

DUE DECEMBER 31

Pursuant to Public Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY2017-18

Grantee Name: City of Oceanside
Contact Person: Suzie Hunter shunter@oceansideca.org
Contact Phone: (760) 435-5108
Mailing Address: 300 N. Coast Highway
Oceanside, CA 92054

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.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$381,687.19
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Rental of Tin Fish, Tower Optical, Pier Bait Shop and Ruby's Diner

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$2,513,510.71
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Beach Maintenance, Pier Maintenance, Lifeguard Services
- 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 in current fiscal year/No planned improvements for next 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.

N/A

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 = <\$12,004,137> Ending = <\$14,135,961> Deficit

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.

City of Oceanside
State Granted Lands - Annual Revenue & Expenditure Report
Fiscal Year: 2017-2018

<u>Revenue</u>	<u>2017-2018</u>
TinFish Restaurant	59,052.83
Tower Optical	2,649.22
Pier Bait Shop	68,919.74
Ruby's Diner	<u>251,065.40</u>
Total Revenues	\$ 381,687.19
<u>Expenditures</u>	
Beach Maintenance	628,017.97
Pier Maintenance	294,090.03
Lifeguards	<u>1,591,402.71</u>
Total Expenditures	\$ 2,513,510.71
Net Revenue/(Expense)	(2,131,823.52)

City of Oceanside
State Granted Lands - Balance Report

	<u>Revenue</u>	<u>Expenditures</u>	<u>Net Income/(Loss)</u>
2010-2011	\$ 254,090	\$ 1,908,459	\$ (1,654,369)
2011-2012	\$ 259,305	\$ 2,368,767	\$ (2,109,462)
2012-2013	\$ 318,513	\$ 2,140,995	\$ (1,822,482)
2013-2014	\$ 400,040	\$ 1,593,298	\$ (1,193,258)
2014-2015	\$ 411,437	\$ 2,037,141	\$ (1,625,704)
2015-2016	\$ 403,042	\$ 2,117,974	\$ (1,714,932)
2016-2017	\$ 428,549	\$ 2,312,479	\$ (1,883,930)
Total	\$ 2,474,976	\$ 14,479,113	\$ (12,004,137)
2017-2018	\$ 381,687	\$ 2,513,511	\$ (2,131,824)
TOTAL	\$ 2,856,663	\$ 16,992,624	\$ (14,135,961)

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

550557101 - Beach Lifeguards
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
Revenue												
550557101	6800	0751	Trns-f Harbor Fd	\$197,184.00	\$197,184.00	\$0.00	\$189,854.34	96.28%	\$0.00	\$189,854.34	\$7,329.66	96.28%
Total Revenue				\$197,184.00	\$197,184.00	\$0.00	\$189,854.34	96.28%	\$0.00	\$189,854.34	\$7,329.66	96.28%
Expenditures												
550557101	5105		Regular Employees	\$496,595.00	\$496,677.00	\$0.00	\$531,345.46	106.98%	\$0.00	\$531,345.46	(\$34,668.46)	106.98%
550557101	5110		Temporary/Part Time Employees	\$535,933.00	\$534,914.00	\$0.00	\$478,550.75	89.46%	\$0.00	\$478,550.75	\$56,363.25	89.46%
550557101	5120		Overtime	\$51,692.00	\$51,692.00	\$0.00	\$42,046.34	81.34%	\$0.00	\$42,046.34	\$9,645.66	81.34%
550557101	5206		Fringe Benefit Burden-WComp	\$18,575.00	\$16,634.00	\$0.00	\$17,496.17	105.18%	\$0.00	\$17,496.17	(\$862.17)	105.18%
550557101	5207		Fringe Benefit Burden	\$309,727.00	\$309,667.00	\$0.00	\$293,305.42	94.72%	\$0.00	\$293,305.42	\$16,361.58	94.72%
550557101	5212		Pension Bond Debt Charge	\$6,562.00	\$6,562.00	\$0.00	\$6,562.44	100.01%	\$0.00	\$6,562.44	(\$0.44)	100.01%
Subtotal Personnel Services				\$1,419,084.00	\$1,416,146.00	\$0.00	\$1,369,306.58	577.69%	\$0.00	\$1,369,306.58	\$46,839.42	96.69%
550557101	5320		Repair and Maintenance	\$26,987.00	\$24,399.00	\$0.00	\$24,998.10	102.46%	\$0.00	\$24,998.10	(\$599.10)	102.46%
550557101	5330		Machry & Equip <\$10K	\$6,157.00	\$6,157.00	\$0.00	\$6,535.22	106.14%	\$0.00	\$6,535.22	(\$378.22)	106.14%
550557101	5345		Travel & Conference	\$6,464.00	\$9,464.00	\$0.00	\$5,810.57	61.40%	\$0.00	\$5,810.57	\$3,653.43	61.40%
550557101	5350		Training - Registrtn Fees	\$0.00	\$1,100.00	\$0.00	\$1,053.68	95.79%	\$0.00	\$1,053.68	\$46.32	95.79%
550557101	5355		Matl Supplies&Services	\$24,627.00	\$22,627.00	\$0.00	\$25,590.53	113.10%	\$0.00	\$25,590.53	(\$2,963.53)	113.10%
550557101	5375		Dues,Books&Subs	\$514.00	\$514.00	\$0.00	\$452.50	88.04%	\$0.00	\$452.50	\$61.50	88.04%
550557101	5380		Uniform	\$18,846.00	\$18,846.00	\$0.00	\$18,712.95	99.29%	\$0.00	\$18,712.95	\$133.05	99.29%
550557101	5385		Telephone	\$2,052.00	\$3,552.00	\$0.00	\$3,680.16	103.61%	\$0.00	\$3,680.16	(\$128.16)	103.61%
550557101	5400	0001	Gasoline, Diesel Fuel	\$13,441.00	\$6,841.00	\$0.00	\$1,959.34	28.64%	\$0.00	\$1,959.34	\$4,881.66	28.64%
550557101	5440		Radio Network	\$6,840.00	\$6,840.00	\$0.00	\$5,472.00	80.00%	\$0.00	\$5,472.00	\$1,368.00	80.00%

