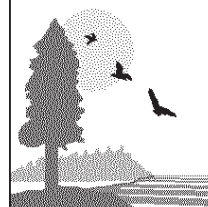


DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: June 30, 2015

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 annual 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? \$2,061,878 (page 37 of 6/30/15 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 37 of 6/30/15 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? \$1,807,004 (page 37 of 6/30/15 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 37 of 6/30/15 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.

See Attachment for Detail: Beginning Balance \$(1,720,742) Ending Balance \$(1,465,868)

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, 2015

	Unrestricted	Tidelands Trust	Total
OPERATING REVENUES:			
Sales & permits	\$ 9,159	\$ 13,076	\$ 22,235
Marina slip rentals, utility, & dredging surcharges	-	742,512	742,512
Pilotage services	-	9,436	9,436
Rents & leases	336,651	298,416	635,067
Harbor improvement surcharge	-	74,392	74,392
Other revenue	7,080	14,891	21,971
TOTAL OPERATING REVENUES	352,890	1,152,723	1,505,613
OPERATING EXPENSES:			
Payroll & related costs	350,925	811,952	1,162,877
Commissioners' fees	5,040	20,160	25,200
Accounting & auditing	49,552	269	49,821
Advertising & promotion	2,945	4,159	7,104
Automobile expense	6,798	45,056	51,854
Bad debt	-	19,539	19,539
Boat building & repair facility	82,088	-	82,088
Communications	5,451	8,047	13,498
Conferences & meetings	12,026	18,652	30,678
Depreciation	982,395	-	982,395
Dues & subscriptions	19,025	17,228	36,253
Elections & property tax administration fee	12,595	12,596	25,191
Insurance	27,400	38,120	65,520
Legal & other professional fees	40,219	120,448	160,667
Office expense	18,760	34,508	53,268
Operating supplies	3,085	6,501	9,586
Outside services	440	1,758	2,198
Redwood Terminal 2 expenses	310,191	-	310,191
Repairs, maintenance, & small tools	50,483	109,390	159,873
Utilities	47,521	94,025	141,546
Other operating expenses	36,129	-	36,129
TOTAL OPERATING EXPENSES	2,063,068	1,362,408	3,425,476
OPERATING INCOME (LOSS)	(1,710,178)	(209,685)	(1,919,863)
NONOPERATING REVENUES (EXPENSES):			
General property taxes	932,081	-	932,081
Investment income	9,925	22,269	32,194
Other government grants	162	368,746	368,908
Grant expenses	(460)	(308,085)	(308,545)
Other nonoperating income	42,791	518,140	560,931
Interest expense	(95,408)	(128,681)	(224,089)
Cost of issuance	(79,641)	-	(79,641)
Harbor deepening project	-	(2,830)	(2,830)
Loss on disposal of capital asset	-	(5,000)	(5,000)
Other nonoperating expenses	(8,721)	-	(8,721)
TOTAL NONOPERATING REVENUES (EXPENSES)	800,729	464,559	1,265,288
CHANGE IN NET POSITION	\$ (909,449)	\$ 254,874	\$ (654,575)