

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

**Fiscal/Calendar Year:** 2023

Grantee Name: City of Coronado

Contact Person: Madeline Smith

Mailing Address: 1825 Strand Way, Coronado, CA 92118

**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?

The revenues and expenditures are accounted for in the City's Fund 160 (org 16051106), which is a sub-fund of the General Fund. The revenues are collected in separate revenue accounts as required by PRC 6306 (b).

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)).

The City's annual ACFR, included in governmental activities and general fund statements. (Fund 160 is a sub-fund from the GF)

**2. Revenue**

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

\$ 72,955

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

Boating classes \$ 50; Boat rentals \$ 30,741; Boat storage fees \$42,340; Boating Contract Programs refund \$ 176; and there is a General Fund Subsidy of \$ 76,051

**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?

\$ 149,006

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

Please see expenses details

- 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

- 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.

\$ 0 / \$ 0

City of Coronado  
Schedule of Revenue, Expenditures, General Fund Subsidy, and Ending Activity Balance  
Boathouse Rental and Storage Facility  
For the Twelve Months ending June 30, 2023

FINAL

**REVENUES:**

Boating classes (account 16051106-45093)	\$	50
Boat rentals (account 16051106-45094)		30,741
Boat storage fees (account 16051106-45095)		42,340
Boating contract programs (16051106-45096)		(176)
		(176)

**TOTAL REVENUES**

72,955

**EXPENDITURES:**

Personnel services		132,302
Contract servies		-
Program Services		-
Utilities		9,715
Training, Meeting & Membership		-
Equipment repair & maintenance		900
Miscellaneous materials & supplies		362
Program supplies		600
Safety & First Aid Supplies		84
Other fixed assets		5,043
		5,043

**TOTAL EXPENDITURES**

149,006

**EXCESS (DEFICIENCY) OF REVENUES  
OVER (UNDER) EXPENDITURES**

(76,051)

**GENERAL FUND SUBSIDY**

76,051

**NET CHANGE IN ACTIVITY BALANCE**

-

**ACTIVITY BALANCE AT INCEPTION**

-

**ACTIVITY BALANCE, END OF YEAR**

-

**SUMMARY OF REVENUES AND EXPENDITURES  
FY2022-2023**

COMMENT (Multiple Items)

ACCOUNT	ACCOUNT DESC	Sum of JOURNAL AMOUNT		
160-50-510-5106-0000-45093-	REC.-BOATING CLASSES	\$	(50)	
160-50-510-5106-0000-45094-	REC.-BOAT RENTAL	\$	(30,741)	
160-50-510-5106-0000-45095-	REC.-BOAT STORAGE	\$	(42,340)	
160-50-510-5106-0000-45096-	BOATING CONTRACT PROGRAMS	\$	176	Revenues (72,955.00)
160-50-510-5106-0000-70010-	SALARIES & WAGES	\$	49,432	
160-50-510-5106-0000-70012-	OVERTIME SALARIES	\$	3,228	
160-50-510-5106-0000-70014-	TEMP/SEASONAL WAGES	\$	39,098	
160-50-510-5106-0000-70019-	CAFETERIA PLAN BENEFIT	\$	15,898	
160-50-510-5106-0000-70021-	PERS STABILIZATION ADJ.	\$	702	
160-50-510-5106-0000-70022-	RETIREMENT PLAN -MISC.	\$	5,948	
160-50-510-5106-0000-70024-	RETIREMENT PLAN-MISC.UAL	\$	7,892	
160-50-510-5106-0000-70027-	SOCIAL SECURITY CHARGES	\$	5,948	
160-50-510-5106-0000-70028-	MEDICARE CHARGES	\$	1,391	
160-50-510-5106-0000-70029-	WORKERS COMP.INS.CHARGES	\$	2,764	Personnel 132,301.86
160-50-510-5106-0000-80110-	UTILITIES-ELECTRICITY	\$	4,533	
160-50-510-5106-0000-80111-	UTILITIES-GAS	\$	834	
160-50-510-5106-0000-80112-	UTILITIES-WATER	\$	4,347	Utilities 9,714.84
160-50-510-5106-0000-80130-	R&M-EQUIPMENT	\$	900	
160-50-510-5106-0000-80595-	PROGRAM SUPPLIES	\$	600	
160-50-510-5106-0000-80635-	SAFETY & 1ST AID SUPPLIES	\$	84	
160-50-510-5106-0000-80650-	MISC.SUPPLIES	\$	362	
160-50-510-5106-0000-90040-	OTHER FIXED ASSETS	\$	5,043	
<b>Grand Total</b>		<b>\$</b>	<b>76,051</b>	

