

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2015/16

**Grantee Name:** City of Sacramento  
**Contact Person:** Russell Robertson  
**Contact Phone:** 916.808.1712  
**Mailing Address:** 915 I Street, 4th Floor  
Sacramento CA 95814-2604

## 1. Funds

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

YES  NO

If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

Activity is recorded in the Marina fund which is part of the Culture and Leisure financial reporting column included the City's Comprehensive Annual Financial Report (CAFR).

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

YES  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.

In addition to the Marina fund (please see Attachment 1), additional activity is accounted for within the Governmental Fund Financial Statements (General Fund) in the CAFR.

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$689,757.89 in lease revenue recorded in the General Fund (20% paid to California State Lands Commission). \$1,671,819 accounted for in the Marina Fund (please see Attachment1).
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Please see Attachment 1.

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$2,156,012 accounted for in the Marina Fund (please see Attachment 1).
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Please see Attachment 1.
- 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/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 another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.  
None

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Marina Fund Beginning Balance \$(715,529); Ending Balance \$(1,199,722).

**For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.**

(Attachment 1)

Granted Public Trust Lands  
Standardized Reporting Form  
Fiscal Year 2015-2016

Grantee Name: City of Sacramento  
Contact Person: Russell Robertson  
Contact Phone: (916) 808-1712  
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 is included with the Culture and Leisure Fund pgs. 118-120 published in the City of Sacramento, CA Comprehensive Annual Financial Report (CAFR). For the fiscal year ending June 30, 2016**

2. Revenue

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

**\$ 1,671,819.00**

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		\$ 1,350,886.00
Gasoline and Oil Sales		221,172.00
Utility Services Charges		27,268.00
Other Fees		<u>31,591.00</u>
	Total User Fees and Charges	\$ 1,630,917.00
Facility Use Fees		\$ 2,693.00
Interest and Investment Income		\$ 5,979.00
Miscellaneous Governmental Revenue		<u>\$ 32,230.00</u>
<b>Total Revenue</b>		<b><u><u>\$ 1,671,819.00</u></u></b>

3. Expenses

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

**\$ 2,156,012.00**

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

<b>Employee Services</b>		
Salary		\$ 312,591.00
Benefits		39,102.00
Payroll Taxes and Insurance		<u>27,475.00</u>
	Total Employee Services	\$ 379,168.00

<b>Services and Supplies</b>		
Repair and Maintenance		\$ 27,611.00
Utilities		65,391.00
Professional Services		59,980.00
Insurance Premiums		15,548.00
Fuel		176,317.00
Buildings and Equipment		66,638.00
Advertising		6,746.00
Other Miscellaneous		10,700.00
Telephone		3,132.00
Food and Inventory		20,558.00
Equipment Rental		1,688.00
Mail Charges		802.00
	<b>Total Services and Supplies</b>	<b>\$ 455,111.00</b>
Principal Payments		\$ 602,107.00
Interest Payments		\$ 719,626.00
	<b>Total Expenditures</b>	<b>\$ 2,156,012.00</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 - 7/1/2015	\$ (715,529.00)
Ending Fund Balance - 6/30/2016	\$ (1,199,722.00)
2015-16 Revenues less Expenses	\$ (484,193.00)

**City of Sacramento**  
**Other Special Revenue Funds**  
**Combining Balance Sheet**

June 30, 2016

(in thousands)

