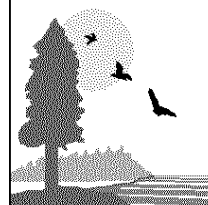


**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY 2013/14

**Grantee Name:** City of Avalon  
**Contact Person:** Chris Woidzik  
**Contact Phone:** 310.510.0220  
**Mailing Address:** 410 Avalon Canyon Road  
Avalon CA 90704

## 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.

City's Financial Statements - Harbor Fund

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$7,492,678

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

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$6,945,420

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

- 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.

\$5,190,322 - Beginning Balance

\$5,737,580 - Ending Balance

**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, 2014**

**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 FY2013-14 financial statements on pages 18-23.

2a. - Gross Revenues amounted to: 

\$ 7,492,678
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2b. - See attached FY2013-14 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: 

\$ 6,945,420
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3b - All expenses were charged or allocated directly to the trust. See attached FY2013-14 Financial Statements pg. 20 for expense sources.

3c. - There have been no capital improvement projects greater than \$250,000 for FY2013-14. Additionally, there are no capital improvement projects with expenses greater than \$250,000 planned for FY2014-15.

3d. - There were no transfers of any trust funds/assets nor transfer of management responsibilities of such in FY2013-14, nor are there any planned in the foreseeable future.

**4. Beginning and Ending Balances**

The FY2013 ending fund balance was previously reported as \$5,649,114 but this was adjusted through a Prior Period Adjustment of a write-off of a construction in process amount resulting in the ending fund balance being revised to \$5,190,322. see FY2013-14 City Financial Statements, page 16.

	<u>FY2013-14</u>	
Beginning Fund Balance, as restated:	\$ 5,190,322	(audited)
Ending Fund Balance:	\$ 5,737,580	(audited)

SUNGARD PUBLIC SECTOR  
 DATE: 06/02/2015  
 TIME: 16:35:16

CITY OF AVALON  
 TRIAL BALANCE

PAGE NUMBER: 1  
 STATMN41

SELECTION CRITERIA: genledgr.fund='103'  
 ACCOUNTING PERIOD: 13/14

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH		293,592.88
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	554,018.84	
103	0575	TAXES RECEIVABLE	38,507.48	
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		5,448,012.79
103	0900	INTEREST RECEIVABLE	.00	
TOTAL ASSETS			9,093,603.32	5,741,605.67
103	1010	ACCOUNTS PAYABLE		34,142.32
103	1013	ACCRUED SALARIES PAY		88,208.00
103	1015	ACCRUED VAC/SICK PAYABLE		325,509.86
103	1017	INTEREST PAYABLE		29,971.29
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT/INVEST PAY		.00
103	1042	OPEB LIABILITY		533,405.52
103	1055	LOAN PAY CURRENT TERM		104,059.46
103	1060	LOANS PAY LONG TERM		622,517.17
103	1062	CLAIMS PAY		78,649.00
103	1065	DEFERRED REVENUE		136,273.00
103	1085	ADVANCES FROM		.00
TOTAL LIABILITIES			.00	1,952,735.62
103	2000	BUDGET FUND BALANCE	112,803.00	
103	2010	APPROPRIATION CONTROL		5,221,541.00
103	2020	REVENUE ESTIMATE CTRL	5,108,738.00	
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		613,628.54
TOTAL EQUITIES			5,221,541.00	6,629,126.44
10325	7025	ADMISSION TAX		197,294.37
10325	8505	FRANCHISE FEES		48,916.00
10325	8525	HARBOR USE FEES		320,512.47
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,286,359.60
10325	8531	WHARFAGE FEES-CRUISE SHIP		401,636.46
10325	8535	MOORING PERMITS-ANNUAL		263,074.84
10325	8540	HARBOR TRANSFER FEES		69,950.00
10325	8545	HARBOR SVC CHGS-GENERAL		1,339,637.97
10325	8548	MOLE HOIST USAGE FEES		1,710.00
10325	8550	MOORING WAIT LIST CHGS		880.00
10325	8552	HARBOR TOWS		621.00
10325	8555	PIER & TIDELANDS RENTALS		450,579.08
10325	9026	ADMISSION TAX PENL & INT		514.91
10325	9032	WHARFAGE FEE PENL & INT		.00

