

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
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
FOR THE YEAR ENDED JUNE 30, 2022

	SPECIAL REVENUE FUNDS				
	Recreation Revolving	Baypoint Lagoons Assessment District	Household Hazmat Facility	Childcare	Loch Lomond #10 Community Facilities Dist.
ASSETS					
Cash and investments	\$980,898	\$204,093	\$460,814	\$321,144	\$778,135
Restricted cash and investments					
Receivables:					
Accounts	272,367		496,430	16,509	
Taxes		152			144
Grants				36,622	
Interest					
Loans					
Leases	201,806				
Prepaid expense					
Total Assets	<u>\$1,455,071</u>	<u>\$204,245</u>	<u>\$957,244</u>	<u>\$374,275</u>	<u>\$778,279</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$215,233		\$445,613	\$29,723	\$6,771
Deposits payable					
Developer deposits payable					
Unearned revenue	<u>557,549</u>				
Total Liabilities	<u>772,782</u>		<u>445,613</u>	<u>29,723</u>	<u>6,771</u>
Deferred Inflows of Resources:					
Unavailable revenue - leases	<u>197,737</u>				
Total Deferred Inflows of Resources	<u>197,737</u>				
Fund Balances:					
Nonspendable					
Restricted	484,552	\$204,245	511,631	344,552	771,508
Committed					
Assigned					
Total Fund Balances	<u>484,552</u>	<u>204,245</u>	<u>511,631</u>	<u>344,552</u>	<u>771,508</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$1,455,071</u>	<u>\$204,245</u>	<u>\$957,244</u>	<u>\$374,275</u>	<u>\$778,279</u>

SPECIAL REVENUE FUNDS							
Loch Lomond Marina #2 Community Facilities Dist.	Library	Library Assessment	Public Safety	Stormwater	Development Services	Grants	Parkland Dedication
\$746,517	\$2,590,839	\$1,058,487	\$133,083	\$1,318,844	\$472,918	\$639,286	\$343,740
1,275	500,000	1,520 900		4,522		9,890	
					301,504		
<u>\$747,792</u>	<u>\$3,090,839</u>	<u>\$1,060,907</u>	<u>\$133,083</u>	<u>\$1,323,366</u>	<u>\$774,422</u>	<u>\$649,176</u>	<u>\$343,740</u>
\$10,883	\$3,319	\$101,256		\$53,661	\$10,745 117,676 3,635	\$66,904 186,070	
<u>10,883</u>	<u>3,319</u>	<u>101,256</u>		<u>53,661</u>	<u>132,056</u>	<u>252,974</u>	
					292,721		
					292,721		
736,909	3,087,520	959,651	\$133,083	1,269,705	349,645	396,202	\$343,740
<u>736,909</u>	<u>3,087,520</u>	<u>959,651</u>	<u>133,083</u>	<u>1,269,705</u>	<u>349,645</u>	<u>396,202</u>	<u>343,740</u>
<u>\$747,792</u>	<u>\$3,090,839</u>	<u>\$1,060,907</u>	<u>\$133,083</u>	<u>\$1,323,366</u>	<u>\$774,422</u>	<u>\$649,176</u>	<u>\$343,740</u>

(Continued)

CITY OF SAN RAFAEL
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	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			\$23,943
Use of money and properties	\$52,773	1,508	\$1,444	\$1,460	5,993
Intergovernmental	44,060			637,151	
Charges for services	1,431,873		181,384	2,669,140	
Other revenue	5,669			9,720	
Total Revenues	1,534,375	26,876	182,828	3,317,471	29,936
EXPENDITURES					
Current:					
General government					
Public safety			114,486		
Public works and parks		13,000			11,175
Community development					
Culture and recreation	3,713,516			3,341,499	
Capital outlay					
Total Expenditures	3,713,516	13,000	114,486	3,341,499	11,175
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,179,141)	13,876	68,342	(24,028)	18,761
OTHER FINANCING SOURCES (USES)					
Transfers in	2,250,000				
Transfers out					(8,544)
Total Other Financing Sources (Uses)	2,250,000				(8,544)
Net Change in Fund Balances	70,859	13,876	68,342	(24,028)	10,217
Fund Balance, Beginning	413,693	190,369	443,289	368,580	761,291
Fund Balance, Ending	\$484,552	\$204,245	\$511,631	\$344,552	\$771,508

