

*DUE DECEMBER 31 Pursuant to Public Resources Code § 6306*

**Fiscal/Calendar Year:** 2021-2022

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 Land Funds

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 Annual Comprehensive Financial Report for Fiscal Year ended June, 30 2022. Page 144 and 154

## 2. Revenue

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

\$410,303

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

\$362,956 Lease/Rental Income

\$50,000 Other Income (Permit)

-\$2,653 Investment Income

**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?  
\$275,114 (\$167,142 in direct charge/ allocation and \$107,972 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.  
\$654 to City administration and overhead, \$123,203 in Economic Development cost allocation charges and \$43,285 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=\$135,189

CITY OF VALLEJO

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2022

	<u>Special Revenue Funds</u>			
	<u>Office of Traffic Safety Fund #146</u>	<u>Outside Services Fund #129</u>	<u>Administrative Trust Fund #601</u>	<u>State Lands Fund #134</u>
<b>Assets:</b>				
Cash and investments	\$ -	\$ 943,340	\$ 334,079	\$ 21,244
Receivables:				
Accounts	-	34,627	-	-
Notes and loans	-	-	-	-
Accrued interest	-	-	-	44,437
Leases	-	-	-	4,950,393
Due from other governments	3,230	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,230</b>	<b>\$ 977,967</b>	<b>\$ 334,079</b>	<b>\$ 5,016,074</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 345	\$ 13,983	\$ 2,567	\$ 19,857
Unearned revenues	-	-	-	-
Deposits payable	-	963,984	331,512	1,387
Due to other governments	-	-	-	-
Due to other funds	2,885	-	-	-
<b>Total Liabilities</b>	<b>3,230</b>	<b>977,967</b>	<b>334,079</b>	<b>21,244</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenues	-	-	-	-
Deferred inflows for leases	-	-	-	4,859,641
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,859,641</b>
<b>Fund Balances (Deficits):</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	135,189
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,189</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,230</b>	<b>\$ 977,967</b>	<b>\$ 334,079</b>	<b>\$ 5,016,074</b>

CITY OF VALLEJO

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Office of Traffic Safety Fund #146	Outside Services Fund #129	Administrative Trust Fund #601	State Lands Fund #134
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-
Intergovernmental	80,815	-	-	-
Charges for services	-	541,616	-	-
Use of money and property	-	-	-	360,303
Fines and forfeitures	-	-	-	-
Contributions	-	-	12,221	-
Other	-	-	-	50,000
<b>Total Revenues</b>	<b>80,815</b>	<b>541,616</b>	<b>12,221</b>	<b>410,303</b>
<b>Expenditures:</b>				
Current:				
Community development	-	255,714	-	167,142
Planning and development services	-	285,902	-	-
Fire services	-	-	-	-
Police services	80,815	-	12,221	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>80,815</b>	<b>541,616</b>	<b>12,221</b>	<b>167,142</b>
Excess Deficiency of Revenues Over (Under Expenditures)	-	-	-	243,161
<b>Other Financing Sources Uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	107,972)
<b>Total Other Financing Sources Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,972</b>
Net Change in Fund Balances	-	-	-	135,189
Fund Balances, Beginning of Year	-	-	-	-
<b>Fund Balances Deficit , End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,189</b>