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CITY OF AVALON  
 TRIAL BALANCE

PAGE NUMBER: 2  
 STATMN41

SELECTION CRITERIA: genledgr.fund='103'  
 ACCOUNTING PERIOD: 13/14

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	9034	PIER & TIDELANDS PEN/INT		124.41
10325	9050	HBR USE FEE PEN & INT		1,142.33
10325	9501	INTEREST INCOME		94.00
10325	9503	CASH OVER/SHORT	54.22	
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		1.40
TOTAL REVENUE			54.22	5,383,048.84
10325	3042	OPEB EXPENDITURES	139,644.52	
10325	5011	MO. MAINT HBR COMPUTERS		.00
10350	3010	SALARIES REGULAR	219,078.67	
10350	3012	SALARIES PART TIME	51,148.88	
10350	3030	OVERTIME REGULAR	4,124.90	
10350	3040	FICA RETIREMENT	69,740.02	
10350	3045	HEALTH/LIFE INSURANCE	60,081.48	
10350	3046	GENERAL INSURANCE	31,302.00	
10350	3047	ADMIN OVERHEAD	193,884.66	
10350	3050	WORKERS COMP	24,275.32	
10350	3051	UNEMPLOYMENT INS	1,380.98	
10350	3575	TRASH BAGS	7,655.34	
10350	3625	SPECIAL DEPT EXPENSE	8.66	
10350	4010	COMMUNICATIONS	5.77	
10350	4637	RENT-CASINO DOCK RESTRMS	7,592.14	
10350	5012	WATERFRONT TRASH CONTRACT	114,240.00	
10350	5060	COUNTY BEACHES CONTRACT	705,088.00	
10350	5155	BEACH MAINTENANCE	456.91	
10350	5157	PRESSURE WASHING SRVCS	4,225.00	
10350	5160	RESTROOM MAINTENANCE	108,099.00	
10350	5161	SHOWER FACILITY CONTRACT	23,407.44	
10350	6015	STATE LOAN PAYMENTS	33,069.60	
10350	6955	TRSFERS OUT-INS TO SLD WST		.00
10370	3010	SALARIES REGULAR	201,346.65	
10370	3030	OVERTIME REGULAR		385.16
10370	3040	FICA RETIREMENT	69,958.59	
10370	3045	HEALTH/LIFE INSURANCE	35,451.44	
10370	3046	GENERAL INSURANCE	8,008.00	
10370	3047	ADMIN OVERHEAD	49,602.52	
10370	3050	WORKERS COMP	17,801.90	
10370	3051	UNEMPLOYMENT INS	1,012.72	
10370	3615	CLOTHING ALLOWANCE	1,500.00	
10370	3625	SPECIAL DEPT EXPENSE	2,412.11	
10370	4005	OFFICE SUPPLIES	2,402.30	
10370	4015	ADVERTISING		.00
10370	4600	RENT-GENERAL	11,742.75	
10370	4601	RENT-SCI CO. CAR PARKING	1,230.00	
10370	5011	MO. MAINT HBR COMPUTERS	24,080.56	
10370	5030	CITY ATTORNEY RETAINER	27,685.46	
10370	5105	CONTRACTUAL SERVICES-GEN		.00
10370	5505	MEMBERSHIP & DUES	275.00	
10370	5510	TRAINING & TRAVEL	658.10	
10370	5515	RESERVE FOR CLAIMS		68,891.00

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CITY OF AVALON  
 TRIAL BALANCE

PAGE NUMBER: 3  
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SELECTION CRITERIA: genledgr.fund='103'  
 ACCOUNTING PERIOD: 13/14

