

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

Real Estate Services Department: Proposition 70 Review



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December 20, 2016

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SUBJECT: Proposition 70 Review

In compliance with Article V, Section 6, of the San Bernardino County Charter and County Policy 05-20 entitled Internal Operational Auditing, the Internal Audits Section (IAS) of the Auditor-Controller/Treasurer/Tax Collector's Office completed a review of the Proposition 70-Chino Agriculture and Open Land Acquisition and Preservation Program.

The objectives of this review are to:

- Reconcile the original \$20 million received by the County from Proposition 70.
- Identify any remaining money from original \$20 million.
- Identify all revenues and expenditures related to properties purchased with Proposition 70 funds.
- Examine sales or swaps of original acreage purchased with Proposition 70 funds to identify any income that was/were generated.
- Indicate any Conservation Easements on property not owned by the County to preserve the total project acreage.
- Identify deed restrictions placed on property acquired with Proposition 70 funds.

We identified one area for improvement in the Finding and Recommendation section of this report.

We sent a draft report to the Department and discussed our observations with management on November 29, 2016. The Department's response to our recommendation is included in this report.

We would like to express our appreciation to the personnel at the Real Estate Services Department who assisted and cooperated with us during this engagement.

Respectfully submitted,

Oscar Valdez

Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

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Real Estate Services Department: Proposition 70 Review

Executive Summary	1
Background	2-7
Scope and Methodology	8
Objectives and Results	9-12
Finding and Recommendation	13
Appendix	14-18



Summary of Finding and Recommendation

The table below summarizes the finding and recommendation for this engagement. For further discussion, refer to our *Finding and Recommendation* section of this report.

Finding No.	Finding and Recommendation	Page No.
1	Finding: Unspent monies received from the original grant were not returned to the state.	13
	Recommendation: We recommend that the identified amount of \$14,029 of unexpended funds be returned to the State in accordance with the contract agreement.	



Proposition 70 Review

In 1988, voters passed Proposition 70, the California Wildlife, Coastal, and Park Land Conservation Act (Act), and approved \$776 million of general obligation bonds to fund the "acquisition, development, rehabilitation, protection, or restoration of park, wildlife, coastal and natural lands in California including lands supporting unique or endangered plants or animals." San Bernardino County was awarded \$20 million of the Proposition 70 grant funds for acquisition of lands within the boundaries of the 14,000 acre Chino Agricultural Preserve.

The State provided funding for two State/County approved projects identified as SL-36-001 (planning and management) and SL-36-002 (land acquisitions). The State allocated \$436,086 for project SL-36-001 (Phase I and II) and \$19,263,914 for project SL-36-002. A \$300,000 administration fee was deducted by California Department of Parks and Recreation (State Parks) at the inception of the program.

In need of consulting services, the County contracted with the Southern California Agricultural Land Foundation (SCALF), a local non-profit organization, to perform land acquisition services in the implementation of the project. The Phase I study established acquisition criteria, and policies and procedures necessary to implement the acquisitions. Phase II was the long range strategic planning phase of the program.

The County and SCALF implemented the Agricultural and Open Space Land Acquisition and Preservation Program intended to maintain the character of the Chino Agricultural Preserve. Throughout the 1990's, San Bernardino County, through its contract with SCALF used the Proposition 70 grant funds (grant funds) to purchase, lease, and manage nine operating dairies consisting of approximately 366.55 acres, of which approximately 165.30 acres are located in the City of Chino and the remaining 201.25 acres are located in the City of Ontario. In 1999, two acres of dairy property in Ontario were sold to the San Bernardino County Flood Control District for \$179,102; this land was used for the construction of a flood control basin.

The County established a post-acquisition program to assure properties acquired would be utilized and maintained in accordance with the purposes of the Act and State/County policies. The County contracted with SCALF to negotiate and manage leases, prepare conservation easements, manage the dairy properties



acquired, and recommend future acquisitions. A special revenue fund (SIF) was established to account for revenue and expenses associated with the management of the Proposition 70 dairy and farm tenants. In November 2006, the County terminated the SCALF management contract and all responsibilities were then assumed by the Real Estate Services Department (RESA).

