

REPORT BY THE  
AUDITOR GENERAL  
OF CALIFORNIA

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**STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1980 THROUGH SEPTEMBER 30, 1981**

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REPORT BY THE  
OFFICE OF THE AUDITOR GENERAL  
TO THE  
JOINT LEGISLATIVE AUDIT COMMITTEE

227

STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1980 THROUGH SEPTEMBER 30, 1981

JUNE 1982



# California Legislature

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WALTER M. INGALLS  
 CHAIRMAN

June 1, 1982

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The Honorable President pro Tempore of the Senate  
 The Honorable Speaker of the Assembly  
 The Honorable Members of the Senate and the  
 Assembly of the Legislature of California

Members of the Legislature:

Transmitted herewith is the Auditor General's report  
 on the "State of California Statement of Federal Land Pay-  
 ments, October 1, 1980 Through September 30, 1981."

The report certifies that \$19.9 million of monies re-  
 ceived from the federal government for activities on federal  
 lands were distributed to various local governments as shown  
 on the statement contained in the report. As noted therein,  
 most of this money, \$18.8 million, came from the activities  
 of the U. S. Forest Service.

Respectfully submitted,

WALTER M. INGALLS  
 Chairman, Joint Legislative  
 Audit Committee

WMI:smh

Attachment

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## INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with Federal Department of the Interior regulations, we have conducted an audit of the State of California's Statement of Federal Land Payments. This audit was conducted under the authority vested in the Auditor General by Sections 10527 through 10528 of the Government Code.

To comply with Public Law 94-565, as amended (Title 31 United States Code, Sections 1601 through 1607), the Governor or his delegate must submit to the Secretary of the Interior a statement of amounts received by the State and transferred to each unit of local government within the State under certain revenue sharing laws. The Statement of Federal Land Payments reports this required information; it is used by the Secretary of the Interior to compute annual payments to units of local government within whose jurisdiction certain federally owned lands are located.

During the period from October 1, 1980, through September 30, 1981, the State of California received \$61.5 million under the revenue sharing laws referred to above; of this total, \$19.9 million was transferred to qualified units of local government. Of the remaining \$41.6 million, \$39 million was transferred to school districts or county school service funds, and \$2.6 million was retained by the State. State statutes contain provisions for apportioning and disbursing these monies; the State Controller administers these provisions.


AUDITOR'S OPINION

We have examined the State of California's Statement of Federal Land Payments covering the period from October 1, 1980, through September 30, 1981. This statement is required by federal law to be submitted to the Bureau of Land Management by the Governor (or his delegate). Our examination was made in accordance with (1) the standards for audit of governmental organizations, programs, activities, and functions issued by the Comptroller General of the United States, as they apply to financial and compliance examinations; and (2) the Audit Guide for Bureau of Land Management Payments in Lieu of Taxes Program prepared by the Office of the Inspector General, U.S. Department of the Interior. Our examination included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Statement of Federal Land Payments was prepared on the basis of cash disbursements made by the State of California and received by qualified local governmental subdivisions of the State under Title 31 United States Code, Section 1601, et seq. This basis of reporting federal land payments is prescribed by U.S. Department of the Interior Rules and Regulations (Title 43, Code of Federal Regulations, Section 1881.0-5) and is in accordance with the provisions of the October 16, 1978, decision of the Comptroller General of the United States (B-167553). The Statement of Federal Land Payments is not intended to be presented in conformity with generally accepted accounting principles but is intended solely to be filed with governmental agencies.

In our opinion, the Statement of Federal Land Payments for the period from October 1, 1980, through September 30, 1981, presents fairly the payments made by the State of California and received by qualified local governmental subdivisions under Title 31 United States Code, Section 1601, et seq., in accordance with the regulatory requirements pertaining to the basis of accounting described in the preceding paragraph, which basis has been applied in a manner consistent with that of the preceding year.

