

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.

CITY OF SAN RAFAEL
 COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	SPECIAL REVENUE FUNDS				
	Recreation Revolving	Baypoint Lagoons Assessment District	Household Hazmat Facility	Childcare	Loch Lomond #10 Community Facilities Dist.
REVENUES					
Taxes and special assessments		\$25,368			
Use of money and properties	\$32,351	5,056	\$607	\$32,608	\$12,547
Intergovernmental	27,200			390,329	
Charges for services	2,271,345		167,285	3,181,669	
Other revenue	48,257			13,577	
Total Revenues	2,379,153	30,424	167,892	3,618,183	12,547
EXPENDITURES					
Current:					
General government					
Public safety			143,827		
Public works and parks		38,027			1,876
Culture and recreation	4,724,942			3,493,153	
Community development					
Capital outlay					
Total Expenditures	4,724,942	38,027	143,827	3,493,153	1,876
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,345,789)	(7,603)	24,065	125,030	10,671
OTHER FINANCING SOURCES (USES)					
Transfers in	2,071,674			50,000	
Transfers out					
Total Other Financing Sources (Uses)	2,071,674			50,000	
Net Change in Fund Balances	(274,115)	(7,603)	24,065	175,030	10,671
Fund Balance, Beginning	276,443	260,017	342,353	1,571,815	663,537
Fund Balance, Ending	\$2,328	\$252,414	\$366,418	\$1,746,845	\$674,208

SPECIAL REVENUE FUNDS

Loch Lomond Marina #2 Community Facilities Dist.	Library	Library Assessment	Public Safety	Stormwater	Development Services	Grants
\$79,737		\$1,041,371				
5,000	\$44,820	11,060	\$88	\$9,608	\$49,999	\$13,370
	8,379		71,068			664,436
	7,354		720	833,777		
	80,914		62,040	29,534		
84,737	141,467	1,052,431	133,916	872,919	49,999	677,806
7,585			259,148		118	104,263
				1,059,398		552,534
	15,608	1,144,665				
7,585	15,608	1,144,665	259,148	1,059,398	118	656,797
77,152	125,859	(92,234)	(125,232)	(186,479)	49,881	21,009
			100,000			48,964
					(100,000)	(36,810)
			100,000		(100,000)	12,154
77,152	125,859	(92,234)	(25,232)	(186,479)	(50,119)	33,163
205,566	2,323,676	648,704	114,879	589,023	681,494	762,861
\$282,718	\$2,449,535	\$556,470	\$89,647	\$402,544	\$631,375	\$796,024

(Continued)

CITY OF SAN RAFAEL
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

SPECIAL REVENUE FUNDS						
	Development Services			Grants		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes and special assessments						
Use of money and properties	\$39,000	\$49,999	\$10,999	\$2,600	\$13,370	\$10,770
Intergovernmental				929,750	664,436	(265,314)
Charges for services						
Other revenue						
Total Revenues	39,000	49,999	10,999	932,350	677,806	(254,544)
EXPENDITURES						
Current:						
General government	117,000	118	116,882	231,105	104,263	126,842
Public safety				996,417	552,534	443,883
Public works and parks						
Culture and recreation						
Community development						
Capital outlay						
Total Expenditures	117,000	118	116,882	1,227,522	656,797	570,725
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(78,000)	49,881	127,881	(295,172)	21,009	316,181
OTHER FINANCING SOURCES (USES)						
Transfers in				48,964	48,964	
Transfers out	(100,000)	(100,000)		(36,810)	(36,810)	
Total Other Financing Sources (Uses)	(100,000)	(100,000)		12,154	12,154	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES AND USES OVER (UNDER) EXPENDITURES	<u>(\$178,000)</u>	<u>(50,119)</u>	<u>\$127,881</u>	<u>(\$283,018)</u>	<u>33,163</u>	<u>\$316,181</u>
FUND BALANCES, BEGINNING OF YEAR		<u>681,494</u>			<u>762,861</u>	
FUND BALANCES, END OF YEAR		<u>\$631,375</u>			<u>\$796,024</u>	

SPECIAL REVENUE FUNDS

Parkland Dedication			Emergency Medical Services			Business Improvement		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
			\$4,744,398	\$4,934,584	\$190,186			
\$3,000	\$5,227	\$2,227	12,500	31,405	18,905			
			130,000	140,706	10,706			
			2,550,000	2,470,659	(79,341)			
	5,135	5,135	265,738	398,202	132,464			
3,000	10,362	7,362	7,702,636	7,975,556	272,920			
			7,578,000	7,375,342	202,658			
200,000		200,000						
37,301	9,276	28,025						
711,781	654,091	57,690						
949,082	663,367	285,715	7,578,000	7,375,342	202,658			
(946,082)	(653,005)	293,077	124,636	600,214	475,578			
308,106	308,106			(1,056,300)	(1,056,300)			
308,106	308,106			(1,056,300)	(1,056,300)			
(\$637,976)	(344,899)	\$293,077	\$124,636	(456,086)	(\$580,722)			
	602,441			1,269,432				
	\$257,542			\$813,346				