While the properties acquired with grant funds constitute a significant amount of land, their non-contiguous nature made it difficult for the County to comply with the intent of the legislation and maximize their benefit to regional residents and visitors. To accommodate the County's desire to consolidate the dairy properties into one contiguous land mass, the State Legislature amended Proposition 70 with the passage of Senate Bill (SB) 1124 in September 2010.

SB 1124 authorized the County to sell or exchange the originally acquired dairy properties it purchased with grant funds, under the condition that the County preserves all lands and conservation easements acquired in perpetuity for agricultural preservation, community gardens, agricultural heritage projects, agricultural and wildlife habitat, or for open space, conservation and park purposes.

The first mandate of SB 1124 required the County to record deed restrictions on each property acquired with grant funds by April 1, 2011. The deed restrictions limit the use of the Proposition 70 dairies for agricultural preservation, but can be removed when the County sells or exchanges the property if replacement land of equal or greater acreage and habitat value is acquired in fee, or by recording a conservation easement. The deed restrictions were executed and recorded by the County on each Proposition 70 dairy property on March 31, 2011, in order to comply with the legislation.

SB 1124 also required the County to develop a detailed land plan and have the plan approved by the State Parks and by the County Board of Supervisors (Board) no later than December 31, 2012, before selling, exchanging, or otherwise acquiring replacement land or conservation easements. State Parks provided written approval of the Land Plan with minor conditions on August 27, 2012. On November 6, 2012, the Board approved the Land Plan.

The Land Plan addressed several requirements set forth in SB 1124, one of which was to demonstrate that there was no net loss in acreage or habitat value as a result of implementing the plan. The County commissioned a habitat value



assessment on the Proposition 70 dairies and 322.06 acres identified in the plan for possible acquisition. The results of the assessments determined that the habitat value of the land identified in the plan for possible acquisition was greater than that of the Proposition 70 dairies.

After the Land Plan was approved by the Board, the RESD further examined the 322.06 acres of potential replacement land and determined that 50.40 acres did not suit the needs of the County, thus reducing the acreage from 322.06 to 271.66. RESD is currently researching alternative property to acquire in order to fully replace all 366.55 acres of the Proposition 70 dairies.

In 2012, in preparation for disposition of the dairy holdings, and in conformance with the Land Plan requirements, RESD had staff appraise all the County dairy holdings. In 2013, Watson Development Company (Watson), proposed an exchange of 271.66 acres of replacement land adjacent to Prado Regional Park for 104.73 acres of Proposition 70 dairies in Chino. RESD commissioned an appraisal of the 271.66 acres of replacement land, which established a value of \$19,500,000. As a requirement of State Parks and pursuant to SB 1124, an independent third-party review of this appraisal was completed to confirm the value of the replacement land.

RESD then contracted with a group of several firms having expertise in land planning, engineering, entitlement processes, fee assessments, and land values. This group provided a detailed analysis that was compared to an equally detailed analysis provided by Watson in order to arrive at a value for the County dairy holdings in Chino. Based on these two analyses, the value of the 104.73 acres of dairy land was determined to be \$25,864,000. This exceeded the value established by an appraisal completed in 2012 and more accurately reflected the market value of the property.

On March 14, 2014 the County conveyed 104.73 acres of dairy land to Watson, in exchange for \$6,364,000 and 271.66 acres of replacement land contiguous to Prado Park in the City of Chino. Watson purchased the 271.66 acres of replacement land from the Cornelius and Nelly Van Der Eyk Trust and agreed to exchange this property with the County. The 104.73 acres of dairy land is contiguous to the land Watson currently owns in the City of Chino, thus contributing to their development plans in the area.



On March 19, 2014, the RESD conducted a public auction to sell the remaining 60.57 acres of dairy land in Chino, which resulted in the submittal of one qualified bid in the amount of \$15,335,000 from Watson. On June 24, 2014, the Board approved the bid from Watson and subsequently escrow was opened. The close of escrow was contingent on the removal of three deed restrictions and a Land Conservation Contract that were placed on various parcels within the 60.57 acres. Two of the three deed restrictions and the Land Conservation Contract were recorded prior to the County's ownership.

