

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2018-2019

Grantee Name: City of Vallejo

Contact Person: Rekha Nayar

Mailing Address: 555 Santa Clara St, Vallejo, CA 94590

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).

State Lands Fund

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 Vallejo Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2019.
Page 145 and 153

2. Revenue

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

\$476,882

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

\$471,388 Lease/Rental Income

\$5,494 Investment Income

3. Expenses

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

\$476,882 (\$94,844 in direct charge/allocation and \$382,038 in transfer-out to the Marina Fund to help cover costs of operating the City's Municipal Marina)

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

\$756 to City administration and overhead, \$77,525 in Economic Development cost allocation charges and \$16,563 in maintenance costs.

- 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.

None.

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 =\$0 and Ending balance =\$0

CITY OF VALLEJO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2019

SPECIAL REVENUE FUNDS

	Office of Traffic Safety Fund #146	Justice Assistance Grant Fund #149	Supplemental Law Enforcement Grant Fund #151	Cadet Program Fund #152	Outside Services Fund #129
ASSETS					
Cash and investments			\$713,928	\$46,723	\$899,497
Restricted cash and investments held with fiscal agent					
Accounts receivable					3,549
Due from other governments	\$33,695	\$633			
Notes and loans receivable					
Materials and supplies					
Total Assets	<u>\$33,695</u>	<u>\$633</u>	<u>\$713,928</u>	<u>\$46,723</u>	<u>\$903,046</u>
LIABILITIES					
Accounts payable and accrued liabilities			\$10,248		\$100,759
Due to other funds	\$33,695	\$633			
Due to other governments					
Unearned revenue - Grants					
Deposits payable					802,287
Total Liabilities	<u>33,695</u>	<u>633</u>	<u>10,248</u>		<u>903,046</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - accounts receivable					
Unavailable revenue - interest receivable					
Unavailable revenue - notes and loans receivable					
Total Deferred Inflows of Resources					
FUND BALANCES					
Fund balances					
Nonspendable					
Restricted			703,680	\$46,723	
Committed					
Assigned					
Unassigned					
Total Fund Balances			<u>703,680</u>	<u>46,723</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$33,695</u>	<u>\$633</u>	<u>\$713,928</u>	<u>\$46,723</u>	<u>\$903,046</u>

SPECIAL REVENUE FUNDS					DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	
State Lands Fund #134	Hazmat Revolving Fund #143	Administrative Trust Fund #601	Emergency Disaster Fund #109	NLP Nuisance Abatement Fund #147	Certificates of Participation Fund #-various	Transportation Impact Mitigation Fund #203	Bridge Construction Fund #204
		\$788,308	\$1,495,571	\$578,046		\$3,990,053	\$353,507
\$138,508	\$10,609		30,501		\$248,644		
						89,088	579,665
<u>\$138,508</u>	<u>\$10,609</u>	<u>\$788,308</u>	<u>\$1,526,072</u>	<u>\$578,046</u>	<u>\$248,644</u>	<u>\$4,079,141</u>	<u>\$933,172</u>
\$404 135,737	\$10,609	\$380	\$26,918			\$1,114	
980 1,387		787,928	438,978				
<u>138,508</u>	<u>10,609</u>	<u>788,308</u>	<u>465,896</u>			<u>1,114</u>	
							\$220,328
							<u>220,328</u>
				\$578,046	\$248,644	\$4,078,027	712,844
			1,060,176				
			1,060,176	578,046	248,644	4,078,027	712,844
<u>\$138,508</u>	<u>\$10,609</u>	<u>\$788,308</u>	<u>\$1,526,072</u>	<u>\$578,046</u>	<u>\$248,644</u>	<u>\$4,079,141</u>	<u>\$933,172</u>

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CITY OF VALLEJO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

SPECIAL REVENUE FUNDS

	Office of Traffic Safety Fund #146	Justice Assistance Grant Fund #149	Supplemental Law Enforcement Grant Fund #151	Cadet Program Fund #152	Outside Services Fund #129
REVENUES					
Taxes					
Licenses, permits and fees					
Fines and forfeitures					
Intergovernmental	\$96,237	\$3,935	\$181,243		
Use of money and property			20,588	\$1,544	\$39,430
Charges for services					766,961
Other				2,128	
Total Revenues	<u>96,237</u>	<u>3,935</u>	<u>201,831</u>	<u>3,672</u>	<u>806,391</u>
EXPENDITURES					
Current:					
Executive					136,089
Law					
Community development					
Planning and development services					630,872
Fire services					
Police services	96,237	3,935	72,662	1,786	
Public works					
Capital outlay					
Debt Service:					
Principal					
Interest and fiscal agent fees					
Total Expenditures	<u>96,237</u>	<u>3,935</u>	<u>72,662</u>	<u>1,786</u>	<u>766,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<u>129,169</u>	<u>1,886</u>	<u>39,430</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers (out)					(39,430)
Total Other Financing Sources (Uses)					<u>(39,430)</u>
NET CHANGE IN FUND BALANCES			129,169	1,886	
BEGINNING FUND BALANCES			<u>574,511</u>	<u>44,837</u>	
ENDING FUND BALANCES			<u>\$703,680</u>	<u>\$46,723</u>	

