

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2021-2022

Grantee Name: City of Sausalito

Contact Person: Joan Macasieb

Mailing Address: 420 Litho St., Sausalito, CA 94965

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).

Fund 114 Tidelands

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)).

City of Sausalito FY2021-2022 Basic Financial Statements

2. Revenue

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

\$ 636,379

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

Attached City of Sausaltio FY2021-22 Basic Financial Statements, Page 28

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?

\$ 505,156 including \$272,155 inter-fund transfers

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

Attached City of Sausalito FY2021-22 Basic Financial Statements, Page 28

- 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.

Internal transfer of funds of \$272,155

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 \$381,176

Ending balance \$512,399

CITY OF SAUSALITO
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	General	Tidelands	General Capital Improvements	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 6,650,826	\$ -	\$ -	\$ 642,053	\$ 7,292,879
Sales tax	4,929,001	-	-	-	4,929,001
Other tax	3,023,381	-	-	-	3,023,381
Licenses and permits	1,649,760	-	-	-	1,649,760
Fines and forfeitures	494,008	-	-	-	494,008
Use of money and property	180,697	528,754	821	2,512	712,784
Intergovernmental	1,887,488	-	552,314	505,931	2,945,733
Charges for services	1,598,564	-	-	252,263	1,850,827
Other revenues	127,376	107,625	882,389	-	1,117,390
	<u>20,541,101</u>	<u>636,379</u>	<u>1,435,524</u>	<u>1,402,759</u>	<u>24,015,763</u>
Total Revenues					
EXPENDITURES					
Current:					
General government	7,612,910	232,751	-	-	7,845,661
Library	778,084	-	-	-	778,084
Public safety:					
Police	7,028,692	-	-	-	7,028,692
Community development	1,694,485	-	-	-	1,694,485
Public works	2,269,939	-	-	199,020	2,468,959
Parks & recreation	1,724,105	-	-	-	1,724,105
Capital outlay	-	-	1,860,549	-	1,860,549
Debt service:					
Principal	58,000	-	-	582,901	640,901
Interest and other charges	-	250	-	151,242	151,492
	<u>21,166,215</u>	<u>233,001</u>	<u>1,860,549</u>	<u>933,163</u>	<u>24,192,928</u>
Total Expenditures					
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES					
	<u>(625,114)</u>	<u>403,378</u>	<u>(425,025)</u>	<u>469,596</u>	<u>(177,165)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of assets	5,025	-	-	-	5,025
Transfers in (Note 3B)	1,772,757	-	2,225,000	167,155	4,164,912
Transfers (out) (Note 3B)	<u>(1,300,000)</u>	<u>(272,155)</u>	<u>-</u>	<u>(1,025,000)</u>	<u>(2,597,155)</u>
	<u>477,782</u>	<u>(272,155)</u>	<u>2,225,000</u>	<u>(857,845)</u>	<u>1,572,782</u>
Total Other Financing Sources (Uses)					
NET CHANGE IN FUND BALANCES					
	(147,332)	131,223	1,799,975	(388,249)	1,395,617
BEGINNING FUND BALANCES (DEFICITS), AS RESTATED (Note 7F)					
	<u>13,917,032</u>	<u>381,176</u>	<u>(738,403)</u>	<u>2,046,552</u>	<u>15,606,357</u>
ENDING FUND BALANCES (DEFICITS)					
	<u>\$ 13,769,700</u>	<u>\$ 512,399</u>	<u>\$ 1,061,572</u>	<u>\$ 1,658,303</u>	<u>\$ 17,001,974</u>

See accompanying notes to financial statements

General Ledger

Summary Trial Balance

User: jMacasieb
 Printed: 03/27/2023 - 2:22PM
 Period: 01 to 15, 2022



CITY OF SAUSALITO

420 Litho Street Tel (415) 289-4100
 Sausalito, CA 94965 Fax (415) 289-4167

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 114	Tidelands & Waterfront					
ASSETS						
	Cash in Bank	0.00	55,427.79	1,150,222.15	771,811.23	433,838.71
114-000-1040-010	LAIF Interest A/R	0.00	0.00	0.00	0.00	0.00
114-000-1150-000	Accounts Receivable	0.00	180,383.78	0.00	180,383.78	0.00
114-000-1150-010	A/R Control	0.00	93,180.03	3,093,680.65	547,388.35	2,639,472.33
114-000-1150-020	Due From Spinnaker 5% Gross	0.00	77,427.31	0.00	77,427.31	0.00
114-000-1270-030	Rent Relief	0.00	236,343.02	89,325.02	136,249.74	189,418.30
114-000-1280-000	Rent Receivable	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	642,761.93	4,333,227.82	1,713,260.41	3,262,729.34
LIABILITIES						
114-000-2001-000	Salaries & Benefits Payable	0.00	-1,232.38	1,232.38	0.00	0.00
114-000-2020-010	A/P Control	0.00	-24,010.82	479,924.79	464,411.97	-8,498.00
114-000-2020-020	Misc A/P	0.00	0.00	15,995.00	15,995.00	0.00
114-000-2220-000	Deferred Revenue Unavailable	0.00	-236,343.02	46,925.00	0.00	-189,418.02
114-000-2230-010	DEFERRED REVENUE	0.00	-1,602,431.93	1,832,564.39	2,782,546.62	-2,552,414.16
114-000-2230-011	Rent Credits - SYH Contra	0.00	1,602,431.96	0.00	1,602,431.93	0.03
114-000-2280-000	Customer Deposits	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	-261,586.19	2,376,641.56	4,865,385.52	-2,750,330.15
FUND BALANCE						
114-000-2400-000	Fund Balance Unres & Undes.	0.00	-381,175.74	0.00	0.00	-381,175.74
114-000-2500-000	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
	FUND BALANCE Totals:	0.00	-381,175.74	0.00	0.00	-381,175.74
REVENUE						