**REVENUES:**  
**FY2022-2023**

ORG	ACCOUNT	ACCOUNT DESC	Values	
			Sum of Budget	Sum of JOURNAL AMOUNT
16051106	160-50-510-5106-0000-45093-	REC.-BOATING CLASSES	(5,000.00)	(50.00)
	160-50-510-5106-0000-45094-	REC.-BOAT RENTAL	(55,000.00)	(30,741.00)
	160-50-510-5106-0000-45095-	REC.-BOAT STORAGE	(43,800.00)	(42,340.00)
	160-50-510-5106-0000-45096-	BOATING CONTRACT PROGRAMS	(5,000.00)	176.00
<b>16051106 Total</b>			<b>(108,800.00)</b>	<b>(72,955.00)</b>
<b>Grand Total</b>			<b>(108,800.00)</b>	<b>(72,955.00)</b>

**EXPENDITURES:**

FY2022-2023

ORG	ACCOUNT	ACCOUNT DESC	Values			
			Sum of Budget	Sum of JOURNAL AMOUNT		
16051106	160-50-510-5106-0000-70010-	SALARIES & WAGES	45,671.90	49,432.18		
	160-50-510-5106-0000-70012-	OVERTIME SALARIES	500.00	3,228.42		
	160-50-510-5106-0000-70014-	TEMP/SEASONAL WAGES	115,512.08	39,097.55		
	160-50-510-5106-0000-70019-	CAFETERIA PLAN BENEFIT	15,516.75	15,898.13		
	160-50-510-5106-0000-70021-	PERS STABILIZATION ADJ.	702.00	702.00		
	160-50-510-5106-0000-70022-	RETIREMENT PLAN -MISC.	5,585.67	5,948.35		
	160-50-510-5106-0000-70024-	RETIREMENT PLAN-MISC.UAL	7,892.00	7,892.00		
	160-50-510-5106-0000-70027-	SOCIAL SECURITY CHARGES	10,024.40	5,948.23		
	160-50-510-5106-0000-70028-	MEDICARE CHARGES	2,344.42	1,391.00		
	160-50-510-5106-0000-70029-	WORKERS COMP.INS.CHARGES	2,764.00	2,764.00	Personnel	132,301.86
	160-50-510-5106-0000-80056-	PROGRAM SERVICES	3,500.00			
	160-50-510-5106-0000-80110-	UTILITIES-ELECTRICITY	4,500.00	4,533.47		
	160-50-510-5106-0000-80111-	UTILITIES-GAS	500.00	833.90		
	160-50-510-5106-0000-80112-	UTILITIES-WATER	9,600.00	4,347.47	Utilities	9,714.84
	160-50-510-5106-0000-80130-	R&M-EQUIPMENT	2,000.00	900.00		
	160-50-510-5106-0000-80580-	SMALL TOOLS & INSTRUMENTS	500.00			
	160-50-510-5106-0000-80595-	PROGRAM SUPPLIES	1,000.00	600.18		
	160-50-510-5106-0000-80635-	SAFETY & 1ST AID SUPPLIES	1,200.00	84.00		
	160-50-510-5106-0000-80650-	MISC.SUPPLIES	1,000.00	362.18		
160-50-510-5106-0000-90040-	OTHER FIXED ASSETS	10,000.00	5,042.72			
<b>16051106 Total</b>			<b>240,313.22</b>	<b>149,005.78</b>		
<b>Grand Total</b>			<b>240,313.22</b>	<b>149,005.78</b>		