SPECIAL REVENUE FUNDS

Loch Lomond Marina #2 Community Facilities Dist.	Library	Library Assessment	Public Safety	Stormwater	Development Services	Grants	Parkland Dedication
\$212,494		\$1,101,914					\$8,670
4,708	\$19,510	7,366		\$8,806	\$49,545		2,597
	538,465	900	\$83,297			\$405,061	
	1,966			835,739			
25,626	70,236		12,725	2,478			
242,828	630,177	1,110,180	96,022	847,023	49,545	405,061	11,267
			177,483			216,137	
33,821				662,827		548,045	
	20,471	1,162,492					
				83,356			
33,821	20,471	1,162,492	177,483	746,183		764,182	
209,007	609,706	(52,312)	(81,461)	100,840	49,545	(359,121)	11,267
17,544			85,000				
17,544			85,000				
226,551	609,706	(52,312)	3,539	100,840	49,545	(359,121)	11,267
510,358	2,477,814	1,011,963	129,544	1,168,865	300,100	755,323	332,473
\$736,909	\$3,087,520	\$959,651	\$133,083	\$1,269,705	\$349,645	\$396,202	\$343,740

(Continued)

CITY OF SAN RAFAEL
7/ 1/2021 through 6/30/2022

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	133,502.26	215,249.65	213,582.22	215,249.65	213,582.22	135,169.69
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	133,502.26	215,249.65	213,582.22	215,249.65	213,582.22	135,169.69
Liabilities						
22100 Accounts Payable	1,598.75 CR	229,978.35	239,124.60	229,978.35	239,124.60	10,745.00 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	126,983.19 CR	222,667.10	213,360.00	222,667.10	213,360.00	117,676.09 CR
25174 Developer Bonds Payable	3,635.00 CR	0.00	0.00	0.00	0.00	3,635.00 CR
Total Liabilities	132,216.94 CR	452,645.45	452,484.60	452,645.45	452,484.60	132,056.09 CR
Equities						
15100 Revenue Control	0.00	1,889.65	1,889.65	1,889.65	1,889.65	0.00
28100 Expenditure Control	0.00	0.00	0.00	0.00	0.00	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	1,285.32 CR	225.48	2,053.76	225.48	2,053.76	3,113.60 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/ 1/2021 through 6/30/2022

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	1,285.32 CR	2,115.13	3,943.41	2,115.13	3,943.41	3,113.60 CR
Budgetary						
15500 Estimated Revenue Control	0.00	225.48	225.48	225.48	225.48	0.00
28500 Appropriation Control	0.00	0.00	0.00	0.00	0.00	0.00
Total Budgetary	0.00	225.48	225.48	225.48	225.48	0.00
Assets	133,502.26	215,249.65	213,582.22	215,249.65	213,582.22	135,169.69
Liabilities	132,216.94 CR	452,645.45	452,484.60	452,645.45	452,484.60	132,056.09 CR
Equities	1,285.32 CR	2,115.13	3,943.41	2,115.13	3,943.41	3,113.60 CR
Budgetary	0.00	225.48	225.48	225.48	225.48	0.00
Total Development Services Fund	0.00	670,235.71	670,235.71	670,235.71	670,235.71	0.00

CITY OF SAN RAFAEL
7/ 1/2021 through 6/30/2022

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	298,814.56	430,336.58	391,403.09	430,336.58	391,403.09	337,748.05
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
12700 Lease Receivable	0.00	325,245.60	23,742.93	325,245.60	23,742.93	301,502.67
Total Assets	298,814.56	755,582.18	415,146.02	755,582.18	415,146.02	639,250.72
Liabilities						
22100 Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
22200 Accrued Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
23375 Deferred Inflow-Leases	0.00	32,524.56	325,245.60	32,524.56	325,245.60	292,721.04 CR
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	0.00	32,524.56	325,245.60	32,524.56	325,245.60	292,721.04 CR
Equities						
15100 Revenue Control	0.00	81,348.05	81,348.05	81,348.05	81,348.05	0.00
28100 Expenditure Control	0.00	0.00	0.00	0.00	0.00	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	298,814.56 CR	37,575.94	85,291.06	37,575.94	85,291.06	346,529.68 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

CITY OF SAN RAFAEL
7/ 1/2021 through 6/30/2022

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)						
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
34140 Community Development;15% Reserve Charge	0.00	0.00	0.00	0.00	0.00	0.00
Total Equities	298,814.56 CR	118,923.99	166,639.11	118,923.99	166,639.11	346,529.68 CR
Budgetary						
15500 Estimated Revenue Control	0.00	37,575.94	37,575.94	37,575.94	37,575.94	0.00
28500 Appropriation Control	0.00	0.00	0.00	0.00	0.00	0.00
Total Budgetary	0.00	37,575.94	37,575.94	37,575.94	37,575.94	0.00
Assets	298,814.56	755,582.18	415,146.02	755,582.18	415,146.02	639,250.72
Liabilities	0.00	32,524.56	325,245.60	32,524.56	325,245.60	292,721.04 CR
Equities	298,814.56 CR	118,923.99	166,639.11	118,923.99	166,639.11	346,529.68 CR
Budgetary	0.00	37,575.94	37,575.94	37,575.94	37,575.94	0.00
Total State Lands	0.00	944,606.67	944,606.67	944,606.67	944,606.67	0.00

