

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

**Fiscal/Calendar Year:**

Grantee Name:

Contact Person:

Mailing Address:

**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).

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

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

YES ☐ NO ☐

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

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

**2. Revenue**

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

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

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

### **4. Beginning and Ending Balance**

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

## PROPRIETARY FUND FINANCIAL STATEMENTS

Harbor – This fund was established to account for all harbor operations.

Sewer – This fund was established to receive and disburse funds collected through sewer service charge fees and sewer facilities charges. This fund is used for the operation and maintenance of sewer disposal facilities and the financing of construction for sewer outlets.

Saltwater – This fund was established to receive charges for operation of the City's saltwater pumping plants and systems.

Solidwaste – This fund was established to account for solid waste collection and disposal costs.

Avalon Transit – This fund was established to account for the City's fixed route, dial-a-ride, ferry commuter subsidy, and other transportation operations.

Internal Service Funds – These funds are used to account for the financing of goods and services provided by one or more departments to other departments of the City and to other government units, on a cost reimbursement basis.

**CITY OF AVALON**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2019**  
**(With comparative information for the prior year)**

	Business-type Activities		
	Harbor	Sewer	Saltwater
<b>Assets:</b>			
Current assets:			
Cash and investments	\$ 1,786,523	563,982	-
Restricted cash and investments	-	-	-
Receivables, net:			
Accounts	984,037	7,290	5,132
Taxes	49,077	44,322	17,731
Interest	3,454	5,796	773
Total current assets	2,823,091	621,390	23,636
Noncurrent assets:			
Capital assets, not being depreciated	500,385	339,937	-
Capital assets, net of accumulated depreciation	7,209,208	3,941,185	1,408,711
Total noncurrent assets	7,709,593	4,281,122	1,408,711
Total assets	10,532,684	4,902,512	1,432,347
<b>Deferred outflows of resources:</b>			
Deferred outflows - pension related	885,041	74,436	58,065
Deferred outflows - OPEB related	139,568	19,406	14,611
Total deferred outflows of resources	1,024,609	93,842	72,676
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	379,370	116,678	23,812
Interest payable	8,573	-	-
Accrued liabilities	94,557	9,629	6,447
Unearned revenue	113,858	-	-
Due to other funds (note 3)	-	-	128,044
Current portion of noncurrent liabilities	279,623	29,299	11,653
Total current liabilities	875,981	155,606	169,956
Noncurrent liabilities:			
Compensated absences	67,943	7,700	6,274
Net pension liability	3,982,638	334,957	261,291
OPEB obligation	2,739,334	380,888	286,783
Claims payable	-	10,000	-
Loans payable	105,159	-	-
Landfill closure obligation (note 11)	-	-	-
Total noncurrent liabilities	6,895,074	733,545	554,348
Total liabilities	7,771,055	889,151	724,304
<b>Deferred inflows of resources:</b>			
Deferred inflows - pension related	662,532	55,722	43,467
Deferred inflows - OPEB related	231,284	32,159	24,213
Total deferred inflows of resources	893,816	87,881	67,680
<b>Net position:</b>			
Net investment in capital assets	7,501,759	4,281,122	1,408,711
Unrestricted	(4,609,337)	(261,800)	(695,672)
Total net position	\$ 2,892,422	4,019,322	713,039

Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time

Net position of business-type activities

See accompanying notes to the financial statements

Business-type Activities		Total Enterprise Funds		Governmental Activities - Internal Service Funds	
Solidwaste	Avalon Transit	2019	2018	2019	2018
1,376,164	2,622	3,729,291	4,432,897	1,058,590	1,051,390
2,362,597	-	2,362,597	2,135,838	-	-
27,651	159	1,024,269	983,463	7,258	74
99,554	-	210,684	155,233	-	-
2,218	-	12,241	6,538	1,627	928
3,868,184	2,781	7,339,082	7,713,969	1,067,475	1,052,392
-	-	840,322	645,034	-	-
481,570	738,794	13,779,468	13,522,361	321,972	410,793
481,570	738,794	14,619,790	14,167,395	321,972	410,793
4,349,754	741,575	21,958,872	21,881,364	1,389,447	1,463,185
-	-	1,017,542	1,427,420	39,539	38,089
-	-	173,585	50,532	-	-
-	-	1,191,127	1,477,952	39,539	38,089
139,756	98,297	757,913	825,225	156,175	153,432
-	-	8,573	14,564	-	-
2,022	574	113,229	98,320	73,880	73,873
-	-	113,858	133,626	-	-
-	-	128,044	97,509	-	22,299
301	-	320,876	292,389	122,481	122,481
142,079	98,871	1,442,493	1,461,633	352,536	372,085
162	-	82,079	64,598	-	-
-	-	4,578,886	4,850,861	177,922	129,437
-	-	3,407,005	2,697,097	-	-
-	-	10,000	10,000	66,628	-
-	-	105,159	207,830	-	-
4,333,321	-	4,333,321	4,116,078	-	-
4,333,483	-	12,516,450	11,946,464	244,550	129,437
4,475,562	98,871	13,958,943	13,408,097	597,086	501,522
-	-	761,721	356,557	29,598	9,509
-	-	287,656	255,705	-	-
-	-	1,049,377	612,262	29,598	9,509
481,570	738,794	14,411,956	13,797,766	321,972	410,793
(607,378)	(96,090)	(6,270,277)	(4,458,809)	480,330	579,450
(125,808)	642,704	8,141,679	9,338,957	802,302	990,243
		(327,149)	(236,040)		
		\$ 7,814,530	9,102,917		

See accompanying notes to the financial statements

**CITY OF AVALON**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**Year ended June 30, 2019**  
**(With comparative information for the prior year)**

	Business-type Activities		
	Harbor	Sewer	Saltwater
Operating revenues:			
Charges for services	\$ 8,111,601	2,617,834	750,011
Other revenue	76,886	-	-
Total operating revenues	<u>8,188,487</u>	<u>2,617,834</u>	<u>750,011</u>
Operating expenses:			
Salaries and benefits	5,373,812	703,643	637,616
Contractual services	1,087,412	1,197,981	258,726
Office supplies	4,092	-	-
Utilities and rent	520,502	212,060	-
Repairs and maintenance	382,334	215,422	1,777
Operating supplies	441,648	3,077	1,174
Other services and charges	794,342	80,394	722
Depreciation	<u>442,698</u>	<u>361,460</u>	<u>61,539</u>
Total operating expenses	<u>9,046,840</u>	<u>2,774,037</u>	<u>961,554</u>
Operating income (loss)	<u>(858,353)</u>	<u>(156,203)</u>	<u>(211,543)</u>
Nonoperating revenues (expenses):			
Admissions taxes	142,963	-	-
Loss on disposal of capital assets	-	-	-
Grants and other revenues	16,067	-	-
Interest income	21,211	35,592	4,746
Interest expense	<u>(9,724)</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>170,517</u>	<u>35,592</u>	<u>4,746</u>
Income before capital contributions and transfers	(687,836)	(120,611)	(206,797)
Capital contributions and transfers:			
Transfers in (note 3)	-	-	-
Transfers out (note 3)	<u>(20,500)</u>	<u>-</u>	<u>-</u>
Total capital contributions and transfers	<u>(20,500)</u>	<u>-</u>	<u>-</u>
Changes in net position	(708,336)	(120,611)	(206,797)
Net position, beginning of year	<u>3,600,758</u>	<u>4,139,933</u>	<u>919,836</u>
Net position, end of year	<u>\$ 2,892,422</u>	<u>4,019,322</u>	<u>713,039</u>

Adjustment for the net effect of current year activity between the internal service funds and the enterprise funds.