A deed restriction in favor of the United States Department of Agriculture (USDA) affects 4.78 acres, limiting the land to agricultural uses only. RESD has been working with the USDA to relocate the deed restriction from this site to another 4.78 acre site located on a portion of the 271.66 acres of County-owned land adjacent to Prado Regional Park in the City of Chino. It is to be identified as a location for future agricultural, open space, and conservation purposes. The easement exchange is currently pending USDA approval.

The second deed restriction was in favor of Pulliam Properties, Inc., and affected 0.88 acres of dairy land. This restriction also limited the land to agricultural uses only. Pulliam Properties executed the necessary Quitclaim Deed in 2014 to remove the deed restriction. In order to ensure the restriction was eliminated in its entirety, the County also executed and recorded a Quitclaim Deed in favor of Watson.

The third deed restriction complies with the mandates established in SB 1124, which requires the County to record deed restrictions on each property acquired with Proposition 70 grant funds by April 1, 2011. The deed restrictions limit the use of the Proposition 70 dairies for agricultural preservation, but the restriction can be removed when the County sells or exchanges the property with property of equal or greater acreage and habitat value. In conformance with SB 1124, the County's acquisition of the 271.66 acres of replacement land located adjacent to Prado Park, allows the County to remove the deed restriction from 60.57 acres sold to Watson, which took place on April 4, 2016 with a recording of the *Cancellation of Restriction*.

The Land Conservation Contract affects approximately 28 acres of the 60.57 acre site and also restricts that portion of the property to agricultural uses only (APNs 0218-301-01, 06, 07, and 22). Prior to the acquisition by the County, this piece of property was encumbered by the California Land Conservation Act of



1965 (the "Williamson Act"). Terry Thompson, the Director of RESD, wrote to the California Department of Conservation in a letter dated October 14, 2015, which provided the Department with additional material related to the County's 1991 acquisition of the four parcels within Land Conservation Contract No. 71-310. Based on the information in the Department of Conservation's files and the material RESD provided, the Department of Conservation affirmed the Contract became null and void with respect to the four parcels stated above, from and after the acquisition by the County. The Department made the determination that the County had complied with the public acquisition rules and the parcels were no longer under contract.

The County and Watson amended the contract over 60.57 acres of dairy land twice in 2015, to extend the escrow and allow RESD additional time to work toward the removal of the deed restrictions. RESD has been successful in removing all deed restrictions with the exception of the USDA deed restriction.

RESD continues to work with the USDA to remove the deed restriction, which encumbers approximately 4.78 acres. This has proven to be a lengthy process and Watson is in need of moving forward with the construction of Hellman Avenue as part of the conditions of development imposed by the City of Chino.

On March 1, 2016, the Board approved the third amendment to the contract between Watson and the County. This amendment split the escrow, thereby allowing the County and Watson to close the transaction on 45.84 acres of the 60.57 acres by April 12, 2016 and provided \$12,500,000 in proceeds to the County.

The amendment also extended escrow for the purchase of the remaining 14.73 acres of land to August 31, 2016, to allow RESD additional time to work with the USDA and this amendment further provided that a fourth amendment can be executed by the Director of RESD to extend escrow for another six-month period, or until February 28, 2017, if necessary. This fourth amendment to extend escrow was executed in August 2016 and expires on February 23, 2017. Once the deed restriction encumbering the 4.78 acres of the 14.73 remaining acres has been removed, the County and Watson will close escrow on the 14.73 acres and the County will receive the remaining \$2,835,000 proceeds from the sale.

At the initial opening of escrow for the entire 60.57 acres, Watson placed a \$1,533,500 deposit into escrow. With the division of the escrow, this deposit will



now be applicable to the purchase price for the 14.73 acres of land. Should the USDA not consent to remove the deed restriction from the 4.78 acres of County land within the 14.73 acres, Watson has the option to not close on the 14.73 acres, at which time the deposit would be fully refundable to Watson.