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CITY OF SAN RAFAEL
7/ 1/2021 through 6/30/2022

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	432,316.82	970,831.83	628,728.24	970,831.83	628,728.24	774,420.41
Total	Liabilities	132,216.94 CR	485,170.01	777,730.20	485,170.01	777,730.20	424,777.13 CR
Total	Equities	300,099.88 CR	121,039.12	170,582.52	121,039.12	170,582.52	349,643.28 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	37,801.42	37,801.42	37,801.42	37,801.42	0.00
Total	All Funds	0.00	1,614,842.38	1,614,842.38	1,614,842.38	1,614,842.38	0.00

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Revenue Detail Report
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CITY OF SAN RAFAEL
07/01/2021 through 06/30/2022

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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	225.48	0.00	0.00	225.48	0.00
Line Description: INTEREST ALLOCATION FY22 Document Description : INTEREST ALLOCATION FY22					
207-16-28195-4401 Investment Earnings	225.48	1,828.28	1,828.28	-1,602.80	810.84
Total Development Services Fund	225.48	1,828.28	1,828.28	-1,602.80	810.84

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Revenue Detail Report
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217 State Lands

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
217-12-21001-4401 Investment Earnings	575.94	0.00	0.00	575.94	0.00
6/30/2022 aje GJ 14970		132.63			
Line Description: INTEREST ALLOCATION Q4 FY21 Document Description : INT ALLOCATION - DO NOT POST!!!!					
6/30/2022 aje GJ 15039		2,433.19	217		
Line Description: INTEREST ALLOCATION FY22 Document Description : INTEREST ALLOCATION FY22					
6/30/2022 aje GJ 14979		-132.63			
Line Description: INTEREST ALLOCATION Q4 FY21 Document Description : REV: 14970					
6/30/2022 aje GJ 15081		9,757.37	217		
Line Description: Trans Bay Cable Int. revenue Document Description : GASB 87 - LEASES IMPLEMENTATION - LESSOR					
217-12-21001-4401 Investment Earnings	575.94	12,190.56	12,190.56	-11,614.62	2116.64
217-12-21001-4402 Rents, Royalties Income	37,000.00	0.00	0.00	37,000.00	0.00
7/8/2021 cash_rec GJ 004-00048259		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOCIA					
8/11/2021 cash_rec GJ 004-00048443		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTICITO MARKET PLACE ASSOC					
9/13/2021 cash_rec GJ 004-00048608		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLASSCO					
10/13/2021 cash_rec GJ 017-00000551		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOC.					
11/10/2021 cash_rec GJ 017-00001318		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOC.					
12/9/2021 cash_rec GJ 017-00001988		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOCIA					
1/25/2022 cash_rec GJ 003-00003656		33,500.30	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : TRANS BAY CABLE LLC					
1/26/2022 cash_rec GJ 003-00003697		250.00			
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOC.					
2/9/2022 cash_rec GJ 004-00048919		250.00	217		
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOCIA					
3/8/2022 cash_rec GJ 004-00048979		250.00			

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Revenue Detail Report
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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 Document Description : MONTECITO MARKET PLACE ASSOC.					
Line Description: REVENUE-POSTING-CITY(ACCT-#-RE Document Description : MONTECITO MARKET PLACE ASSOC					
Line Description: Trans Bay Cable Lease Amtzn Document Description : GASB 87 - LEASES IMPLEMENTATION - LESSOR					
217-12-21001-4402 Rents, Royalties Income	37,000.00	35,524.56	35,524.56	1,475.44	96.01
Total State Lands	37,575.94	47,715.12	47,715.12	-10,139.18	126.98
Grand Total	37,801.42	49,543.40	49,543.40	-11,741.98	131.06

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Revenue Status Report
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<i>Account Number</i>	<i>Adjusted Estimate</i>	<i>Revenues</i>	<i>Year-to-date Revenues</i>	<i>Balance</i>	<i>Prct Rcvd</i>
207 Development Services Fund					
207-16-28195-4401 Investment Earnings	225.48	1,828.28	1,828.28	-1,602.80	810.84
Total Development Services Fund	225.48	1,828.28	1,828.28	-1,602.80	810.84
217 State Lands					
217-12-21001-4401 Investment Earnings	575.94	12,190.56	12,190.56	-11,614.62	2116.64
217-12-21001-4402 Rents, Royalties Income	37,000.00	35,524.56	35,524.56	1,475.44	96.01
Total State Lands	37,575.94	47,715.12	47,715.12	-10,139.18	126.98
Grand Total	37,801.42	49,543.40	49,543.40	-11,741.98	131.06

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Expenditure Status Report
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CITY OF SAN RAFAEL
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<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>
207	Development Services Fund						
	Total Development Services Fund	0.00	0.00	0.00	0.00	0.00	0.00
217	State Lands						
	Total State Lands	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total	0.00	0.00	0.00	0.00	0.00	0.00

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