**Fund 134 - State Lands  
FY 2013 - 2022 Revenues**

						FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
						Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
134	0	350	69	4	BRINKMAN'S MARINE RENT	3,600		4,800	7,200	7,200	7,200	7,200	7,200	7,200	7,200
134	0	350	69	8	WTRBARGE-ZIO FRAEDO'S	16,697	17,378	40,366	45,979	46,139	29,281	67,834	12,194	76,514	63,263
134	0	350	69	9	VALLEJO BOAT WORKS	41,407	50,218	39,824	43,751	34,736	42,767	40,595	23,421	-	-
134	0	350	69	12	PETER KIEWIT RENTAL	55,765	55,765	55,765	57,952	59,045	59,045	59,045	59,046	56,038	72,711
134	0	350	69	13	SARDINE CAN RENTAL	16,569	22,691	32,777	35,498	33,089	31,948	33,996	25,443	33,300	35,750
134	0	350	69	16	GENERAL MILLS RENT/Vallejo Marine Term	-	-			14,328	67,841	201,446	106,020	106,030	-
134	0	350	69	18	MISC LEASES & RENTALS:										
					Boat Launch Lot					4,000					
					Roar Projects										
					Big Bay	45,600	-								
					First Capital	91,560	-								
					Safequest	6,100	7,200	8,400	9,600						
					PG & E (Easement Deed)		10,067		-						
					Paramount				3,000				1,000	-	
					Vallejo Marine Terminal				1,140						
134	0	350	69	18/40	MARITIME ACADEMY			1,500	1,250	3,361	3,360	3,360	-	-	
134	0	350	69	18/41	NORM'S BAIT SHOP	3,255	1,607	5,980	3,420	4,560	4,560	4,560	4,560	4,560	4,560
134	0	350	69	18/42	MARINA VISTA DENTAL	7,991	8,118	8,376	8,590	8,896	9,135	9,254	-	-	
134	0	350	69	18/43	VALLEJO YACHT CLUB	10,352	10,516	10,482	10,552	10,637	10,737	10,818	10,911	11,003	11,003
134	0	350	69	18/44	MARE ISLAND FERRY COMPANY	3,584	3,584	3,584	3,584	3,584	33,180	33,180	33,180	33,180	33,180
134	0	350	69	28	VLJO SNITATN & FLOOD CTRL	-	200	100	100	100	100	100	100	-	100
134	0	350	69	34	WESTON WETLAND				-						
134	0	350	69	91	CONTRA ACCOUNT-GASB 87										118,752)
134	0	350	70	1	PRINCIPAL LEASE REVENUES-GASB 87										172,717
134	0	360	76	3	INTEREST ON LEASES-GASB 87										81,224
					<b>SUBTOTAL, RENT AND LEASES</b>	<b>302,480</b>	<b>187,344</b>	<b>211,954</b>	<b>231,616</b>	<b>229,675</b>	<b>299,154</b>	<b>471,388</b>	<b>283,075</b>	<b>327,825</b>	<b>362,956</b>
134	0	320	51	11	Other Service Charges		250		0	0					
134	0	360	75	1	INVESTMENT INCOME-POOLED	32	70	169	823	157	472	5,494	4,615	85)	2,653)
134	0	380	88	5	Other Revenues/ Permit Fees										50,000
					<b>Total Revenues</b>	<b>302,512</b>	<b>187,664</b>	<b>212,123</b>	<b>232,439</b>	<b>229,832</b>	<b>299,626</b>	<b>476,882</b>	<b>287,690</b>	<b>327,740</b>	<b>410,303</b>

1 The City implemented a new lease accounting standard during fiscal year 2022, following guidance from the Governmental Accounting Standards Board (GASB) Statement No. 87

2 One-time payment from U.S Coast Guard for a sewer connection permit

City of Vallejo  
Fund 134 - State Lands Fund  
FY 2013-2021 Community Development Expenditure

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Citywide Admin overhead charges	5,825	5,689	3,436	4,544	1,035	1,432	756	1,186	1,576	654
Economic Development cost allocation charges	135,853	78,778	78,779	65,269	45,986	45,763	77,525	34,668	72,002	123,203
Public Works maintenance charges	19,813	17,341	13,679	16,831	14,814	13,015	14,904	14,930	14,439	13,428
Property management fee, legal costs, professional services	12,676	12,992	37,893	372	6,218	1,841)	1,659	12,270	1,810	29,857
<b>Total</b>	<b>174,167</b>	<b>114,800</b>	<b>133,787</b>	<b>87,016</b>	<b>68,053</b>	<b>58,369</b>	<b>94,844</b>	<b>63,054</b>	<b>89,827</b>	<b>167,142</b>