

*DUE DECEMBER 31 Pursuant to Public Resources Code § 6306*

**Fiscal/Calendar Year:** FY 2020/2021

Grantee Name: Crescent City Harbor District

Contact Person: Mike Rademaker

Mailing Address: 101 Citizens Dock Road, Crescent City, CA 95531

## 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).

N/A

If "No", under what fund are they accounted for?

General Fund

- b. Are separate financial statements prepared for the trust?

YES ☐ NO ☒

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

N/A

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

Crescent City Harbor District

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

\$1,218,969

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

Operating: \$802,826 Non-operating: \$416,143

See attached report for details

**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?

\$2,958,835

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

Operating: \$2,871,546 Non-operating: \$87,288

See attached report for details

- 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 entity or under the management of another political subdivision of the grantee under 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.

N/A



Crescent City Harbor District  
Report to the California State Lands Commission  
For the Fiscal Year Ended June 30, 2021

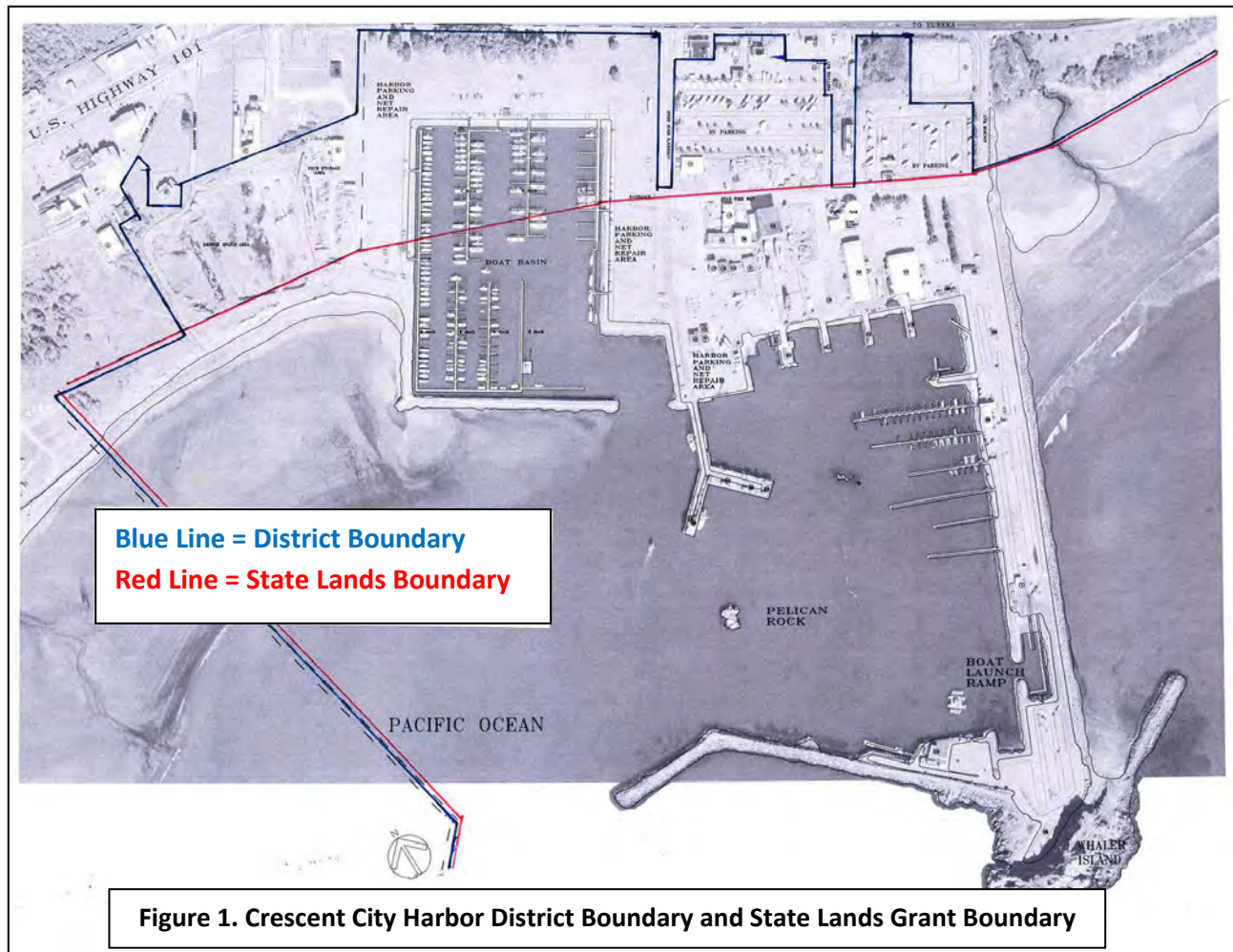
The Crescent City Harbor District is located on the northern coast of California in Del Norte County. The Crescent City Harbor District was formed as a public entity in 1931 and organized as an Independent Special District under Section 6000 of the California Harbors and Navigation Code. In 1963, the Crescent City Harbor District was granted sovereign tide and submerged lands in trust for the establishment, improvement, and conduct of a harbor, for the construction, maintenance, and operation of wharves, docks, piers, slips, quays, and other utilities, structures, facilities, and appliances necessary or convenient for commerce, navigation and fisheries, and for public recreation purposes.

