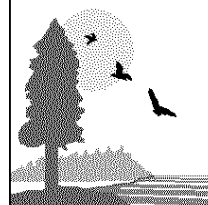


DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2017-18

Grantee Name: City of Sausalito
Contact Person: Amena Baporia
Contact Phone: 415-289-4102
Mailing Address: 420 Litho Street
Sausalito, CA 94965

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)

- 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.

City of Sausalito's FY2017-18 Comprehensive Annual Financial Report (CAFR)

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$878,966

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Attached City of Sausalito FY2017-18 CAFR, Page 26

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$615,461, including inter-fund transfers of \$297,155

- 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 FY2017-18 CAFR, Page 26

- 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 another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

Internal transfer of funds of \$297,155.

4. Beginning and Ending Balance

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

Beginning - (\$3,033,064), Ending - (\$2,769,559). Please note there is a long-term liability related to capital improvements funded by a third-party representing negative balance.

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.

CITY OF SAUSALITO
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	General	Tidelands Fund	General Capital Improvements	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$5,295,149			\$590,934	\$5,886,083
Sales tax	3,600,023				3,600,023
Other tax	2,378,416				2,378,416
Licenses and permits	641,887				641,887
Fines and forfeitures	558,573				558,573
Use of money and property	392,971	\$820,285	\$56,544	25,317	1,295,117
Intergovernmental	12,923	56,476	149,310	537,725	756,434
Charges for services	1,630,106			315,878	1,945,984
Other revenues	216,536	2,205			218,741
Total Revenues	14,726,584	878,966	205,854	1,469,854	17,281,258
EXPENDITURES					
Current:					
General government	3,864,252	318,306			4,182,558
Library	888,923				888,923
Public safety:					
Police	5,225,737			127,934	5,353,671
Community development	1,643,279				1,643,279
Public works	1,764,648			107,225	1,871,873
Parks & recreation	779,468				779,468
Capital outlay			2,636,129	38,855	2,674,984
Debt service:					
Principal	58,000			378,554	436,554
Interest and other charges				230,286	230,286
Total Expenditures	14,224,307	318,306	2,636,129	882,854	18,061,596
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	502,277	560,660	(2,430,275)	587,000	(780,338)
OTHER FINANCING SOURCES (USES)					
Transfers in (Note 3B)	2,517,791		1,817,500	72,155	4,407,446
Transfers (out) (Note 3B)	(1,650,904)	(297,155)	(1,178,722)	(328,000)	(3,454,781)
Total Other Financing Sources (Uses)	866,887	(297,155)	638,778	(255,845)	952,665
NET CHANGE IN FUND BALANCES	1,369,164	263,505	(1,791,497)	331,155	172,327
BEGINNING FUND BALANCES (DEFICITS), as restated (Note 1Q)	9,578,722	(3,033,064)	6,237,053	2,547,258	15,329,969
ENDING FUND BALANCES (DEFICITS)	\$10,947,886	(\$2,769,559)	\$4,445,556	\$2,878,413	\$15,502,296

