

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY 2022/23

Grantee Name: County of Santa Barbara

Contact Person: Sherman Hansen

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).

If “No”, under what fund are they accounted for?

Community Services Department General Fund (Fund 0001)

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 Annual Financial Report (CAFR)- Link: <https://www.countyofsb.org/375/Publications>

2. Revenue

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

\$88,430

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

Pier Boat Hoist Launch Fees, \$64,820 and Annual UCSB Launch Agreement Fee, \$2,000

3. Expenses

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

\$188374.01

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

\$0.00

- 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

- 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.

Fund 0001 Goleta Beach Pier Committed Fund Balance on June 30, 2022 \$44,250

Fund 0001 Goleta Beach Pier Committed Fund Balance on June 30, 2023 \$44,250

*GASB 84 Guidance issued Fund 1155 was closed. Funds are now held in Fund 0001 in Committed Fund balance

**SANTA BARBARA COUNTY
GOLETA BEACH PIER (Formerly Fund 1155)
FINANCIAL STATEMENT - FY 2022-23
STATE LANDS COMMISSION PERMIT NO PRC 1431.9**

Revenues FY 22/23:

Goleta Beach Pier Boat Hoist Use Fees	\$ 64,820.00
Annual UCSB Launch Agreement Use Fee**	<u>\$ 2,000.00</u>
Total Revenues	\$ 66,820.00

Starting in Dec 2020, Beacon West Energy Group began daily launchings from Goleta Pier as part of an oil rig disassembly project in the Santa Barbara Channel. The project is anticipated to be completed in 2024.

** UCSB unable to use pier January 2023 due to per closure from damage of January 2023 storm.

Expenditures FY 22/23:

FY 21/22 Revetment Project 8531A Expenditures	\$ 158,267.65
FY 21/22 Goleta Beach Pier Maintenance Expenditures	<u>\$ 30,106.36</u>
Total Expenditures	\$ 188,374.01
FY 20/21 Net	<u><u>\$ (121,554.01)</u></u>

Fund 0001 Goleta Beach Pier Committed Fund Balance- June 30, 2021* \$ 44,245.00

Fund 0001 Goleta Beach Pier Committed Fund Balance- June 30, 2022 \$ 44,245.00

Prepared by: Sherman Hansen, Business Manager, Community Services Department, County of Santa Barbara

Contact info: shansen@co.santa-barbara.ca.us; (805) 568-3408

* Effective 7/1/2021 due to changes in GASB 84 guidance Fund 1155 was closed and the balance was transferred to Parks General Fund 0001 and is held in Committed Fund Balance.

Financial Status

As of: 6/30/2023 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Project = SCPGLP; LineltemAccount = !9848

Layout Options: Summarized By = Project, LineltemAccount; Page Break At = Project

Fund 0001 -- General

Department 057 -- Community Services

Project SCPGLP -- Goleta Beach Pier

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	6/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Charges for Services				
5679 -- Park & Rec Fee-Other Park Srv	0.00	66,820.00	66,820.00	--
Charges for Services	0.00	66,820.00	66,820.00	--
Revenues	0.00	66,820.00	66,820.00	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	9,236.98	-9,236.98	--
6200 -- Extra Help and/or Labor	0.00	2,157.50	-2,157.50	--
6400 -- Retirement Contribution	0.00	3,535.29	-3,535.29	--
6402 -- EE Pickup Retirement Contrib	0.00	-217.40	217.40	--
6450 -- Supp Retirement Contribution	0.00	16.65	-16.65	--
6475 -- Retiree Medical OPEB	0.00	708.13	-708.13	--
6500 -- FICA Contribution	0.00	564.22	-564.22	--
6550 -- FICA/Medicare	0.00	163.23	-163.23	--
6575 -- Social Security Alternative	0.00	32.38	-32.38	--
6600 -- Health Insurance Contrib	0.00	255.99	-255.99	--
6605 -- Employee Health Clinics	0.00	37.87	-37.87	--
6610 -- Life & Disability Insur	0.00	28.84	-28.84	--
6951 -- Leave Overhead Applied	0.00	2,592.44	-2,592.44	--
6990 -- Accrued Salaries and Benefits	0.00	-343.31	343.31	--
Salaries and Employee Benefits	0.00	18,768.81	-18,768.81	--
Services and Supplies				
7200 -- Structure & Ground Maintenance	0.00	811.28	-811.28	--

Financial Status

As of: 6/30/2023 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Project = SCPGLP; LineltemAccount = !9848

Layout Options: Summarized By = Project, LineltemAccount; Page Break At = Project