The Crescent City Harbor District is governed by a five-member Board of Commissioners. The Commissioners are elected by residents of Del Norte County and serve staggered four-year terms. The Commissioners appoint the Harbormaster who oversees the day-to-day operations and staff. The Crescent City Harbor District is organized as an enterprise district and as such it must earn most of its revenue from business activities created and fostered on the lands it controls. Revenue generated from these business activities are used to maintain and improve the lands and structures for the benefit of the public.

The Crescent City Harbor District controls two types of land: fee simple land owned by the District and granted State Lands as amended in 1963. Table 1 depicts the Del Norte County Assessor parcel numbers and approximate acreage of each parcel of the Crescent City Harbor District.

<b>Table 1. Crescent City Harbor District Property</b>	
<b>Parcel Number</b>	<b>Acreage</b>
117-20-16	Unknown, undivided State Lands
118-020-29	9.51
117-170-11	18.58
117-180-11	4.3
117-180-21	3.04
Total	35.43 +

Figure 1 illustrates the boundaries of the District (Blue Line) and the approximate location of the high tide line (Red Line) that marks the division of the Crescent City Harbor District into state lands (seaward of the high tide line) and property owned fee simple (landward of the high tide line). The Crescent City Harbor District currently consists of approximately 4,052 acres of land and water area.



The Crescent City Harbor District earns revenue through a variety of sources including slip rentals, leases, concessions, travel lift, launch fees, county taxes, and interest income. The Crescent City Harbor District has several retail and commercial establishments conducting business on its property serving local residents and tourists. Table 2 depicts the business activities located on State Lands and Fee Simple property.

<b>Table 2. Crescent City Harbor District Business Activities on State Lands and Fee Simple Property</b>	
<b>State Lands</b>	
Alber Seafood C Renner Petroleum Caito Fisheries CC Azul/Fisherman's Catch Chart Room Restaurant Chart Room Store Coast Redwood Art Crescent City Crab Shack Crescent City Seafood Englund Marine Fashion Blacksmith Global Quality Seafoods Hoist Kim's Hair Studio LCZ Unloaders MM Diving, Inc.	Nor-Cal Seafood Northcoast Ocean Sports & Grill Orca, Inc. Pacific Choice Hoist Pacific Choice Ice Plant Pacific Choice Seafood Safe Coast Seafoods Schmidt's House of Jambalaya South Beach RV Resort South Bend Products U.S. Coast Guard Wonder Stump Inner Boat Basin (Portion) Outer Boat Basin (Nonoperational)
<b>Fee Simple Property</b>	
Bayside RV Park Del Norte County Sheriff Ocean World Outfront/CBS Outdoor	Port O' Pints RHS Artisans Market Trees of Mystery Inner Boat Basin (Portion)

The Crescent City Harbor District realized total revenues of \$2,629,768 including \$1,218,969 that were earned on State Lands for the fiscal year ended June 30, 2021. The Crescent City Harbor District incurred total expenses of \$6,302,729 including \$2,958,835 that were incurred on State Lands in fiscal year 2021. Table 3 presents the delineation of revenues earned and expenses incurred on State Lands by dollar amount and percentage of total.