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

550557101 - Beach Lifeguards
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
			Operating Cost									
Subtotal Maintenance & Operations				\$105,928.00	\$100,340.00	\$0.00	\$94,265.05	878.46%	\$0.00	\$94,265.05	\$6,074.95	93.95%
550557101	5600	0004	Internal Svc-IT	\$44,370.00	\$44,370.00	\$0.00	\$44,370.12	100.00%	\$0.00	\$44,370.12	(\$0.12)	100.00%
550557101	5600	0005	Internal Svc-Fleet Maintenance	\$39,744.00	\$39,744.00	\$0.00	\$39,744.00	100.00%	\$0.00	\$39,744.00	\$0.00	100.00%
550557101	5600	0018	Internal Svc-Fleet Replacement	\$43,717.00	\$43,717.00	\$0.00	\$43,716.96	100.00%	\$0.00	\$43,716.96	\$0.04	100.00%
Subtotal Interfund Services Charges				\$127,831.00	\$127,831.00	\$0.00	\$127,831.08	300.00%	\$0.00	\$127,831.08	(\$0.08)	100.00%
Total Expenditures				\$1,652,843.00	\$1,644,317.00	\$0.00	\$1,591,402.71	1,756.15%	\$0.00	\$1,591,402.71	\$52,914.29	96.78%
REVENUES VS. EXPENDITURES				(\$1,455,659.00)	(\$1,447,133.00)		(\$1,401,548.37)	1,852.43%				

