



**COUNTY OF LAKE
PUBLIC WORKS DEPARTMENT**

Courthouse - 255 N. Forbes Street
Lakeport, California 95453
Telephone 707/263-2344
Fax 707/263-1965

Scott DeLeon
Water Resources Director

October 30, 2019

Public Land Manager
California State Lands Commission
100 Howe Avenue, Suite 100 - South
Sacramento, CA 95825-8202

Subject: 2018-2019 Annual Report – Clear Lake

Dear Sirs:

I have enclosed our 2018-2019 Annual Financial Report for Clear Lake. You can reach me at (707) 263-2344, please call if you have any questions now or in the future.

Sincerely,

A handwritten signature in blue ink that reads "Jennifer Thorup".

Jennifer Thorup
Accountant I/II
Jennifer.thorup@lakecountyca.gov

Enclosure

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY 2018-2019

Grantee Name: County of Lake

Contact Person: Jennifer Throup

Mailing Address: 255 North Frobes St. Rm 309, Lakeport Ca 95453

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).

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.

County of Lake Comprehensive Annual Financial Report, Lakebed Management

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

2. Revenue

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

544,241.84 *Includes transfer between funds of \$265,000.00

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

Please see attached breakdown

3. Expenses

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

531,512.08 *Includes transfer between funds of \$265,000.00

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

Please see attached breakdown

- 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?

None Made

- 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 Made

4. Beginning and Ending Balance

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

Fund 133 beginning balance \$123,396.88;	Ending Balance \$135,580.81
Fund 179 Beginning Balance \$110,628.60;	Ending Balance \$112,486.99

COUNTY OF LAKE



ANNUAL FINANCIAL REPORT GRANTED TIDELANDS AND SUBMERGED LANDS FISCAL YEAR ENDED JUNE 30, 2018

2018-2019 Lakebed Management: Fund No. 133

Fund Equity 7/1/2018 \$123,396.88

REVENUE

Contributions from Lakebed	
Trust Fund No. 179 to Fund No. 133	\$265,000.00
Interest	\$2281.45
Aquatic Weed Management Program	\$10,102.00
Community Development – Permit Fee	\$00.00
Other – Map Fee	\$0.00
TOTAL REVENUE	\$277,383.45

EXPENDITURES

Staff Support	\$189,995.01
Water Quality Improvement	\$11,148.33
Supplies/Services	\$11,706.42
Professional Services	\$ 31,013.58
Postage/office supplies for Lakebed Lease billing	\$2,648.74
Equipment (Boat)	\$20,000.00
TOTAL EXPENDITURES	\$266,512.08

Fund Equity 6/30/2019 \$135,580.81

Continued

2018-2019 LAKEBED TRUST FUND NO. 179

Cash Balance Trust Fund No. 179 at July 1, 2018	\$110,628.60
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REVENUE:

Encroachment Lease Fee	\$232,281.12
Permit Fees	\$31,143.00
Interest Revenue	\$3,434.27

TOTAL REVENUE RECEIVED	\$266,858.39
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TOTAL MONEY AVAILABLE	\$377,486.99
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EXPENDITURES: (TRANSFER)

Transfer to Fund 133	\$265,000.00
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Cash Balance Trust Fund No. 179 at June 30, 2019	\$112,486.99
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ANNUAL FINANCIAL REPORT OF SUBMERGED LANDS

This report is in compliance with Section 3 of Chapter 639 adopted in 1973.

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of knowledge and belief, it is true and correct, and complete.

