

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
Monthly Trust Revenue
July 2022 through June 2023

Jul '22 - Jun 23

Ordinary Income/Expense

Income

4000 · MARINA REVENUES

4100 · Berthing Income

4110 · Assigned Berthing	1,867,814.88
4112 · Qtrly/Annual Discount	-5,541.85
4113 · Commercial Vessel Dscnt	-12,416.75
4114 · Away (1 mnth) Dscnt	-212.00
4115 · Temporary Berthing	223,482.34
4130 · Transient Berthing	12,521.25
4260 · Towing - Intra Harbor	150.00
4270 · Pumpouts	1,200.00

Total 4100 · Berthing Income 2,086,997.87

Total 4000 · MARINA REVENUES 2,086,997.87

4400 · LEASE AND OTHER INCOME

4050 · Trust Lands Lease Revenue

4051 · Vistra	47,970.00
4053 · MBARI	25,567.96

Total 4050 · Trust Lands Lease Revenue 73,537.96

Total 4400 · LEASE AND OTHER INCOME 73,537.96

Total Income 2,160,535.83

Net Ordinary Income 2,160,535.83

Net Income 2,160,535.83

Moss Landing Harbor District
Trust Expenses
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>
Expense	
5200 · General & Administrative	39,553
5300 · Personnel	399,482
5400 · Insurance	179,500
5500 · Utilities	32,561
5600 · Operating Supplies	4,200
5800 · Repairs & Maintenance	143,905
5900 · Financial Expenses	14,054
Commissioner Expense	350,145
Dredging	116,273
Total Expense	<u>1,279,673</u>

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF NET POSITION JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 4,962,188	\$ 4,308,070
Restricted cash and cash equivalents	5,907,066	5,374,349
Accounts receivable, net	236,631	219,009
Lease receivable	429,661	356,946
Prepaid expenses and other current assets	293,867	262,975
Total current assets	<u>11,829,413</u>	<u>10,521,349</u>
Non-current assets		
Lease receivable, net of current	4,332,055	4,257,283
Investments	7,389	7,389
Capital assets, net of allowance for depreciation	13,848,194	14,229,826
Total non-current assets	<u>18,187,638</u>	<u>18,494,498</u>
Total assets	<u>30,017,051</u>	<u>29,015,847</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses	39,510	59,735
Accrued wages and vacation	55,416	53,723
Accrued interest	22,056	25,696
Deposits	404,303	393,955
Current portion of long-term debt	242,841	306,504
Total current liabilities	<u>764,126</u>	<u>839,613</u>
Non-current liabilities		
Long-term debt	1,614,534	1,857,326
Total non-current liabilities	<u>1,614,534</u>	<u>1,857,326</u>
Total liabilities	<u>2,378,660</u>	<u>2,696,939</u>
DEFERRED INFLOWS OF RESOURCES		
Right of use - lease revenue	4,763,725	4,718,484
Unearned berth fees and lease receipts	219,060	239,250
Total deferred inflows of resources	<u>4,982,785</u>	<u>4,957,734</u>
NET POSITION		
Net investment in capital assets	11,990,819	12,065,996
Restricted for public land use	4,889,828	4,357,213
Restricted for debt service	1,017,238	1,017,136
Unrestricted	4,757,721	3,920,829
Total net position	<u>\$ 22,655,606</u>	<u>\$ 21,361,174</u>

See accompanying notes

MOSS LANDING HARBOR DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Operating Revenues		
Berthing	\$ 2,603,537	\$ 2,536,480
Rent	640,633	660,133
Operations	144,033	162,915
Concessions and other revenues	270,850	336,075
Total operating revenues	<u>3,659,053</u>	<u>3,695,603</u>
Operating Expenses		
Personnel	798,964	691,084
Utilities	549,543	504,161
General and administrative	170,827	160,630
Insurance	179,500	172,180
Repairs and maintenance	363,764	207,525
Operating supplies	33,082	25,858
Bad debt	20,542	25,500
Commissioner	366,920	17,896
Miscellaneous	14,089	17,611
Depreciation	777,285	761,784
Total operating expenses	<u>3,274,516</u>	<u>2,584,229</u>
Operating income/(loss)	<u>384,537</u>	<u>1,111,374</u>
Nonoperating Revenues/(Expenses)		
Grant revenues	375,065	329,207
Property taxes	402,733	373,362
Interet income on leases	128,132	-
Interest income	57,628	10,471
Interest expense	(53,663)	(62,540)
Total non-operating revenues/(expenses)	<u>909,895</u>	<u>650,500</u>
Change in Net Position	1,294,432	1,761,874
Net Position		
Beginning of year	21,361,174	19,599,300
End of year	<u>\$ 22,655,606</u>	<u>\$ 21,361,174</u>