Fund 0001 -- General

Department 057 -- Community Services

Project SCPGLP -- Goleta Beach Pier

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	6/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7362 -- Building Maintenance	0.00	74,092.25	-74,092.25	--
7460 -- Professional & Special Service	0.00	2,650.00	-2,650.00	--
7540 -- Rents/Leases-Equipment	0.00	604.02	-604.02	--
Services and Supplies	0.00	78,157.55	-78,157.55	--
Expenditures	0.00	96,926.36	-96,926.36	--
Goleta Beach Pier	0.00	-30,106.36	-30,106.36	--
Community Services	0.00	-30,106.36	-30,106.36	--
General	0.00	-30,106.36	-30,106.36	--
Net Financial Impact	0.00	-30,106.36	-30,106.36	--

Financial Status

As of: 6/30/2023 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Project = 8531A; LineItemAccount = !9848

Layout Options: Summarized By = Project, LineItemAccount; Page Break At = Project

Fund 0001 -- General

Department 057 -- Community Services

Project 8531A -- Goleta Bch. Long-Term Plan EIR

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	6/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	3,223.99	-3,223.99	--
6400 -- Retirement Contribution	0.00	1,209.65	-1,209.65	--
6402 -- EE Pickup Retirement Contrib	0.00	-80.27	80.27	--
6450 -- Supp Retirement Contribution	0.00	7.74	-7.74	--
6475 -- Retiree Medical OPEB	0.00	263.21	-263.21	--
6500 -- FICA Contribution	0.00	199.60	-199.60	--
6550 -- FICA/Medicare	0.00	46.67	-46.67	--
6600 -- Health Insurance Contrib	0.00	323.51	-323.51	--
6605 -- Employee Health Clinics	0.00	3.82	-3.82	--
6610 -- Life & Disability Insur	0.00	9.58	-9.58	--
6951 -- Leave Overhead Applied	0.00	906.82	-906.82	--
6990 -- Accrued Salaries and Benefits	0.00	-15.57	15.57	--
Salaries and Employee Benefits	0.00	6,098.75	-6,098.75	--
Services and Supplies				
7460 -- Professional & Special Service	0.00	6,900.00	-6,900.00	--
7700 -- Projects <\$100,000	0.00	145,080.45	-145,080.45	--
7730 -- Transportation and Travel	0.00	188.45	-188.45	--
Services and Supplies	0.00	152,168.90	-152,168.90	--
Expenditures	0.00	158,267.65	-158,267.65	--
Goleta Bch. Long-Term Plan EIR	0.00	-158,267.65	-158,267.65	--
Community Services	0.00	-158,267.65	-158,267.65	--

Financial Status

As of: 6/30/2023 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Project = 8531A; LineItemAccount = !9848

Layout Options: Summarized By = Project, LineItemAccount; Page Break At = Project

Fund 0001 -- General

Department 057 -- Community Services

Project 8531A -- Goleta Bch. Long-Term Plan EIR

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	6/30/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
General	0.00	-158,267.65	-158,267.65	--
Net Financial Impact	0.00	-158,267.65	-158,267.65	--

Fund Balance Components

As of: 6/30/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 0001; Department = 057; Project = scpglp; LineItemAccount = 9848

Layout Options: Summarized By = Fund, LineItemAccount, Program, Project; Page Break At = Fund

Department 057 -- Community Services

Fund 0001 -- General

Project	7/1/2022 Beginning Balance	6/30/2023 Year-To-Date Actual Increases	6/30/2023 Year-To-Date Actual Decreases	6/30/2023 Year-To-Date Ending Balance
Line Item Account 9848 -- Parks Projects				
Program 0301 -- So County Day Use Parks				
SCPGLP -- Goleta Beach Pier	44,245.00	0.00	0.00	44,245.00
Total So County Day Use Parks	44,245.00	0.00	0.00	44,245.00
Total Parks Projects	44,245.00	0.00	0.00	44,245.00
Total General	44,245.00	0.00	0.00	44,245.00
Total Community Services	44,245.00	0.00	0.00	44,245.00

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY 2022/23

Grantee Name: County of Santa Barbara

Contact Person: Sherman Hansen

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) Link -
<https://www.countyofsb.org/375/Publications>

2. Revenue

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

\$0.00

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

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?

\$0.00

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

- 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 \$275,675.16, Ending \$275,675.16

Balance Sheet

As of: 6/30/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 0190

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

Fund 0190 -- Tidelands Trust

	Beginning Balance 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	275,675.16	0.00	0.00	275,675.16
Total Assets	275,675.16	0.00	0.00	275,675.16
Total Assets & Other Debits	275,675.16	0.00	0.00	275,675.16
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	275,675.16	0.00	0.00	275,675.16
Total Equity	275,675.16	0.00	0.00	275,675.16
Total Liabilities, Equity & Other Credits	275,675.16	0.00	0.00	275,675.16