

DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2013

Grantee Name: City of Avalon
Contact Person: Betty Jo Garcia
Contact Phone: 310.510.0220
Mailing Address: P. O. Box 707
Avalon CA 90704-0707

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)
Enterprise Funds - Harbor Fund 103 and Harbor Capital Reserve Fund 104

- 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.
The City of Avalon's financial statements

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$5,671,487.03

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Please see attached Fund 103 and Fund 104 trial balances for sources

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$4,942,845.23

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. All expenses were allocated or charged directly to the trust. Please see the attached trial balances for the source and amount expended.

- 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?

None was over \$250,000 in the current fiscal year and do not anticipate any to be over \$250,000 for the next fiscal year.

- 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 Fund Balances = \$4,846,126.02

Ending Fund Balances = \$5,574,767.82

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.

City of Avalon
Granted Public Trust Lands Standardized Reporting From Attachement
For the year ended June 30, 2013

Grantee Name: City of Avalon
Contact Person: Chris Woidzik, Interim Finance Director
Contact Phone: 310-510-0220x170
Mailing Address: P.O. Box 707, Avalon, CA 90704

Harbor Fund Operations

1b. - The Harbor Fund's operations are included in the City of Avalon's FY2012-13 financial statements on pages 16-20.

2a. - Gross Revenues amounted to: \$ 6,812,367

2b. - See attached FY2012-13 audited Financial Statements.

Please note our Harbor Fund's operations are comprised of the following three sub-funds:

- 1) Harbor Fund 103
- 2) Capital Reserve Fund 104
- 3) Fuel Dock Fund 114

Attached is the Trial Balance for each of these three sub-funds which shows the detail revenues and expenses requested in Questions 2b. and 3b.

3a. - Gross Expenses amounted to: \$ 6,648,886

3b - All expenses were charged or allocated directly to the trust. See attached FY2012-13 Financial Statements for expense sources.

3c. - There have been no capital improvements in FY2012-13. Additionally, there were no capital improvement projects with expenses greater than \$250,000 for FY2013-14.

3d. - There were no transfers of any trust funds/assets nor transfer of management responsibilities of such in FY2012-13, nor are there any planned in the foreseeable future.

4. Beginning and Ending Balances

Please note that the amounts provided on the FY2011-12 Form were not final as the city's financial statements had not been completed. Accordingly, the Ending Fund Balance reported should have been \$5,196,413, which is an audited amount. See attached FY2012-13 City Financial Statements, pages 16-20.

	<u>FY2012-13</u>	
Beginning Fund Balance:	\$ 5,196,413	(audited)
Ending Fund Balance:	\$ 5,649,114	(audited)

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CITY OF AVALON
 TRIAL BALANCE

PAGE NUMBER: 1
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SELECTION CRITERIA: genledgr.fund='103'
 ACCOUNTING PERIOD: 13/13