SPECIAL REVENUE FUNDS					DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	
State Lands Fund #134	Hazmat Revolving Fund #143	Administrative Trust Fund #601	Emergency Disaster Fund #109	NLP Nuisance Abatement Fund #147	Certificates of Participation Fund #-various	Transportation Impact Mitigation Fund #203	Bridge Construction Fund #204
						\$503,471	
\$476,882	\$27 41,818	\$25,855	\$166,380	\$16,881	\$2,671	127,644	\$7,271
		30,193		152,819			
476,882	41,845	56,048	166,380	169,700	2,671	631,115	7,271
				5,280			
94,844	41,845	30,192	150,333		9,000	4,500 82,491	4,500
					913,490		
94,844	41,845	30,192	150,333	5,280	256,548		4,500
					1,179,038	86,991	
382,038		25,856	16,047	164,420	(1,176,367)	544,124	2,771
							129,694
(382,038)		(25,856)			1,174,446		(7,604)
(382,038)		(25,856)	-	-	1,174,446		122,090
			16,047	164,420	(1,921)	544,124	124,861
			1,044,129	413,626	250,565	3,533,903	587,983
			\$1,060,176	\$578,046	\$248,644	\$4,078,027	\$712,844

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**Fund 134 - State Lands
FY 2010 - 2019 Revenues**

				FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
				Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
134	0	350	BRINKMAN'S MARINE RENT	6,900	6,600	3,600		4,800	7,200	7,200	7,200	7,200
134	0	350	WTRBARGE-ZIO FRAEDO'S	9,901	14,033	16,697	17,378	40,366	45,979	46,139	29,281	67,834
134	0	350	VALLEJO BOAT WORKS	40,289	41,938	41,407	50,218	39,824	43,751	34,736	42,767	40,595
134	0	350	PETER KIEWIT RENTAL	54,494	55,915	55,765	55,765	55,765	57,952	59,045	59,045	59,045
134	0	350	SARDINE CAN RENTAL	19,934	19,244	16,569	22,691	32,777	35,498	33,089	31,948	33,996
			GENERAL MILLS RENT/Vallejo Marine									
134	0	350	Terminal	81,183	83,295	-	-			14,328	67,841	201,446
134	0	350	MISC LEASES & RENTALS:									
			Boat Launch Lot							4,000		
			Roar Projects	1,925								
			Big Bay		19,000	45,600	-					
			First Capital		28,950	91,560	-					
			Safequest		2,500	6,100	7,200	8,400	9,600			
			PG & E (Easement Deed)				10,067					
			Paramount						3,000			
			Vallejo Marine Terminal						1,140			
134	0	350	MARITIME ACADEMY					1,500	1,250	3,361	3,360	3,360
134	0	350	NORM'S BAIT SHOP	4,244	4,995	3,255	1,607	5,980	3,420	4,560	4,560	4,560
134	0	350	MARINA VISTA DENTAL			7,991	8,118	8,376	8,590	8,896	9,135	9,254
134	0	350	VALLEJO YACHT CLUB			10,352	10,516	10,482	10,552	10,637	10,737	10,818
134	0	350	MARE ISLAND FERRY COMPANY			3,584	3,584	3,584	3,584	3,584	33,180	33,180
134	0	350	VLJO SNITATN & FLOOD CTRL	250,000	250,000	-	200	100	100	100	100	100
134	0	350	WESTON WETLAND	50,000								
			SUBTOTAL, RENT AND LEASES	518,870	526,470	302,480	187,344	211,954	231,616	229,675	299,154	471,388
134	0	320	Other Service Charges				250		0	0		
134	0	360	INVESTMENT INCOME-POOLED	3,582	1,066	32	70	169	823	157	472	5,494
			Total Revenues	522,452	527,536	302,512	187,664	212,123	232,439	229,832	299,626	476,882

City of Vallejo
Fund 134 - State Lands Fund
FY 2010-2019 Community Development Expenditure

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Citywide Admin overhead charges	8,036	6,327	5,389	5,825	5,689	3,436	4,544	1,035	1,432	756
Economic Development cost allocation charges	112,194	113,865	106,525	135,853	78,778	78,779	65,269	45,986	45,763	77,525
Public Works maintenance charges	17,360	15,305		19,813	17,341	13,679	16,831	14,814	13,015	14,904
Property management fee, legal costs, professional services	5,294	14,855	985	12,676	12,992	37,893	372	6,218	(1,841)	1,659
Total	142,884	150,352	112,899	174,167	114,800	133,787	87,016	68,053	58,369	94,844