Change in net position of business-type activities

Business-type Activities		Total Enterprise Funds		Governmental Activities - Internal Service Funds	
Solidwaste	Avalon Transit	2019	2018	2019	2018
1,951,462	115,668	13,546,576	13,305,904	3,395,353	3,292,947
-	22	76,908	4,896	-	-
<u>1,951,462</u>	<u>115,690</u>	<u>13,623,484</u>	<u>13,310,800</u>	<u>3,395,353</u>	<u>3,292,947</u>
109,528	43,440	6,868,039	5,744,663	1,572,585	1,539,008
1,685,496	216,529	4,446,144	4,245,140	787,777	617,543
-	1,788	5,880	5,876	78,526	74,760
10,920	-	743,482	832,249	164,916	217,922
217,243	2,850	819,626	932,052	152,220	213,001
-	-	445,899	307,181	83,995	81,533
22,405	30,215	928,078	1,056,718	647,471	201,706
65,103	217,047	1,147,847	1,092,620	119,755	206,555
<u>2,110,695</u>	<u>511,869</u>	<u>15,404,995</u>	<u>14,216,499</u>	<u>3,607,245</u>	<u>3,152,028</u>
<u>(159,233)</u>	<u>(396,179)</u>	<u>(1,781,511)</u>	<u>(905,699)</u>	<u>(211,892)</u>	<u>140,919</u>
-	-	142,963	174,975	-	-
-	-	-	(566,510)	-	-
143,500	-	159,567	375,167	13,950	26,130
140,378	-	201,927	73,884	10,001	7,097
-	-	(9,724)	(16,065)	-	-
<u>283,878</u>	<u>-</u>	<u>494,733</u>	<u>41,451</u>	<u>23,951</u>	<u>33,227</u>
124,645	(396,179)	(1,286,778)	(864,248)	(187,941)	174,146
-	110,000	110,000	2,863,058	-	-
-	-	(20,500)	(1,964,160)	-	-
<u>-</u>	<u>110,000</u>	<u>89,500</u>	<u>898,898</u>	<u>-</u>	<u>-</u>
124,645	(286,179)	(1,197,278)	34,650	(187,941)	174,146
(250,453)	928,883			990,243	816,097
<u>(125,808)</u>	<u>642,704</u>			<u>802,302</u>	<u>990,243</u>
		(91,109)	60,020		
		<u>\$ (1,288,387)</u>	<u>94,670</u>		

See accompanying notes to the financial statements

**CITY OF AVALON**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year ended June 30, 2019**  
**(With comparative information for the prior year)**

	Harbor	Sewer	Saltwater
Cash Flows from Operating Activities:			
Cash received from customers	\$ 8,157,215	2,635,312	743,473
Cash received from interfund services provided	-	-	-
Cash received for operating grants	-	-	-
Cash payments to suppliers for goods and services	(3,091,401)	(1,926,128)	(255,001)
Cash payments to employees for services	(4,591,737)	(506,809)	(356,410)
Net cash provided by operating activities	<u>474,077</u>	<u>202,375</u>	<u>132,062</u>
Cash Flows from Noncapital Financing Activities:			
Cash received from admissions taxes	142,963	-	-
Cash paid to other funds	(20,500)	-	-
Cash received from other funds	16,067	-	-
Net cash provided by noncapital financing activities	<u>138,530</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Cash received for capital grants	-	-	-
Cash payments to acquire capital and other assets	(985,759)	(275,720)	(136,484)
Principal paid on capital-related debt	(98,271)	(63,526)	-
Interest paid on capital-related debt	(13,778)	(1,937)	-
Net cash provided by capital and related financing activities	<u>(1,097,808)</u>	<u>(341,183)</u>	<u>(136,484)</u>
Cash Flows from Investing Activities:			
Interest received on investments	<u>19,768</u>	<u>32,629</u>	<u>4,422</u>
Net increase (decrease) in cash and cash equivalents	(465,433)	(106,179)	-
Cash and cash equivalents - beginning	<u>2,251,956</u>	<u>670,161</u>	<u>-</u>
Cash and cash equivalents - ending	<u>\$ 1,786,523</u>	<u>563,982</u>	<u>-</u>
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ (858,353)	(156,203)	(211,543)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	442,698	361,460	61,539
Other Income	-	-	-
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(6,226)	(7,290)	(5,132)
(Increase) decrease in taxes receivable	(25,046)	24,768	(1,406)
(Increase) decrease in deferred outflows	306,214	(12,024)	(7,365)
Increase (decrease) in accounts payable	137,513	(218,135)	(23,018)
Increase (decrease) in accrued liabilities	13,385	941	(119)
Increase (decrease) in compensated absences	94,142	12,578	11,290
Increase (decrease) in OPEB obligation	440,888	79,875	189,145
Increase (decrease) in unearned revenue	(19,768)	-	-
Increase (decrease) in net pension liability	(393,619)	76,082	45,562
Increase (decrease) in deferred inflows	354,218	40,323	42,574
Increase (decrease) in due to other funds	-	-	30,535
Increase (decrease) in landfill closure obligation	-	-	-
Increase (decrease) in claims payable	(11,969)	-	-
Net Cash Provided by Operating Activities	<u>\$ 474,077</u>	<u>202,375</u>	<u>132,062</u>

There were no significant noncash investing or financing activities the year ending Jun 30, 2019.