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH		202,625.39
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	353,338.57	
103	0575	TAXES RECEIVABLE	25,852.82	
103	0620	BUILDING	3,860,961.75	
103	0630	IMPROVEMENTS OT BLDGS	4,116,712.69	
103	0640	MACHINERY & EQUIPMENT	523,402.56	
103	0650	CONSTRUCTION IN PROGRESS	.00	
103	0690	ACCUMULATED DEPRECIATION		5,314,794.09
103	0900	INTEREST RECEIVABLE	.00	
TOTAL ASSETS			8,880,268.39	5,517,419.48
103	1010	ACCOUNTS PAYABLE		62,450.83
103	1013	ACCRUED SALARIES PAY		25,136.13
103	1015	ACCRUED VAC/SICK PAYABLE		332,890.61
103	1017	INTEREST PAYABLE		34,078.91
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT/INVEST PAY		6,448.88
103	1042	OPEB LIABILITY		393,761.00
103	1055	LOAN PAY CURRENT TERM		99,578.42
103	1060	LOANS PAY LONG TERM		726,576.40
103	1062	CLAIMS PAY		147,540.00
103	1065	DEFERRED REVENUE		126,802.29
103	1085	ADVANCES FROM		.00
TOTAL LIABILITIES			.00	1,955,263.47
103	2000	BUDGET FUND BALANCE	1,441.00	
103	2010	APPROPRIATION CONTROL		4,742,424.00
103	2020	REVENUE ESTIMATE CTRL	4,740,983.00	
103	2030	RESERVE FOR ENC		.00
103	2035	PAYROLL RES ENC		.00
103	2036	PAY ENC CTRL		.00
103	2040	ENCUMBRANCE CTRL		.00
103	2067	CONTRIBUTED CAPITAL		793,956.90
103	2070	FUND BALANCE		623,932.23
TOTAL EQUITIES			4,742,424.00	6,160,313.13
103	9990	TRSFERS IN-OTHER		148,872.00
10325	7025	ADMISSION TAX		163,514.20
10325	8505	FRANCHISE FEES		39,596.35
10325	8525	HARBOR USE FEES		295,295.17
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,152,460.86
10325	8531	WHARFAGE FEES-CRUISE SHIP		276,092.30
10325	8535	MOORING PERMITS-ANNUAL		255,315.53
10325	8540	HARBOR TRANSFER FEES		76,350.00
10325	8545	HARBOR SVC CHGS-GENERAL		1,259,196.35
10325	8548	MOLE HOIST USAGE FEES		2,310.00
10325	8550	MOORING WAIT LIST CHGS		910.00
10325	8552	HARBOR TOWS		701.00
10325	8555	PIER & TIDELANDS RENTALS		432,332.91
10325	9026	ADMISSION TAX PENL & INT		62.38

REVENUES
 = ① \$7,117,602
 WHICH AGREES TO
 AUDITED F/S

EXPENSES
 = ② \$6,664,900
 WHICH AGREES TO
 AUDITED F/S.

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CITY OF AVALON
 TRIAL BALANCE

SELECTION CRITERIA: genledgr.fund='103'
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FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	9032	WHARFAGE FEE PENL & INT		.00
10325	9034	PIER & TIDELANDS PEN/INT		1,108.53
10325	9050	HBR USE FEE PEN & INT		793.02
10325	9501	INTEREST INCOME		599.58
10325	9503	CASH OVER/SHORT		3.00
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		388.00
<u>TOTAL REVENUE</u>			.00	<u>5,105,901.18</u> (6)
10325	3042	OPEB EXPENDITURES	87,205.00	
10325	5011	MO. MAINT HBR COMPUTERS		.00
10350	3010	SALARIES REGULAR	268,299.55	
10350	3012	SALARIES PART TIME	29,318.25	
10350	3030	OVERTIME REGULAR	6,172.66	
10350	3040	FICA RETIREMENT	77,349.70	
10350	3045	HEALTH/LIFE INSURANCE	69,847.40	
10350	3046	GENERAL INSURANCE	22,492.00	
10350	3047	ADMIN OVERHEAD	133,015.90	
10350	3050	WORKERS COMP	17,443.10	
10350	3051	UNEMPLOYMENT INS	2,795.11	
10350	3575	TRASH BAGS	5,932.19	
10350	3625	SPECIAL DEPT EXPENSE		.00
10350	5012	WATERFRONT TRASH CONTRACT	109,620.00	
10350	5060	COUNTY BEACHES CONTRACT	701,641.00	
10350	5155	BEACH MAINTENANCE	4,500.00	
10350	5157	PRESSURE WASHING SRVCS	2,925.00	
10350	5160	RESTROOM MAINTENANCE	106,165.17	
10350	5161	SHOWER FACILITY CONTRACT	23,407.44	
10350	6015	STATE LOAN PAYMENTS	37,534.33	
10370	3010	SALARIES REGULAR	1,404,269.80	
10370	3012	SALARIES PART TIME	183,626.78	
10370	3030	OVERTIME REGULAR	15,018.40	
10370	3040	FICA RETIREMENT	509,121.35	
10370	3045	HEALTH/LIFE INSURANCE	252,513.59	
10370	3046	GENERAL INSURANCE	40,029.00	
10370	3047	ADMIN OVERHEAD	236,728.46	
10370	3050	WORKERS COMP	114,884.73	
10370	3051	UNEMPLOYMENT INS	16,171.72	
10370	3615	CLOTHING ALLOWANCE	17,497.07	
10370	3615A	HBR SUNGLASSES/MOU	644.35	
10370	3616	FOUL WEATHER GEAR	2,742.89	
10370	3620	SMALL TOOLS	1,143.95	
10370	3625	SPECIAL DEPT EXPENSE	5,011.36	
10370	4005	OFFICE SUPPLIES	1,701.48	
10370	4015	ADVERTISING	150.00	
10370	4515	UTILITIES-ELECTRICITY	37,101.37	
10370	4520	UTILITIES-SALT WATER	41,979.00	
10370	4525	UTILITIES-SEWER	99,562.00	
10370	4530	UTILITIES-GAS, WTR & DUMP	45,997.98	
10370	4600	RENT-GENERAL	7,523.25	
10370	4601	RENT-SCI CO. CAR PARKING	1,170.00	

