

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2022-2023

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 Tidelands and Non-Tidelands amounts extracted from numbers in attached ACFR.

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?

\$664,904 in Operating Revenue; \$4,671,991 in Property Tax and Other Non-Operating Revenue. Grant income of \$1,583,244 is shown as netted against the major maintenance and capital project costs in the attached Profit and Loss Statement.

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.

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?

Total expenditures, net of grants, was \$5,690,776.

- 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. Avila Pier rehabilitation of \$1,481,027 and trailer boat dock of \$322,091 in the current fiscal year. Additional Avila Pier rehabilitation of \$270,000 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.

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
2022/23 Tidelands Profit and Loss
For the Period July 1, 2022 to June 30, 2023

REVENUES	Twelve Months Ended 30-Jun-23
Service Revenue <i>(Avila Parking, Land Use Fees, Citations)</i>	\$ 73,859
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	176,378
Leases and Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	397,847
Net Diesel Sales	16,820
Total Operating Revenue	664,904
Non-Operating Revenue <i>(Property Tax, Interest, Financing)</i>	4,671,991
TOTAL REVENUES	\$ 5,336,895
EXPENDITURES	
Salaries/Wages/Benefits	\$ 3,210,574
Supplies	192,204
Operations & Maintenance	609,261
Utilities	369,765
General & Administrative	830,217
Major Maintenance & Capital Projects	
Depreciation	207,528
Capital Project Outlay (General Fund)	1,854,471
Less: Grant Income	(1,583,244)
TOTAL EXPENDITURES	\$ 5,690,776
REVENUES LESS EXPENDITURES	(353,881)
BEGINNING TIDELAND RESERVE BALANCE	\$ 611,967
Funds Placed Into Reserves	-
Reserves Used	(353,881)
ENDING TIDELAND RESERVE BALANCE	\$ 258,086