

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: June 30, 2017 - As Revised

Grantee Name: Humboldt Bay Harbor, Recreation, and Conservation District
Contact Person: Mark Wetzel, CPA, District Treasurer
Contact Phone: 707-442-1737
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' supplementary information.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$1,623,980
- 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 6/30/17 audited financial statements, to be forwarded to the State Lands Commission when audit is received. ***

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$1,629,708
- 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 6/30/17 audited financial statements, to be forwarded to the State Lands Commission when audit is received. ***
- 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 \$(1,546,894) Ending Balance \$(1,552,622). 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
 For The Year Ended June 30, 2017

	Tidelands Trust	Unrestricted	Total
Sales and permits	\$ 62,884	\$ 7,057	\$ 69,941
Slip rentals	675,072		675,072
Utility surcharge	63,411	43,761	107,172
Rents and concessions	4,795	181,677	186,472
Rents - Tidelands leases	357,512		357,512
Rents - Redwood Terminal 2	4,895	360,884	365,779
Late fees and interest on past due accounts	13,550	18,112	31,662
Boat building and repair facility rent		166,385	166,385
Harbor improvement surcharge	77,438		77,438
Shelter Cove launch and storage	84,578	27,209	111,787
Other revenues	23,775	21	23,796
Interest income	9,226	163,557	172,783
Taxes		999,051	999,051
Federal revenues		54	54
Other government agencies	76,118		76,118
Other non-governmental grants	170,726	402,415	573,141
Total Revenues	\$ 1,623,980	\$ 2,370,183	\$ 3,994,163

HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT
Schedule of Expenditures - Tidelands Trust and Unrestricted
 For The Year Ended June 30, 2017

	Tidelands Trust	Unrestricted	Total
Salaries and wages	\$ 581,181	\$ 210,048	\$ 791,229
Commissioners fees	19,840	4,960	24,800
Contract temporary services	9,054	5,400	14,454
Payroll benefits	322,049	115,498	437,547
Advertising and promotion	4,246	2,680	6,926
Bad debts	20,119		20,119
Communications	6,912	4,701	11,613
Conferences and meetings	19,361	15,665	35,026
Dues and subscriptions	22,981	20,516	43,497
Elections	42,338	42,338	84,676
Insurance	32,740	22,798	55,538
Automotive expenses	30,196	8,048	38,244
Office expense	23,882	15,223	39,105
Operating supplies	15,604	4,231	19,835
Professional services	112,422	98,802	211,224
Legal fees	21,135	15,034	36,169
Accounting fees	1,601	65,924	67,525
Rents and leases		137,700	137,700
Repairs and maintenance	61,384	26,063	87,447
Small tools	465	465	930
Utilities	110,082	58,083	168,165
Redwood dock expenses	11,831		11,831
Redwood terminal 2 expenses	149	195,756	195,905
King Salmon operating expenses		2,796	2,796
Fields Landing operating expenses		56,614	56,614
Shelter Cove operating expenses	27,363	25,550	52,913
Depreciation		983,100	983,100
Interest	83,962	179,934	263,896
Grant expenses	48,754		48,754
Other	57	1,122	1,179
	<u>\$ 1,629,708</u>	<u>\$ 2,319,049</u>	<u>\$ 3,948,757</u>
Total Expenses	<u>\$ 1,629,708</u>	<u>\$ 2,319,049</u>	<u>\$ 3,948,757</u>

HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT
Beginning & Ending Fund Balance - Tidelands Trust and Unrestricted
 For The Year Ended June 30, 2017

	Tidelands Trust	Unrestricted	Total
Increase (Decrease) in Net Position, 2016/17	\$ (5,728)	\$ 51,134	\$ 45,406
Net Position (Deficit), Beginning of Year	<u>(1,546,894)</u>	<u>9,746,830</u>	<u>8,199,936</u>
Net Position (Deficit), End of Year	<u>\$ (1,552,622)</u>	<u>\$ 9,797,964</u>	<u>\$ 8,245,342</u>