See accompanying notes to financial statements

General Ledger

Summary Trial Balance

User: abaporia
 Printed: 05/07/2019 - 12:01PM
 Period: 01 to 15, 2018



CITY OF SAUSALITO

420 Litho Street
 Sausalito, CA 94965

tel (415) 289-4100
 fax (415) 289-4167

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 114	Tidclands & Waterfront					
ASSETS						
114-000-1010-000	Cash and Investments	0.00	0.00	0.00	0.00	0.00
114-000-1010-010	Cash in Bank	0.00	876,882.05	540,222.20	619,501.08	797,603.17
114-000-1010-011	Cash in Bank (Book Entry Only)	0.00	0.00	0.00	0.00	0.00
114-000-1010-030	Investments - LAIF	0.00	0.00	0.00	0.00	0.00
114-000-1010-040	Investments - Other	0.00	0.00	0.00	0.00	0.00
114-000-1040-000	Interest Receivable	0.00	0.00	0.00	0.00	0.00
114-000-1040-010	LAIF Interest A/R	0.00	0.00	0.00	0.00	0.00
114-000-1040-020	Other Interest A/R	0.00	0.00	0.00	0.00	0.00
114-000-1150-000	Accounts Receivable	0.00	0.00	226,414.88	0.00	226,414.88
114-000-1150-010	A/R Control	0.00	186.09	285,274.69	229,960.91	55,499.87
114-000-1150-020	Due From Spinnaker 5% Gross	0.00	0.00	0.00	0.00	0.00
114-000-1270-000	Loans Receivable	0.00	0.00	0.00	0.00	0.00
114-000-1280-000	Rent Receivable	0.00	147,799.32	0.00	147,799.32	0.00
114-000-1300-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
114-000-1380-000	Other Current Assets	0.00	0.00	0.00	0.00	0.00
114-000-1430-000	Prepays	0.00	0.00	0.00	0.00	0.00
114-000-1500-000	Non-Current Investments	0.00	0.00	0.00	0.00	0.00
114-000-1520-000	Advances to Other Funds	0.00	0.00	0.00	0.00	0.00
114-000-1610-000	Land	0.00	0.00	0.00	0.00	0.00
114-000-1620-000	Infrastructure	0.00	0.00	0.00	0.00	0.00
114-000-1630-000	Buildings	0.00	0.00	0.00	0.00	0.00
114-000-1640-000	Improvements	0.00	0.00	0.00	0.00	0.00
114-000-1650-000	Equipment	0.00	0.00	0.00	0.00	0.00
114-000-1660-000	Vehicles	0.00	0.00	0.00	0.00	0.00
114-000-1670-000	Construction in Progress	0.00	0.00	0.00	0.00	0.00
114-000-1680-000	Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00
114-000-1680-010	Accum Depr Infrastructure	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
114-000-1680-020	Accum Depr - Buildings	0.00	0.00	0.00	0.00	0.00
114-000-1680-030	Accum Depr - Improvements	0.00	0.00	0.00	0.00	0.00
114-000-1680-040	Accum Depr Equipment	0.00	0.00	0.00	0.00	0.00
114-000-1680-050	Accum Depr Vehicles	0.00	0.00	0.00	0.00	0.00
114-000-1690-000	Other Long Term Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	1,024,867.46	1,051,911.77	997,261.31	1,079,517.92
LIABILITIES						
114-000-2020-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00
114-000-2020-010	A/P Control	0.00	-22,659.39	296,638.16	301,551.27	-27,572.50
114-000-2020-020	Misc A/P	0.00	0.00	0.00	0.00	0.00
114-000-2020-030	Encumbrances Payable	0.00	0.00	0.00	0.00	0.00
114-000-2040-000	Claims & Judgements	0.00	0.00	0.00	0.00	0.00
114-000-2050-000	Contracts Payable	0.00	0.00	0.00	0.00	0.00
114-000-2060-000	Retainage A/P Const.	0.00	0.00	0.00	0.00	0.00
114-000-2080-000	Due to Other Funds	0.00	0.00	0.00	0.00	0.00
114-000-2140-000	Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00
114-000-2230-000	Deferred Revenue - Unearned	0.00	0.00	0.00	0.00	0.00
114-000-2230-010	DEFERRED REVENUE	0.00	-4,188,613.42	377,507.77	0.00	-3,811,105.65
114-000-2240-000	Notes Payable Current	0.00	0.00	0.00	0.00	0.00
114-000-2250-000	G.O. Bonds Current	0.00	0.00	0.00	0.00	0.00
114-000-2252-000	Revenue Bonds Current	0.00	0.00	0.00	0.00	0.00
114-000-2253-000	COPs Current	0.00	0.00	0.00	0.00	0.00
114-000-2260-000	Capital Leases Current	0.00	0.00	0.00	0.00	0.00
114-000-2270-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
114-000-2280-000	Customer Deposits	0.00	-10,400.00	0.00	0.00	-10,400.00
114-000-2300-000	Advances from Other Funds	0.00	0.00	0.00	0.00	0.00
114-000-2310-000	G. O. Bonds Noncurrent	0.00	0.00	0.00	0.00	0.00
114-000-2312-000	Revenue Bonds Noncurrent	0.00	0.00	0.00	0.00	0.00
114-000-2313-000	COPs Noncurrent	0.00	0.00	0.00	0.00	0.00
114-000-2315-000	Notes Payable Noncurrent	0.00	0.00	0.00	0.00	0.00
114-000-2316-000	Capital Leases Noncurrent	0.00	0.00	0.00	0.00	0.00
114-000-2320-000	Unamort Premiums on Bonds	0.00	0.00	0.00	0.00	0.00
114-000-2330-000	Unamort Discounts on Bonds	0.00	0.00	0.00	0.00	0.00
114-000-2340-000	Unamort Bond Costs	0.00	0.00	0.00	0.00	0.00
114-000-2390-000	Other Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	LIABILITIES Totals:	0.00	-4,221,672.81	674,145.93	301,551.27	-3,849,078.15