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
114-000-3600-010	Interest on Investments	0.00	0.00	2,227.76	104,071.66	-101,843.90
114-000-3620-000	Rentals	0.00	0.00	0.00	47,486.00	-47,486.00
114-000-3620-030	Sausalito Yacht Club	125,000.00	0.00	0.00	141,670.00	-141,670.00
114-000-3620-031	Galilee Harbor	3,000.00	0.00	0.00	3,000.00	-3,000.00
114-000-3620-033	Sausalito Cruising Club	20,000.00	0.00	0.00	23,373.72	-23,373.72
114-000-3620-035	Trident/Ondine/Horizons	30,000.00	0.00	83,179.18	116,547.36	-33,368.18
114-000-3620-036	Scoma's	1,500.00	0.00	0.00	1,742.51	-1,742.51
114-000-3620-037	Pelican Harbor	37,134.00	0.00	31,774.00	60,960.19	-29,186.19
114-000-3620-038	Sausalito Yacht Harbor	85,000.00	0.00	11,940.25	79,290.69	-67,350.44
114-000-3620-039	Spinaker	200,000.00	0.00	276,963.31	355,743.68	-78,780.37
114-000-3620-040	Inn Above The Tides	300.00	0.00	0.00	300.00	-300.00
114-000-3620-041	Ferry Landing	500.00	0.00	0.00	654.76	-654.76
114-000-3641-010	State Grant	0.00	0.00	0.00	0.00	0.00
114-000-3900-000	Miscellaneous Revenue	0.00	0.00	0.00	107,624.58	-107,624.58
	REVENUE Totals:	502,434.00	0.00	406,084.50	1,042,465.15	-636,380.65
EXPENSE						
Department 190 Non-Department						
114-190-3000-320	Professional Services	20,000.00	0.00	10,205.44	0.00	10,205.44
114-190-3000-323	Legal Services - Other	0.00	0.00	278,050.68	224,162.31	53,888.37
114-190-4000-414	Utilities- Sewer	36,000.00	0.00	18,001.62	0.00	18,001.62
114-190-4000-440	Rental Land/Bldgs	0.00	0.00	0.00	0.00	0.00
114-190-5000-590	Meetings	0.00	0.00	0.00	0.00	0.00
114-190-7000- 71	Land	0.00	0.00	0.00	0.00	0.00
	114-190 EXPENSE Totals:	56,000.00	0.00	306,257.74	224,162.31	82,095.43
Department 200 Police						
114-200-1000-120	Salaries & Wages (Part-time)	29,097.00	0.00	38,156.52	1,507.32	36,649.20
114-200-2000-220	FICA	1,804.00	0.00	2,317.89	93.46	2,224.43
114-200-2000-221	Medicare	422.00	0.00	553.27	21.86	531.41
114-200-2000-251	State Unemployment	0.00	0.00	0.00	0.00	0.00
114-200-3000-320	Professional Services	30,600.00	0.00	3,837.30	0.00	3,837.30
114-200-3000-340	Technical Services	85,000.00	0.00	98,189.34	0.00	98,189.34
114-200-4000-412	Telephone	1,523.00	0.00	105.65	0.00	105.65
114-200-4000-442	Rental Mach and Equip	5,075.00	0.00	0.00	0.00	0.00
114-200-4500-050	Police Boat (RBRA)	25,000.00	0.00	0.00	0.00	0.00
114-200-5000-551	Printing External Service	355.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
114-200-6000-610	General Supplies	4,060.00	0.00	0.00	0.00	0.00
114-200-6000-611	Office Supplies	305.00	0.00	0.00	0.00	0.00
114-200-6000-612	Postage	0.00	0.00	0.00	0.00	0.00
114-200-6000-621	Fuel and Gas	1,523.00	0.00	5,247.74	0.00	5,247.74
114-200-6000-625	Safety Supplies	102.00	0.00	0.00	0.00	0.00
	114-200 EXPENSE Totals:	184,866.00	0.00	148,407.71	1,622.64	146,785.07
Department 300	Fire					
114-300-4500-040	Fire Boat Maintenance	0.00	0.00	3,871.62	0.00	3,871.62
	114-300 EXPENSE Totals:	0.00	0.00	3,871.62	0.00	3,871.62
Department 410	Engineering					
114-410-7000-732	Ferry Landside Improvements	0.00	0.00	0.00	0.00	0.00
	114-410 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Department 700	Debt Service					
114-700-4710-000	Other Debt Principal	0.00	0.00	0.00	0.00	0.00
114-700-4720-000	Interest Expense Bonds	0.00	0.00	0.00	0.00	0.00
114-700-4730-000	Interest Expense Other	0.00	0.00	0.00	0.00	0.00
114-700-4750-000	Fiscal Agent Fees	0.00	0.00	250.00	0.00	250.00
	114-700 EXPENSE Totals:	0.00	0.00	250.00	0.00	250.00
Department 900	Interfund Transfer Out					
114-900-9100-100	Transfer to General Fund	200,000.00	0.00	200,000.04	0.00	200,000.04
114-900-9100-140	Transfer to Capital Project Fu	0.00	0.00	0.00	0.00	0.00
114-900-9100-302	Transfer ToTideland Loan Fund	72,155.00	0.00	72,155.04	0.00	72,155.04
	114-900 EXPENSE Totals:	272,155.00	0.00	272,155.08	0.00	272,155.08
	EXPENSE Totals:	513,021.00	0.00	730,942.15	225,784.95	505,157.20
	Fund 114 Totals:	-10,587.00	0.00	7,846,896.03	7,846,896.03	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	Report Totals:	-10,587.00	0.00	7,846,896.03	7,846,896.03	0.00