	Transportation and Development Fund	Culture and Leisure Fund	Parks and Recreation Fund	Economic Development Fund
<b>ASSETS</b>				
Cash and investments held by City	\$ 28,141	\$ 5,518	\$ 8,762	\$ 32,865
Cash and investments held by fiscal agent	-	5	-	-
Receivables, net:				
Taxes	-	-	-	2,939
Accounts	1,721	324	6	11
Loans	-	27	-	2,460
Intergovernmental	-	-	712	-
Interest	-	-	3	1
Restricted assets:				
Cash and investments held by City	-	89	-	-
Cash and investments held by fiscal agent	-	732	-	-
<b>Total assets</b>	<b>\$ 29,862</b>	<b>\$ 6,695</b>	<b>\$ 9,483</b>	<b>\$ 38,276</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 507	\$ 185	\$ 51	\$ 28
Accrued payroll	-	15	119	-
Accrued claims and judgements	66	-	31	-
Matured notes and interest payable	-	1,985	-	-
Deposits	883	150	-	-
Unearned revenue	-	34	-	-
Advances from other funds	-	7,040	-	-
<b>Total liabilities</b>	<b>1,456</b>	<b>9,409</b>	<b>201</b>	<b>28</b>
Deferred Inflows of resources:				
Unavailable revenue	88	85	123	1
<b>Total deferred inflows of resources</b>	<b>88</b>	<b>85</b>	<b>123</b>	<b>1</b>
Fund balances:				
Restricted:				
Capital projects	5,224	517	6,245	-
Debt service	-	821	-	-
Public works programs	14,522	-	-	-
Economic development programs	-	-	-	16,887
Other programs	-	1,553	2,343	-
Committed:				
Capital projects	226	409	-	-
Economic development programs	-	-	-	21,360
Other programs	8,346	1,275	393	-
Unassigned	-	(7,374)	178	-
<b>Total fund balances (deficit)</b>	<b>28,318</b>	<b>(2,799)</b>	<b>9,159</b>	<b>38,247</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 29,862</b>	<b>\$ 6,695</b>	<b>\$ 9,483</b>	<b>\$ 38,276</b>

**City of Sacramento**  
**Other Special Revenue Funds**  
**Combining Balance Sheet**

June 30, 2016

(in thousands)

	Operating Grants Fund	CCOMWP Fund	Special Districts Special Revenue Fund	Cal EPA Fund	Other Special Revenue Funds
<b>ASSETS</b>					
Cash and investments held by City	\$ 4,760	\$ 1,521	\$ 16,682	\$ 1,822	\$ 100,071
Cash and investments held by fiscal agent	-	-	-	-	5
Receivables, net:					
Taxes	-	-	-	-	2,939
Accounts	89	-	1,340	-	3,491
Loans	-	-	-	-	2,487
Intergovernmental	2,623	247	-	38	3,620
Interest	-	-	-	-	4
Restricted assets:					
Cash and investments held by City	-	-	-	-	89
Cash and investments held by fiscal agent	-	-	-	-	732
<b>Total assets</b>	<b>\$ 7,472</b>	<b>\$ 1,768</b>	<b>\$ 18,022</b>	<b>\$ 1,860</b>	<b>\$ 113,438</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 646	\$ 151	\$ 4,474	\$ -	\$ 6,042
Accrued payroll	-	13	-	-	147
Accrued claims and judgements	-	-	-	-	97
Matured notes and interest payable	-	-	-	-	1,985
Deposits	166	-	-	-	1,199
Unearned revenue	27	-	-	-	61
Advances from other funds	-	-	-	-	7,040
<b>Total liabilities</b>	<b>839</b>	<b>164</b>	<b>4,474</b>	<b>-</b>	<b>16,571</b>
Deferred Inflows of resources:					
Unavailable revenue	1,446	236	-	-	1,979
<b>Total deferred inflows of resources</b>	<b>1,446</b>	<b>236</b>	<b>-</b>	<b>-</b>	<b>1,979</b>
Fund balances:					
Restricted:					
Capital projects	-	-	2,788	-	14,774
Debt service	-	-	-	-	821
Public works programs	-	-	-	-	14,522
Economic development programs	-	-	-	-	16,887
Other programs	6,633	1,368	10,760	-	22,657
Committed:					
Capital projects	-	-	-	539	1,174
Economic development programs	-	-	-	-	21,360
Other programs	-	-	-	1,321	11,335
Unassigned	(1,446)	-	-	-	(8,642)
<b>Total fund balances (deficit)</b>	<b>5,187</b>	<b>1,368</b>	<b>13,548</b>	<b>1,860</b>	<b>94,888</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 7,472</b>	<b>\$ 1,768</b>	<b>\$ 18,022</b>	<b>\$ 1,860</b>	<b>\$ 113,438</b>

**City of Sacramento**  
**Other Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2016

(in thousands)

