensation	\$5,380.23
	41140-1252 Unemployment Insurance	\$409.95
	41140-1253 Disability Insurance	\$213.10
	41140-1261 F I C A & Medicare	\$5,296.31
	41140-1271 Deferred Compensation - Employer	\$4,233.98
	41140-1275 Vac Buy-Bk/Empl Termination	\$6,414.00
	41140-1276 Pension 115 Trust	\$2,636.04
	41140-1277 Retiree OPEB Costs	\$12,606.00
	41140-1298 Vacation Expense	\$1,890.85
	41140-1301 Office Supplies & Materials	\$35.65
	41140-1321 Postage	\$301.44
	41140-2001 Telephone - Regular	\$76.95
	41140-2003 Membership Dues & Subscriptions	\$683.88
	41140-2004 Travel, Training & Conferences	\$782.97
	41140-2025 Insurance - Alloc Chgs	\$19,608.00
	41140-2101 Outside Counsel - Projects	\$0.00
	41140-2199 Other Contractual & Professional Service	\$36,073.92
	41140-2203 Advertising & Promotion	\$1,275.54
	41140-2204 Title Report/Insurance	\$0.00
	41140-2210 Festival & Events	\$46,636.00
	41140-2219 Maintenance & Repairs	\$0.00
	41140-2231 Equipment Rental	\$2,983.09
	41140-2234 Lease Payments	\$271,387.62
	41140-2243 Information Systems Alloc Chgs	\$33,728.04
	41140-2340 Depreciation	\$1,303.79
	41140-2362 Other fees	\$0.00
	41140-2372 Admin Overhead	\$61,935.00
	Total Water Front Division Operating Expenditures	\$712,379.50
Fund 540	41354 Waterfront (non-Marina) CIP Improvements	
	41354-2340	\$4,111.10
	Total Non-Marina Waterfront CIP Expenditures	\$4,111.10
Fund 540	49999 Transfers In/Out	

	49999-4015	Transfer Out to Marina Fund	\$255,000.00	
	49999-4051	Transfer Out to US EPA Grants Fund (Waterfront Park)	\$50,000.00	
	49999-4058	Transfer-out to OPEB Fund	\$17,790.96	
	Total Transfers In/Out		\$322,790.96	
Fund 540	5555 CIP FY 22-23			
	5555		\$0.00	
	Total CIP FY 22-23		\$0.00	
Fund 550	Marina Dredge & Infrastructure Maintenance Projects			Fund 550 captures Marina CIP project expenditures
	Project 5515: 2023 Marina Basin 3 Dredge (City CIP)			
	Project 5515 -1101 Salaries & Wages		\$5,878.99	
	Project 5515 -1399 Misc Services & Supplies		\$0.00	
	Project 5515 -2199 Contract & Professional Services		\$1,626,815.25	
	Subtotal Marina CIP Improvements Expenditures		\$1,632,694.24	
	DEDUCT Non-Reportable expenses from Marina CIP Projects			The dredge and marina areas are approximately 55% not in granted lands and 45% in granted lands. They are funded by both granted lands revenues and non-granted lands revenues. Therefore staff generally considers expenditure rates of marina project revenues to reflect this ratio (see last year's report). Two areas were dredged in 2023 -
	55% of CIP expenditures are funded by non-granted lands revenues		\$0.00	one in the granted tidelands, and one outside the granted tidelands. To keep Waterfront expenses focused in the correct area, Project 5515 was funded by Waterfront funds and was spent on the portion of the project within the granted tidelands. A separate project was created for the other area dredged, and separate funding was used to dredge it.
	Total Marina CIP Improvement Expenditures		\$1,632,694.24	
	DEDUCT Non-Reportable Transfers-Out			
			-\$255,000.00	The \$255,000 transfer out from Fund 540 was transferred in to Fund 550 for the dredge project (project 5515). Actual expense of this \$255,000 is shown on line 63 above. Similarly line 63 demonstrates actual expense of the \$1.5 million contribution to the dredge project from Fund 541 (which is money from a waterfront lease termination payment). Deducting here so that these expenses are not double-counted. Notice, total Project 5515 expenses total \$1,632,694.24 in FY 23/24, which is less than the \$255,000 + \$1,500,000 contributions from Waterfront funds. A \$105,000 transfer in to Fund 540 shown on the "revenues" tab is the returned balance of the project funding to the Waterfront fund after project completion.
			-\$1,500,000.00	
	Total Non-Reportable Transfers-Out		-\$1,755,000.00	
Fund 541	49991 Water Front Special Revenue Expenses			
	49991-1399		\$1,500,000.00	Contribution to dredge project
	Total Water Front Special Revenue Expenses		\$1,500,000.00	
	Total Reportable Expenditures		\$2,416,975.80	

