

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

**Fiscal/Calendar Year:** FY 2018/2019

Grantee Name: County of Santa Barbara

Contact Person: Ryder Bailey, CPA

Mailing Address: 123 E. Anapamu, 2nd Floor, Santa Barbara, Ca. 93101

## 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).

Fund 0190

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)).

County of Santa Barbara Comprehensive Annual Financial Report (CAFR) - Page 171

## 2. Revenue

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

\$17,824.82

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

Pacific Operators Offshore LLC \$17,824.82

**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?

\$30,820.47

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

City of Carpinteria \$30,820.47 - per right-of-way lease revenue sharing agreement between the County and City

- 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.

N/A

### 4. Beginning and Ending Balance

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

Beginning \$346,459.91, Ending \$333,464.26

**SANTA BARBARA COUNTY  
TIDELANDS TRUST FUND 0190  
FINANCIAL STATEMENT - FY 2018-19  
PER PUBLIC RESOURCES CODE SECTION 6306**

**Receipts**

Subvention Tidelands Oil Revenue – PRC 6817	\$ -
Pacific Operators Offshore Gas Pipeline Lease	17,824.82
Total	<u>\$ 17,824.82</u>

**Disbursements:**

City of Carpinteria - pass through share of Pacific Operators Offshore gas pipeline lease	\$ 30,820.47
Operation and Maintenance of Recreational Parks and Beaches	-
	<u>\$ 30,820.47</u>
	<u><u>\$ (12,995.65)</u></u>

Fund Balance – June 30, 2017	\$ 346,459.91
Fund Balance – June 30, 2018	\$ 333,464.26

Prepared by: Sherman Hansen, Business Manager, Community Services Department, County of Santa Barbara  
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# General Ledger Transactions

From 7/1/2018 to 6/30/2019

Selection Criteria: Fund = 0190; GLAccount = 0110,0111,0113,0135,0140; CashType = W,E,R,I

Layout Options: Summarized By = GLAccount; Page Break At = Fund

Document	Post On	Fund	Dept	LIAcct	Description	Debit	Credit	Cash Type
General Ledger Account 0110 -- Cash in Treasury								
DEP - 4462203	8/3/2018	0190			Treasury Deposits 08/03/18	1,600.44	0.00	R
DEP - 4462208	9/5/2018	0190			Treasury Deposits 09/05/18	1,600.44	0.00	R
DEP - 5462215	9/28/2018	0190			Treasury Deposits 09/28/18	1,600.44	0.00	R
DEP - 4462223	11/2/2018	0190			Treasury Deposits 11/02/18	1,600.44	0.00	R
DEP - 5462229	12/14/2018	0190			Treasury Deposits 12/14/18	1,600.44	0.00	R
DEP - 5462231	1/11/2019	0190			Treasury Deposits 01/11/19	1,600.44	0.00	R
DEP - 4462233	2/1/2019	0190			Treasury Deposits 02/01/19	1,600.38	0.00	R
DEP - 5462239	3/8/2019	0190			Treasury Deposits 03/08/19	1,655.45	0.00	R
DEP - 4462243	3/29/2019	0190			Treasury Deposits 03/29/19	1,655.45	0.00	R
JE - 0185989	5/2/2019	0190			Correct Pacific Oper Offshore Apr 2019	1,655.45	0.00	I
AUT - E053019	5/30/2019	0190			ACH DAILY PAYMENTS 05/30/2019	0.00	30,820.47	I
DEP - 5462249	6/7/2019	0190			Treasury Deposits 06/07/19	1,655.45	0.00	R
Total Cash in Treasury						17,824.82	30,820.47	

COUNTY OF SANTA BARBARA, CALIFORNIA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED June 30, 2019 (in thousands)