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Revenue Detail Report
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CITY OF SAN RAFAEL
07/01/2018 through 06/30/2019

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207 Development Services Fund

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
207-16-28195-4401 Investment Earnings	4,000.00	0.00	0.00	4,000.00	0.00
1/31/2019 aje GJ 13542 Line Description: INTEREST ALLOCATION Q2 FY19		1,385.97	207		
4/30/2019 aje GJ 13615 Line Description: INTEREST ALLOCATION Q3		1,124.75			
6/30/2019 aje GJ 13694 Line Description: INTEREST ALLOCATION Q4		6,079.66	207		
6/30/2019 aje GJ 13719 Line Description: INTEREST ALLOCATION Q4		1,799.49			
207-16-28195-4401 Investment Earnings	4,000.00	10,389.87	10,389.87	-6,389.87	259.75
Total Development Services Fund	4,000.00	10,389.87	10,389.87	-6,389.87	259.75

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Revenue Detail Report
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CITY OF SAN RAFAEL
07/01/2018 through 06/30/2019

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217 State Lands

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
217-12-21001-4401 Investment Earnings	1,000.00	0.00	0.00	1,000.00	0.00
Line Description: INTEREST ALLOCATION Q3					
Line Description: INTEREST ALLOCATION Q4					
217-12-21001-4401 Investment Earnings	1,000.00	4,032.43	4,032.43	-3,032.43	403.24
217-12-21001-4402 Rents, Royalties Income	34,000.00	0.00	0.00	34,000.00	0.00
7/26/2018 cash_rec GJ 002-00096253		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					

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Revenue Detail Report
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 CITY OF SAN RAFAEL
 07/01/2018 through 06/30/2019

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217 State Lands

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
217-12-21001-4402 Rents, Royalties Income	(Continued)				
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
3/13/2019 cash_rec GJ 004-00039366		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
4/19/2019 cash_rec GJ 004-00039665		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
5/9/2019 cash_rec GJ 004-00040070		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
6/17/2019 cash_rec GJ 004-00040755		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE					
217-12-21001-4402 Rents, Royalties Income	34,000.00	35,577.39	35,577.39	-1,577.39	104.64
Total State Lands	35,000.00	39,609.82	39,609.82	-4,609.82	113.17
Grand Total	39,000.00	49,999.69	49,999.69	-10,999.69	128.20

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Expenditure Detail Report
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CITY OF SAN RAFAEL
07/01/2018 through 06/30/2019

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207 Development Services Fund

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
207-16-11001-9999 OperatingTransfer Out	100,000.00	0.00	0.00	0.00	100,000.00	0.00
7/31/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.29		207		
8/31/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
9/30/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33		207		
10/31/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
11/30/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33		207		
12/31/2018 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
1/31/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33		207		
2/28/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
3/31/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33		207		
4/30/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
5/31/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33		207		
6/30/2019 aje GJ tranfers Line Description: To GF 001-10-11101-7999		8,333.33				
207-16-11001-9999 OperatingTransfer Out	100,000.00	99,999.92	99,999.92	0.00	0.08	100.00
Total Development Services Fund	100,000.00	99,999.92	99,999.92	0.00	0.08	100.00

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Expenditure Detail Report
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CITY OF SAN RAFAEL
07/01/2018 through 06/30/2019

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217 State Lands

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
217-12-21001-9270 Contractual Services	117,000.00	0.00	0.00	0.00	117,000.00	0.00
11/15/2018 ap_invoice IN 233028		118.00				
Vendor: 30365 BURKE, WILLIAMS & SORENSEN,LLP Check # 334250						
217-12-21001-9270 Contractual Services	117,000.00	118.00	118.00	0.00	116,882.00	0.10
Total State Lands	117,000.00	118.00	118.00	0.00	116,882.00	0.10
Grand Total	217,000.00	100,117.92	100,117.92	0.00	116,882.08	46.14

CITY OF SAN RAFAEL
7/ 1/2018 through 6/30/2019

207 Development Services Fund

<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>
Assets						
11100 General Cash	501,342.54	431,667.97	326,418.67	431,667.97	326,418.67	606,591.84
11351 Market Adjustment On Investment	0.00	0.00	0.00	0.00	0.00	0.00
12200 Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	501,342.54	431,667.97	326,418.67	431,667.97	326,418.67	606,591.84
Liabilities						
22100 Accounts Payable	6,204.00 CR	224,867.75	236,406.25	224,867.75	236,406.25	17,742.50 CR
22200 Accrued Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
24800 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
25168 Deposit Payable	5,015.54	230,642.25	411,278.10	230,642.25	411,278.10	175,620.31 CR
25174 Developer Bonds Payable	1,500.00 CR	7,315.00	10,000.00	7,315.00	10,000.00	4,185.00 CR
Total Liabilities	2,688.46 CR	462,825.00	657,684.35	462,825.00	657,684.35	197,547.81 CR
Equities						
15100 Revenue Control	0.00	10,389.87	10,389.87	10,389.87	10,389.87	0.00
28100 Expenditure Control	0.00	99,999.92	99,999.92	99,999.92	99,999.92	0.00
31200 Encumbrance Control; Current Year	0.00	0.00	0.00	0.00	0.00	0.00
31400 Reserve For Encumbrance; Current Year	0.00	0.00	0.00	0.00	0.00	0.00
33100 Fund Balance	498,654.08 CR	203,999.92	114,389.87	203,999.92	114,389.87	409,044.03 CR
33150 Cash Transfers From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
33250 Cash Transfers To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
34100 Reserve For Projects	0.00	0.00	0.00	0.00	0.00	0.00
34139 Community Development: 7.5% Accrual	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF SAN RAFAEL
 7/ 1/2018 through 6/30/2019

