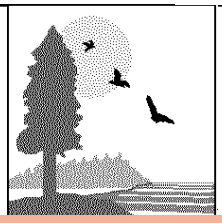
DUE OCTOBER 1

Pursuant to Public Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2013/2014

Grantee Name: City of Morro Bay
Contact Person: David Buckingham, City Manager
Contact Phone: 805-772-6205
Mailing Address: 595 Harbor Street
Morro Bay, CA 93442

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)

Harbor Enterprise Fund

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 of Morro Bay Basic Financial Statements - pages 7, 12, 13 & 14

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? $ 2,597,357.66 - page 2

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Audited Budget Performance Report - pages 1 & 2

3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? $ 2,319,373.13 - page 4

b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Audited Budget Performance Report - pages 2, 3, & 4

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

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.

$ 281,986.00 Cost Allocation paid to the City's General Fund for services - page 4

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning $ 1,254,690.00 Ending $ 899,868.79

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 MORRO BAY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense)Revenue and Changes in Net Positions: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit
Primary Government:								
Governmental Activities:								
Administration	$ 1,393,299	$ 250,112	$ -	$ -	$ (1,143,187)	$ -	$ (1,143,187)	-
Community promotion	904,979	-	-	-	(904,979)	-	(904,979)	-
Finance	710,635	-	-	-	(710,635)	-	(710,635)	-
Fire	1,872,891	188,457	64,278	-	(1,620,156)	-	(1,620,156)	-
Housing	183,887	36,621	141,134	-	(6,132)	-	(6,132)	-
Police	3,347,706	48,564	143,196	-	(3,155,946)	-	(3,155,946)	-
Public services	2,531,984	883,273	408,496	353,998	(886,217)	-	(886,217)	-
Rec/parks/maintenance	2,767,447	817,900	-	-	(1,949,547)	-	(1,949,547)	-
Total Governmental Activities	13,712,828	2,224,927	757,104	353,998	(10,376,799)	-	(10,376,799)	-
Business-Type Activities:								
Water	4,377,398	3,504,391	-	429,108	-	(443,899)	(443,899)	-
Sewer	3,575,307	4,166,900	-	-	-	591,593	591,593	-
Harbor	2,031,815	2,014,973	181,604	-	-	164,762	164,762	-
Local Transportation	281,679	39,992	-	334,397	-	92,710	92,710	-
Total Business -Type Activities	10,266,199	9,726,256	181,604	763,505	-	405,166	405,166	-
Total Primary Government	$ 23,979,027	$ 11,951,183	$ 938,708	$ 1,117,503	(10,376,799)	405,166	(9,971,633)	-
Component Units:								
Waste Water Treatment Plant	$ 2,470,584	$ 2,692,389	$ -	$ -	-	-	-	221,805
General Revenues:								
Taxes:								
Property taxes					4,745,390		4,745,390	-
Sales tax					1,346,439		1,346,439	-
Transient occupancy tax					3,170,513		3,170,513	-
Franchise taxes					505,659		505,659	-
Other taxes					69,485		69,485	-
Unrestricted investment earnings (loss)					103,766	55,363	159,129	-
Gain (loss) on disposition of capital assets					6,944	7,902	14,846	-
Transfers					802,802	(802,802)	-	-
Total General Revenues					10,750,998	(739,537)	10,011,461	-
Change in net position					374,199	(334,371)	39,828	221,805
Net Position, July 1					128,974,489	29,441,944	158,416,433	900,405
Net Position, June 30					$ 129,348,688	$ 29,107,573	$ 158,456,261	$ 1,122,210

The accompanying notes are an integral part of these financial statements.