OFFICE OF THE AUDITOR GENERAL

By:   
KARL W. DOLK, CPA  
Assistant Auditor General

Date: April 21, 1982

Staff: Richard I. LaRock, CPA, Audit Manager  
Edward J. Pierini, Jr., CPA  
Mark C. Lamb

STATE OF CALIFORNIA  
STATEMENT OF FEDERAL LAND PAYMENTS  
OCTOBER 1, 1980 THROUGH SEPTEMBER 30, 1981

FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT

LOCAL UNIT*	USFS NATIONAL FORESTS	USFS BANKHEAD-JONES	BLM MINERAL LEASING	BLM TAYLOR GRAZING SEC. 3	BLM GRAZING SEC. 15	BLM BANKHEAD-JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING	TOTAL	RECOMMENDED ADJUSTMENTS	RECOMMENDED FOR ACCEPTANCE
051001001 ALAMEDA COUNTY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
051002002 ALPINE COUNTY	207,151	0	0	644	0	0	0	0	0	207,795	0	207,795
051003003 AMADOR COUNTY	139,163	0	0	0	407	0	0	0	0	139,570	0	139,570
051004004 BUTTE COUNTY	285,851	0	0	0	1,767	0	0	0	0	287,618	0	287,618
051005005 CALAVERAS COUNTY	74,672	0	0	0	1,166	0	0	0	0	75,838	0	75,838
051006006 COLUSA COUNTY	42,949	0	0	0	264	0	0	0	0	43,213	0	43,213
051007007 CONTRA COSTA COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051008008 DEL NORTE COUNTY	923,523	0	0	0	0	0	0	0	0	923,523	0	923,523
051009009 EL DORADO COUNTY	870,902	0	0	0	300	0	0	0	0	871,202	0	871,202
051010010 FRESNO COUNTY	475,576	0	0	0	21,525	0	0	0	0	497,101	0	497,101
051011011 GLENN COUNTY	123,943	0	0	0	562	0	0	0	0	124,505	0	124,505
051012012 HUMBOLDT COUNTY	644,353	0	0	0	171	0	0	0	0	644,524	0	644,524
051013013 IMPERIAL COUNTY	0	0	54,866	0	0	0	0	0	0	54,866	0	54,866

\* The nine-digit account code listed above each county on the Statement of Federal Land Payments is assigned and used by the Office of Revenue Sharing, Department of Treasury, to identify units of local government.

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051014014 INYO COUNTY	143,642	0	1,986	7,533	6,346	0	0	0	0	159,507	0	159,507
051015015 KERN COUNTY	104,640	0	0	3,550	16,627	0	0	0	0	124,817	0	124,817
051016016 KINGS COUNTY	0	0	0	0	2,599	0	0	0	0	2,599	0	2,599
051017017 LAKE COUNTY	167,711	0	343,312	0	1,292	0	0	0	0	512,315	0	512,315
051018018 LASSEN COUNTY	1,281,461	0	5,324	15,656	0	0	0	0	0	1,302,441	0	1,302,441
051019019 LOS ANGELES COUNTY	29,070	0	0	0	81	0	0	0	0	29,151	0	29,151
051020020 MADERA COUNTY	189,784	0	0	0	404	0	0	0	0	190,188	0	190,188
051021021 MARIN COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051022022 MARIPOSA COUNTY	119,104	0	0	0	4,216	0	0	0	0	123,320	0	123,320
051023023 MENDOCINO COUNTY	114,348	0	2,453	0	1,774	0	0	0	0	118,575	0	118,575
051024024 MERCED COUNTY	0	0	0	0	878	0	0	0	0	878	0	878
051025025 MODOC COUNTY	679,516	0	9,027	3,786	1,217	0	0	0	0	693,546	0	693,546
051026026 MONO COUNTY	156,495	0	5,153	3,427	673	0	0	0	0	165,748	0	165,748