Pursuant to SB 1124, the County must record a conservation easement or an environmental deed restriction on all Proposition 70 replacement land to limit its use to agricultural preservation or open space conservation purposes. However, according to RESD, the County cannot record an easement over property it owns. Instead, an environmental deed restriction was approved as to form by State Parks and the Board. As of June 2016, the County has recorded environmental deed restrictions over 151 of the 271.66 acres of replacement property. The County is in the process of working with the USDA to relocate the 4.78 acre Federal Agricultural Deed Restriction from one of the Proposition 70 dairy parcels in Chino to another location within the remaining 120 acres of replacement property. The County will record a deed restriction over the remaining 120 acres after the USDA has selected a location.

The 271.66 acres of Proposition 70 replacement land is located within the Santa Ana River Mainstem Project – Prado Dam Segment (Project), which is a regional flood control project under the lead of the United States Army Corps of Engineers (USACE) and the Orange County Flood Control District (OCFCD) as the local lead agency. This Project raises the spillway crest of Prado Dam, increasing the flood potential from an elevation of 556 feet to 566 feet behind the dam. OCFCD, under the direction of the USACE, is acquiring all property in this area that falls within the new flood inundation elevation. This Proposition 70 replacement land has been identified by OCFCD as property that may be acquired for this Project at a future date. Consequently, the Environmental Deed Restriction includes language that would accommodate its release in favor of a Proposition 70 Conservation Easement to San Bernardino County at such time that OCFCD acquires the 271.66 acres. This ensures the County will continue to comply with conditions set forth in SB 1124 for the perpetual preservation of this land. When the property is sold to OCFCD, RESD will release the Environmental Deed Restriction and record the replacement Conservation Easement on the land.



Scope

Our review examined Real Estate Services Proposition 70 – Chino Agriculture and Open Land Preservation Program from inception to March 28, 2016.

Methodology

In achieving the review objectives, the following review procedures were performed, including but not limited to:

- Review of legislation, contracts, board agenda items, and deed restrictions related to Proposition 70.
- Review of supporting documents related to Proposition 70 retained by Real Estate Services.
- Review of past audit reports relating to Proposition 70.
- Interviews of Department management and personnel directly involved in the Proposition 70 program.

Objectives and Results



Objective 1: Reconcile the original \$20 million received by the County from Proposition 70.

The Internal Audits Section (IAS) of the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) obtained and reviewed a reconciliation prepared by the Real Estate Services Department (RESA) for Contract SL-36-001 and Contract SL-36-002. California Department of Parks and Recreation retained \$300,000 as an administration fee at the inception of the program and have reconciled revenues and expenditures for the Contract SL-36-001 for \$436,086. The following reconciliation of Contract SL-36-002 was prepared by ATC-IAS to determine the receipts and expenditures of the remaining Proposition 70 funding of \$19,263,914.

Objective 2: Identify any remaining money from the original \$20 million.

Based on the reconciliation performed by ATC-IAS for Contract SL-36-002, the total revenues were \$19,263,914 and total expenditures were \$19,249,885. The remaining balance from the original funding is \$14,029.

The following reconciliation only includes receipting of Contract SL-36-002 revenues and properties purchased from the Contract SL-36-002.

FY	1992	1993	1994	1997	1998	Total
Revenues						
Payment Request	\$ 9,855,622	\$ 4,337,186	\$ 4,550,569	\$ -	\$ 520,537	\$ 19,263,914
Total Revenues	9,855,622	4,337,186	4,550,569	-	520,537	19,263,914
Expenditures						
Pulliam Ranch	(2,153,591)					(2,153,591)
Visser Dairy	(5,569,188)					(5,569,188)
Jacques Dairy	(2,128,912)					(2,128,912)
VanderSchaaf Dairy		(2,201,100)				(2,201,100)
Moons Dairy		(2,121,150)				(2,121,150)
Te Velde Dairy			(4,555,407)			(4,555,407)
G&G Cattle				(520,537)		(520,537)
Total Expenditures	(9,851,691)	(4,322,250)	(4,555,407)	(520,537)	-	(19,249,885)
Net Revenues & Expenditures						
	\$ 3,931	\$ 14,936	\$ (4,838)	\$ (520,537)	\$ 520,537	\$ 14,029



Objective 3: Identify all revenues and expenditures related to properties purchased with Proposition 70 funds.

