

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

**Fiscal/Calendar Year: 2021-2022**

Grantee Name: Port San Luis Harbor District

Contact Person: Diane Stevens

Mailing Address: PO Box 249, Avila Beach, CA 93424

**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?

General, Enterprise and Capital Projects

b. Are separate financial statements prepared for the trust?

YES  NO

If "Yes," describe the organization of the separate financial statement.

Profit and Loss Statement prepared with Tideland and Non-Tideland amounts extracted from numbers in attached ACFR pg. 18-28.

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?

\$609,278 in Operating Revenue; \$4,675,227 in Property Tax and other Non-Operating Revenue

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

Please see attached Profit and Loss Statement

### 3. Expenses

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

Total expenditures net of grants was \$5,284,506

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

Reviewed all accounting activity for the District and allocated amounts between Tidelands and Non-Tidelands. Please see attached Profit and Loss Statement for Tidelands allocations.

- 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?

Yes. Harford Pier Redevelopment of \$286,209 in current fiscal year. Projects to include Avila Pier Rehabilitation of \$1,845,000 and trailer boat dock of \$487,000 in 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.

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.

Please see attached Profit and Loss Statement

Port San Luis Harbor District  
 2021/22 Tidelands Profit and Loss  
 For the Period July 1, 2021 to June 30, 2022

REVENUES	Twelve Months Ended 30-Jun-22
<b>Service Revenue</b> <i>(Avila Parking, Land Use Fees, Citations)</i>	\$ 66,495
<b>Mooring Revenue</b> <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	155,495
<b>Leases and Licenses</b> <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	368,233
<b>Net Diesel Sales</b>	19,054
<b>Total Operating Revenue</b>	609,278
<b>Non-Operating Revenue</b> <i>(Property Tax, Interest, Financing)</i>	4,675,227
<b>TOTAL REVENUES</b>	<b>\$ 5,284,506</b>
<b>EXPENDITURES</b>	
<b>Salaries/Wages/Benefits</b>	\$ 3,513,272
<b>Supplies</b>	79,783
<b>Operations &amp; Maintenance</b>	545,228
<b>Utilities</b>	274,457
<b>General &amp; Administrative</b>	753,336
<b>Major Maintenance &amp; Capital Projects</b>	
Depreciation	163,418
Capital Project Outlay (General Fund)	332,268
Less: Grant Income	(377,257)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,284,506</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>(0)</b>
<b>BEGINNING TIDELAND RESERVE BALANCE</b>	<b>\$ 611,967</b>
Funds Placed Into Reserves	-
Reserves Used	(0)
<b>ENDING TIDELAND RESERVE BALANCE</b>	<b>\$ 611,967</b>