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

600625101 - Beach Maintenance
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
Revenue												
600625101	4352	0001	Recreation Rentals-Permit Reve	\$5,000.00	\$5,000.00	\$0.00	\$4,950.85	99.02%	\$0.00	\$4,950.85	\$49.15	99.02%
600625101	4353	0002	R&L-Hbr Tideland	\$670,000.00	\$670,000.00	\$0.00	\$710,537.00	106.05%	\$0.00	\$710,537.00	(\$40,537.00)	106.05%
Total Revenue				\$675,000.00	\$675,000.00	\$0.00	\$715,487.85	205.07%	\$0.00	\$715,487.85	(\$40,487.85)	106.00%
Expenditures												
600625101	5105		Regular Employees	\$119,759.00	\$121,294.00	\$0.00	\$113,931.36	93.93%	\$0.00	\$113,931.36	\$7,362.64	93.93%
600625101	5110		Temporary/Part Time Employees	\$54,637.00	\$53,830.00	\$0.00	\$41,144.68	76.43%	\$0.00	\$41,144.68	\$12,685.32	76.43%
600625101	5120		Overtime	\$15,000.00	\$16,665.00	\$0.00	\$16,664.36	100.00%	\$0.00	\$16,664.36	\$0.64	100.00%
600625101	5206		Fringe Benefit Burden-WComp	\$3,152.00	\$3,165.00	\$0.00	\$2,968.99	93.81%	\$0.00	\$2,968.99	\$196.01	93.81%
600625101	5207		Fringe Benefit Burden	\$59,012.00	\$59,643.00	\$0.00	\$61,957.69	103.88%	\$0.00	\$61,957.69	(\$2,314.69)	103.88%
600625101	5212		Pension Bond Debt Charge	\$1,563.00	\$1,563.00	\$0.00	\$1,563.36	100.02%	\$0.00	\$1,563.36	(\$0.36)	100.02%
Subtotal Personnel Services				\$253,123.00	\$256,160.00	\$0.00	\$238,230.44	568.07%	\$0.00	\$238,230.44	\$17,929.56	93.00%
600625101	5305		Professional Services	\$36,700.00	\$36,700.00	\$0.00	\$36,244.69	98.76%	\$0.00	\$36,244.69	\$455.31	98.76%
600625101	5315	0001	Electricity	\$50,000.00	\$65,516.00	\$0.00	\$65,515.36	100.00%	\$0.00	\$65,515.36	\$0.64	100.00%
600625101	5320		Repair and Maintenance	\$171,790.00	\$139,059.00	\$0.00	\$121,743.76	87.55%	\$0.00	\$121,743.76	\$17,315.24	87.55%
600625101	5335		Rents & Leases - Equip, Bldgs	\$9,400.00	\$9,852.00	\$0.00	\$9,851.99	100.00%	\$0.00	\$9,851.99	\$0.01	100.00%
600625101	5345		Travel & Conference	\$0.00	\$762.00	\$0.00	\$761.83	99.98%	\$0.00	\$761.83	\$0.17	99.98%
600625101	5350		Training - Registrtn Fees	\$0.00	\$440.00	\$0.00	\$519.61	118.09%	\$0.00	\$519.61	(\$79.61)	118.09%
600625101	5355		Matl Supplies&Services	\$64,000.00	\$77,776.00	\$0.00	\$77,695.18	99.90%	\$0.00	\$77,695.18	\$80.82	99.90%
600625101	5370		Postage	\$0.00	\$120.00	\$0.00	\$120.00	100.00%	\$0.00	\$120.00	\$0.00	100.00%

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

600625101 - Beach Maintenance
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
600625101	5380		Uniform	\$3,600.00	\$3,600.00	\$0.00	\$2,722.91	75.64%	\$0.00	\$2,722.91	\$877.09	75.64%
600625101	5385		Telephone	\$2,000.00	\$2,000.00	\$0.00	\$1,738.00	86.90%	\$0.00	\$1,738.00	\$262.00	86.90%
600625101	5440		Radio Network Operating Cost	\$342.00	\$342.00	\$0.00	\$342.00	100.00%	\$0.00	\$342.00	\$0.00	100.00%
Subtotal Maintenance & Operations				\$337,832.00	\$336,167.00	\$0.00	\$317,255.33	1,066.81%	\$0.00	\$317,255.33	\$18,911.67	94.37%
600625101	5600	0004	Internal Svc-IT	\$5,461.00	\$5,461.00	\$0.00	\$5,461.20	100.00%	\$0.00	\$5,461.20	(\$0.20)	100.00%
600625101	5600	0005	Internal Svc-Fleet Maintenance	\$24,767.00	\$24,767.00	\$0.00	\$24,767.04	100.00%	\$0.00	\$24,767.04	(\$0.04)	100.00%
600625101	5600	0018	Internal Svc-Fleet Replacement	\$42,304.00	\$42,304.00	\$0.00	\$42,303.96	100.00%	\$0.00	\$42,303.96	\$0.04	100.00%
Subtotal Interfund Services Charges				\$72,532.00	\$72,532.00	\$0.00	\$72,532.20	300.00%	\$0.00	\$72,532.20	(\$0.20)	100.00%
Total Expenditures				\$663,487.00	\$664,859.00	\$0.00	\$628,017.97	1,934.89%	\$0.00	\$628,017.97	\$36,841.03	94.46%
REVENUES VS. EXPENDITURES				\$11,513.00	\$10,141.00		\$87,469.88	2,139.95%				