IAS ran a query from County's Financial Accounting System for all revenues and expenditures for Fund "SIF" (Chino Agriculture Preserve) and Department "INF" and "INQ" (RESD) by year starting from 1991 through 2016. The department code "INF" was used for all pre-acquisition transactions and department code "INQ" was used for post-acquisition transactions. IAS reviewed all documents provided by RESD which totaled 83% of the transactions in the query. For a detailed breakdown of all Proposition 70 transactions by object code, see Appendix.

Objective 4: Examine sales and swaps of original acreage purchased with Proposition 70 funds to identify any income that was generated.

IAS reviewed all documents (including board agenda items, contracts, agreements, deed restrictions, etc.) related to sales and swaps of original acreage purchased with Proposition 70 funds. IAS identified \$19,043,102 that was generated from the sales and swaps of land purchased with Proposition 70 funds.

Transaction		Revenue
Type	Name of Transaction	Generated
Sale	Dairy Site 1 & Part of 3	\$ 12,500,000
Swap	Watson Land Swap	6,364,000
Sale	Sale to Flood Control	179,102
		<u>\$ 19,043,102</u>

Objective 5: Indicate any Conservation Easements on property not owned by the County to preserve the total project acreage.

The County has not recorded any Conservation Easements on any non-County properties.

Objective 6: Identify deed restrictions placed on property acquired with Proposition 70 funds.

Deed restrictions have been added to all original Proposition 70 properties still owned by the County and some of the replacement property acquired in the land swap with Watson Land Company.

Objectives and Results



The following table shows all original Proposition 70 properties. Deed restrictions have been removed from dairy site 1 before the sale of the property and dairy site 2 before the properties were swapped. All other original Proposition 70 properties still have deed restrictions in place.

Dairy Site	Parcel Numbers	Acres
1	0218-301-01	38.90
	0218-301-05	
	0218-301-06	
	0218-301-07	
	0218-301-14	
	0218-301-15	
	0218-301-22	
	0218-301-25	
2	1054-371-02	104.73
	1054-441-02	
	1054-451-02	
	1054-461-02	
	0218-291-01	
	0218-291-02	
	0218-291-07	
	0218-291-08	
	0218-291-09	
4	1053-181-01	37.26
	1053-181-02	
	1053-311-01	
	1053-311-02	
5	1053-141-01	36.77
	1053-141-02	
	1053-131-01	
	1053-131-02	
6	1054-051-01	74.44
	1054-051-02	
	1054-061-01	
	1054-061-02	
	1054-251-01	
	1054-251-02	
	1054-301-01	
1054-301-02		
8	1053-521-01	36.93
	1053-521-02	
	1053-591-01	
	1053-591-02	
9	1053-601-01	9.03
	1053-511-07	

Objectives and Results



Dairy site 3 and 7 were purchased with money gained from leasing original Proposition 70 properties. Deed restrictions on dairy site 3, parcels 0218-301-12 and 0218-301-26 were removed before the sale in 2016.

Dairy Site	Parcel Numbers	Acres
3	1055-081-01	21.67
	1055-081-02	
	0218-301-12	
	0218-301-26	
7	1052-151-09	8.96
	1052-151-10	
	1052-151-11	

Deed restrictions have been added to 151 acres (Parcels 1057-221-02, 1057-221-21, 1057-212-06, and 1057-212-19) of the land acquired by the County in the land swap with Watson Land Company in 2014. The County is in the process of working with the USDA to relocate a Federal Agricultural Deed Restriction to a location somewhere over the remaining 120 acres (Parcels 1057-221-01, 1057-221-19, 1057-212-17, 1057-212-18, and 1057-212-20). The County will record a Proposition 70 deed restriction over the 120 acres after the USDA has selected a location for the placement of its deed restriction. The County has recorded a deed restriction which restricts 151 acres of the 271.66 acres of replacement land to certain agricultural and open space uses into perpetuity.