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10371	3010	SALARIES REGULAR	1,202,366.53	
10371	3012	SALARIES PART TIME	197,473.81	
10371	3030	OVERTIME REGULAR	15,220.19	
10371	3040	FICA RETIREMENT	434,934.46	
10371	3045	HEALTH/LIFE INSURANCE	235,652.32	
10371	3046	GENERAL INSURANCE	53,880.00	
10371	3047	ADMIN OVERHEAD	333,725.54	
10371	3050	WORKERS COMP	115,470.12	
10371	3051	UNEMPLOYMENT INS	6,444.57	
10371	3615	CLOTHING ALLOWANCE	23,768.34	
10371	3615A	HBR SUNGLASSES/MOU	600.00	
10371	3616	FOUL WEATHER GEAR		.00
10371	3620	SMALL TOOLS	591.60	
10371	3625	SPECIAL DEPT EXPENSE	5,549.56	
10371	4515	UTILITIES-ELECTRICITY	40,550.00	
10371	4520	UTILITIES-SALT WATER	48,241.00	
10371	4525	UTILITIES-SEWER	109,518.00	
10371	4530	UTILITIES-GAS, WTR & DUMP	55,660.22	
10371	5510	TRAINING & TRAVEL	4,681.01	
10371	5520	CREDIT CRD SRVC FEES	17,767.10	
10371	5600	GAS, DIESEL AND OIL	55,443.73	
10371	5605	EQUIPMENT LEASE CHARGES	116,160.00	
10399	6820	DEPRECIATION - BUILDINGS	72,596.99	
10399	6830	DEPRECIATION-IMP OT BLDGS	34,932.77	
10399	6840	DEPRECIATION-MACH & EQUIP	25,688.94	
TOTAL EXPENSES			5,460,594.19	69,276.16
TOTAL HARBOR FUND			19,775,792.73	19,775,792.73
TOTAL REPORT			19,775,792.73	19,775,792.73

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CITY OF AVALON  
 TRIAL BALANCE

PAGE NUMBER: 1  
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SELECTION CRITERIA: genledgr.fund='104'  
 ACCOUNTING PERIOD: 13/14

FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH	2,403,235.28	
104	0550	ACCOUNTS RECEIVABLE	142,425.00	
104	0620	BUILDING	660,048.88	
104	0630	IMPROVEMENTS OT BLDGS	1,576,804.89	
104	0640	MACHINERY & EQUIPMENT	168,354.12	
104	0650	CONSTRUCTION IN PROGRESS	48,434.80	
104	0690	ACCUMULATED DEPRECIATION		998,744.35
104	0900	INTEREST RECEIVABLE	751.35	
TOTAL ASSETS			5,000,054.32	998,744.35
104	1010	ACCOUNTS PAYABLE		12,435.38
104	1020	DUE TO OTHER FUND		.00
TOTAL LIABILITIES			.00	12,435.38
104	2000	BUDGET FUND BALANCE		20,453.00
104	2010	APPROPRIATION CONTROL		713,500.00
104	2020	REVENUE ESTIMATE CTRL	733,953.00	
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		3,520,182.11
TOTAL EQUITIES			733,953.00	4,254,135.11
10425	8530	WHARFAGE FEES-CRS CHANNEL		761,374.90
10425	9501	INTEREST INCOME		4,570.64
TOTAL REVENUE			.00	765,945.54
10470	5065	ENGINEERING SERVICES		.00
10470	5121	PESTICIDE SPRAYING-HBR	3,354.00	
10470	5140	PLUMBING & ELECTRICAL	33,249.54	
10470	5165	SHOWER/RESTROOM MAINT	42,740.88	
10470	5700	MAIN & REPAIR OF BLDG GDS	4,580.15	
10470	5702	FLOAT STORAGE	15,148.57	
10470	6502	CAP IMP MOORINGS	20,634.52	
10470	6504	CAP IMP FLOATS/WHARFS	53,339.86	
10470	6505	BARB PIERSON DINGHY DOCK		.00
10470	6507	CAP IMP - HBR RESCUE DOCK		.00
10470	6571	CAP IMP-RAILINGS		.00
10470	6585	FLOAT ANCHOR CHN		.00
10470	6589	SECURITY CAMERA MAINT	1,461.03	
10470	6671	CAP IMP-HARBOR IMPROVEMNT		.00
10499	6820	DEPRECIATION - BULDINGS	15,183.84	
10499	6830	DEPRECIATION-IMP OT BLDGS	87,319.40	
10499	6840	DEPRECIATION-MACH & EQUIP	20,241.27	
TOTAL EXPENSES			297,253.06	.00
TOTAL HARBOR CAPITAL RES FUND			6,031,260.38	6,031,260.38
TOTAL REPORT			6,031,260.38	6,031,260.38

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CITY OF AVALON  
 TRIAL BALANCE