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051027027 MONTEREY COUNTY	7,303	0	0	0	2,966	0	0	0	0	10,269	0	10,269
051028028 NAPA COUNTY	0	0	0	0	618	0	0	0	0	618	0	618
051029029 NEVADA COUNTY	192,384	0	0	0	180	0	0	0	0	192,564	0	192,564
051030030 ORANGE COUNTY	5,427	0	0	0	0	0	0	0	0	5,427	0	5,427
051031031 PLACER COUNTY	403,172	0	0	0	42	0	0	0	0	403,214	0	403,214
051032032 PLUMAS COUNTY	2,228,609	0	0	167	628	0	0	0	0	2,229,404	0	2,229,404
051033033 RIVERSIDE COUNTY	18,385	0	0	0	2,878	0	0	0	0	21,263	0	21,263
051034034 SACRAMENTO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051035035 SAN BENITO COUNTY	0	0	0	0	11,630	0	0	0	0	11,630	0	11,630
051036036 SAN BERNARDINO COUNTY	72,249	0	0	1,034	53,196	0	0	0	0	126,479	0	126,479
051037037 SAN DIEGO COUNTY	6,883	0	0	0	7,566	0	0	0	0	14,449	0	14,449
052038001 SAN FRANCISCO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051039038 SAN JOAQUIN COUNTY	0	0	0	0	0	0	0	0	0	0	0	0

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051040039 SAN LUIS OBISPO COUNTY	4,545	0	0	0	20,763	0	0	0	0	25,308	0	25,308
051041040 SAN MATEO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051042041 SANTA BARBARA COUNTY	15,106	0	0	0	158	0	0	0	0	15,264	0	15,264
051043042 SANTA CLARA COUNTY	0	0	0	0	378	0	0	0	0	378	0	378
051044043 SANTA CRUZ COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051045044 SHASTA COUNTY	1,258,531	0	0	0	2,249	0	0	0	0	1,260,780	0	1,260,780
051046045 SIERRA COUNTY	491,078	0	0	73	267	0	0	0	0	491,418	0	491,418
051047046 SISKIYOU COUNTY	3,190,832	0	0	0	7,455	0	0	0	0	3,198,287	0	3,198,287
051048047 SOLANO COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051049048 SONOMA COUNTY	0	0	514,198	0	69	0	0	0	0	514,267	0	514,267
051050049 STANISLAUS COUNTY	0	0	0	0	425	0	0	0	0	425	0	425
051051050 SUTTER COUNTY	0	0	0	0	0	0	0	0	0	0	0	0
051052051 TEHAMA COUNTY	738,184	0	0	0	1,685	0	0	0	0	739,869	0	739,869

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051053052 TRINITY COUNTY	2,451,566	0	0	0	1,460	0	0	0	0	2,453,026	0	2,453,026
051054053 TULARE COUNTY	279,804	0	0	471	1,995	0	0	0	0	282,270	0	282,270
051055054 TUOLUMNE COUNTY	534,730	0	0	0	1,996	0	0	0	0	536,726	0	536,726
051056055 VENTURA COUNTY	13,425	0	0	0	27	0	0	0	0	13,452	0	13,452
051057056 YOLO COUNTY	0	0	0	0	452	0	0	0	0	452	0	452
051058057 YUBA COUNTY	89,451	0	0	0	53	0	0	0	0	89,504	0	89,504
TOTALS	<u>\$18,775,518a</u>	<u>\$0b</u>	<u>\$936,319c</u>	<u>\$36,341</u>	<u>\$181,405</u>	<u>\$0b</u>	<u>\$0d</u>	<u>\$0b</u>	<u>\$0b</u>	<u>\$19,929,583</u>	<u>\$0</u>	<u>\$19,929,583</u>

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a California Government Code Section 29484 apportions 50 percent of payments received under this law to units of local government within the State. Accordingly, reported payments reflect 50 percent of the total payments received by the State of California.

b The State of California does not receive payments under this law.

c California Public Resources Code Sections 2795, 2821, 2822, 2825, and 12320-7 govern the distribution of federal receipts under the BLM Mineral Leasing Act of February 25, 1920. Of the \$23,597,963 received under this act during federal fiscal year 1980-81, \$936,319 are considered payments to local governments per Public Law 94-565, as amended.

d The State of California deposits in its General Fund those payments received under this law. These payments are not considered Section 4 payments under Public Law 94-565, as amended.

cc: Members of the Legislature  
Office of the Governor  
Office of the Lieutenant Governor  
State Controller  
Legislative Analyst  
Director of Finance  
Assembly Office of Research  
Senate Office of Research  
Assembly Majority/Minority Consultants  
Senate Majority/Minority Consultants  
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