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FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10370	5011	MO. MAINT HBR COMPUTERS	2,500.42	
10370	5030	CITY ATTORNEY RETAINER	6,591.81	
10370	5105	CONTRACTUAL SERVICES-GEN		.00
10370	5505	MEMBERSHIP & DUES	275.00	
10370	5510	TRAINING & TRAVEL	1,769.55	
10370	5515	RESERVE FOR CLAIMS		5,728.00
10370	5600	GAS, DIESEL AND OIL	59,455.80	
10370	5605	EQUIPMENT LEASE CHARGES	142,889.00	
10370	6591	HBR - HAND HELD RADIOS		.00
10370	6592	HBR COMPUTER RES SYSTEM	29,576.15	
10371	3010	SALARIES REGULAR		.00
10371	3012	SALARIES PART TIME		.00
10371	3030	OVERTIME REGULAR		.00
10371	3040	FICA RETIREMENT		.00
10371	3045	HEALTH/LIFE INSURANCE		.00
10371	3046	GENERAL INSURANCE		.00
10371	3047	ADMIN OVERHEAD		.00
10371	3050	WORKERS COMP		.00
10371	3051	UNEMPLOYMENT INS		.00
10371	3615	CLOTHING ALLOWANCE		.00
10371	3615A	HBR SUNGLASSES/MOU		.00
10371	3616	FOUL WEATHER GEAR		.00
10371	3620	SMALL TOOLS		.00
10371	3625	SPECIAL DEPT EXPENSE		.00
10371	4515	UTILITIES-ELECTRICITY		.00
10371	4520	UTILITIES-SALT WATER		.00
10371	4525	UTILITIES-SEWER		.00
10371	4530	UTILITIES-GAS, WTR & DUMP		.00
10371	5510	TRAINING & TRAVEL		.00
10371	5520	CREDIT CRD SRVC FEES		.00
10371	5600	GAS, DIESEL AND OIL		.00
10371	5605	EQUIPMENT LEASE CHARGES		.00
10399	6820	DEPRECIATION - BUILDINGS	72,596.99	
10399	6830	DEPRECIATION-IMP OT BLDGS	42,450.28	
10399	6840	DEPRECIATION-MACH & EQUIP	23,575.54	
		TOTAL EXPENSES	5,121,932.87	5,728.00
		TOTAL HARBOR FUND	18,744,625.26	18,744,625.26
		TOTAL REPORT	18,744,625.26	18,744,625.26