Solidwaste	Avalon Transit	Total Enterprise Funds		Governmental Activities - Internal Service Funds	
		2019	2018	2019	2018
1,875,258	115,917	13,527,175	12,908,203	-	-
-	-	-	-	3,393,886	3,292,947
143,500	-	143,500	10,000	-	-
(1,706,281)	(227,787)	(7,206,598)	(7,115,144)	(1,878,842)	(1,761,152)
<u>(109,528)</u>	<u>(43,440)</u>	<u>(5,607,924)</u>	<u>(5,587,925)</u>	<u>(1,500,162)</u>	<u>(1,534,992)</u>
<u>202,949</u>	<u>(155,310)</u>	<u>856,153</u>	<u>215,134</u>	<u>14,882</u>	<u>(3,197)</u>
-	-	142,963	174,975	-	-
-	-	(20,500)	(982,080)	-	-
-	110,000	126,067	1,875,145	-	-
<u>-</u>	<u>110,000</u>	<u>248,530</u>	<u>1,068,040</u>	<u>-</u>	<u>-</u>
-	-	-	-	13,950	-
(202,279)	-	(1,600,242)	(2,425,143)	(30,934)	(28,137)
-	-	(161,797)	(155,682)	-	-
-	-	(15,715)	(21,825)	-	-
<u>(202,279)</u>	<u>-</u>	<u>(1,777,754)</u>	<u>(2,602,650)</u>	<u>(16,984)</u>	<u>(28,137)</u>
139,405	-	196,224	74,415	9,302	32,614
140,075	(45,310)	(476,847)	(1,245,061)	7,200	1,280
<u>3,598,686</u>	<u>47,932</u>	<u>6,568,735</u>	<u>7,813,796</u>	<u>1,051,390</u>	<u>1,050,110</u>
<u>3,738,761</u>	<u>2,622</u>	<u>6,091,888</u>	<u>6,568,735</u>	<u>1,058,590</u>	<u>1,051,390</u>
(159,233)	(396,179)	(1,781,511)	(905,699)	(211,892)	140,919
65,103	217,047	1,147,847	1,092,620	119,755	206,555
143,500	-	143,500	381,000	-	-
(22,437)	279	(40,806)	(355,492)	(7,184)	77
(53,767)	-	(55,451)	(47,731)	-	-
-	-	286,825	(77,998)	(1,450)	(2,428)
12,733	23,595	(67,312)	(242,638)	2,743	(32,140)
754	(52)	14,909	(31,051)	7	5,556
(947)	-	117,063	(147,481)	-	-
-	-	709,908	(78,622)	-	-
-	-	(19,768)	(3,016)	-	-
-	-	(271,975)	548,866	20,089	(9,316)
-	-	437,115	(83,601)	48,485	11,681
-	-	30,535	(90,993)	(22,299)	175
217,243	-	217,243	205,229	-	-
<u>-</u>	<u>-</u>	<u>(11,969)</u>	<u>51,741</u>	<u>66,628</u>	<u>(324,276)</u>
<u>202,949</u>	<u>(155,310)</u>	<u>856,153</u>	<u>215,134</u>	<u>14,882</u>	<u>(3,197)</u>

See accompanying notes to the financial statements

SUPERION  
DATE: 03/30/2020  
TIME: 14:14:04

CITY OF AVALON  
TRIAL BALANCE

PAGE NUMBER: 1  
STATMN41

SELECTION CRITERIA: gen\edgr.fund in ('103','104','114')  
ACCOUNTING PERIOD: 13/19