CITY OF MORRO BAY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014

	Business-Type Activities					Governmental Activities
	Water Fund	Sewer Fund	Harbor Fund	Nonmajor - Local Transportation Fund	Total	Internal Service
ASSETS						
Current Assets:						
Cash and cash equivalents	$ 2,633,612	$ 4,136,536	$ 1,123,961	$ 135,298	$ 8,029,407	$ 1,404,587
Receivables, net of an allowance for doubtful accounts						
Utility	473,632	533,090	-	-	1,006,722	-
Other	2,137	1,925	426,575	-	430,637	445
Due from other funds	-	71,509	-	43,320	114,829	-
Intergovernmental	5,760	-	17,899	85,589	109,248	-
Prepaid expenses	1,415,414	7,136	10,042	79	1,432,671	807,958
Total Current Assets	4,530,555	4,750,196	1,578,477	264,286	11,123,514	2,212,990
Noncurrent Assets:						
Property, plant and equipment	18,772,360	21,569,480	5,971,671	781,580	47,095,091	-
Accumulated depreciation	(10,812,564)	(11,292,350)	(4,802,543)	(559,051)	(27,466,508)	-
Total Noncurrent Assets	7,959,796	10,277,130	1,169,128	222,529	19,628,583	-
Total Assets	12,490,351	15,027,326	2,747,605	486,815	30,752,097	2,212,990
LIABILITIES						
Current Liabilities:						
Accounts payable	55,904	99,024	215,440	48,214	418,582	17,119
Accrued payroll and benefits	53,717	32,695	65,576	-	151,988	-
Due to other governments	-	-	-	-	-	-
Deposits & unearned revenues	76,167	-	39,643	-	115,810	-
Current portion - LTD	-	-	94,832	-	94,832	-
Total Current Liabilities	185,788	131,719	415,491	48,214	781,212	17,119
Noncurrent Liabilities:						
Compensated absences	31,023	11,599	26,025	-	68,647	-
Note payable - Long-term portion	-	-	794,665	-	794,665	-
Other post employment benefits	-	-	-	-	-	-
Total Noncurrent Liabilities	31,023	11,599	820,690	-	863,312	-
Total Liabilities	216,811	143,318	1,236,181	48,214	1,644,524	17,119
NET POSITION						
Net investment in capital assets	7,959,796	10,277,130	1,169,128	222,529	19,628,583	-
Unrestricted	4,313,744	4,606,878	342,296	216,072	9,478,990	2,195,871
Total Net Position	$ 12,273,540	$ 14,884,008	$ 1,511,424	$ 438,601	$ 29,107,573	$ 2,195,871

The accompanying notes to the financial statements are an integral part of these statements.

CITY OF MORRO BAY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities					Governmental Activities
	Water Operating Fund	Sewer Fund	Harbor Fund	Nonmajor - Local Transportation Fund	Total	Internal Service
Operating Revenues:						
Rents & leases	$ -	$ 18,704	$ -	$ 2,687	$ 21,391	$ -
Billings to departments	-	-	-	-	-	-
Charges for services	3,528,092	4,151,266	2,104,088	37,305	9,820,751	1,327,284
Other local income	-	6,834	22,554	-	29,388	14,678
Subtotal operating revenues	3,528,092	4,176,804	2,126,642	39,992	9,871,530	1,341,962
Operating Expenses:						
Employee wages and benefits	751,605	535,091	938,801	-	2,225,497	-
Insurance costs	70,009	38,310	75,918	-	184,237	1,036,485
Purchase transportation services	-	-	-	172,290	172,290	-
Public works	2,119,397	2,099,474	-	-	4,218,871	-
Depreciation	318,793	499,826	139,350	47,997	1,005,966	-
Maintenance	191,095	112,682	89,606	5,828	399,211	-
Administration	912,947	234,678	699,130	4,669	1,851,424	152,840
Supplies	13,552	55,246	44,899	50,895	164,592	-
Subtotal operating expenses	4,377,398	3,575,307	1,987,704	281,679	10,222,088	1,189,325
Operating income(loss)	(849,306)	601,497	138,938	(241,687)	(350,558)	152,637
Nonoperating Revenues(Expenses):						
Other local income	-	-	-	-	-	-
Intergovernmental	429,108	-	181,604	334,397	945,109	-
Refunds & adjustments	(23,701)	(9,904)	(111,669)	-	(145,274)	-
Investment earnings	22,003	24,627	7,797	936	55,363	9,644
Disposition of capital assets	-	-	7,902	-	7,902	-
Interest expense	-	-	(44,111)	-	(44,111)	-
Subtotal nonoperating revenues/expenses	427,410	14,723	41,523	335,333	818,989	9,644
Income(loss) before operating transfers	(421,896)	616,220	180,461	93,646	468,431	162,281
Operating Transfers:						
Operating transfers in (out)	(276,340)	(164,701)	(281,986)	(79,775)	(802,802)	(272,620)
Change in net position	(698,236)	451,519	(101,525)	13,871	(334,371)	(110,339)
Net Position, July 1	12,971,776	14,432,489	1,612,949	424,730	29,441,944	2,306,210
Net Position, June 30	$ 12,273,540	$ 14,884,008	$ 1,511,424	$ 438,601	$ 29,107,573	$ 2,195,871

The accompanying notes are an integral part of these financial statements.