Dairy Site	Parcel Numbers	Acres
Land Swap	1057-221-01	271.66
	1057-221-02	
	1057-221-19	
	1057-221-21	
	1057-212-06	
	1057-212-17	
	1057-212-18	
	1057-212-19	
	1057-212-20	



Finding and Recommendation

Finding 1: Unspent monies received from the original grant were not returned to the State.

Section D.4 under "Project Administration" of the SL-36-002 Contract between the State Parks and Recreation Department and the County of San Bernardino, states "If grants monies are advanced and not expended, the unused portion of the grant shall be returned to the State within 60 days of completion of the Project or end of Project performance period, whichever is earlier."

After performing a reconciliation of contract SL-36-002, the auditors have identified \$14,029 remained unspent and not returned to the State.

Recommendation:

We recommend that the identified amount of \$14,029 of unexpended funds be returned to the State in accordance with the contract agreement.

Management's Response:

RESA agrees with the Auditor's finding and is returning the \$14,029 of unexpended funds to the State.

Auditor's Response:

The Department's actions will correct the deficiencies noted in the finding.



The revenue and expenditure tables for fiscal years 1991-2016 include all transactions for department codes "INF" and INQ." Examples of transactions include all purchases and sales of land, maintenance, rents, leases, interest, other services related to property management, etc.

Revenues and Expenditures (1991-1995)

Department - INF		Fiscal Year					
Code	Description	1991	1992	1993	1994	1995	Total
9910	Prior Years Revenue	-	138,599	-	-	-	138,599
8840	State Other	(195,642)	(9,855,622)	(4,336,389)	(4,550,569)	(37,855)	(18,976,077)
8500	Interest	(4,312)	(3,505)	-	-	-	(7,817)
Total Revenues		(199,954)	(9,720,528)	(4,336,389)	(4,550,569)	(37,855)	(18,845,295)
4005	Land	-	9,874,146	4,331,048	4,550,574	-	18,755,768
2445	Other Professional & Spec Svcs	55,600	7,700	8,077	1,763	37,855	110,995
Total Expenses		55,600	9,881,846	4,339,125	4,552,337	37,855	18,866,763
Net Revenues and Expenditures		(144,354)	161,318	2,736	1,768	-	21,468

Department - INQ		Fiscal Year					
Code	Description	1991	1992	1993	1994	1995	Total
9910	Prior Years Revenue	-	-	-	19,000	-	19,000
8840	State Other	-	-	-	-	-	-
8525	Rents & Concessions	-	(899,200)	(237,067)	(481,629)	(567,964)	(2,185,860)
8500	Interest	-	(24,390)	(57,739)	(52,309)	(64,719)	(199,157)
Total Revenues		-	(923,590)	(294,806)	(514,938)	(632,683)	(2,366,017)
4005	Land	-	-	-	-	8,705	8,705
2870	Gen Maint - Struct, Imp & Grounds	-	5,255	27,884	281,208	406,611	720,958
2855	General Maintenance - Equipment	-	4,169	107	-	-	4,276
2445	Other Professional & Spec Svcs	-	12,708	146,665	151,186	217,138	527,697
2090	Miscellaneous Expense	-	-	2,000	2,000	-	4,000
Total Expenses		-	22,132	176,656	434,394	632,454	1,265,636
Net Revenues and Expenditures		-	(901,458)	(118,150)	(80,544)	(229)	(1,100,381)



Revenues and Expenditures (1996-2000)

Department - INF		Fiscal Year					Total
Code	Description	1996	1997	1998	1999	2000	
8840	State Other	37,855	-	-	-	-	37,855
Total Revenues		37,855	-	-	-	-	37,855
4005	Land	-	520,537	-	-	-	520,537
2445	Other Professional & Spec Svcs	5,864	21,226	-	-	-	27,090
Total Expenses		5,864	541,763	-	-	-	547,627
Net Revenues and Expenditures		43,719	541,763	-	-	-	585,482