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH	90,484.85	
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	700,658.86	
103	0575	TAXES RECEIVABLE	23,514.28	
103	0620	BUILDING	3,759,470.35	
103	0630	IMPROVEMENTS OT BLDGS	4,058,649.17	
103	0640	MACHINERY AND EQUIPMENT	487,997.70	
103	0650	CONSTRUCTION IN PROGRESS	.00	
103	0690	ACCUMULATED DEPRECIATION		5,390,526.22
103	0890	PENSION CONTRIBUTIONS-DO	98,006.00	
103	0891	PENSION ADDTL DEFERRAL-DO	.00	
103	0892	PENSION ACTUARIAL ADJ-DO		507,609.00
103	0893	DEF OUTFLOWS - ACTUARIAL	787,035.00	
103	0897	OPEB DEF OUT - CONTRIB	139,568.00	
103	0898	OPEB DEF IN - CONTRIB		231,284.00
103	0900	INTEREST RECEIVABLE	295.70	
	TOTAL ASSETS		10,145,679.91	6,129,419.22
103	1010	ACCOUNTS PAYABLE		132,724.84
103	1013	ACCRUED SALARIES PAY		90,871.89
103	1015	ACCRUED VAC/SICK PAYABLE		194,122.90
103	1017	INTEREST PAYABLE		8,573.00
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT ACCRUAL		.00
103	1041	NET PENS LIAB-SAFETY		3,982,638.00
103	1042	OPEB LIABILITY		2,739,334.22
103	1055	LOAN PAY CURRENT TERM		102,670.45
103	1060	LOANS PAY LONG TERM		105,159.80
103	1062	CLAIMS PAY		50,771.64
103	1065	UNEARNED REVENUE		113,858.25
103	1085	ADVANCES FROM		.00
103	1091	DEF IN-MISC PLAN		154,923.00
	TOTAL LIABILITIES		.00	7,675,647.99
103	2000	BUDGET FUND BALANCE		92,536.00
103	2010	APPROPRIATION CONTROL		6,534,147.00
103	2020	REVENUE ESTIMATE CTRL	6,626,683.00	
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	3,616,121.24	
	TOTAL EQUITIES		10,242,804.24	7,420,639.90
10325	7025	ADMISSION TAX		142,962.79
10325	8010	FEMA/OES REIMBURSEMENT		.00
10325	8072	BOAT AND WATER SAVE GRANT		.00
10325	8525	HARBOR USE FEES		389,854.50
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,438,689.35
10325	8531	WHARFAGE FEES-CRUISE SHIP		603,572.75

SUPERION  
DATE: 03/30/2020  
TIME: 14:14:04

CITY OF AVALON  
TRIAL BALANCE

PAGE NUMBER: 2  
STATMN41

SELECTION CRITERIA: genledgr.fund in ('103','104','114')  
ACCOUNTING PERIOD: 13/19

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	8535	MOORING PERMITS-ANNUAL		247,483.95
10325	8540	HARBOR TRANSFER FEES		232,955.00
10325	8545	HARBOR SVC CHGS-GENERAL		1,679,913.95
10325	8548	MOLE HOIST USAGE FEES		2,159.00
10325	8550	MOORING WAIT LIST CHGS		855.00
10325	8552	HARBOR TOWS		1,349.00
10325	8553	SHOREBOAT SVCS		634.00
10325	8555	PIER AND TIDELAND RENTALS		623,669.01
10325	9026	ADMIN TAX PENL AND INT		1,776.04
10325	9032	WHARFAGE FEE PENL AND INT		.00
10325	9034	PIER AND TIDELAND PEN/INT		265.24
10325	9050	HBR USE FEE PEN AND INT		6,734.87
10325	9501	INTEREST INCOME		1,815.91
10325	9503	CASH OVER/SHORT		320.50
10325	9506	WATER METER REVENUE		.00
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		10,672.38
TOTAL REVENUE			.00	6,385,683.24
10325	3039	CALPERS RETIREMENT EXP	349,943.00	
10325	3997	OPEB EXPENSE	357,758.00	
10325	6900	TRANSFERS OUT		.00
10350	3010	SALARIES REGULAR	210,730.38	
10350	3012	SALARIES PART TIME	24,344.57	
10350	3030	OVERTIME REGULAR	3,626.26	
10350	3040	RETIREMENT - FICA CALPERS	45,506.27	
10350	3041	CALPERS UNFUNDED LIAB PMT	35,289.96	
10350	3045	HEALTH/LIFE INSURANCE	67,426.08	
10350	3046	INSURANCE OVERHEAD ALLOC	66,699.88	
10350	3047	ADMIN OVERHEAD ALLOC	239,760.51	
10350	3050	WORKERS COMP	24,412.41	
10350	3051	UNEMPLOYMENT INS	155.67	
10350	3070	OTHER PERSONNEL SRVCS	14,736.50	
10350	3545	SAFETY SUPPLIES	572.66	
10350	3575	TRASH BAGS	15,630.45	
10350	3615	UNIFORMS	4,218.55	
10350	3625	SPECIAL DEPT EXPENSE	2,716.87	
10350	4010	COMMUNICATIONS	183.82	
10350	4637	RENT-CASINO DOCK RESTRMS	11,076.00	
10350	5012	WATERFRONT TRASH CONTRACT	172,194.35	
10350	5060	COUNTY BEACHES CONTRACT	765,760.00	
10350	5155	BEACH MAINTENANCE	3,425.17	
10350	5157	PRESSURE WASHING SRVCS	10,600.00	
10350	5160	RESTROOM MAINTENANCE	281,342.39	
10350	5161	SHOWER FACILITY CONTRACT	883.18	
10350	5502	MISCELLANEOUS EXPENSES	2,966.94	
10350	5510	TRAINING AND TRAVEL	163.25	
10350	6015	STATE DBAW LOAN INTEREST	9,723.88	
10370	3010	SALARIES REGULAR	267,003.28	
10370	3030	OVERTIME REGULAR	6,410.27	
10370	3040	RETIREMENT - FICA CALPERS	76,083.35	

