

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** June 30, 2016

**Grantee Name:** Humboldt Bay Harbor, Recreation, and Conservation District  
**Contact Person:** Jack Crider, Executive Director  
**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)  
Tidelands Trust

- 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.  
Annual Audited Financial Statements' Supplemental Information

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,756,666

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) See attachment 1. Detail will also be included in "Schedule of Activities-Unrestricted and Tidelands' Trust" in supplementary information in 6/30/16 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? \$1,837,692

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. See attachment 2. Detail will also be included in "Schedule of Activities-Unrestricted and Tidelands' Trust" in supplementary information in 6/30/16 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 \$(1,465,868) Ending Balance \$(1,546,894). See Attachment 3

**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**  
**Schedule of Revenues - Tidelands Trust and Unrestricted - As Revised For Final Audited Balances**  
**For The Year Ended June 30, 2016**

	Tidelands Trust	Unrestricted	Total
Sales and permits	\$ 10,511	\$ 7,037	\$ 17,548
Slip rentals	481,055		481,055
Slip rental utility surcharge	62,907		62,907
Transient rentals	40,274		40,274
Woodley Island Marina dredging surcharge	95,114		95,114
Woodley Island Marina float replacement surcharge	63,695		63,695
Rents and concessions	19,040	225,645	244,685
Rents - Tidelands leases	331,056		331,056
Rents - Redwood Terminal 2		119,686	119,686
Late fees and interest on past due accounts	14,916	7,584	22,500
Boat building and repair facility rent		170,863	170,863
Harbor improvement surcharge	62,271		62,271
Other revenues	1,966	718	2,684
Interest income	8,430	52,360	60,790
Taxes		974,197	974,197
Federal revenues		108	108
Other government agencies	179,150		179,150
Other non-governmental grants	351,550		351,550
Recovery of bad debts	3,567		3,567
Other non-operating income	31,164	178,777	209,941
<b>Total Revenues</b>	<b>\$ 1,756,666</b>	<b>\$ 1,736,975</b>	<b>\$ 3,493,641</b>

**HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT**  
**Schedule of Expenditures - Tidelands Trust and Unrestricted - As Revised For Final Audited Balances**  
**For The Year Ended June 30, 2016**

	Tidelands Trust	Unrestricted	Total
Salaries and wages	\$ 660,212	\$ 238,267	\$ 898,479
Commissioners fees	20,320	5,080	25,400
Contract temporary services	17,850	6,941	24,791
Payroll benefits	303,477	110,484	413,961
Advertising and promotion	6,197	3,632	9,828
Bad debts	12,731		12,731
Communications	7,480	5,331	12,811
Conferences and meetings	12,761	12,443	25,204
Dues and subscriptions	18,039	16,686	34,725
Elections	12,231	12,231	24,461
Insurance	30,929	21,083	52,012
Automotive expenses	40,707	11,074	51,781
Office expense	32,507	17,260	49,767
Operating supplies	6,794	2,088	8,882
Security services	2,262	378	2,640
Professional services	93,576	50,349	143,925
Legal fees	25,337	15,321	40,658
Accounting fees	281	43,814	44,095
Repairs and maintenance	57,388	29,465	86,853
Small tools	349	349	698
Utilities	106,888	57,724	164,612
Redwood dock expenses	40,992		40,992
Redwood terminal 2 expenses		301,199	301,199
King Salmon operating expenses		5,721	5,721
Fields Landing operating expenses		58,476	58,476
Shelter Cove operating expenses	34,851	47,140	81,991
Overhead allocated to grant expenses	(3,460)	(2,306)	(5,766)
Dredging expense	2,570		2,570
Depreciation		1,027,610	1,027,610
Interest	97,251	113,452	210,703
Loss on sale of assets			-
Grant expenses	197,099		197,099
Other	75	2,306	2,381
<b>Total Expenses</b>	<b>\$ 1,837,692</b>	<b>\$ 2,213,598</b>	<b>\$ 4,051,290</b>

HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT  
Beginning & Ending Fund Balance - Tidelands Trust - As Revised For Final Audited Balances  
 For The Year Ended June 30, 2016

	Tidelands Trust	Unrestricted	Total
Increase (Decrease) in Net Position, 2015/16	\$ (81,026)	\$ (476,623)	\$ (557,649)
Net Position (Deficit), Beginning of Year	<u>(1,465,868)</u>	<u>10,223,453</u>	<u>8,757,585</u>
Net Position (Deficit), End of Year	<u>\$ (1,546,894)</u>	<u>\$ 9,746,830</u>	<u>\$ 8,199,936</u>