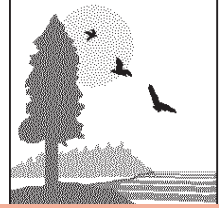


DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: June 30, 2013

Grantee Name: Humboldt Bay Harbor, Recreation, and Conservation District
Contact Person: Patricia Tyson, Director of Administrative Services
Contact Phone: 707-443-0801
Mailing Address: P.O. Box 1030
Eureka, CA 95502-1030

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?
YES NO
If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)
- b. Are separate financial statements prepared for the trust?
YES NO
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.
Humboldt Bay Harbor, Recreation, and Conservation District's audited financial statements.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,905,176 (page 27 of audited financial statements)
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) See page 29 of audited financial statements.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$2,571,484 (page 27 of audited financial statements)
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. See page 29 of audited financial statements.
- 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?
No
- 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 another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.
None

4. Beginning and Ending Balance

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

Beginning Balance (\$685,171) Ending Balance (\$1,351,479)

For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.

HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT
STATEMENTS OF REVENUES AND EXPENSES -
UNRESTRICTED AND TIDELANDS TRUST
For the Year Ended June 30, 2013

	Unrestricted	Tidelands Trust	Total
OPERATING REVENUES:			
Sales & permits	\$ 10,696	\$ 2,840	\$ 13,536
Marina slip rentals, utility, & dredging surcharges	-	629,946	629,946
Pilotage services	-	59,430	59,430
Rents & leases	288,343	162,118	450,461
Harbor improvement surcharge	-	57,696	57,696
Other revenue	8,980	17,917	26,897
TOTAL OPERATING REVENUES	308,019	929,947	1,237,966
OPERATING EXPENSES:			
Payroll & related costs	341,999	849,921	1,191,920
Commissioners' fees	5,100	20,401	25,501
Accounting & auditing	27,452	-	27,452
Advertising & promotion	845	4,171	5,016
Automobile expense	8,064	21,215	29,279
Bad debt	-	5,056	5,056
Boat building & repair facility	47,681	-	47,681
Communications	5,765	5,766	11,531
Conferences & meetings	11,376	15,974	27,350
Depreciation	953,720	-	953,720
Dues & subscriptions	16,203	16,046	32,249
Elections & property tax administration fee	12,528	12,528	25,056
Insurance	19,964	26,677	46,641
Legal & other professional fees	65,393	70,733	136,126
Office expense	23,131	41,115	64,246
Operating supplies	1,882	4,347	6,229
Security services	18,084	72,334	90,418
Repairs, maintenance, & small tools	61,607	51,192	112,799
Utilities	61,838	159,611	221,449
Other operating expenses	22,402	-	22,402
TOTAL OPERATING EXPENSES	1,705,034	1,377,087	3,082,121
OPERATING INCOME (LOSS)	(1,397,015)	(447,140)	(1,844,155)
NONOPERATING REVENUES (EXPENSES):			
General property taxes	932,115	-	932,115
Investment income	7,215	546	7,761
Other government grants	55	933,428	933,483
Other nonoperating income	6,552	41,255	47,807
Grant expenses	(3,457)	(539,953)	(543,410)
Interest expense	(54,766)	(142,847)	(197,613)
Harbor deepening project	-	(2,597)	(2,597)
Loss on disposal of capital asset	-	(509,000)	(509,000)
Other nonoperating expenses	(1,942)	-	(1,942)
TOTAL NONOPERATING REVENUES (EXPENSES)	885,772	(219,168)	666,604
CHANGE IN NET POSITION	\$ (511,243)	\$ (666,308)	\$ (1,177,551)

See accompanying notes.

HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT
STATEMENTS OF REVENUES AND EXPENSES -
BUDGET TO ACTUAL - MARINA
For the Year Ended June 30, 2013

	Marina		Variance Favorable (Unfavorable)
	Budget	Actual	
OPERATING REVENUES:			
Sales & permits	\$ 21,000	\$ 13,336	\$ (7,664)
Marina slip rentals, utility, & dredging surcharges	630,615	629,946	(669)
Rents & leases	129,400	160,959	31,559
Other revenue	17,492	13,799	(3,693)
TOTAL OPERATING REVENUES	<u>798,507</u>	<u>818,040</u>	<u>19,533</u>
OPERATING EXPENSES:			
Payroll & related costs	441,777	404,188	37,589
Commissioners' fees	7,560	7,861	(301)
Accounting & auditing	7,688	6,863	825
Advertising & promotion	1,000	1,443	(443)
Automobile expense	3,000	13,359	(10,359)
Bad debt	-	5,056	(5,056)
Communications	5,000	3,287	1,713
Conferences & meetings	4,000	3,049	951
Depreciation	-	473,005	(473,005)
Dues & subscriptions	8,000	378	7,622
Elections & property tax administration fee	2,310	-	2,310
Insurance	15,000	24,344	(9,344)
Legal & other professional fees	5,000	5,515	(515)
Office expense	14,000	29,300	(15,300)
Operating supplies	3,500	6,229	(2,729)
Security services	97,847	51,977	45,870
Repairs, maintenance, & small tools	65,000	86,755	(21,755)
Utilities	140,000	209,501	(69,501)
TOTAL OPERATING EXPENSES	<u>820,682</u>	<u>1,332,110</u>	<u>(511,428)</u>
OPERATING INCOME (LOSS)	<u>(22,175)</u>	<u>(514,070)</u>	<u>(491,895)</u>
NONOPERATING REVENUES (EXPENSES):			
General property taxes	88,400	84,000	(4,400)
Other government grants	6,854	-	(6,854)
Other nonoperating income	-	2,125	2,125
Grant expenses	(6,854)	-	6,854
Interest expense	-	(58,343)	(58,343)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>88,400</u>	<u>27,782</u>	<u>(60,618)</u>
CHANGE IN NET POSITION	<u>\$ 66,225</u>	<u>\$ (486,288)</u>	<u>\$ (552,513)</u>

See accompanying notes.