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FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10370	3041	CALPERS UNFUNDED LIAB PMT	79,053.96	
10370	3045	HEALTH/LIFE INSURANCE	52,610.54	
10370	3046	INSURANCE OVERHEAD ALLOC	17,080.16	
10370	3047	ADMIN OVERHEAD ALLOC	72,409.72	
10370	3050	WORKERS COMP	27,118.73	
10370	3051	UNEMPLOYMENT INS	196.61	
10370	3065	EMPLOYEE BENEFITS SPECIAL	2,465.83	
10370	3066	HEALTH REIMBURSEMENT	17,619.00	
10370	3615	UNIFORMS	761.46	
10370	3625	SPECIAL DEPT EXPENSE	4,494.29	
10370	4005	OFFICE SUPPLIES	1,041.40	
10370	4010	COMMUNICATIONS	254.27	
10370	4015	ADVERTISING	995.43	
10370	4600	RENT-GENERAL	8,736.39	
10370	4601	RENT-SCI CO. CAR PARKING	1,551.00	
10370	5011	MO. MAINT HBR COMPUTERS	24,546.79	
10370	5030	CITY ATTORNEY RETAINER	24,407.52	
10370	5120	SHERIFF'S SUBSISTENCE		.00
10370	5501	INSURANCE	31,752.70	
10370	5505	MEMBERSHIP AND DUES	695.00	
10370	5510	TRAINING AND TRAVEL	2,018.21	
10370	5515	RESERVE FOR CLAIMS		11,969.36
10371	3010	SALARIES REGULAR	1,337,181.99	
10371	3012	SALARIES PART TIME	198,552.03	
10371	3030	OVERTIME REGULAR	27,912.85	
10371	3040	RETIREMENT - FICA CALPERS	262,442.67	
10371	3041	CALPERS UNFUNDED LIAB PMT	244,986.96	
10371	3045	HEALTH/LIFE INSURANCE	207,038.39	
10371	3046	INSURANCE OVERHEAD ALLOC	114,698.87	
10371	3047	ADMIN OVERHEAD ALLOC	419,860.24	
10371	3050	WORKERS COMP	128,293.91	
10371	3051	UNEMPLOYMENT INS	766.23	
10371	3615	UNIFORMS	9,718.00	
10371	3615A	HBR SUNGLASSES/MOU	1,316.55	
10371	3616	FOUL WEATHER GEAR		.00
10371	3617	PERSONAL PROTECT EQUIP	14,318.43	
10371	3620	SMALL TOOLS	6,549.45	
10371	3625	SPECIAL DEPT EXPENSE	23,888.33	
10371	4010	COMMUNICATIONS	4,946.71	
10371	4505	UTILITIES-GENERAL	4,530.89	
10371	4515	UTILITIES-ELECTRICITY	31,839.22	
10371	4520	UTILITIES-SALT WATER	79,758.00	
10371	4525	UTILITIES-SEWER	188,887.50	
10371	4530	UTILITIES - GAS WTR DUMP	60,326.29	
10371	4641	RENT - FIBER LINE - IT	8,443.19	
10371	5103	SHOREBOAT SERVICES	238,999.92	
10371	5105	CONTRACTUAL SERVICES-GEN		.00
10371	5510	TRAINING AND TRAVEL	12,447.18	
10371	5520	BANK AND CC FEES	30,281.34	
10371	5600	GAS, DIESEL AND OIL	57,838.77	
10371	5605	VEHICLE OVERHEAD ALLOC	77,898.74	