	July 1, 2018	Additions	Deductions	June 30, 2019
<b>Clearing and revolving funds</b>				
Assets:				
Cash and investments	\$ 17,626	\$ 1,313,683	\$ 1,313,723	\$ 17,586
Interest receivable	8	44	38	14
Total assets	<u>\$ 17,634</u>	<u>\$ 1,313,727</u>	<u>\$ 1,313,761</u>	<u>\$ 17,600</u>
Liabilities:				
Accounts payable	\$ 10,781	\$ 314,662	\$ 315,076	\$ 10,367
Funds held as agent for others	6,853	1,628,803	1,628,423	7,233
Total liabilities	<u>\$ 17,634</u>	<u>\$ 1,943,465</u>	<u>\$ 1,943,499</u>	<u>\$ 17,600</u>
<b>Deposits funds</b>				
Assets:				
Cash and investments	\$ 2,312	\$ 15,447	\$ 15,633	\$ 2,126
Interest receivable	2	8	8	2
Total assets	<u>\$ 2,314</u>	<u>\$ 15,455</u>	<u>\$ 15,641</u>	<u>\$ 2,128</u>
Liabilities:				
Accounts payable	\$ 33	\$ 2,935	\$ 2,968	\$ -
Funds held as agent for others	2,281	18,423	18,576	2,128
Total liabilities	<u>\$ 2,314</u>	<u>\$ 21,358</u>	<u>\$ 21,544</u>	<u>\$ 2,128</u>
<b>Other agency funds</b>				
Assets:				
Cash and investments	\$ 8,734	\$ 188,823	\$ 188,374	\$ 9,183
Interest receivable	23	114	104	33
Total assets	<u>\$ 8,757</u>	<u>\$ 188,937</u>	<u>\$ 188,478</u>	<u>\$ 9,216</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,022	\$ 2,945	\$ 77
Funds held as agent for others	8,757	191,882	191,500	9,139
Total liabilities	<u>\$ 8,757</u>	<u>\$ 194,904</u>	<u>\$ 194,445</u>	<u>\$ 9,216</u>
<b>State and city revenue funds</b>				
Assets:				
Cash and investments	\$ 24,308	\$ 228,353	\$ 224,256	\$ 28,405
Interest receivable	130	578	503	205
Total assets	<u>\$ 24,438</u>	<u>\$ 228,931</u>	<u>\$ 224,759</u>	<u>\$ 28,610</u>
Liabilities:				
Accounts payable	\$ 36	\$ 105,954	\$ 105,962	\$ 28
Funds held as agent for others	24,402	334,893	330,713	28,582
Total liabilities	<u>\$ 24,438</u>	<u>\$ 440,847</u>	<u>\$ 436,675</u>	<u>\$ 28,610</u>
<b>Tax collection funds</b>				
Assets:				
Cash and investments	\$ 29,031	\$ 3,043,995	\$ 3,044,666	\$ 28,360
Interest receivable	411	1,594	1,524	481
Total assets	<u>\$ 29,442</u>	<u>\$ 3,045,589</u>	<u>\$ 3,046,190</u>	<u>\$ 28,841</u>
Liabilities:				
Accounts payable	\$ -	\$ 37,192	\$ 37,192	\$ -
Funds held as agent for others	29,442	3,082,781	3,083,382	28,841
Total liabilities	<u>\$ 29,442</u>	<u>\$ 3,119,973</u>	<u>\$ 3,120,574</u>	<u>\$ 28,841</u>
<b>Total - all agency funds</b>				
Assets:				
Cash and investments	\$ 82,011	\$ 4,790,301	\$ 4,786,652	\$ 85,660
Interest receivable	574	2,338	2,177	735
Total assets	<u>\$ 82,585</u>	<u>\$ 4,792,639</u>	<u>\$ 4,788,829</u>	<u>\$ 86,395</u>
Liabilities:				
Accounts payable	\$ 10,850	\$ 463,765	\$ 464,143	\$ 10,472
Funds held as agent for others	71,735	5,256,782	5,252,594	75,923
Total liabilities	<u>\$ 82,585</u>	<u>\$ 5,720,547</u>	<u>\$ 5,716,737</u>	<u>\$ 86,395</u>

See accompanying independent auditor's report.