

*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.

(Attachment 1)

Granted Public Trust Lands  
Standardized Reporting Form  
Fiscal Year 2022-2023

Grantee Name: City of Sacramento  
Contact Person: Svetlana Donkova  
Contact Phone: (916) 808-1170  
Mailing Address: 915 I Street, 4th Floor, Sacramento, CA 95814

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues, and expenditures?

**Yes**

- b. Are separate financial statements prepared for the trust?

**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.

**Financial transactions for the granted public lands are tracked in the "Marina Fund" for the City of Sacramento. The financial statements for the Marina Fund are included with the Culture and Leisure Fund pgs. 134-136 published in the City of Sacramento, CA Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2022**

2. Revenue

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

**\$ 2,124,291**

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

User Fees and Charges

Boat Slip License	\$ 1,762,535
Gasoline and Oil Sales	\$ 263,446
Utility Services Charges	\$ 36,582
Other Fees	\$ 14,088

Total User Fees and Charges	\$ 2,076,651
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Facility Use Fees	\$ 3,550
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Interest and Investment Income	\$ 23,172
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Miscellaneous Governmental Revenue	\$ 20,918
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<b>Total Revenue from trust land</b>	<b>\$ 2,124,291</b>
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<b>Total Revenue</b>	<b>\$ 2,124,291</b>
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3. Expenses

- a. What was the total expenditures of funds received or generated from the trust land or assets during the past fiscal year?

**\$ 2,350,632**

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

Employee Services

Salary	\$ 340,533
Benefits	\$ 66,620

Payroll Taxes and Insurance		\$	<u>39,961</u>
	Total Employee Services	\$	447,114
<b>Services and Supplies</b>			
Repair and Maintenance		\$	85,367
Utilities		\$	98,330
Professional Services		\$	135,902
Insurance Premiums		\$	19,240
Fuel		\$	196,752
Buildings and Equipment		\$	175,064
Advertising		\$	3,839
Other Miscellaneous		\$	21,718
Telephone		\$	5,560
Food and Inventory		\$	7,832
Equipment Rental		\$	1,767
Mail Charges		\$	<u>583</u>
	Total Services and Supplies	\$	751,954
Principal Payments		\$	384,496
Interest Payments		\$	<u>767,068</u>
	<b>Total Expenditures</b>	<b>\$</b>	<b><u><u>2,350,632</u></u></b>

4. Beginning and Ending Balance

Please list the beginning and ending balances for the Marina Fund for this past fiscal year.

Beginning Fund Balance - 7/01/2022	\$	1,620,239
Ending Fund Balance - 6/30/2023	\$	1,393,898
2022-2023 Revenues less Expenses	\$	(226,341)

# CITY OF SACRAMENTO, CALIFORNIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2023

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## OTHER SPECIAL REVENUE FUNDS

Other special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds are generally required by statute, charter, or ordinance to finance specific government functions. The following other special revenue funds have been classified as nonmajor funds:

**TRANSPORTATION AND DEVELOPMENT FUND** is used to account for the receipts of taxes and fees which are used to maintain and repair streets, bridges, and bikeways as well as for traffic safety and community development activities.

**CULTURE AND LEISURE FUND** is used to account for a variety of cultural arts and leisure activities. Programs in the Culture and Leisure Fund include the Sacramento Zoo, Fairytale Town, Art in Public Places, Old Sacramento Market, H Street Theatre, Golf, Marina, the Crocker Master Trust, the Winchester G. and Mary Alice Felt Endowment, Marcy Friedman Art in Public Places, and Arts and Culture.

**PARKS AND RECREATION FUND** is used to account for a variety of parks programs and recreation activities. Programs in the Parks and Recreation Fund include START, Special Program Donations, Ethel MacLeod Hart Trust, Land Park, and Quimby.

**ECONOMIC DEVELOPMENT FUND** is used to account for the receipts and disbursements of former redevelopment property tax revenues as well as the Brownfield Revolving Loan Program and the Sheraton Master Owner Participation Agreement (MOPA).

**THE OPERATING GRANTS FUND** is used to account for federal, state and other agency grants received for various specific purposes.

**CCOMWP FUND** is used to account for the revenue and expenditures associated with the City/County Office of Metropolitan Water Planning (CCOMWP). The CCOMWP was formed to develop the Water Forum Agreement with objectives to provide a reliable water supply for planned development to the year 2030 and to preserve the region's Lower American River.

**SPECIAL DISTRICTS FUND** is used to account for a variety of programs that provide infrastructure maintenance and other services for specific areas of the City where special assessments or special taxes are levied. The Special Districts Fund includes the Business Improvement Districts Program, the Landscaping and Lighting Districts Program, the Maintenance Benefit Area Program, and the Assessment District Maintenance Program.

**CAL EPA FUND** is used to account for the expenditures associated with the maintenance of the Joe Serna, Jr. California EPA Headquarters Building.

# City of Sacramento

## Culture and Leisure Special Revenue Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance

#### - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ 1,701	\$ 1,701	\$ 2,158	\$ 457
Interest, rents and concessions	1,003	1,003	1,206	203
Contributions and donations	45	45	45	-
Total revenues	2,749	2,749	3,409	660
Expenditures:				
Current:				
Convention and cultural services	1,503	1,503	1,604	(101)
Capital outlay	726	775	300	475
Debt service:				
Principal	1,051	1,051	493	558
Interest and fiscal charges	1,004	1,004	1,017	(13)
Total expenditures	4,284	4,333	3,414	919
Deficiency of revenues under expenditures	(1,535)	(1,584)	(5)	1,579
Other financing sources:				
Transfers in	719	719	730	11
Changes in fund balance	(816)	(865)	725	1,590
Fund balance, beginning of year	703	703	703	-
Fund balance (deficit), end of year	\$ (113)	\$ (162)	\$ 1,428	\$ 1,590