CITY OF MORRO BAY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities					Governmental Activities
	Water Operating Fund	Sewer Fund	Harbor Fund	Nonmajor - Local TransportationFund	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipts from services provided	$ 3,496,377	$ 4,148,449	$ 2,096,253	$ 41,176	$ 9,782,255	$ 1,341,517
Cash paid to suppliers for goods and services	(4,851,993)	(2,485,771)	(733,871)	(208,430)	(8,280,065)	(1,869,692)
Cash paid to employees	(739,610)	(535,220)	(930,052)	-	(2,204,882)	-
Net Cash Provided by (Used in) Operating Activities	(2,095,226)	1,127,458	432,330	(167,254)	(702,692)	(528,175)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers in (out)	(276,340)	(236,210)	(281,986)	(118,020)	(912,556)	(272,620)
Intergovernmental	423,348	-	170,966	248,808	843,122	-
Interest expense	-	-	(44,111)	-	(44,111)	-
Non-operating revenues	(23,701)	(9,904)	(111,669)	-	(145,274)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	123,307	(246,114)	(266,800)	130,788	(258,819)	(272,620)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Payment on long-term debt	-	-	(90,748)	-	(90,748)	-
Disposal of capital assets	30,837	-	7,902	-	38,739	-
Acquisition of capital assets	-	(26,976)	(305,135)	-	(332,111)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	30,837	(26,976)	(387,981)	-	(384,120)	-
CASH FLOWS FROM INVESTING ACTIVITIES:						
Proceeds from investing activities	22,003	24,627	7,797	936	55,363	9,644
Net Cash Provided (Used) by Investing Activities	22,003	24,627	7,797	936	55,363	9,644
Net Increase (Decrease) in Cash and Cash Equivalents	(1,919,079)	878,995	(214,654)	(35,530)	(1,290,268)	(791,151)
Cash and Cash Equivalents, July 1	4,552,691	3,257,541	1,338,615	170,828	9,319,675	2,195,738
Cash and Cash Equivalents, June 30	$ 2,633,612	$ 4,136,536	$ 1,123,961	$ 135,298	$ 8,029,407	$ 1,404,587
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	$ (849,306)	$ 601,497	$ 138,938	$ (241,687)	$ (350,558)	$ 152,637
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	318,793	499,826	139,350	47,997	1,005,966	-
Changes in assets and liabilities:						
(Increase) decrease in:						
Receivables	(31,957)	(20,263)	(31,494)	1,184	(82,530)	(445)
Prepaid expenses	(1,402,419)	1,046	(1,661)	(32)	(1,403,066)	(243,605)
Increase (decrease) in:						
Accounts payable	(142,574)	53,573	177,343	25,284	113,626	12,828
Accrued payroll and benefits	6,511	(1,440)	(3,629)	-	1,442	-
Deposits & deferred revenue	242	(8,092)	1,105	-	(6,745)	-
OPEB	-	-	-	-	-	(449,590)
Compensated absences	5,484	1,311	12,378	-	19,173	-
Net Cash Provided by (Used in) Operating Activities	$ (2,095,226)	$ 1,127,458	$ 432,330	$ (167,254)	$ (702,692)	$ (528,175)

The accompanying notes to the financial statements are an integral part of these statements.