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

600626101 - Pier Maintenance
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
Revenue												
600626101	4461		Reimb for Services	\$58,000.00	\$58,000.00	\$0.00	\$48,904.42	84.32%	\$0.00	\$48,904.42	\$9,095.58	84.32%
Total Revenue				\$58,000.00	\$58,000.00	\$0.00	\$48,904.42	84.32%	\$0.00	\$48,904.42	\$9,095.58	84.32%
Expenditures												
600626101	5105		Regular Employees	\$56,400.00	\$58,282.00	\$0.00	\$59,630.33	102.31%	\$0.00	\$59,630.33	(\$1,348.33)	102.31%
600626101	5110		Temporary/Part Time Employees	\$27,427.00	\$27,748.00	\$0.00	\$16,062.26	57.89%	\$0.00	\$16,062.26	\$11,685.74	57.89%
600626101	5120		Overtime	\$4,075.00	\$4,075.00	\$0.00	\$3,721.02	91.31%	\$0.00	\$3,721.02	\$353.98	91.31%
600626101	5206		Fringe Benefit Burden-WComp	\$1,522.00	\$1,562.00	\$0.00	\$1,433.57	91.78%	\$0.00	\$1,433.57	\$128.43	91.78%
600626101	5207		Fringe Benefit Burden	\$36,354.00	\$37,020.00	\$0.00	\$35,623.16	96.23%	\$0.00	\$35,623.16	\$1,396.84	96.23%
600626101	5212		Pension Bond Debt Charge	\$750.00	\$750.00	\$0.00	\$750.00	100.00%	\$0.00	\$750.00	\$0.00	100.00%
Subtotal Personnel Services				\$126,528.00	\$129,437.00	\$0.00	\$117,220.34	539.52%	\$0.00	\$117,220.34	\$12,216.66	90.56%
600626101	5305		Professional Services	\$10,000.00	\$12,333.00	\$0.00	\$10,002.15	81.10%	\$0.00	\$10,002.15	\$2,330.85	81.10%
600626101	5315	0001	Electricity	\$5,000.00	\$5,000.00	\$0.00	\$7,773.31	155.47%	\$0.00	\$7,773.31	(\$2,773.31)	155.47%
600626101	5315	0003	Water	\$73,385.00	\$73,385.00	\$0.00	\$59,668.37	81.31%	\$0.00	\$59,668.37	\$13,716.63	81.31%
600626101	5320		Repair and Maintenance	\$88,682.00	\$68,682.00	\$0.00	\$65,509.47	95.38%	\$0.00	\$65,509.47	\$3,172.53	95.38%
600626101	5335		Rents & Leases - Equip, Bldgs	\$0.00	\$0.00	\$0.00	\$2,105.34		\$0.00	\$2,105.34	(\$2,105.34)	0.00%
600626101	5345		Travel & Conference	\$0.00	\$0.00	\$0.00	\$135.00		\$0.00	\$135.00	(\$135.00)	0.00%
600626101	5350		Training - Registrtn Fees	\$100.00	\$100.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$100.00	0.00%
600626101	5355		Matl Supplies&Services	\$12,507.00	\$12,507.00	\$0.00	\$17,144.89	137.08%	\$0.00	\$17,144.89	(\$4,637.89)	137.08%
600626101	5380		Uniform	\$1,750.00	\$1,750.00	\$0.00	\$1,435.20	82.01%	\$0.00	\$1,435.20	\$314.80	82.01%
600626101	5440		Radio Network	\$342.00	\$342.00	\$0.00	\$342.00	100.00%	\$0.00	\$342.00	\$0.00	100.00%

City of Oceanside
Business Unit Summary Report - All Funds - with Business Unit

600626101 - Pier Maintenance
Fiscal Year: 17-18
Thru Period 14 - June 1 - 30

Business Unit	Account Code	Sub	Description	Adopted Budget	Amended Budget	MTD Actual	YTD Actual	% of Amended Budget	Encumbrances	Total Actual and Encumbrances	Variance to Amended Budget	% of Amended Budget
			Operating Cost									
Subtotal Maintenance & Operations				\$191,766.00	\$174,099.00	\$0.00	\$164,115.73	732.35%	\$0.00	\$164,115.73	\$9,983.27	94.27%
600626101	5600	0004	Internal Svc-IT	\$2,811.00	\$2,811.00	\$0.00	\$2,811.00	100.00%	\$0.00	\$2,811.00	\$0.00	100.00%
600626101	5600	0005	Internal Svc-Fleet Maintenance	\$7,680.00	\$7,680.00	\$0.00	\$7,680.00	100.00%	\$0.00	\$7,680.00	\$0.00	100.00%
600626101	5600	0018	Internal Svc-Fleet Replacement	\$2,263.00	\$2,263.00	\$0.00	\$2,262.96	100.00%	\$0.00	\$2,262.96	\$0.04	100.00%
Subtotal Interfund Services Charges				\$12,754.00	\$12,754.00	\$0.00	\$12,753.96	300.00%	\$0.00	\$12,753.96	\$0.04	100.00%
Total Expenditures				\$331,048.00	\$316,290.00	\$0.00	\$294,090.03	1,571.87%	\$0.00	\$294,090.03	\$22,199.97	92.98%
REVENUES VS. EXPENDITURES				(\$273,048.00)	(\$258,290.00)		(\$245,185.61)	1,656.18%				