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FUND - 103 - HARBOR FUND			
FUND/ ACCT CODE	ACCOUNT - - - - -	TITLE - - - - -	
TOTAL EXPENSES		7,234,875.56	11,969.36
TOTAL HARBOR FUND		27,623,359.71	27,623,359.71

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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH	1,731,133.96	
104	0550	ACCOUNTS RECEIVABLE	282,672.26	
104	0580	GRANTS RECEIVABLE	25,562.50	
104	0620	BUILDING	660,048.88	
104	0630	IMPROVEMENTS OT BLDGS	1,967,932.01	
104	0640	MACHINERY AND EQUIPMENT	239,167.30	
104	0650	CONSTRUCTION IN PROGRESS	184,794.47	
104	0690	ACCUMULATED DEPRECIATION		1,858,712.47
104	0900	INTEREST RECEIVABLE	3,158.29	
TOTAL ASSETS			5,094,469.67	1,858,712.47
104	1010	ACCOUNTS PAYABLE		81,441.44
104	1013	ACCRUED SALARIES PAY		.00
104	1020	DUE TO OTHER FUND		.00
104	1065	UNEARNED REVENUE	.26	
TOTAL LIABILITIES			.26	81,441.44
104	2000	BUDGET FUND BALANCE	460,163.00	
104	2010	APPROPRIATION CONTROL		4,333,701.00
104	2020	REVENUE ESTIMATE CTRL	3,873,538.00	
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		3,166,788.32
TOTAL EQUITIES			4,333,701.00	7,500,489.32
10425	8010	FEMA/OES REIMBURSEMENT		.00
10425	8100	BTNG AND WATERWAYS GRANT		.00
10425	8102	FED TRANSIT ADMIN GRANT		16,066.79
10425	8530	WHARFAGE FEES-CRS CHANNEL		1,021,083.65
10425	9501	INTEREST INCOME		19,395.46
10425	9605	MISCELLANEOUS		57,301.00
10425	9979	TRSFERS IN-GENERAL FUND		.00
10470	9505	GAIN/LOSS SALE PROPERTY	100.00	
TOTAL REVENUE			100.00	1,113,846.90
10470	3045	HEALTH/LIFE INSURANCE		.00
10470	3050	WORKERS COMP		.00
10470	5121	PESTICIDE SPRAYING-HBR	2,579.00	
10470	5140	PLUMBING AND ELECTRICAL	8,790.52	
10470	5165	SHOWER/RESTROOM MAINT	1,130.11	
10470	5610	VEHICLE/EQUIP MT AND RPR	187.00	
10470	5700	MAINTENANCE OF PREMISES	38,797.05	
10470	5701	STORM DAMAGE		.00
10470	5702	FLOAT STORAGE	36,379.77	
10470	6502	R AND M - MOORINGS	41,104.40	
10470	6504	R AND M - FLOATS/WHARFS	82,502.09	
10470	6547	CAPITAL IMPROVEMENTS	.12	
10470	6585	R AND M FLOAT ANCHOR CHNS	29,032.19	
10470	6589	SECURITY CAMERAS	762.45	

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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	- - - - - TITLE - - - - -	DEBITS	CREDITS
10470	6647	CAP M&E-PIER HOIST		.00
10470	6648	CAP M&E-PUMPOUT		.00
10470	6666	ENVIRONMENTAL STUDY	24,188.67	
10470	6671	HARBOR MOLE IMPROVEMNT		20,500.00
10470	6679	CAP M&E-FD PIER & RESTRM		.00
10470	6689	R&M PATROL BOATS	28,067.83	
10470	6781	VEHICLE REPLACEMENT		.00
10470	6840	DEPRCTN-MACH AND EQUIP	414,436.00	
10470	6900	TRANSFERS OUT	410,500.00	
10499	6830	DEPRECIATION-IMP OT BLDGS	3,211.00	
10499	6840	DEPRCTN-MACH AND EQUIP	25,051.00	
TOTAL EXPENSES			1,146,719.20	20,500.00
TOTAL HARBOR CAPITAL RES FUND			10,574,990.13	10,574,990.13