FUND BALANCE						
114-000-2400-000	Fund Balance Unres & Undes.	0.00	3,196,805.35	0.00	0.00	3,196,805.35
114-000-2440-000	Fund Balance Designations	0.00	0.00	0.00	0.00	0.00
114-000-2480-000	Fund Balance Reserves	0.00	0.00	0.00	0.00	0.00
114-000-2480-010	Reserve for Emergencies	0.00	0.00	0.00	0.00	0.00
114-000-2480-020	Other Reserves	0.00	0.00	0.00	0.00	0.00
114-000-2500-000	Prior Period Adjustment	0.00	0.00	0.00	163,741.04	-163,741.04
	FUND BALANCE Totals:	0.00	3,196,805.35	0.00	163,741.04	3,033,064.31
REVENUE						
114-000-3100-000	Property Tax	0.00	0.00	0.00	0.00	0.00
114-000-3600-000	Interest Earnings	0.00	0.00	0.00	0.00	0.00
114-000-3600-010	Interest on Investments	500.00	0.00	334.24	8,938.79	-8,604.55
114-000-3600-020	Other Interest	0.00	0.00	0.00	0.00	0.00
114-000-3620-000	Rentals	0.00	0.00	0.00	0.00	0.00
114-000-3620-030	Sausalito Yacht Club	90,000.00	0.00	2,142.24	147,828.24	-145,686.00
114-000-3620-031	Galilee Harbor	3,000.00	0.00	0.00	3,000.00	-3,000.00
114-000-3620-032	Edgewater Yacht	0.00	0.00	0.00	0.00	0.00
114-000-3620-033	Sausalito Cruising Club	20,479.99	0.00	0.00	20,579.40	-20,579.40
114-000-3620-034	Cassis Marina	0.00	0.00	0.00	0.00	0.00
114-000-3620-035	Trident/Ondine/Horizons	27,947.51	0.00	0.00	27,536.48	-27,536.48
114-000-3620-036	Scoma's	1,456.56	0.00	0.00	1,525.30	-1,525.30
114-000-3620-037	Pelican Harbor	38,000.00	0.00	0.00	39,207.61	-39,207.61
114-000-3620-038	Sausalito Yacht Harbor	208,436.00	0.00	0.00	245,716.91	-245,716.91
114-000-3620-039	Spinaker	350,000.00	0.00	147,799.32	475,284.20	-327,484.88
114-000-3620-040	Inn Above The Tides	300.00	0.00	0.00	300.00	-300.00
114-000-3620-041	Ferry Landing	1,300.00	0.00	0.00	644.45	-644.45
114-000-3640-000	Private contribution	0.00	0.00	0.00	0.00	0.00
114-000-3641-010	State Grant	129,800.00	0.00	1,533.43	58,009.30	-56,475.87
114-000-3642-010	Federal Grants	0.00	0.00	0.00	0.00	0.00
114-000-3643-010	Local Grant	0.00	0.00	0.00	0.00	0.00
114-000-3900-000	Miscellaneous Revenue	0.00	0.00	0.00	2,204.00	-2,204.00
114-000-3910-000	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00
114-000-3920-000	Proceeds of sale fixed assets	0.00	0.00	0.00	0.00	0.00
114-000-3930-000	Proceeds of debt	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	REVENUE Totals:	871,220.06	0.00	151,809.23	1,030,774.68	-878,965.45
EXPENSE						
Dept 190	Non-Department					
114-190-3000-000	Professional Services	0.00	0.00	0.00	0.00	0.00
114-190-3000-320	Professional Services	5,000.00	0.00	14,488.90	0.00	14,488.90
114-190-3000-321	City Attorney Services	0.00	0.00	0.00	0.00	0.00
114-190-3000-323	Legal Services - Other	175,000.00	0.00	164,419.70	0.00	164,419.70
114-190-3001-714	Richardson Bay Payment	0.00	0.00	0.00	0.00	0.00
114-190-4000-410	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
114-190-4000-414	Utilities- Sewer	0.00	0.00	45,904.29	5,833.15	40,071.14
114-190-4000-440	Rental Land/Bldgs	0.00	0.00	1,960.00	1,427.00	533.00
114-190-5000-541	Advertising - Noticing	0.00	0.00	0.00	0.00	0.00
114-190-5000-590	Meetings	0.00	0.00	163.06	0.00	163.06
114-190-7000-000	Property	0.00	0.00	0.00	0.00	0.00
114-190-7000-710	Land	0.00	0.00	0.00	0.00	0.00
114-190-7000-730	Land Improvements	0.00	0.00	0.00	0.00	0.00
114-190-7000-731	Improvements - Bulkhead	0.00	0.00	0.00	0.00	0.00
	114-190 EXPENSE Totals:	180,000.00	0.00	226,935.95	7,260.15	219,675.80
Dept 200	Police					
114-200-1000-120	Salaries & Wages (Part-time)	60,000.00	0.00	21,045.00	0.00	21,045.00
114-200-2000-220	FICA	3,500.00	0.00	1,304.79	0.00	1,304.79
114-200-2000-221	Medicare	1,000.00	0.00	305.21	0.00	305.21
114-200-2000-251	State Unemployment	500.00	0.00	188.55	0.00	188.55
114-200-3000-320	Professional Services	30,000.00	0.00	23,045.14	17,055.00	5,990.14
114-200-3000-340	Technical Services	129,800.00	0.00	53,115.00	450.00	52,665.00
114-200-4000-412	Telephone	0.00	0.00	1,015.23	0.00	1,015.23
114-200-4000-442	Rental Mach and Equip	7,500.00	0.00	2,613.89	434.37	2,179.52
114-200-4500-050	Police Boat (RBRA)	17,500.00	0.00	10,174.81	2,273.56	7,901.25
114-200-5000-551	Printing External Service	0.00	0.00	438.96	0.00	438.96
114-200-6000-610	General Supplies	0.00	0.00	2,401.88	0.00	2,401.88
114-200-6000-611	Office Supplies	0.00	0.00	149.36	0.00	149.36
114-200-6000-621	Fuel and Gas	0.00	0.00	1,844.34	0.00	1,844.34
114-200-6000-625	Safety Supplies	0.00	0.00	1,201.34	0.00	1,201.34
	114-200 EXPENSE Totals:	249,800.00	0.00	118,843.50	20,212.93	98,630.57

