

**City of Sausalito
Treasurer's Report
September 30, 2019
Portfolio Summary**

	Par Value	GASB 31 Fair Market Value	Book Value	% of Portfolio
Cash	2,131,875	2,131,875	2,131,875	9%
Investments				
Local Agency Investment Fund (LAIF)*	10,244,941	10,261,772	10,261,772	42%
PARS Trust**	2,917,908	2,917,908	2,917,908	12%
BNY Mellon Dreyfus Money Fund***	928,546	928,546	928,546	4%
BNY Mellon Dreyfus Money Fund***	3,327,283	3,327,283	3,327,283	14%
BNY Mellon Dreyfus Money Fund***	4,903,703	4,903,703	4,903,703	20%
Total Investments	22,322,382	22,339,213	22,339,213	91%
Total Cash and Investments	24,454,257	24,471,088	24,471,088	100%

The above investments are consistent with the City's Investment Policy and are allowable under current legislation of the State of California. Investments are selected using safety, liquidity, and yield as the criteria. The City has sufficient cash flow to cover anticipated expenditures through the next six months.



Assistant City Manager/Admin Services Director

11/14/19
Date

*The City is a voluntary participant in the Local Agency Investment Fund (LAIF), which is regulated by CA Government Code Section 16429 and chaired by the CA State Treasurer. The State Treasurer's Office invests funds for local agencies using their investment expertise, at no cost to the taxpayer. All securities are purchased under Government Code Section 164300 and 16480.

**PARS Trust - Public Agency Retirement Services - invests in Moderately Conservative Index funds for the City's OPEB and Pension trusts.

***BNY Mellon Investment Accounts are related to the General Obligation Bond Debt Service from 2006, proceeds of which were used to finance the demolition and replacement of the Police building and fire station; Sewer Bond Funds issued in 2015, proceeds of which were used to finance the acquisition and construction of sewer improvements and facilities; and CoP funds from 2016, proceeds of which are being used to finance capital improvements to the City's MLK Campus and Robin Sweeny, Southview and Dunphy Parks.

**City of Sausalito
Treasurer's Report
September 30, 2019
Portfolio Details - Cash**

<u>Depository</u>	<u>Investment Type</u>	<u>Bank Balance</u>
Bank of Marin	Checking A/C - Operating	2,131,875
Total Cash		<u><u>2,131,875</u></u>

**City of Sausalito
Treasurer's Report
September 30, 2019
Portfolio Details - Investments**

Investment			GASB 31 FAIR	
Name of Depository	Purchase Date	Par Value	Market Value	Book Value
Local Agency Investment Fund				
State of California - Office of Treasurer	Various	10,244,941	10,261,772	10,261,772
PARS				
PARS Post-Employment Benefits Trust (OPEB)		1,103,684	1,103,684	1,103,684
PENSION		1,814,224	1,814,224	1,814,224
		2,917,908	2,917,908	2,917,908
Dreyfus Treasury Prime Cash Fund				
Bank of New York - 2006 GO Bond Debt Service	Various	928,546	928,546	928,546
Dreyfus Cash Management Fund				
Bank of New York - 2015 Sewer Bond Funds	Various	3,327,283	3,327,283	3,327,283
Dreyfus Cash Management Fund				
Bank of New York - 2016 CoP Funds	Various	4,903,703	4,903,703	4,903,703
Total Investments		22,322,382	22,339,213	22,339,213

**City of Sausalito
Quarterly Treasurer's Report
September 30, 2019
Cash Balances By Fund**

Fund No.	Fund Title	Total Cash Balance By Fund
100	General Fund	4,102,092
101	Donations & Grants Sub-Fund	8,831
110/550	Sewer Fund	3,847,588
113	Old City Hall	124,366
114/302	Tidelands and Waterfront	817,224
115	Library Capital Improvement Fund	105,925
120	Traffic Safety Fund **	(51,172)
121	Gas Tax Fund	239,625
122	Construction Traffic Road Fee	387,471
124	County Measure A	505,374
125	Storm Drainage	13,596
126	Stair Fund	159,877
130	Disaster Assistance	1,002,729
133	Police Seized Assets	35,517
134	Police State Grants	169,846
136	Recreation Grant Fund	(44,212)
140	General Capital Projects	7,049,715
210	MLK Fund**	(2,377,365)
220	Parking	3,756,741
240	Vehicle Replacement	827,845
250	Worker's Compensation Fund**	(269,249)
260	Employee Benefits Fund	295,703
270	General Liability **	(206,527)
303	GO Bonds, 2006 Series A & B	927,596
401	Pension Trust	1,814,224
402	OPEB Trust	1,103,684
Totals		24,347,043

**Negative cash balances will be reviewed by Staff during FY2018-19 Audit

**City of Sausalito
Treasurer's Report
September 30, 2019
Reconciliation To General Ledger**

Description	Bank Account #	Amount
Bank of Marin Checking A/C - Operating	xx968	2,131,875
Local Agency Investment Fund (LAIF)	xx855	10,261,772
Bank of New York - 2006 GO Bond Debt Service	xx017	928,546
Bank of New York - 2015 Sewer Project Funds	xx529	3,327,283
PARS Trusts	multiple	2,917,908
Bank of New York - 2016 CoP Funds	xx674	4,903,703
Total Cash per Bank Statements		24,471,088

Description	GL Account #	Amount
Cash in Bank	xxx-000-1010-010	2,024,661
Investments - LAIF	100-000-1010-030	10,244,941
2006 GO Bond Debt Service Account - Cash with Fiscal Agent	303-000-1010-019	928,546
2015 Sewer Revenue Bonds Project Account - Cash with Fiscal Agent	110-000-1010-019	2,952,213
2015 Sewer Revenue Bonds Reserve Account - Cash with Fiscal Agent	110-000-1010-021	375,070
PARS Trusts	401/402	2,917,908
2016 Certificates of Participation	210-000-1010-019	4,903,703
Total Cash per General Ledger		24,347,043
Uncleared Transactions from Cash Receipts (Deposits in Transit)		(49,419)
Outstanding Transactions Accounts Payable and Payroll, Bank of Marin		156,362
Bank/GL posting discrepancy, to be corrected		(80)
September 30, 2019 Reconciliation Adjustment		350
GASB 31 Fair Market Value Adjustment		16,831
Total Reconciled GL Cash		24,471,088