

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: FY 2023/2024

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-Tidelands Special Revenue Fund
Community Services Department General Fund (Fund 0001)-Goleta Pier

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 Annual Financial Report (ACFR) Link: <https://content.civicplus.com/api/assets/0768e29e-2290-49cd-ac7f-338915977fc6?cache=1800>
Report on Santa Barbara County General Fund starts on page 33 and with financial statements beginning on page 40. Report on Fund 0190 (Tidelands Special Revenue Fund) can be found on page 189

2. Revenue

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

Goleta Pier \$58,436

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

Agreement with Beacon West Energy Group for loading personnel on transport boat as well as use of vehicle parking stalls.

3. Expenses

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

\$217,221

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

None

- 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

Parks staff is working with engineering consultants to determine structural repairs needed from damaged caused by January 2023 storms. These repairs could exceed \$250,000 and are anticipated to begin in FY 25-26

- 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.

Goleta Beach Pier Committed Fund balance (County General Fund 0001) July 1, 2023 beginning balance \$44,245 and June 30, 2024 ending balance \$44,250
Tidelands Special Revenue Fund (Fund 0190) July 1, 2023 beginning balance \$275,675 and June 30, 2024 ending balance \$275,675.

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

Revenues FY 23/24:

| | |
|--|---------------------|
| Goleta Beach Pier Boat Hoist Use Fees* | \$ 58,435.60 |
| Annual UCSB Launch Agreement Use Fee** | <u>\$ -</u> |
| Total Revenues | \$ 58,435.60 |

Expenditures FY 23/24:

| | |
|---|-------------------------------|
| FY 21/22 Revetment Project 8531A Expenditures | \$ 105,093.74 |
| FY 21/22 Goleta Beach Pier Maintenance Expenditures | <u>\$ 170,562.76</u> |
| Total Expenditures | \$ 275,656.50 |
| FY 20/21 Net | <u><u>\$ (217,220.90)</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, 2024 \$ 44,245.00

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

*Starting in Dec 2020, Beacon West Energy Group began daily personnel pickups from Goleta Pier, along with parking in Goleta Beach Park parking lots, as part of an oil rig disassembly project in the Santa Barbara Channel. The project is anticipated to be completed in early 2025. Due to damage from January 2023 storms all boat launching has been halted until repairs can be completed.
** UCSB unable to use pier since January 2023 due to pier closure from damage of January 2023 storm.

Financial Status

As of: 6/30/2024 (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 | 6/30/2024 Fiscal Year Adjusted Budget | 6/30/2024 Year-To-Date Actual | 6/30/2024 Fiscal Year Variance | 6/30/2024 Fiscal Year Pct of Budget |
|---------------------------------------|---|-------------------------------------|--------------------------------------|---|
| Expenditures | | | | |
| Salaries and Employee Benefits | | | | |
| 6100 -- Regular Salaries | 0.00 | 2,678.28 | -2,678.28 | -- |
| 6400 -- Retirement Contribution | 0.00 | 991.21 | -991.21 | -- |
| 6402 -- EE Pickup Retirement Contrib | 0.00 | -66.68 | 66.68 | -- |
| 6450 -- Supp Retirement Contribution | 0.00 | 6.47 | -6.47 | -- |
| 6475 -- Retiree Medical OPEB | 0.00 | 244.53 | -244.53 | -- |
| 6500 -- FICA Contribution | 0.00 | 165.66 | -165.66 | -- |
| 6550 -- FICA/Medicare | 0.00 | 38.75 | -38.75 | -- |
| 6600 -- Health Insurance Contrib | 0.00 | 288.46 | -288.46 | -- |
| 6605 -- Employee Health Clinics | 0.00 | 7.84 | -7.84 | -- |
| 6610 -- Life & Disability Insur | 0.00 | 7.82 | -7.82 | -- |
| 6951 -- Leave Overhead Applied | 0.00 | 763.11 | -763.11 | -- |
| 6990 -- Accrued Salaries and Benefits | 0.00 | -79.87 | 79.87 | -- |
| Salaries and Employee Benefits | 0.00 | 5,045.58 | -5,045.58 | -- |
| Services and Supplies | | | | |
| 7700 -- Projects <\$100,000 | 0.00 | 99,892.63 | -99,892.63 | -- |
| 7730 -- Transportation and Travel | 0.00 | 155.53 | -155.53 | -- |
| Services and Supplies | 0.00 | 100,048.16 | -100,048.16 | -- |
| Expenditures | 0.00 | 105,093.74 | -105,093.74 | -- |
| Goleta Bch. Long-Term Plan EIR | 0.00 | -105,093.74 | -105,093.74 | -- |
| Community Services | 0.00 | -105,093.74 | -105,093.74 | -- |
| General | 0.00 | -105,093.74 | -105,093.74 | -- |

Financial Status

As of: 6/30/2024 (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 | 6/30/2024 Fiscal Year Adjusted Budget | 6/30/2024 Year-To-Date Actual | 6/30/2024 Fiscal Year Variance | 6/30/2024 Fiscal Year Pct of Budget |
|----------------------|---|-------------------------------------|--------------------------------------|---|
| Net Financial Impact | 0.00 | -105,093.74 | -105,093.74 | -- |