City of Morro Bay - AUDITED

Budget Performance Report

Fiscal Year to Date 06/30/14

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund	**331 - Harbor Operating Fund**									
	REVENUE									
	Department **1104 - Harbor Nature Conservancy Grant**									
3303	Fed Grant Other Govt Svc	.00	.00	.00	.00	.00	32,562.45	(32,562.45)	+++	27,437.55
	Department **1104 - Harbor Nature Conservancy Grant** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$32,562.45	($32,562.45)	+++	$27,437.55
	Department **1201 - NFWF Plan/Dev Grant**									
3303	Fed Grant Other Govt Svc	.00	.00	.00	.00	.00	11,142.66	(11,142.66)	+++	101,357.34
	Department **1201 - NFWF Plan/Dev Grant** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$11,142.66	($11,142.66)	+++	$101,357.34
	Department **6510 - Harbor Department**									
3301	Fed Grant Capital Impv	.00	.00	.00	80,000.00	.00	80,000.00	(80,000.00)	+++	.00
3370	State Grant Capital Impv	.00	.00	.00	11,000.00	.00	11,000.00	(11,000.00)	+++	.00
3371	State Grant Public Svc	.00	.00	.00	.00	.00	.00	.00	+++	15,000.00
3391	Other Grant Public Svc	.00	.00	.00	.00	.00	40,000.00	(40,000.00)	+++	7,921.00
3401	Sale of Copies & Books	50.00	.00	50.00	.00	.00	.00	50.00	0	29.00
3437	Live Aboard Services	5,500.00	.00	5,500.00	355.50	.00	4,717.00	783.00	86	5,025.85
3439	Other Harbor Services	17,000.00	.00	17,000.00	1,001.15	.00	11,156.44	5,843.56	66	10,841.48
3440	Harbor Leases	1,311,397.00	.00	1,311,397.00	418,763.08	.00	1,653,447.54	(342,050.54)	126	1,505,512.96
3441	North T-Pier Dockage	25,565.00	.00	25,565.00	1,567.45	.00	51,749.70	(26,184.70)	202	62,076.55
3442	South T-Pier Dockage	45,000.00	.00	45,000.00	11,424.00	.00	66,956.52	(21,956.52)	149	51,642.18
3443	Mooring Rental	85,000.00	.00	85,000.00	3,464.43	.00	84,908.33	91.67	100	85,036.53
3444	Slip Rental	85,000.00	.00	85,000.00	4,568.08	.00	87,614.59	(2,614.59)	103	90,221.98
3445	Slip Transient Sublease	55,000.00	.00	55,000.00	7,379.20	.00	39,843.55	15,156.45	72	15,361.83
3446	CC1 Slip Rentals	.00	.00	.00	.00	.00	(27.84)	27.84	+++	.00
3447	Floating Dockage Rental	7,000.00	.00	7,000.00	895.20	.00	1,849.60	5,150.40	26	8,597.93
3469	Special Events	1,000.00	.00	1,000.00	.00	.00	528.00	472.00	53	910.00
3499	Other Rev/Current Svc	800.00	.00	800.00	.00	.00	5,000.00	(4,200.00)	625	777.00
3631	Penalties	.00	.00	.00	2,817.53	.00	59,570.65	(59,570.65)	+++	60,415.99
3730	Rental Income	.00	.00	.00	260.00	.00	260.00	(260.00)	+++	.00
3905	Bad Debts Recovery	.00	.00	.00	.00	.00	.00	.00	+++	878.89
3913	Sale of Real Property	.00	.00	.00	.00	.00	6,978.75	(6,978.75)	+++	.00
3919	Auctioned Property	1,000.00	.00	1,000.00	.00	.00	923.00	77.00	92	4,643.84
3990	Other Misc. Revenues	1,500.00	.00	1,500.00	14,117.01	.00	15,181.09	(13,681.09)	1012	7,201.06
3991	Cash Variations	.00	.00	.00	.00	.00	(60.00)	60.00	+++	.00
	Department **6510 - Harbor Department** Totals	$1,640,812.00	$0.00	$1,640,812.00	$557,612.63	$0.00	$2,221,596.92	($580,784.92)	135%	$1,932,094.07
	Department **6511 - Harbor Lifeguards**									
3990	Other Misc. Revenues	.00	.00	.00	.00	.00	1,845.00	(1,845.00)	+++	.00
	Department **6511 - Harbor Lifeguards** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$1,845.00	($1,845.00)	+++	$0.00
	Department **7710 - Interfund Transactions**									