207 Development Services Fund

<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>
Equities (Continued)						
34140 Community Development;15% Reserve Charge	0.00	0.00	0.00	0.00	0.00	0.00
Total Equities	498,654.08 CR	314,389.71	224,779.66	314,389.71	224,779.66	409,044.03 CR
Budgetary						
15500 Estimated Revenue Control	0.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00
28500 Appropriation Control	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
Total Budgetary	0.00	104,000.00	104,000.00	104,000.00	104,000.00	0.00
Assets	501,342.54	431,667.97	326,418.67	431,667.97	326,418.67	606,591.84
Liabilities	2,688.46 CR	462,825.00	657,684.35	462,825.00	657,684.35	197,547.81 CR
Equities	498,654.08 CR	314,389.71	224,779.66	314,389.71	224,779.66	409,044.03 CR
Budgetary	0.00	104,000.00	104,000.00	104,000.00	104,000.00	0.00
Total Development Services Fund	0.00	1,312,882.68	1,312,882.68	1,312,882.68	1,312,882.68	0.00

CITY OF SAN RAFAEL
7/ 1/2018 through 6/30/2019

217 State Lands

<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>
Assets						
11100 General Cash	183,075.28	39,609.82	354.00	39,609.82	354.00	222,331.10
11351 Market Adjustment On Investment	0.00	0.00	0.00	0.00	0.00	0.00
12200 Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	183,075.28	39,609.82	354.00	39,609.82	354.00	222,331.10
Liabilities						
22100 Accounts Payable	236.00 CR	354.00	118.00	354.00	118.00	0.00
22200 Accrued Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
24800 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
25168 Deposit Payable	0.00	0.00	0.00	0.00	0.00	0.00
25174 Developer Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	236.00 CR	354.00	118.00	354.00	118.00	0.00
Equities						
15100 Revenue Control	0.00	39,609.82	39,609.82	39,609.82	39,609.82	0.00
28100 Expenditure Control	0.00	118.00	118.00	118.00	118.00	0.00
31200 Encumbrance Control; Current Year	0.00	0.00	0.00	0.00	0.00	0.00
31400 Reserve For Encumbrance; Current Year	0.00	0.00	0.00	0.00	0.00	0.00
33100 Fund Balance	182,839.28 CR	152,118.00	191,609.82	152,118.00	191,609.82	222,331.10 CR
33150 Cash Transfers From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
33250 Cash Transfers To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
34100 Reserve For Projects	0.00	0.00	0.00	0.00	0.00	0.00
34139 Community Development: 7.5% Accrual	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF SAN RAFAEL
 7/ 1/2018 through 6/30/2019

217 State Lands

<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>
Equities (Continued)						
34140 Community Development;15% Reserve Charge	0.00	0.00	0.00	0.00	0.00	0.00
Total Equities	182,839.28 CR	191,845.82	231,337.64	191,845.82	231,337.64	222,331.10 CR
Budgetary						
15500 Estimated Revenue Control	0.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00
28500 Appropriation Control	0.00	117,000.00	117,000.00	117,000.00	117,000.00	0.00
Total Budgetary	0.00	152,000.00	152,000.00	152,000.00	152,000.00	0.00
Assets	183,075.28	39,609.82	354.00	39,609.82	354.00	222,331.10
Liabilities	236.00 CR	354.00	118.00	354.00	118.00	0.00
Equities	182,839.28 CR	191,845.82	231,337.64	191,845.82	231,337.64	222,331.10 CR
Budgetary	0.00	152,000.00	152,000.00	152,000.00	152,000.00	0.00
Total State Lands	0.00	383,809.64	383,809.64	383,809.64	383,809.64	0.00

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Periods: 0 through 15

CITY OF SAN RAFAEL
7/ 1/2018 through 6/30/2019

Grand Totals

	<i>Beginning Balance</i>	<i>Debits</i>	<i>Credits</i>	<i>YTD Debits</i>	<i>YTD Credits</i>	<i>Balance</i>
Total Assets	684,417.82	471,277.79	326,772.67	471,277.79	326,772.67	828,922.94
Total Liabilities	2,924.46 CR	463,179.00	657,802.35	463,179.00	657,802.35	197,547.81 CR
Total Equities	681,493.36 CR	506,235.53	456,117.30	506,235.53	456,117.30	631,375.13 CR
Total Operating	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total Budgetary	0.00	256,000.00	256,000.00	256,000.00	256,000.00	0.00
Total All Funds	0.00	1,696,692.32	1,696,692.32	1,696,692.32	1,696,692.32	0.00