

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year:

Grantee Name:

Contact Person:

Mailing Address:

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.

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?

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?

- 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?

- 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.

4. Beginning and Ending Balance

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

Moss Landing Harbor District
Profit & Loss
July 2021 through June 2022

Jul '21 - Jun 22

Ordinary Income/Expense

Income

4000 · MARINA REVENUES

4100 · Berthing Income

4110 · Assigned Berthing	1,786,282
4112 · Qtrly/Annual Discount	(4,495)
4113 · Commercial Vessel Dscnt	(12,130)
4114 · Away (1 mnth) Dscnt	(142)
4115 · Temporary Berthing	274,643
4120 · Liveaboard Fees	135,210
4130 · Transient Berthing	10,484
4260 · Towing - Intra Harbor	650
4270 · Pumpouts	400

Total 4100 · Berthing Income 2,190,902

Total 4000 · MARINA REVENUES 2,190,902

Moss Landing Harbor District
Profit & Loss

July 2021 through June 2022

Jul '21 - Jun 22

Ordinary Income/Expense

Income

4000 · MARINA REVENUES 2,190,902

Total Income 2,190,902

Expense

5200 · General & Administrative 42,441

5300 · Personnel 514,915

5500 · Utilities 504,161

5400 · Insurance 172,180

5600 · Operating Supplies 4,200

5800 · Repairs & Maintenance 192,970

5900 · Financial Expenses 34,872

7134 · Umpqua NP Interest 62,540

7000 · LEASE AND OTHER EXPENSES 13,008

Total Expense 1,541,287

Net Ordinary Income 649,615

Other Income/Expense

Other Expense

9000 · CAPITAL PROJECT EXPENSES 18,305

Total Other Expense 18,305

Net Other Income -18,305

Net Income 631,310

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF NET POSITION JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 4,308,070	\$ 4,556,023
Restricted cash and cash equivalents	5,374,349	3,324,334
Accounts receivable, net	219,009	189,338
Lease receivable	356,946	-
Prepaid expenses and other current assets	262,975	233,513
Total current assets	<u>10,521,349</u>	<u>8,303,208</u>
Non-current assets		
Lease receivable, net of current	4,257,283	-
Investments	7,389	7,389
Capital assets, net of allowance for depreciation	14,229,826	14,682,646
Total non-current assets	<u>18,494,498</u>	<u>14,690,035</u>
Total assets	<u>29,015,847</u>	<u>22,993,243</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses	59,735	34,150
Accrued wages and vacation	53,723	55,767
Accrued interest	25,696	29,791
Deposits	393,955	541,932
Current portion of long-term debt	306,504	344,871
Total current liabilities	<u>839,613</u>	<u>1,006,511</u>
Non-current liabilities		
Long-term debt	1,857,326	2,163,830
Total non-current liabilities	<u>1,857,326</u>	<u>2,163,830</u>
Total liabilities	<u>2,696,939</u>	<u>3,170,341</u>
DEFERRED INFLOWS OF RESOURCES		
Right of use - lease revenue	4,718,484	-
Unearned berth fees and lease receipts	239,250	223,602
Total deferred inflows of resources	<u>4,957,734</u>	<u>223,602</u>
NET POSITION		
Net investment in capital assets	12,065,996	12,173,945
Restricted for public land use	4,357,213	2,307,300
Restricted for debt service	1,017,136	1,017,034
Unrestricted	3,920,829	4,101,021
Total net position	<u>\$ 21,361,174</u>	<u>\$ 19,599,300</u>

See accompanying notes

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Berthing	\$ 2,536,480	\$ 2,528,581
Rent and lease revenues	660,133	726,806
Operations	162,915	131,505
Concessions and other revenues	336,075	283,334
Total operating revenues	<u>3,695,603</u>	<u>3,670,226</u>
Operating Expenses		
Personnel	691,084	711,931
Utilities	504,161	469,320
General and administrative	160,630	191,076
Insurance	172,180	189,644
Repairs and maintenance	207,525	185,794
Operating supplies	25,858	33,480
Bad debt	25,500	25,500
Commissioner	17,896	18,343
Miscellaneous	17,611	22,051
Depreciation	761,784	757,058
Total operating expenses	<u>2,584,229</u>	<u>2,604,197</u>
Operating income/(loss)	<u>1,111,374</u>	<u>1,066,029</u>
Nonoperating Revenues/(Expenses)		
Grant revenues	329,207	-
Property taxes	373,362	348,780
Interest income	10,471	3,905
Interest expense	(62,540)	(72,449)
Total non-operating revenues/(expenses)	<u>650,500</u>	<u>280,236</u>
Change in Net Position	1,761,874	1,346,265
Net Position		
Beginning of year	19,599,300	18,253,035
End of year	<u>\$ 21,361,174</u>	<u>\$ 19,599,300</u>