Budget Performance Report

Fiscal Year to Date 06/30/14

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
3802	Intrafund Revenue Trans.	.00	.00	.00	305,134.63	.00	305,134.63	(305,134.63)	+++	31,262.23
	Department **7710 - Interfund Transactions** Totals	$0.00	$0.00	$0.00	$305,134.63	$0.00	$305,134.63	($305,134.63)	+++	$31,262.23
	Department **8479 - Launch Ramp Parking**									
3499	Other Rev/Current Svc	27,000.00	.00	27,000.00	2,122.00	.00	25,076.00	1,924.00	93	22,285.00
	Department **8479 - Launch Ramp Parking** Totals	$27,000.00	$0.00	$27,000.00	$2,122.00	$0.00	$25,076.00	$1,924.00	93%	$22,285.00
	REVENUE TOTALS	$1,667,812.00	$0.00	$1,667,812.00	$864,869.26	$0.00	$2,597,357.66	($929,545.66)	156%	$2,114,436.19
EXPENSE										
	Department **1104 - Harbor Nature Conservancy Grant**									
4310	Part-Time Pay	.00	.00	.00	.00	.00	19,872.00	(19,872.00)	+++	18,972.00
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	1,837.66	(1,837.66)	+++	207.55
6101	Legal Services	.00	.00	.00	.00	.00	4,800.58	(4,800.58)	+++	7,605.00
6105	Consulting Services	.00	.00	.00	.00	.00	1,937.00	(1,937.00)	+++	653.00
6472	Other Ins./Employee Bond	.00	.00	.00	.00	.00	1,573.00	(1,573.00)	+++	.00
	Department **1104 - Harbor Nature Conservancy Grant** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$30,020.24	($30,020.24)	+++	$27,437.55
	Department **1201 - NFWF Plan/Dev Grant**									
4310	Part-Time Pay	.00	.00	.00	.00	.00	11,228.80	(11,228.80)	+++	26,824.00
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	100.32	(100.32)	+++	2,350.34
6105	Consulting Services	.00	.00	.00	.00	.00	28,267.00	(28,267.00)	+++	72,183.00
	Department **1201 - NFWF Plan/Dev Grant** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$39,596.12	($39,596.12)	+++	$101,357.34
	Department **6510 - Harbor Department**									
4110	Regular Pay	490,419.00	.00	490,419.00	65,162.08	.00	486,984.58	3,434.42	99	429,570.84
4120	Overtime Pay	3,000.00	.00	3,000.00	1,046.65	.00	6,582.95	(3,582.95)	219	6,963.92
4310	Part-Time Pay	65,000.00	.00	65,000.00	10,008.96	.00	79,559.68	(14,559.68)	122	88,323.89
4515	Standby Pay	12,775.00	.00	12,775.00	1,320.00	.00	3,005.00	9,770.00	24	21,280.00
4599	Other Pay	3,000.00	.00	3,000.00	299.99	.00	4,840.98	(1,840.98)	161	7,441.51
4910	Employer Paid Benefits	295,802.00	.00	295,802.00	28,201.28	.00	277,701.29	18,100.71	94	257,273.82
5105	First Aide Supplies	1,000.00	.00	1,000.00	.00	.00	537.59	462.41	54	780.66
5108	Communication Supplies	1,500.00	.00	1,500.00	149.26	.00	1,775.31	(275.31)	118	591.39
5109	Uniforms/Safety Equipment	3,500.00	.00	3,500.00	619.56	.00	5,461.14	(1,961.14)	156	5,115.11
5110	Fuel Oil & Lubricants	23,000.00	.00	23,000.00	3,565.05	.00	29,427.97	(6,427.97)	128	25,781.81
5111	Fire Hoses & Couplings	.00	.00	.00	146.90	.00	961.04	(961.04)	+++	.00
5125	Repairs/Maint. Materials	1,000.00	.00	1,000.00	.00	.00	226.80	773.20	23	.00
5175	Computer Operating Supp.	7,500.00	.00	7,500.00	99.90	.00	6,336.70	1,163.30	84	208.37
5199	Misc. Operating Supplies	750.00	.00	750.00	2.58	.00	1,349.73	(599.73)	180	1,858.20
5201	Other Expense	.00	.00	.00	.00	.00	.00	.00	+++	6,881.00
5301	General Office Supplies	2,700.00	.00	2,700.00	389.90	.00	2,592.69	107.31	96	3,549.12
5303	Books & Manuals	.00	.00	.00	.00	.00	.00	.00	+++	13.54
5304	Periodical/Subscriptions	200.00	.00	200.00	.00	.00	141.09	58.91	71	256.98