PAGE NUMBER: 1  
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SELECTION CRITERIA: genledgr.fund='114'  
 ACCOUNTING PERIOD: 13/14

FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH	252,975.86	
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	99,561.87	
114	0620	BUILDING	.00	
114	0630	IMPROVEMENTS OT BLDGS	71,663.00	
114	0640	MACHINERY & EQUIPMENT	.00	
114	0650	CONSTRUCTION IN PROGRESS	97,701.60	
114	0690	ACCUMULATED DEPRECIATION		19,110.12
114	0900	INTEREST RECEIVABLE	81.62	
TOTAL ASSETS			521,983.95	19,110.12
114	1010	ACCOUNTS PAYABLE		150,652.25
114	1013	ACCRUED SALARIES PAY		2,781.01
114	1014	SALES TAX PAYABLE		.00
114	1015	ACCRUED VAC/SICK PAYABLE		.00
114	1020	DUE TO OTHER FUND		.00
114	1040	RETIREMENT/INVEST PAY		.00
114	1065	DEFERRED REVENUE		.00
TOTAL LIABILITIES			.00	153,433.26
114	2000	BUDGET FUND BALANCE		12,106.00
114	2010	APPROPRIATION CONTROL		1,275,694.00
114	2020	REVENUE ESTIMATE CTRL	1,287,800.00	
114	2035	PAYROLL RES ENC		.00
114	2036	PAY ENC CTRL		.00
114	2067	CONTRIBUTED CAPITAL		.00
114	2070	FUND BALANCE		262,552.86
TOTAL EQUITIES			1,287,800.00	1,550,352.86
11425	8504	FUEL DOCK-LUBES/OIL		5,444.85
11425	8506	FUEL DOCK-STORE		24,726.85
11425	8507	FUEL DOCK-FUEL CHARGES		1,254,114.87
11425	9501	INTEREST INCOME		496.49
TOTAL REVENUE			.00	1,284,783.06
11425	3046	GENERAL INSURANCE		.00
11470	3010	SALARIES REGULAR	45,241.06	
11470	3016	SALARIES FUEL DOCK PT	21,430.05	
11470	3030	OVERTIME REGULAR	1,074.24	
11470	3040	FICA RETIREMENT	16,393.63	
11470	3045	HEALTH/LIFE INSURANCE	20,188.20	
11470	3046	GENERAL INSURANCE	19,674.00	
11470	3047	ADMIN OVERHEAD	121,860.31	
11470	3050	WORKERS COMP	6,473.41	
11470	3051	UNEMPLOYMENT INS	368.27	
11470	3615	CLOTHING ALLOWANCE	399.34	
11470	3625	SPECIAL DEPT EXPENSE	621.67	
11470	3628	MERCHANDISE	17,335.21	
11470	4005	OFFICE SUPPLIES	257.03	
11470	4010	COMMUNICATIONS	1,375.93	
11470	4505	UTILITIES-GENERAL	8,042.39	

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CITY OF AVALON  
TRIAL BALANCE

PAGE NUMBER: 2  
STATMN41

SELECTION CRITERIA: genledgr.fund='114'  
ACCOUNTING PERIOD: 13/14

FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
11470	4635	RENT-CASINO FUEL TANKS	26,561.85	
11470	5005	PROFESSIONAL SERVICES		.00
11470	5501	INSURANCE	7,709.04	
11470	5510	TRAINING & TRAVEL	46.46	
11470	5512	FUEL DOCK TESTING	6,976.50	
11470	5513	FUEL DOCK PERMITS	3,058.54	
11470	5600	GAS, DIESEL AND OIL	831,964.15	
11470	5700	MAIN & REPAIR OF BLDG GDS	338.93	
11470	5702	FLOAT STORAGE	22,667.85	
11470	6503	FUEL DOCK PUMP MAINT	7,456.29	
11470	6504	CAP IMP FLOATS/WHARFS	5,603.47	
11470	6509	CAP IMP FUEL DOCK		.00
11499	6830	DEPRECIATION-IMP OT BLDGS	4,777.53	
TOTAL EXPENSES			1,197,895.35	.00
TOTAL FUEL DOCK FUND			3,007,679.30	3,007,679.30
TOTAL REPORT			3,007,679.30	3,007,679.30

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