<b>Table 3. Crescent City Harbor District Revenues and Expenses for the Year Ended June 30, 2021</b>					
	<b>FY2021 (\$)</b>	<b>State (\$)</b>	<b>State (%)</b>	<b>Fee Simple (\$)</b>	<b>Fee Simple (%)</b>
<b>Revenues</b>					
Marina/Administration	74,623	37,311	50%	37,311	50%
Harbor Services	13,769	12,343	90%	1,425	10%
Marina - Inner Boat Basin	366,748	183,844	50%	182,904	50%
Marina - Outer Boat Basin	-	-	0%	-	0%
Launching, Poundage, Workdock	32,505	32,283	99%	223	1%
Commercial Leases	551,391	537,045	97%	14,346	3%
RV Parks	758,446	-	0%	758,446	100%
Del Norte County Taxes	514,441	257,220	50%	257,220	50%
Interest LAIF	12,846	6,423	50%	6,423	50%
Legal Settlement Revenue	305,000	152,500	50%	152,500	50%
<b>Total Revenues</b>	<b>2,629,768</b>	<b>1,218,969</b>	<b>46%</b>	<b>1,410,799</b>	<b>54%</b>
<b>Expenses</b>					
Office/Marina	504,722	231,984	46%	272,739	54%
Fuel	24,636	6,410	26%	18,225	74%
Payroll Expenses	801,132	361,778	45%	439,354	55%
Commissioners/Retirees	165,761	82,881	50%	82,881	50%
Professional Fees	117,536	58,329	50%	59,207	50%
Repair and Maintenance	59,082	23,893	40%	35,189	60%
Operating Supplies	100,783	40,674	40%	60,109	60%
Capital Expenditure	40,843	20,422	50%	20,422	50%
Utilities	366,685	66,909	18%	299,776	82%
Consulting	8,669	4,335	50%	4,335	50%
Travel - Training, Meeting & Local	6,942	3,471	50%	3,471	50%
Depreciation	3,931,361	1,970,461	50%	1,960,899	50%
Election Cost	360	180	50%	180	50%
Interest Expense	174,217	87,108	50%	87,108	50%
<b>Total Expenses</b>	<b>6,302,729</b>	<b>2,958,835</b>	<b>47%</b>	<b>3,343,894</b>	<b>53%</b>
<b>Change in Net Position</b>	<b>(3,672,961)</b>	<b>(1,739,866)</b>	<b>47.4%</b>	<b>(1,933,095)</b>	<b>52.6%</b>

# CRESCENT CITY HARBOR DISTRICT REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2021

	FY2021 (\$)	State (\$)	State (%)	District (\$)	District (%)
<b>Revenues</b>					
Marina/Administration	74,623	37,311	50%	37,311	50%
Harbor Services	13,769	12,343	90%	1,425	10%
Marina - Inner Boat Basin	366,748	183,844	50%	182,904	50%
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<b>Total Expenses</b>	<b>6,302,729</b>	<b>2,958,835</b>	<b>47%</b>	<b>3,343,894</b>	<b>53%</b>
<b>Change in Net Position</b>	<b>(3,672,961)</b>	<b>(1,739,866)</b>	<b>47.4%</b>	<b>(1,933,095)</b>	<b>52.6%</b>

**Crescent City Harbor District**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2021**  
**(With summarized comparative totals for the year ended June 30, 2020)**

	2021	2020
<b>OPERATING REVENUES:</b>		
Slip rentals	\$ 366,780	\$ 408,288
Launching, day use fees, travel lift, transient and other services	55,604	107,571
Rents and concessions	1,352,716	1,421,655
Other miscellaneous income	22,381	34,443
<b>Total Operating Revenues</b>	<b>1,797,481</b>	<b>1,971,957</b>
<b>OPERATING EXPENSES:</b>		
Advertising	468	5,404
Audit	18,222	19,451
Bad Debts	222,516	1,791
Depreciation	3,931,361	3,935,883
Election Cost	360	-
Fuel, oil and grease	21,221	13,782
Insurance	176,877	229,295
Legal	78,962	169,111
Office and administrative	78,634	41,452
Operating Supplies	2,190	2,222
Other	38,651	112,568
Outside Services	65,684	50,946
Payroll Expenses	912,212	977,346
Payroll Taxes	54,976	21,598
Repairs and maintenance-materials	27,601	17,921
Repairs and maintenance-Services	117,400	82,742
Travel	6,942	16,712
Utilities and Telephones	374,235	438,688
<b>Total operating Expenses</b>	<b>6,128,512</b>	<b>6,136,912</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(4,331,031)</b>	<b>(4,164,955)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property Taxes and assessments income net of administration fees	514,441	379,143
Legal Settlement	305,000	-
Interest income	12,846	34,522
Interest expense	(174,217)	(192,085)
<b>Total nonoperating revenues (expenses)</b>	<b>658,070</b>	<b>221,580</b>
<b>Change in net position</b>	<b>(3,672,961)</b>	<b>(3,943,375)</b>
<b>NET POSITION:</b>		
Net Position, Beginning of year	31,327,996	36,330,103
Restatement	(212,841)	(1,058,732)
Restated beginning of year	31,115,155	35,271,371
Net of Position, End of year	<b>\$ 27,442,194</b>	<b>\$ 31,327,996</b>

See accompanying Notes to Basic Financial Statements.