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ACCOUNTING PERIOD: 13/19

FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH	1,803.56	
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	706.43	
114	0620	BUILDING	.00	
114	0630	IMPROVEMENTS OT BLDGS	3,293,346.38	
114	0640	MACHINERY AND EQUIPMENT	.00	
114	0650	CONSTRUCTION IN PROGRESS	336,090.51	
114	0690	ACCUMULATED DEPRECIATION		28,665.18
114	0900	INTEREST RECEIVABLE	.00	
TOTAL ASSETS			3,631,946.88	28,665.18
114	1010	ACCOUNTS PAYABLE		165,204.44
114	1013	ACCRUED SALARIES PAY		3,685.27
114	1014	SALES TAX PAYABLE		.00
114	1015	ACCRUED VAC/SICK PAYABLE		.00
114	1020	DUE TO OTHER FUND		.00
114	1040	RETIREMENT ACCRUAL		.00
114	1065	UNEARNED REVENUE		.00
TOTAL LIABILITIES			.00	168,889.71
114	2000	BUDGET FUND BALANCE	406,121.00	
114	2010	APPROPRIATION CONTROL		1,423,621.00
114	2020	REVENUE ESTIMATE CTRL	1,017,500.00	
114	2035	PAYROLL RES ENC		.00
114	2036	PAY ENC CTRL		.00
114	2067	CONTRIBUTED CAPITAL		.00
114	2070	FUND BALANCE		3,256,393.75
TOTAL EQUITIES			1,423,621.00	4,680,014.75
11425	8504	FUEL DOCK-LUBES/OIL		4,256.25
11425	8506	FUEL DOCK-STORE		13,540.00
11425	8507	FUEL DOCK-FUEL CHARGES		888,484.74
11425	9503	CASH OVER/SHORT	184.29	
11425	9505	GAIN/LOSS SALE PROPERTY		71,663.00
11425	9605	MISCELLANEOUS		.00
11425	9900	TRANSFERS IN		390,000.00
11425	9979	TRSFERS IN-GENERAL FUND		.00
TOTAL REVENUE			184.29	1,367,943.99
11425	5031	LEGAL EXPENSES	100,000.00	
11470	3010	SALARIES REGULAR	82,068.36	
11470	3016	SALARIES FUEL DOCK PT	39,371.76	
11470	3030	OVERTIME REGULAR	7,101.22	
11470	3040	RETIREMENT - FICA CALPERS	15,121.91	
11470	3041	CALPERS UNFUNDED LIAB PMT	9,914.04	
11470	3045	HEALTH/LIFE INSURANCE	21,333.38	
11470	3046	INSURANCE OVERHEAD ALLOC	36,529.10	
11470	3047	ADMIN OVERHEAD ALLOC	155,219.19	
11470	3050	WORKERS COMP	7,022.25	
11470	3051	UNEMPLOYMENT INS	49.39	
11470	3615	UNIFORMS	1,105.59	



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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
11470	3625	SPECIAL DEPT EXPENSE	3,324.91	
11470	3628	MERCHANDISE	9,498.49	
11470	4005	OFFICE SUPPLIES	75.11	
11470	4010	COMMUNICATIONS	1,981.06	
11470	4505	UTILITIES-GENERAL	2,735.34	
11470	4515	UTILITIES-ELECTRICITY		4,791.03
11470	4635	RENT-CASINO FUEL TANKS	69,996.00	
11470	4641	RENT - FIBER LINE - IT	5,703.75	
11470	5005	PROFESSIONAL SERVICES	13,720.34	
11470	5501	INSURANCE	28,262.29	
11470	5510	TRAINING AND TRAVEL		.00
11470	5512	FUEL DOCK TESTING	15,675.83	
11470	5513	FUEL DOCK PERMITS	5,372.65	
11470	5520	BANK AND CC FEES	19,345.44	
11470	5600	GAS, DIESEL AND OIL	529,082.61	
11470	5700	MAINTENANCE OF PREMISES	4,730.09	
11470	5701	STORM DAMAGE		.00
11470	6503	FUEL DOCK PUMP MAINT	6,708.15	
11470	6504	R AND M - FLOATS/WHARFS	3,504.24	
11470	6509	CAP IMP FUEL DOCK		139,531.76
11470	6509A	FLOAT PURCHASE FUEL DOCK	139,531.76	
TOTAL EXPENSES			1,334,084.25	144,322.79
TOTAL FUEL DOCK FUND			6,389,836.42	6,389,836.42
TOTAL REPORT			44,588,186.26	44,588,186.26