Budget Performance Report

Fiscal Year to Date 06/30/14

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
5305	Forms Printing	1,500.00	.00	1,500.00	2.88	.00	1,629.76	(129.76)	109	1,472.88
5501	Grounds Maint. Supplies	3,000.00	.00	3,000.00	2,519.45	.00	7,742.84	(4,742.84)	258	3,272.62
5502	Building Maint. Supplies	2,000.00	.00	2,000.00	398.18	.00	4,987.72	(2,987.72)	249	3,087.72
5503	Rolling Stock Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	1,849.92
5504	Machinery/Equip/Supplies	15,000.00	.00	15,000.00	6,936.53	.00	22,701.18	(7,701.18)	151	14,706.73
5530	Small Tools	1,500.00	.00	1,500.00	56.78	.00	2,069.52	(569.52)	138	2,126.70
6101	Legal Services	.00	.00	.00	18,185.56	.00	24,016.07	(24,016.07)	+++	70.00
6102	Legislative Analyst	8,400.00	.00	8,400.00	4,200.00	.00	8,400.00	.00	100	4,200.00
6103	Financial Audits	.00	.00	.00	.00	.00	.00	.00	+++	6,612.90
6105	Consulting Services	1,000.00	.00	1,000.00	2,250.00	.00	2,250.00	(1,250.00)	225	6,400.00
6106	Contractural Services	10,000.00	.00	10,000.00	623.37	.00	5,990.35	4,009.65	60	28,957.99
6107	Promotion & Advertising	2,500.00	.00	2,500.00	37.45	.00	480.84	2,019.16	19	3,011.41
6125	Professional Development	3,000.00	.00	3,000.00	.00	.00	4,830.99	(1,830.99)	161	5,279.14
6199	Other Professional Svc	1,500.00	.00	1,500.00	478.30	.00	10,608.59	(9,108.59)	707	1,925.04
6201	Telephone	4,500.00	.00	4,500.00	717.28	.00	7,587.85	(3,087.85)	169	6,505.50
6220	Postage	1,000.00	.00	1,000.00	148.24	.00	1,325.78	(325.78)	133	1,246.70
6300	Utilities	200.00	.00	200.00	.00	.00	.00	200.00	0	137.50
6301	Electricity	23,000.00	.00	23,000.00	4,335.94	.00	26,026.52	(3,026.52)	113	27,937.11
6302	Natural Gas	700.00	.00	700.00	201.85	.00	822.81	(122.81)	118	870.16
6303	Water	20,000.00	.00	20,000.00	8,066.18	.00	33,304.88	(13,304.88)	167	35,102.24
6305	Disposal	47,000.00	.00	47,000.00	9,606.93	.00	53,980.07	(6,980.07)	115	55,809.51
6401	General Liability	51,272.00	.00	51,272.00	4,193.00	.00	50,316.00	956.00	98	50,316.00
6411	Property Damage Ins.	16,307.00	.00	16,307.00	2,624.22	.00	24,857.98	(8,550.98)	152	16,764.30
6472	Other Ins./Employee Bond	134.00	.00	134.00	11.13	.00	134.00	.00	100	134.00
6473	Vehicle Insurance	610.00	.00	610.00	50.87	.00	610.00	.00	100	610.00
6510	Meetings & Conferences	3,000.00	.00	3,000.00	.00	.00	8,085.25	(5,085.25)	270	6,997.52
6519	Association Membership	2,600.00	.00	2,600.00	275.00	.00	2,462.50	137.50	95	2,570.00
6601	Outside Equip. Repair/Mat	40,000.00	.00	40,000.00	4,037.24	.00	20,584.49	19,415.51	51	36,794.54
6602	Outside Structural Repair	8,500.00	.00	8,500.00	.00	.00	4,617.00	3,883.00	54	1,117.09
6603	Outside Ground Repair	1,000.00	.00	1,000.00	480.00	.00	1,802.64	(802.64)	180	600.00
6604	Outside Vehicle Repair/Maint	1,000.00	.00	1,000.00	.00	.00	360.50	639.50	36	1,562.44
6640	Maintenance Contracts	1,500.00	.00	1,500.00	.00	.00	1,413.00	87.00	94	1,128.00
6710	Notices & Publications	500.00	.00	500.00	.00	.00	2,196.22	(1,696.22)	439	1,372.48
6720	Medical Examinations	.00	.00	.00	.00	.00	1,950.00	(1,950.00)	+++	1,025.00
6741	Misc. Bank Charges	3,000.00	.00	3,000.00	213.28	.00	5,983.38	(2,983.38)	199	5,925.83
6750	Business Equipment Rental	2,000.00	.00	2,000.00	679.68	.00	2,773.67	(773.67)	139	2,528.60
6810	Equipment Rental	500.00	.00	500.00	36.60	.00	1,632.94	(1,132.94)	327	599.33
8110	Interest Expense	44,111.00	.00	44,111.00	.00	.00	44,111.03	(.03)	100	48,018.84