	Transportation and Development Fund	Culture and Leisure Fund	Parks and Recreation Fund	Economic Development Fund
<b>Revenues:</b>				
Taxes	\$ 10,149	\$ -	\$ -	\$ 4,146
Intergovernmental	-	-	4,674	-
Charges for services	12,470	2,002	103	-
Fines, forfeits and penalties	610	-	-	-
Interest, rents, and concessions	216	1,592	1,136	329
Community service fees	41	-	2,886	-
Assessment levies	73	-	-	-
Contributions and donations	-	1,051	271	-
<b>Total revenues</b>	<b>23,559</b>	<b>4,645</b>	<b>9,070</b>	<b>4,475</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Public works	9,732	-	-	-
Convention and cultural services	-	1,395	-	-
Economic development	-	-	-	4
Parks and recreation	-	-	8,084	-
Community development	7,112	-	-	-
Library	-	-	-	-
Utilities	-	-	-	-
Capital outlay	2,096	583	839	2,523
<b>Debt service:</b>				
Principal	-	1,145	-	-
Interest and fiscal charges	-	1,148	-	-
Bond issuance costs	-	2	-	-
<b>Total expenditures</b>	<b>18,940</b>	<b>4,273</b>	<b>8,923</b>	<b>2,527</b>
Excess (deficiency) of revenues over (under) expenditures	4,619	372	147	1,948
<b>Other financing sources (uses):</b>				
Transfers in	946	-	1,860	2,777
Transfers out	(167)	-	(1,526)	(1,929)
Payment to refunded bond escrow agent	-	(747)	-	-
Issuance of long term debt	-	585	-	-
Premium on long term debt	-	64	-	-
<b>Total other financing sources (uses)</b>	<b>779</b>	<b>(98)</b>	<b>334</b>	<b>848</b>
<b>Net change in fund balances</b>	<b>5,398</b>	<b>274</b>	<b>481</b>	<b>2,796</b>
Fund balances (deficit), beginning of year	22,920	(3,073)	8,678	35,451
<b>Fund balances (deficit), end of year</b>	<b>\$ 28,318</b>	<b>\$ (2,799)</b>	<b>\$ 9,159</b>	<b>\$ 38,247</b>

**City of Sacramento**  
**Other Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2016

(in thousands)

	Operating Grants Fund	CCOMWP Fund	Special Districts Special Revenue Fund	Cal EPA Fund	Other Special Revenue Funds
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,295
Intergovernmental	9,259	1,430	-	198	15,561
Charges for services	1,176	-	-	-	15,751
Fines, forfeits and penalties	-	-	-	-	610
Interest, rents, and concessions	35	14	170	28	3,520
Community service fees	-	-	-	-	2,927
Assessment levies	-	-	40,665	-	40,738
Contributions and donations	548	-	-	-	1,870
<b>Total revenues</b>	<b>11,018</b>	<b>1,444</b>	<b>40,835</b>	<b>226</b>	<b>95,272</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	1,991	748	-	2,739
Police	6,255	-	-	-	6,255
Fire	1,750	-	-	-	1,750
Public works	-	-	12,481	7	22,220
Convention and cultural services	41	-	5,654	-	7,090
Economic development	610	-	7,083	-	7,697
Parks and recreation	595	-	5,805	-	14,484
Community development	88	-	127	-	7,327
Library	-	-	7,135	-	7,135
Utilities	-	-	308	-	308
Capital outlay	386	-	2,186	2,184	10,797
<b>Debt service:</b>					
Principal	-	-	1,100	-	2,245
Interest and fiscal charges	-	-	32	-	1,180
Bond issuance costs	-	-	-	-	2
<b>Total expenditures</b>	<b>9,725</b>	<b>1,991</b>	<b>42,659</b>	<b>2,191</b>	<b>91,229</b>
Excess (deficiency) of revenues over (under) expenditures	1,293	(547)	(1,824)	(1,965)	4,043
<b>Other financing sources (uses):</b>					
Transfers in	-	471	-	-	6,054
Transfers out	(1,170)	-	-	-	(4,792)
Payment to refunded bond escrow agent	-	-	-	-	(747)
Issuance of long term debt	-	-	-	-	585
Premium on long term debt	-	-	-	-	64
<b>Total other financing sources (uses)</b>	<b>(1,170)</b>	<b>471</b>	<b>-</b>	<b>-</b>	<b>1,164</b>
<b>Net change in fund balances</b>	<b>123</b>	<b>(76)</b>	<b>(1,824)</b>	<b>(1,965)</b>	<b>5,207</b>
Fund balances (deficit), beginning of year	5,064	1,444	15,372	3,825	89,681
Fund balances (deficit), end of year	\$ 5,187	\$ 1,368	\$ 13,548	\$ 1,860	\$ 94,888