Fund 134 - State Lands																						
FY 2010 - 2019																						
G:\Granted Lands Project (statewide)\Financials\REPORTS\17-02 City of Vallejo\2019\State Lands FY 2011-2019 expenditure.xlsx\Rev1																						
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													FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
													Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Beginning Available Fund Balance													-	-	-	12,675	-	-	-	-	-	-
Revenues																						
	134	0	350	69	4	BRINKMAN'S MARINE RENT	12,000	6,900	6,600	3,600		4,800	7,200	7,200	7,200	7,200.00						
	134	0	350	69	8	WTRBARGE-ZIO FRAEDO'S	12,310	9,901	14,033	16,697	17,378	40,366	45,979	46,139	29,281	67,833.90						
	134	0	350	69	9	VALLEJO BOAT WORKS	37,692	40,289	41,938	41,407	50,218	39,824	43,751	34,736	42,767	40,590.00						
	134	0	350	69	12	PETER KIEWIT RENTAL	52,491	54,494	55,915	55,765	55,765	55,765	57,952	59,045	59,045	59,045.40						
	134	0	350	69	13	SARDINE CAN RENTAL	20,105	19,934	19,244	16,569	22,691	32,777	35,498	33,089	31,948	33,996.00						
	134	0	350	69	16	GENERAL MILLS RENT/Vallejo Marine	80,086	81,183	83,295					14,328	67,841	201,446.09						
	134	0	350	69	18	MISC LEASES & RENTALS	2,939	6,169	55,445	168,442	41,092	38,322	41,136	35,038								
	134	0	350	69	18	MISC LEASES & RENTALS-prior year																
	134	0	350	69	21	UNITED STATES COAST GUARD	-	-														
	134	0	350	69	28	VLJO SNITATN & FLOOD CTRL	250,000	250,000	250,000	-	200	100	100	100	100	100						
	134	0	350	69	34	WESTON WETLAND		50,000					-	-								
	134	0	350	69	40	MARITIME ACADEMY									3,360	3,360.00						
	134	0	350	69	41	NORM'S BAIT SHOP									4,560	4,560.00						
	134	0	350	69	42	MARINA VISTA DENTAL									9,135	9,253.54						
	134	0	350	69	43	VALLEJO YACHT CLUB									10,737	10,817.91						
	134	0	350	69	44	MARE ISLAND FERRY COMPANY									33,180	33,180.00						
SUBTOTAL, RENT AND LEASES							467,623	518,870	526,470	302,480	187,344	211,954	231,616	229,675	299,154	471,388						
	134	0	320	51	11	Other Service Charges	403				250		0	-								
	134	0	360	75	1	INVESTMENT INCOME-POOLED	4,881	3,582	1,066	33	70	169	823	157	472	5,494						
Total Revenues							472,907	522,452	527,536	302,513	187,664	212,123	232,439	229,832	299,626	476,882						
Service and Supplies																						
	134	2001	463	6	1	Other Professional Services	403				-	35,984										
	134	2001	463	6	4	Legal costs & other contingencies	4,200	14,785	-	-	-	-	-	-	-	-						
	134	2001	463	6	17	Property Management Fees	691	70	985	12,676	12,992	1,909	372	6,218	(1,841)	1,659						
	134	2001	463	16	3	WASTE DISPOSAL	-															
Subtotal, Service and Supplies							5,294	14,855	985	12,676	12,992	37,893	372	6,218	(1,841)	1,659						
Interfund Reimbursements																						
	134	2001	463	20	5	T:PERSONNEL COST DIST	-															
	134	2001	463	20	6	T:FINANCE COST DISTRIB	2,622	1,932	1,751	2,413	1,797	1,192	1,406	549	705	395						
	134	2001	463	20	07	T:PUB WORKS COST DISTRIB	17,360	15,305		19,813	17,341	13,679	16,831	14,814	13,015	14,903.78						
	134	2001	463	20	15	T:LEGAL & MGT ADMIN	3,144	2,142	2,216	1,738	1,757	2,109	2,921	457	576	299						
	134	2001	463	20	18	T:DATA PROCESSING	2,270	2,253	1,422	1,674	2,135	135	217	29	40	20						
	134	2001	463	20	19	T:NON DEPARTMENT-Cost plan true up									111	42						
	134	2001	463	20	46	T:COM DEV ADMIN COST ALLOCATIC	112,194	113,865	106,525	135,853	78,778	78,779	65,269	45,986	45,763	77,525						
Subtotal, Interfund Reimbursements							137,590	135,497	111,914	161,491	101,808	95,894	86,644	61,835	60,210	93,185						
Subtotal, CD- M I Div							142,884	150,352	112,899	174,167	114,800	133,787	87,016	68,053	58,369	94,844						
Transfers Out																						
	134	9001	990	37	1	TRANSFERS - MARINA Leases	85,046	76,293			72,864	-										
						TRANSFERS - MARINA Operating Subs	244,977	295,807	401,962	141,021		78,336	145,423	161,779	241,257	382,038						
						TRANSFERS -GENERAL FUND																
Subtotal, Transfers							330,023	372,100	401,962	141,021	72,864	78,336	145,423	161,779	241,257	382,038						
Total Expenditures							472,907	522,452	514,861	315,188	187,664	212,123	232,439	229,832	299,626	476,882						
Net Annual Activity							-	-	12,675	(12,675)	-	-	-	-	-	-						
Ending Available Fund Balance							-	-	12,675	-	-	-	-	-	-	-						