Department - INQ		Fiscal Year					Total
Code	Description	1996	1997	1998	1999	2000	
9990	Trust Transactions	-	3,500	(2,800)	-	-	700
9984	Net Incr/Decr in Fair Value	-	-	(9,127)	1,339	1,039	(6,749)
9980	Sale of Fixed Assets	-	-	-	-	(183,406)	(183,406)
9970	Other	-	-	-	-	(80)	(80)
9150	Fed Other	-	-	(100,000)	100,000	-	-
9145	Other Governmental Agencies	-	-	-	-	(100,000)	(100,000)
9095	Fed Aid for Disaster - FEMA	-	-	-	(30,209)	(67,164)	(97,373)
8840	State Other	-	-	(564,146)	-	-	(564,146)
8525	Rents & Concessions	(656,608)	(737,469)	(677,832)	(696,953)	(915,524)	(3,684,386)
8500	Interest	(56,357)	(54,099)	(32,305)	(15,423)	(40,808)	(198,992)
Total Revenues		(712,965)	(788,068)	(1,386,210)	(641,246)	(1,305,943)	(4,834,432)
4005	Land	-	10,108	1,047,111	630,633	-	1,687,852
3350	Taxes & Assessments	30,400	32,500	9,347	9,499	7,930	89,676
2870	Gen Maint - Struct, Imp & Grounds	184,645	249,370	240,011	406,661	95,146	1,175,833
2445	Other Professional & Spec Svcs	207,208	180,028	182,405	201,084	196,131	966,856
Total Expenses		422,253	472,006	1,478,874	1,247,877	299,207	3,920,217
Net Revenues and Expenditures		(290,712)	(316,062)	92,664	606,631	(1,006,736)	(914,215)



Revenues and Expenditures (2001-2005)

Department - INQ		Fiscal Year					Total
Code	Description	2001	2002	2003	2004	2005	
9990	Trust Transactions	(2,500)	-	-	-	-	(2,500)
9984	Net Incr/Decr in Fair Value	(11,583)	(8,297)	(5,767)	37,070	(5,147)	6,276
9970	Other	-	-	-	-	(279,500)	(279,500)
9095	Fed Aid for Disaster - FEMA	-	-	(1,282)	(5,781)	-	(7,063)
8525	Rents & Concessions	(845,810)	(869,258)	(879,699)	(901,063)	(900,964)	(4,396,794)
8500	Interest	(100,592)	(98,625)	(82,987)	(63,901)	(81,006)	(427,111)
Total Revenues		(960,485)	(976,180)	(969,735)	(933,675)	(1,266,617)	(5,106,692)
4040	Equipment	-	35,354	-	-	-	35,354
3350	Taxes & Assessments	7,199	5,043	36,922	16,227	24,942	90,333
2905	Rents & Leases - Struct, Imp & Grds	600	-	176,972	969	482	179,023
2870	Gen Maint - Struct, Imp & Grounds	65,700	144,842	114,255	93,112	115,001	532,910
2445	Other Professional & Spec Svcs	210,220	230,230	194,254	310,408	325,831	1,270,943
2080	Publications	-	265	-	-	-	265
Total Expenses		283,719	415,734	522,403	420,716	466,256	2,108,828
Net Revenues and Expenditures		(676,766)	(560,446)	(447,332)	(512,959)	(800,361)	(2,997,864)



Revenues and Expenditures (2006-2010)