10/30/2019
Date


Scott DeLeon
Water Resources Director

179 18/19 Revenues

PREPARED 08/13/2019, 13:59:05
PROGRAM GM362LA
COUNTY OF LAKE

GENERAL LEDGER ACTIVITY LISTING

PAGE 1

FUND 179 Lakebed Special Programs					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
179-1673-422.21-60	Permits / Other	.00	120.00	31,263.00	31,143.00CR
179-1673-441.42-01	Interest	.00		3,434.27	3,434.27CR
179-1673-492.79-90	Other / Miscellaneous	.00			.00
179-1673-492.79-97	Other / Contributions Lakebed	.00	6,302.48	238,583.60	232,281.12CR
179-1673-502.81-22	Operating Transfers / In	.00			.00
179-1673-502.81-23	Operating Transfers / Out	.00	265,000.00		265,000.00
FUND TOTAL		.00	271,422.48	273,280.87	1,858.39CR

179

18/19 Ending Balance

PREPARED 08/13/2019, 13:52:53
PROGRAM GM263L
COUNTY OF LAKE

2019 BALANCE SHEET

PAGE 1
ACCOUNTING PERIOD 12/2019
Suppression = N

179 Lakebed Special Programs

DEBITS

CREDITS

ASSETS

100.00-00	Cash / Cash	112,486.99	
101.00-00	Cash / Investment FMV (GASB 31)	.00	

TOTAL ASSETS

112,486.99

LIABILITIES

203.00-00	Current Liability / Accounts Payable		.00
209.00-00	Current Liability / Retainage Payable		.00

TOTAL LIABILITIES

.00

FUND EQUITY

380.02-00	Encumbrances / Reserve for Encumbrances		.00
380.03-00	Encumbrances / PY Res for Encumbrances		.00
392.00-00	General / Unreserved - Designated	100,416.00	
	FUND BALANCE	12,070.99	

TOTAL FUND EQUITY

112,486.99

TOTAL LIABILITIES AND FUND EQUITY

112,486.99

133 18/19 Expenditures

PREPARED 08/13/2019, 14:00:42
PROGRAM GM362LA
COUNTY OF LAKE

GENERAL LEDGER ACTIVITY LISTING

PAGE 1

FUND 133 Lakebed Management					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
133-1672-716.11-00	Clothing & Personal Suppl	.00	571.35		571.35
133-1672-716.14-00	Household Expense	.00			.00
133-1672-716.15-10	Insurance / Other	.00	619.59		619.59
133-1672-716.17-00	Maintenance-Equipment	.00	936.44		936.44
133-1672-716.18-00	Maint-Bldgs & Imprvmts	.00			.00
133-1672-716.20-00	Property Management / Memberships	.00			.00
133-1672-716.22-70	Office Expense / Supplies	.00	1,136.78		1,136.78
133-1672-716.22-71	Office Expense / Postage	.00	1,511.96		1,511.96
133-1672-716.23-80	Professional & Specialize	.00	31,063.58	50.00	31,013.58
133-1672-716.23-81	Engineering In-House	.00			.00
133-1672-716.23-90	Administrative Services	.00	3,890.00		3,890.00
133-1672-716.23-91	Intra-Div Services	.00			.00
133-1672-716.24-00	Publications & Legal Ntcs	.00			.00
133-1672-716.26-00	Rents & Leases-Bldg & Imp	.00	1,045.00		1,045.00
133-1672-716.27-00	Small Tools & Instruments	.00	35.82		35.82
133-1672-716.28-30	Supplies & Services	.00	4,239.85	44.29	4,195.56
133-1672-716.29-50	Transportation & Travel	.00	412.66		412.66
133-1672-716.29-51	Cent. Gar.-Pool Mlg ONLY	.00			.00
133-1672-716.38-00	Inventory Items	.00			.00
133-1672-716.53-48	Water Quality Improvement	.00	11,148.33		11,148.33
133-1672-716.55-01	Hydrilla Eradication	.00			.00
133-1672-716.61-60	Cap. FA-Bldgs & Imp / Current	.00			.00
133-1672-716.62-72	Autos & Light Trucks	.00			.00
133-1672-716.62-74	Cap. FA-Equipment / Other	.00	20,000.00		20,000.00
133-1672-716.62-79	Cap. FA-Equipment / Prior Years	.00			.00
133-1672-716.80-80	Interfund Reimbursements	.00			.00
133-1672-716.90-91	Contingencies	.00			.00
FUND TOTAL		.00	266,606.37	94.29	266,512.08