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CITY OF AVALON
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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH	1,906,703.21	
104	0550	ACCOUNTS RECEIVABLE	81,408.01	
104	0620	BUILDING	660,048.88	
104	0630	IMPROVEMENTS OT BLDGS	1,572,905.38	
104	0640	MACHINERY & EQUIPMENT	168,354.12	
104	0650	CONSTRUCTION IN PROGRESS	502,064.19	
104	0690	ACCUMULATED DEPRECIATION		875,999.84
104	0900	INTEREST RECEIVABLE	857.97	
TOTAL ASSETS			4,892,341.76	875,999.84
104	1010	ACCOUNTS PAYABLE		37,367.95
104	1020	DUE TO OTHER FUND		.00
TOTAL LIABILITIES			.00	37,367.95
104	2000	BUDGET FUND BALANCE	37,149.00	
104	2010	APPROPRIATION CONTROL		444,649.00
104	2020	REVENUE ESTIMATE CTRL	407,500.00	
104	2030	RESERVE FOR ENC		.00
104	2035	PAYROLL RES ENC		.00
104	2036	PAY ENC CTRL		.00
104	2040	ENCUMBRANCE CTRL		.00
104	2070	FUND BALANCE		3,636,532.09
TOTAL EQUITIES			444,649.00	4,081,181.09
10425	8012	FUEL DOCK GRANT		.00
10425	8018	OIL SPILL RESPONSE GRANT		.00
10425	8530	WHARFAGE FEES-CRS CHANNEL		716,621.14
10425	9501	INTEREST INCOME		4,254.05
TOTAL REVENUE			.00	720,875.19
10470	3046	GENERAL INSURANCE	6,004.00	
10470	3047	ADMIN OVERHEAD	35,504.87	
10470	4600	RENT-GENERAL		.00
10470	5065	ENGINEERING SERVICES	18,000.00	
10470	5121	PESTICIDE SPRAYING-HBR	3,124.00	
10470	5140	PLUMBING & ELECTRICAL	40,094.08	
10470	5165	SHOWER/RESTROOM MAINT	39,982.04	
10470	5700	MAIN & REPAIR OF BLDG GDS	11,579.72	
10470	5701	STORM DAMAGE		658.00
10470	5702	FLOAT STORAGE	12,553.75	
10470	6502	CAP IMP MOORINGS	29,531.02	
10470	6504	CAP IMP FLOATS/WHARFS	52,633.37	
10470	6505	BARB PIERSON DINGHY DOCK	1,350.68	
10470	6507	CAP IMP - HBR RESCUE DOCK		.00
10470	6509	CAP IMP FUEL DOCK		.00
10470	6571	CAP IMP-RAILINGS		.00
10470	6585	FLOAT ANCHOR CHN		.00
10470	6589	SECURITY CAMERA MAINT	2,093.89	
10470	6627	WAREHOUSE MEZZANINE	2,818.82	
10470	6628	HBR GANGWAY MAINT/RPRS	662.65	
10470	6657	PIER GENERATOR		.00

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TRIAL BALANCE

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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10470	6671	CAP IMP-HARBOR IMPROVEMNT		.00
10499	6820	DEPRECIATION - BUILDINGS	15,183.84	
10499	6830	DEPRECIATION-IMP OT BLDGS	87,189.41	
10499	6840	DEPRECIATION-MACH & EQUIP	20,785.17	
<u>TOTAL EXPENSES</u>			<u>379,091.31</u> ②	<u>658.00</u> ②
TOTAL HARBOR CAPITAL RES FUND			5,716,082.07	5,716,082.07
TOTAL REPORT			5,716,082.07	5,716,082.07

