

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2022

Grantee Name: City of Antioch

Contact Person: Dawn Merchant

Mailing Address: P.O. Box 5007, Antioch, CA 94531-5007

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).

Tidelands Assembly Bill - 1900

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)).

Included in the City's Annual Comprehensive Financial Report on pages 144 & 150

2. Revenue

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

\$6,257

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

\$8,229 in rent and (\$1,972) investment losses

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?
\$492

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.
\$492 in administrative and banking expenses

- 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 = \$119,664

Ending Balance = \$125,429

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Abandoned Vehicles Fund

This fund accounts for revenue from AB 4114, which charges a \$1.00 fee on the registration of all vehicles located in the City. The funds are received from the County and are used to remove abandoned vehicles from City streets.

Traffic Signal Fee Fund

This fund accounts for fees from developers for all new traffic signal construction.

Asset Forfeitures Fund

This fund was established to account for the proceeds from sales of assets seized in connection with drug enforcement. These proceeds are to be used for law enforcement purposes.

Measure J Growth Management Program Fund

This fund accounts for Measure J Funds, which are used to construct roads.

Child Care Fund

This fund accounts for lease revenue received and City expenditures relating to the child care center leased from the City by the YWCA.

Tidelands Assembly Bill 1900

In 1990, the California State Legislature passed legislation that created tidelands entitlement areas. Funds are generated by payments from the lessees of the City's tidelands areas. This revenue is limited to improving accessibility and/or protection of the City's waterfront areas.

Maintenance Districts

Established to account for revenue and related expenditures of lighting and landscape activities.

Solid Waste Reduction AB 939

Under AB 939, a special fee is levied by the State against each ton of solid waste, which is disposed at landfill sites. A portion of this fee goes back to the cities on a quarterly basis for use in achieving AB 939 goals.

Pollution Elimination

This fund was established to account for activities related to the National Pollution Discharge Elimination Program. The purpose of this program is to monitor and reduce storm water pollution.

Supplemental Law Enforcement

This fund accounts for supplemental public safety funding allocated in AB 3229. Funds must be used for front-line police services and must supplement and not supplant existing funding for law enforcement services.

Street Impact Fund

This fund accounts for franchise taxes received.

Traffic Safety Fund

This fund accounts for fines and forfeitures received under Section 1463 of the Penal Code. Funds shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention.

PEG Franchise Fee Fund

This fund accounts for a 1% fee collected from video franchises to support local Public, Educational and Governmental Programming (PEG).

City of Antioch

Combining Balance Sheet

Non-Major Special Revenue Funds

June 30, 2022

	Child Care	Tidelands Assembly Bill - 1900	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939
ASSETS					
Cash and investments	\$ 173,134	\$ 125,429	\$ 2,569,885	\$ 210,776	\$ 494,893
Receivables:					
Accounts, net	-	-	366	1,716	80
Taxes	-	-	-	-	-
Prepaid items	-	-	-	-	1,125
Lease interest receivable	-	-	-	-	-
Lease receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 173,134</u>	<u>\$ 125,429</u>	<u>\$ 2,570,251</u>	<u>\$ 212,492</u>	<u>\$ 496,098</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 437,201	\$ 24,159	\$ 14,880
Accrued payroll	-	-	6,392	-	2,730
Deposits	6,000	-	-	-	99,598
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	160,065
Total liabilities	<u>6,000</u>	<u>-</u>	<u>443,593</u>	<u>24,159</u>	<u>277,273</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable transient lodging tax	-	-	-	-	-
Unavailable grant receipts	-	-	-	-	-
Lease related amounts	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable:					
Petty cash and prepaid items	-	-	-	-	-
Restricted for:					
Housing & Development	-	-	-	-	-
Disability Access	-	-	-	-	-
Streets	-	-	-	-	-
Parks	-	-	-	-	-
PEG Programming	-	-	-	-	-
Storm Channels	-	-	-	-	-
Landscape Maintenance	-	-	2,126,658	-	-
Tidelands Areas Protection	-	125,429	-	-	-
Law Enforcement	-	-	-	-	-
Traffic Safety	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Abandoned Vehicle	-	-	-	-	-
Committed to:					
Parks	-	-	-	-	-
Landscape Maintenance	-	-	-	188,333	-
Arts & Cultural Activities	-	-	-	-	-
Field Maintenance	-	-	-	-	-
Memorial Field Maintenance	-	-	-	-	-
Road Repair	-	-	-	-	-
Waste Reduction	-	-	-	-	218,825
Youth Activities/Building Maintenance	167,134	-	-	-	-
Traffic Signals	-	-	-	-	-
Post Retirement Medical	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Assigned to:					
Parks & Recreation	-	-	-	-	-
Total fund balances	<u>167,134</u>	<u>125,429</u>	<u>2,126,658</u>	<u>188,333</u>	<u>218,825</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 173,134</u>	<u>\$ 125,429</u>	<u>\$ 2,570,251</u>	<u>\$ 212,492</u>	<u>\$ 496,098</u>

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Fiscal Year Ended June 30, 2022

	Child Care	Tidelands Assembly Bill - 1900	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ 51,368	\$ 160,000
Fines and penalties	-	-	-	-	-
Investment income and rentals	89,127	6,239	(38,252)	37,596	(7,805)
Revenue from other agencies	-	-	-	268	43,453
Current service charges	-	-	-	-	-
Special assessment revenue	-	-	2,204,613	-	-
Other	-	18	-	-	37,364
Total revenues	89,127	6,257	2,166,361	89,232	233,012
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public works	-	492	-	-	-
Public safety	-	-	-	-	314,554
Parks and recreation	1,708	-	2,498,242	81,675	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	1,708	492	2,498,242	81,675	314,554
REVENUES OVER (UNDER) EXPENDITURES	87,419	5,765	(331,881)	7,557	(81,542)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	779,128	-	-
Transfers (out)	(70,000)	-	(219,493)	(2,128)	-
Total other financing sources (uses)	(70,000)	-	559,635	(2,128)	-
Net change in fund balances	17,419	5,765	227,754	5,429	(81,542)
FUND BALANCES:					
Beginning of year	149,715	119,664	1,898,904	182,904	300,367
End of year	\$ 167,134	\$ 125,429	\$ 2,126,658	\$ 188,333	\$ 218,825

City of Antioch

Budgetary Comparison Schedule

Tidelands Assembly Bill-1900 Special Revenue Fund

For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 8,174	\$ 8,174	\$ 6,239	\$ (1,935)
Total revenues	8,174	8,174	6,257	(1,917)
EXPENDITURES:				
Current:				
Public works	499	499	492	7
Total expenditures	499	499	492	7
REVENUES OVER (UNDER) EXPENDITURES	7,675	7,675	5,765	(1,910)
Net change in fund balances	\$ 7,675	\$ 7,675	5,765	\$ (1,910)
FUND BALANCES:				
Beginning of year			119,664	
End of year			\$ 125,429	