2023-2024	Beg	2,971,844.09	(From FY 23 SLC Report)
	Rev	912,906.78	
	Exp	2,416,975.80	
	End	1,467,775.07	(Combined balance of Fund 540 and Fund 541 Special Revenue)

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Revenue Status Report

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City Of Pittsburg
7/1/2023 through 6/30/2024

540 Water Front Operations

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
41140 Water Front Division					
41140-5504 Special Events -	5,000.00	3,840.00	3,840.00	1,160.00	76.80
41140-5701 Investment Earnings - LAIF	9,852.00	19,590.55	19,590.55	-9,738.55	198.85
41140-5702 Investment Earnings - Others	7,262.00	30,527.78	30,527.78	-23,265.78	420.38
41140-5706 GASB 87 - Interest Income	0.00	620,478.68	620,478.68	-620,478.68	0.00
41140-5711 Rental Income	923,092.00	758,556.28	758,556.28	164,535.72	82.18
41140-5713 Other Rents & Concessions	37,722.00	35,020.00	35,020.00	2,702.00	92.84
41140-5822 FEMA-Reimbursement	0.00	29,515.28	29,515.28	-29,515.28	0.00
41140-5831 Donations	250.00	250.00	250.00	0.00	100.00
Total Water Front Division	983,178.00	1,497,778.57	1,497,778.57	-514,600.57	152.34
41354 Waterfront CIP Improvements - Other					
41354-5159 Other Federal Grants	-564,000.00	0.00	0.00	-564,000.00	0.00
Total Waterfront CIP Improvements - Other	-564,000.00	0.00	0.00	-564,000.00	0.00
41994 Investment Earnings-NON-Departmental					
Total Investment Earnings-NON-Departmental	0.00	0.00	0.00	0.00	0.00
49999 Transfers In/Out					
49999-5896 Transfers-In from Marina Dredging (551)	105,000.00	105,000.00	105,000.00	0.00	100.00
Total Transfers In/Out	105,000.00	105,000.00	105,000.00	0.00	100.00
51140 *** Title Not Found ***					

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Revenue Status Report

City Of Pittsburgh
7/1/2023 through 6/30/2024

540 Water Front Operations

<i>Account Number</i>	<i>Adjusted Estimate</i>	<i>Revenues</i>	<i>Year-to-date Revenues</i>	<i>Balance</i>	<i>Prct Rcvd</i>
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
Total Water Front Operations	524,178.00	1,602,778.57	1,602,778.57	-1,078,600.57	305.77
Grand Total	524,178.00	1,602,778.57	1,602,778.57	-1,078,600.57	305.77

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Revenue Status Report

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City Of Pittsburgh
7/1/2023 through 6/30/2024

541 US EPA Grants

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
41351 Multipurpose Grant					
41351-5159 Other Federal Grants	26,291.23	45,358.22	45,358.22	-19,066.99	172.52
Total Multipurpose Grant	26,291.23	45,358.22	45,358.22	-19,066.99	172.52
41352 Assessment Grant					
Total Assessment Grant	0.00	0.00	0.00	0.00	0.00
41353 Delta Conservancy Proposition 68 Grant					
41353-5110 Other Grants	413,157.44	598,472.69	598,472.69	-185,315.25	144.85
41353-5914 Transfers-In From Water Fund	50,000.00	50,000.00	50,000.00	0.00	100.00
Total Delta Conservancy Proposition 68 Grant	463,157.44	648,472.69	648,472.69	-185,315.25	140.01
41357 Waterfront Private Grants					
Total Waterfront Private Grants	0.00	0.00	0.00	0.00	0.00
49991 Non-Departmental					
49991-5701 Investment Earnings - LAIF	21,090.00	14,272.12	14,272.12	6,817.88	67.67
49991-5702 Investment Earnings - Others	16,406.00	20,879.77	20,879.77	-4,473.77	127.27
Total Non-Departmental	37,496.00	35,151.89	35,151.89	2,344.11	93.75
49999 Transfers In/Out					
49999-5913 Transfers-In From Marina (Fund 550)	250,000.00	250,000.00	250,000.00	0.00	100.00
49999-5944 Transfers-In From Solid Waste Fund	30,000.00	30,000.00	30,000.00	0.00	100.00

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Revenue Status Report

City Of Pittsburgh
7/1/2023 through 6/30/2024

541 US EPA Grants

<i>Account Number</i>	<i>Adjusted Estimate</i>	<i>Revenues</i>	<i>Year-to-date Revenues</i>	<i>Balance</i>	<i>Prct Rcvd</i>
Total Transfers In/Out	280,000.00	280,000.00	280,000.00	0.00	100.00
Total US EPA Grants	806,944.67	1,008,982.80	1,008,982.80	-202,038.13	125.04
Grand Total	806,944.67	1,008,982.80	1,008,982.80	-202,038.13	125.04