EQUIP

Staff Support - 189,995.01

WQ - 11,148.33

Supplies/Services - 11,706.42

Professional Svc - 31,013.58

Postage/office Supplies - 2648.74

Equipment \$ 20,000.00

133

18/19 Revenues

PREPARED 08/13/2019, 13:57:40
PROGRAM GM362LA
COUNTY OF LAKE

GENERAL LEDGER ACTIVITY LISTING

PAGE 1

FUND 133 Lakebed Management					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
133-1672-422.21-60	Permits / Other	.00		10,102.20	10,102.20CR
133-1672-431.31-82	Criminal Fines	.00			.00
133-1672-441.42-01	Interest	.00		2,281.45	2,281.45CR
133-1672-453.54-40	State Aid / Disaster Relief	.00			.00
133-1672-453.54-90	State Aid / Other	.00			.00
133-1672-455.56-01	Other Federal / Other	.00			.00
133-1672-456.56-30	Other Government Agencies / Other	.00			.00
133-1672-492.79-90	Other / Miscellaneous	.00			.00
133-1672-492.79-93	Other / Insurance Proceeds	.00			.00
133-1672-501.80-92	Advance From Other Fund	.00			.00
133-1672-501.80-93	Advance To Other Fund	.00			.00
133-1672-502.81-22	Operating Transfers / In	.00		265,000.00	265,000.00CR
FUND TOTAL		.00		277,383.65	277,383.65CR

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133

18/19 Fund Balance

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PROGRAM GM263L
COUNTY OF LAKE

2019 BALANCE SHEET

PAGE 1
ACCOUNTING PERIOD 12/2019
Suppression = N

133 Lakebed Management

DEBITS

CREDITS

ASSETS

100.00-00	Cash / Cash	135,580.81	
101.00-00	Cash / Investment FMV (GASB 31)	.00	
107.00-00	Cash / Accounts Receivable	.00	

TOTAL ASSETS

135,580.81

LIABILITIES

203.00-00	Current Liability / Accounts Payable	1,312.36	
207.00-00	Current Liability / Salaries Payable	.00	
209.00-00	Current Liability / Retainage Payable	.00	

TOTAL LIABILITIES

1,312.36

FUND EQUITY

380.02-00	Encumbrances / Reserve for Encumbrances	.00	
380.03-00	Encumbrances / PY Res for Encumbrances	.00	
392.00-00	General / Unreserved - Designated	85,904.43	
	FUND BALANCE	48,364.02	

TOTAL FUND EQUITY

134,268.45

TOTAL LIABILITIES AND FUND EQUITY

135,580.81

179 18/19 Revenues

PREPARED 08/13/2019, 13:59:05
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179-1673-492.79-90	Other / Miscellaneous	.00			.00
179-1673-492.79-97	Other / Contributions Lakebed	.00	6,302.48	238,583.60	232,281.12CR
179-1673-502.81-22	Operating Transfers / In	.00			.00
179-1673-502.81-23	Operating Transfers / Out	.00	265,000.00		265,000.00
FUND TOTAL		.00	271,422.48	273,280.87	1,858.39CR

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179 Lakebed Special Programs

DEBITS

CREDITS

ASSETS

100.00-00	Cash / Cash	112,486.99	
101.00-00	Cash / Investment FMV (GASB 31)	.00	

TOTAL ASSETS

112,486.99

LIABILITIES

203.00-00	Current Liability / Accounts Payable	.00
209.00-00	Current Liability / Retainage Payable	.00

TOTAL LIABILITIES

.00

FUND EQUITY

380.02-00	Encumbrances / Reserve for Encumbrances	.00
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392.00-00	General / Unreserved - Designated	100,416.00
	FUND BALANCE	12,070.99

TOTAL FUND EQUITY

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TOTAL LIABILITIES AND FUND EQUITY

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