Budget Performance Report

Fiscal Year to Date 06/30/14

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
8130	Principal Repayment	90,748.00	.00	90,748.00	(90,747.97)	.00	.00	90,748.00	0	.00
8730	Cap. Asset Depreciation	.00	.00	.00	139,350.22	.00	139,350.22	(139,350.22)	+++	236,536.03
8750	Bad Debts Written Off	.00	.00	.00	35,638.76	.00	111,668.88	(111,668.88)	+++	633.34
	Department **6510 - Harbor Department** Totals	$1,324,228.00	$0.00	$1,324,228.00	$266,619.06	$0.00	$1,551,150.01	($226,922.01)	117%	$1,481,705.27
	Department **6511 - Harbor Lifeguards**									
4120	Overtime Pay	400.00	.00	400.00	.00	.00	742.69	(342.69)	186	564.01
4310	Part-Time Pay	37,000.00	.00	37,000.00	10,024.34	.00	36,867.28	132.72	100	42,959.03
4910	Employer Paid Benefits	8,748.00	.00	8,748.00	1,947.45	.00	7,284.50	1,463.50	83	8,357.69
5105	First Aide Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	167.19
5109	Uniforms/Safety Equipment	750.00	.00	750.00	.00	.00	1,129.86	(379.86)	151	575.36
5199	Misc. Operating Supplies	500.00	.00	500.00	39.74	.00	208.97	291.03	42	1,132.19
	Department **6511 - Harbor Lifeguards** Totals	$47,898.00	$0.00	$47,898.00	$12,011.53	$0.00	$46,233.30	$1,664.70	97%	$53,755.47
	Department **7710 - Interfund Transactions**									
8410	Intrafund Expense Trans.	10,000.00	.00	10,000.00	116,949.97	.00	366,949.97	(356,949.97)	3669	18,588.76
8501	Transfers Out	276,986.00	.00	276,986.00	23,499.00	.00	281,986.00	(5,000.00)	102	281,986.00
8510	Transfer To General Fund	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
	Department **7710 - Interfund Transactions** Totals	$291,986.00	$0.00	$291,986.00	$140,448.97	$0.00	$648,935.97	($356,949.97)	222%	$300,574.76
	Department **8479 - Launch Ramp Parking**									
5501	Grounds Maint. Supplies	500.00	.00	500.00	.00	.00	264.60	235.40	53	.00
5504	Machinery/Equip/Supplies	700.00	.00	700.00	.00	.00	.00	700.00	0	652.92
6106	Contractural Services	2,000.00	.00	2,000.00	.00	.00	2,065.19	(65.19)	103	2,022.36
6300	Utilities	500.00	.00	500.00	.00	.00	350.92	149.08	70	430.98
6741	Misc. Bank Charges	.00	.00	.00	89.23	.00	756.78	(756.78)	+++	589.98
	Department **8479 - Launch Ramp Parking** Totals	$3,700.00	$0.00	$3,700.00	$89.23	$0.00	$3,437.49	$262.51	93%	$3,696.24
	EXPENSE TOTALS	$1,667,812.00	$0.00	$1,667,812.00	$419,168.79	$0.00	$2,319,373.13	($651,561.13)	139%	$1,968,526.63
	Fund **331 - Harbor Operating Fund** Totals									
	REVENUE TOTALS	1,667,812.00	.00	1,667,812.00	864,869.26	.00	2,597,357.66	(929,545.66)	156	2,114,436.19
	EXPENSE TOTALS	1,667,812.00	.00	1,667,812.00	419,168.79	.00	2,319,373.13	(651,561.13)	139	1,968,526.63
	Fund **331 - Harbor Operating Fund** Totals	$0.00	$0.00	$0.00	$445,700.47	$0.00	$277,984.53	($277,984.53)		$145,909.56
	Grand Totals									
	REVENUE TOTALS	1,667,812.00	.00	1,667,812.00	864,869.26	.00	2,597,357.66	(929,545.66)	156	2,114,436.19
	EXPENSE TOTALS	1,667,812.00	.00	1,667,812.00	419,168.79	.00	2,319,373.13	(651,561.13)	139	1,968,526.63
	Grand Totals	$0.00	$0.00	$0.00	$445,700.47	$0.00	$277,984.53	($277,984.53)		$145,909.56