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Expenditure Status Report

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City Of Pittsburgh
7/1/2023 through 6/30/2024

541 US EPA Grants

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
41351 Multipurpose Grant						
41351-1101 Salaries and Wages	42,931.28	4,845.16	4,845.16	0.00	38,086.12	11.29
41351-1201 Retirement Miscellaneous	0.00	415.71	415.71	0.00	-415.71	0.00
41351-1251 Workers' Compensation	0.00	291.61	291.61	0.00	-291.61	0.00
41351-1252 Unemployment Insurance	0.00	21.71	21.71	0.00	-21.71	0.00
41351-1261 F I C A & Medicare	0.00	357.09	357.09	0.00	-357.09	0.00
41351-1399 Miscellaneous Services & Supplies	2,073.50	73.50	73.50	0.00	2,000.00	3.54
41351-2004 Travel, Training & Conferences	14,628.18	10,947.48	10,947.48	0.00	3,680.70	74.84
41351-2199 Other Contractual & Professional Service	2,624.26	28,405.96	28,405.96	0.00	-25,781.70	1,082.44
Total Multipurpose Grant	62,257.22	45,358.22	45,358.22	0.00	16,899.00	72.86
41352 Assessment Grant						
41352-2199 Other Contractual & Professional Service	-1.48	0.00	0.00	0.00	-1.48	0.00
Total Assessment Grant	-1.48	0.00	0.00	0.00	-1.48	0.00
41353 Delta Conservancy Proposition 68 Grant						
41353-1101 Salaries and Wages	26,547.33	2,735.63	2,735.63	0.00	23,811.70	10.30
41353-1201 Retirement Miscellaneous	0.00	237.33	237.33	0.00	-237.33	0.00
41353-1251 Workers' Compensation	0.00	164.25	164.25	0.00	-164.25	0.00
41353-1252 Unemployment Insurance	0.00	12.17	12.17	0.00	-12.17	0.00
41353-1261 F I C A & Medicare	0.00	205.47	205.47	0.00	-205.47	0.00
41353-2199 Other Contractual & Professional Service	622,464.36	649,537.84	649,537.84	0.00	-27,073.48	104.35
Total Delta Conservancy Proposition 68 Grant	649,011.69	652,892.69	652,892.69	0.00	-3,881.00	100.60
41357 Waterfront Private Grants						
41357-1331 Misc Equip & Furniture < \$5,000	-7,114.15	781.85	781.85	0.00	-7,896.00	10.99
41357-2199 Other Contractual & Professional Service	-40,240.12	453.88	453.88	0.00	-40,694.00	1.13
Total Waterfront Private Grants	-47,354.27	1,235.73	1,235.73	0.00	-48,590.00	0.00
41359 Environmental Education						
41359-1331 Misc Equip & Furniture < \$5,000	767.00	766.78	766.78	0.00	0.22	99.97

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Expenditure Status Report

City Of Pittsburgh
7/1/2023 through 6/30/2024

541 US EPA Grants

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
Total Environmental Education	767.00	766.78	766.78	0.00	0.22	99.97
49991 Non-Departmental						
49991-4015 Transfers-Out To Marina Fund	0.00	1,500,000.00	1,500,000.00	0.00	-1,500,000.00	0.00
Total Non-Departmental	0.00	1,500,000.00	1,500,000.00	0.00	-1,500,000.00	0.00
49999 Transfers In/Out						
49999-4015 Transfers-Out To Marina Fund	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00
Total Transfers In/Out	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00
Total US EPA Grants	2,164,680.16	2,200,253.42	2,200,253.42	0.00	-35,573.26	101.64
Grand Total	2,164,680.16	2,200,253.42	2,200,253.42	0.00	-35,573.26	101.64

Project Accounting Expense Status Report
City Of Pittsburgh
7/1/2023 through 6/30/2025

Project # 5515		2023 Marina Basin 3 Dredge (City CIP)								
String #		Budget	Labor	Materials	Other	YTD Labor	YTD Materials	YTD Other	End balance	% Used
1101	Salaries and Wages	0.00	5,878.99	0.00	0.00	5,878.99	0.00	0.00	-5,878.99	0
1399	Misc Services & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
2199	Contrac & Profession	1,589,050.13	0.00	0.00	1,626,815.25	0.00	0.00	1,626,815.25	-37,765.12	102
Project 5515 total:		1,589,050.13	5,878.99	0.00	1,626,815.25	5,878.99	0.00	1,626,815.25	-43,644.11	103
GRAND TOTAL:		1,589,050.13	5,878.99	0.00	1,626,815.25	5,878.99	0.00	1,626,815.25	-43,644.11	

Tidelands Boundary