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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH	215,195.58	
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	85,996.71	
114	0620	BUILDING	.00	
114	0630	IMPROVEMENTS OT BLDGS	71,663.00	
114	0640	MACHINERY & EQUIPMENT	.00	
114	0650	CONSTRUCTION IN PROGRESS	.00	
114	0690	ACCUMULATED DEPRECIATION		14,332.59
114	0900	INTEREST RECEIVABLE	85.86	
TOTAL ASSETS			372,941.15	14,332.59
114	1010	ACCOUNTS PAYABLE		94,551.09
114	1013	ACCRUED SALARIES PAY		1,394.11
114	1014	SALES TAX PAYABLE	.20	
114	1015	ACCRUED VAC/SICK PAYABLE		.00
114	1020	DUE TO OTHER FUND		.00
114	1040	RETIREMENT/INVEST PAY		110.70
114	1065	DEFERRED REVENUE		.00
TOTAL LIABILITIES			.20	96,055.90
114	2000	BUDGET FUND BALANCE		18,872.00
114	2010	APPROPRIATION CONTROL		1,271,128.00
114	2020	REVENUE ESTIMATE CTRL	1,290,000.00	
114	2035	PAYROLL RES ENC		.00
114	2036	PAY ENC CTRL		.00
114	2067	CONTRIBUTED CAPITAL		.00
114	2070	FUND BALANCE		141,988.32
TOTAL EQUITIES			1,290,000.00	1,431,988.32
11425	8504	FUEL DOCK-LUBES/OIL		6,522.75
11425	8506	FUEL DOCK-STORE		21,991.70
11425	8507	FUEL DOCK-FUEL CHARGES		1,261,768.35
11425	9501	INTEREST INCOME		543.70
<u>TOTAL REVENUE</u>			.00	<u>1,290,826.50</u>
11425	3046	GENERAL INSURANCE		.00
11470	3010	SALARIES REGULAR	46,856.81	
11470	3012	SALARIES PART TIME		.00
11470	3016	SALARIES FUEL DOCK PT	29,321.67	
11470	3030	OVERTIME REGULAR	1,423.14	
11470	3040	FICA RETIREMENT	15,205.85	
11470	3045	HEALTH/LIFE INSURANCE	18,685.58	
11470	3046	GENERAL INSURANCE	17,166.00	
11470	3047	ADMIN OVERHEAD	101,515.80	
11470	3050	WORKERS COMP	4,963.35	
11470	3051	UNEMPLOYMENT INS	998.26	
11470	3615	CLOTHING ALLOWANCE	700.51	
11470	3625	SPECIAL DEPT EXPENSE	3,434.61	
11470	3628	MERCHANDISE	22,033.77	
11470	4005	OFFICE SUPPLIES	526.85	
11470	4010	COMMUNICATIONS	1,229.81	

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CITY OF AVALON
TRIAL BALANCE

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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
11470	4505	UTILITIES-GENERAL	6,629.43	
11470	4615	RENT-MAIL MACHINE		.00
11470	4635	RENT-CASINO FUEL TANKS	20,354.29	
11470	5005	PROFESSIONAL SERVICES		.00
11470	5140	PLUMBING & ELECTRICAL		.00
11470	5501	INSURANCE	25,840.56	
11470	5510	TRAINING & TRAVEL		.00
11470	5512	FUEL DOCK TESTING	10,976.60	
11470	5513	FUEL DOCK PERMITS	5,275.00	
11470	5600	GAS, DIESEL AND OIL	800,275.34	
11470	5700	MAIN & REPAIR OF BLDG GDS	170.51	
11470	5702	FLOAT STORAGE	19,452.16	
11470	6503	FUEL DOCK PUMP MAINT	2,065.12	
11470	6504	CAP IMP FLOATS/WHARFS	10,383.41	
11470	6509	CAP IMP FUEL DOCK		.00
11499	6830	DEPRECIATION-IMP OT BLDGS	4,777.53	
<u>TOTAL EXPENSES</u>			<u>1,170,261.96</u>	.00
TOTAL FUEL DOCK FUND			2,833,203.31	2,833,203.31
TOTAL REPORT			2,833,203.31	2,833,203.31

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