Fund Balance Components

As of: 6/30/2024
Accounting Period: CLOSED

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

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

Fund 0001 -- General

| Line Item Account | 7/1/2023 Beginning Balance | 6/30/2024 Year-To-Date Actual Increases | 6/30/2024 Year-To-Date Actual Decreases | 6/30/2024 Year-To-Date Ending Balance |
|---|-------------------------------|---|---|---|
| General Ledger Account 2130 -- Fund Balance-Committed | | | | |
| 9848 -- Parks Projects | 44,245.00 | 0.00 | 0.00 | 44,245.00 |
| Total Fund Balance-Committed | 44,245.00 | 0.00 | 0.00 | 44,245.00 |
| Total General | 44,245.00 | 0.00 | 0.00 | 44,245.00 |

Financial Status

As of: 6/30/2024 (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 | 6/30/2024 Fiscal Year Adjusted Budget | 6/30/2024 Year-To-Date Actual | 6/30/2024 Fiscal Year Variance | 6/30/2024 Fiscal Year Pct of Budget |
|---------------------------------------|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Charges for Services | | | | |
| 5430 -- Sanitation Services | 0.00 | -284.40 | -284.40 | -- |
| 5679 -- Park & Rec Fee-Other Park Srv | 0.00 | 58,720.00 | 58,720.00 | -- |
| Charges for Services | 0.00 | 58,435.60 | 58,435.60 | -- |
| Revenues | 0.00 | 58,435.60 | 58,435.60 | -- |
| Expenditures | | | | |
| Salaries and Employee Benefits | | | | |
| 6100 -- Regular Salaries | 0.00 | 10,445.00 | -10,445.00 | -- |
| 6400 -- Retirement Contribution | 0.00 | 4,016.18 | -4,016.18 | -- |
| 6402 -- EE Pickup Retirement Contrib | 0.00 | -253.53 | 253.53 | -- |
| 6450 -- Supp Retirement Contribution | 0.00 | 18.64 | -18.64 | -- |
| 6475 -- Retiree Medical OPEB | 0.00 | 925.92 | -925.92 | -- |
| 6500 -- FICA Contribution | 0.00 | 640.53 | -640.53 | -- |
| 6550 -- FICA/Medicare | 0.00 | 149.84 | -149.84 | -- |
| 6600 -- Health Insurance Contrib | 0.00 | 273.33 | -273.33 | -- |
| 6605 -- Employee Health Clinics | 0.00 | 49.04 | -49.04 | -- |
| 6610 -- Life & Disability Insur | 0.00 | 30.86 | -30.86 | -- |
| 6951 -- Leave Overhead Applied | 0.00 | 2,969.53 | -2,969.53 | -- |
| 6990 -- Accrued Salaries and Benefits | 0.00 | -332.24 | 332.24 | -- |
| Salaries and Employee Benefits | 0.00 | 18,933.10 | -18,933.10 | -- |
| Services and Supplies | | | | |
| 7070 -- Household Supplies | 0.00 | 102.03 | -102.03 | -- |
| 7120 -- Equipment Maintenance | 0.00 | 260.95 | -260.95 | -- |

Financial Status

As of: 6/30/2024 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Project = SCPGLP; LineItemAccount = !9848

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

Fund 0001 -- General

Department 057 -- Community Services

Project SCPGLP -- Goleta Beach Pier

| Line Item Account | 6/30/2024 Fiscal Year Adjusted Budget | 6/30/2024 Year-To-Date Actual | 6/30/2024 Fiscal Year Variance | 6/30/2024 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| 7200 -- Structure & Ground Maintenance | 0.00 | 3,933.94 | -3,933.94 | -- |
| 7362 -- Building Maintenance | 0.00 | 165,505.98 | -165,505.98 | -- |
| 7460 -- Professional & Special Service | 0.00 | 320.00 | -320.00 | -- |
| 7540 -- Rents/Leases-Equipment | 0.00 | 222.75 | -222.75 | -- |
| 7630 -- Small Tools & Instruments | 0.00 | 178.60 | -178.60 | -- |
| 7730 -- Transportation and Travel | 0.00 | 38.51 | -38.51 | -- |
| Services and Supplies | 0.00 | 170,562.76 | -170,562.76 | -- |
| Expenditures | 0.00 | 189,495.86 | -189,495.86 | -- |
| Goleta Beach Pier | 0.00 | -131,060.26 | -131,060.26 | -- |
| Community Services | 0.00 | -131,060.26 | -131,060.26 | -- |
| General | 0.00 | -131,060.26 | -131,060.26 | -- |
| Net Financial Impact | 0.00 | -131,060.26 | -131,060.26 | -- |

Balance Sheet

As of: 6/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 0190

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

Fund 0190 -- Tidelands Trust

| | Beginning Balance 7/1/2023 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 6/30/2024 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| 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 |