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Dept 300	Fire					
114-300-4500-040	Fire Boat Maintenance	0.00	0.00	3,701.86	3,701.86	0.00
114-300-7000-751	Fire Equipment (Boat)	0.00	0.00	0.00	0.00	0.00
	114-300 EXPENSE Totals:	0.00	0.00	3,701.86	3,701.86	0.00
Dept 410	Engineering					
114-410-3000-320	Professional Services	0.00	0.00	0.00	0.00	0.00
114-410-7000-730	Land Improvements	0.00	0.00	0.00	0.00	0.00
114-410-7000-731	Improvements - Bulkhead	0.00	0.00	0.00	0.00	0.00
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
Dept 700	Debt Service					
114-700-4700-000	Bond Principal	0.00	0.00	0.00	0.00	0.00
114-700-4710-000	Other Debt Principal	47,898.46	0.00	0.00	0.00	0.00
114-700-4720-000	Interest Expense Bonds	95,384.56	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	0.00	0.00	0.00
114-700-4760-000	Issuance Costs	0.00	0.00	0.00	0.00	0.00
114-700-4930-000	Discount on Bonds	0.00	0.00	0.00	0.00	0.00
	114-700 EXPENSE Totals:	143,283.02	0.00	0.00	0.00	0.00
Dept 900	Interfund Transfer Out					
114-900-4910-000	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00
114-900-9100-100	Transfer to General Fund	200,000.00	0.00	200,000.00	0.00	200,000.00
114-900-9100-140	Transfer to Capital Project Fu	25,000.00	0.00	25,000.00	0.00	25,000.00
114-900-9100-302	Trf toTideland Loan Debt Se F	72,155.00	0.00	72,155.00	0.00	72,155.00
	114-900 EXPENSE Totals:	297,155.00	0.00	297,155.00	0.00	297,155.00
	EXPENSE Totals:	870,238.02	0.00	646,636.31	31,174.94	615,461.37
	Fund 114 Totals:	982.04	0.00	2,524,503.24	2,524,503.24	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	Report Totals:	982.04	0.00	2,524,503.24	2,524,503.24	0.00