Department - INQ Code	Description	Fiscal Year					Total
		2006	2007	2008	2009	2010	
9984	Net Incr/Decr in Fair Value	31,119	(35,067)	(11,463)	(47,214)	22,601	(40,024)
9970	Other	(116)	-	-	(116)	-	(232)
8525	Rents & Concessions	(945,558)	(1,013,386)	(1,052,585)	(968,907)	(762,142)	(4,742,578)
8500	Interest	(157,276)	(241,352)	(310,432)	(213,728)	(122,786)	(1,045,574)
Total Revenues		(1,071,831)	(1,289,805)	(1,374,480)	(1,229,965)	(862,327)	(5,828,408)
3350	Taxes & Assessments	21,783	22,402	11,859	27,595	20,368	104,007
2905	Rents & Leases - Struct, Imp & Grds	-	319	10,425	19,793	(309)	30,228
2870	Gen Maint - Struct, Imp & Grounds	157,364	61,203	114,434	76,876	88,196	498,073
2445	Other Professional & Spec Svcs	288,621	265,929	72,158	6,665	14,684	648,057
2419	Real Estate Services - Svc Chgs	-	-	-	-	18,078	18,078
2355	Advertising	-	-	-	2,372	-	2,372
2323	Courier & Printing (ISF Only)	-	-	174	1,049	-	1,223
2305	General Office Expense	-	-	-	-	145	145
2180	Utilities	-	-	-	-	1,449	1,449
2042	Cellular/Other Svcs (ISF Only)	-	-	-	-	314	314
Total Expenses		467,768	349,853	209,050	134,350	142,925	1,303,946
Net Revenues and Expenditures		(604,063)	(939,952)	(1,165,430)	(1,095,615)	(719,402)	(4,524,462)

Appendix



Revenues and Expenditures (2011-2016)

Department - INQ		Fiscal Year						Total
Code	Description	2011	2012	2013	2014	2015	2016*	
9984	Net Incr/Decr in Fair Value	9,315	8,914	27,144	(18,608)	(7,239)	11,046	30,572
9980	Sale of Fixed Assets	-	-	-	(6,321,463)	-	-	(6,321,463)
9970	Other	-	(2,426)	-	-	-	(89)	(2,515)
9800	Other Services	-	-	-	-	(700)	(1,050)	(1,750)
8525	Rents & Concessions	(695,971)	(613,446)	(563,412)	(521,733)	(463,838)	(297,429)	(3,155,829)
8500	Interest	(90,603)	(47,017)	(38,322)	(35,811)	(62,857)	(37,974)	(312,584)
Total Revenues		(777,259)	(653,975)	(574,590)	(6,897,615)	(534,634)	(325,496)	(9,763,569)
5030	Operating Transfers Out	-	1,035,906	-	-	-	80,214	1,116,120
3350	Taxes & Assessments	16,226	5,716	5,602	3,888	3,788	-	35,220
2870	Gen Maint - Struct, Imp & Grounds	128,412	66,901	40,933	36,833	35,157	18,730	326,966
2448	County Counsel Services	-	-	-	-	17,184	12,962	30,146
2445	Other Professional & Spec Svcs	28,605	11,180	141,998	145,751	12,358	498	340,390
2419	Real Estate Services - Svc Chgs	61,511	80,334	72,457	112,370	79,411	61,748	467,831
2415	County Services (Incl COWCAP)	-	16,967	10,518	817	51,037	88,520	167,859
2355	Advertising	-	413	1,541	1,549	-	-	3,503
2345	Subscriptions	-	-	-	-	-	-	-
2323	Courier & Printing (ISF Only)	-	-	692	-	-	-	692
2308	Procurement Card Emp Clearing	-	-	-	-	-	-	-
2305	General Office Expense	60	18	6	30	-	-	114
2180	Utilities	56,910	8,629	8,948	16,749	10,423	5,264	106,923
2135	Special Debt Expense	-	-	-	-	-	1,525	1,525
2130	Noninventoriable Equipment	4,540	-	6,687	777	586	-	12,590
2042	Cellular/Other Svcs (ISF Only)	265	100	-	-	-	-	365
Total Expenses		296,529	1,226,164	289,382	318,764	209,944	269,461	2,610,244
Net Revenues and Expenditures		(480,730)	572,189	(285,208)	(6,578,851)	(324,690)	(56,035)	(7,163,325)

*Includes transactions through 3/28/2016