

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, 2023
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Assets:			
Current assets:			
Cash and investments	\$ 1,730,898	1,840,030	647,176
Restricted cash and investments	-	-	-
Receivables, net:			
Accounts	995,222	1,185	-
Taxes	39,890	54,789	13,898
Leases	1,669,624	-	-
Interest	6,916	10,014	3,370
Grants receivable	45,794	-	-
Prepaid expenses	237,364	10,235	7,420
Total current assets	<u>4,725,708</u>	<u>1,916,253</u>	<u>671,864</u>
Noncurrent assets:			
Capital assets, not being depreciated	1,229,271	19,000	-
Capital assets, net of accumulated depreciation	11,671,692	3,729,893	1,312,516
Total noncurrent assets	<u>12,900,963</u>	<u>3,748,893</u>	<u>1,312,516</u>
Total assets	<u>17,626,671</u>	<u>5,665,146</u>	<u>1,984,380</u>
Deferred outflows of resources:			
Deferred outflows - pension related	1,608,568	140,668	87,021
Deferred outflows - OPEB related	512,196	56,254	35,005
Total deferred outflows of resources	<u>2,120,764</u>	<u>196,922</u>	<u>122,026</u>
Liabilities:			
Current liabilities:			
Accounts payable	160,208	249,431	23,123
Accrued liabilities	52,407	3,388	2,114
Unearned revenue	134,864	-	-
Other liabilities	-	25,000	-
Current portion of noncurrent liabilities	182,932	9,617	5,796
Total current liabilities	<u>530,411</u>	<u>287,436</u>	<u>31,033</u>
Noncurrent liabilities:			
Compensated absences	98,503	5,178	3,121
Advances from other funds (note 3)	-	92,263	34,389
Net pension liability	4,379,876	383,016	236,948
OPEB obligation	2,470,654	271,351	168,852
Claims payable	-	25,000	-
Landfill closure obligation (note 11)	-	-	-
Total noncurrent liabilities	<u>6,949,033</u>	<u>776,808</u>	<u>443,310</u>
Total liabilities	<u>7,479,444</u>	<u>1,064,244</u>	<u>474,343</u>
Deferred inflows of resources:			
Deferred inflows - pension related	782,978	68,471	42,359
Deferred inflows - OPEB related	937,705	102,988	64,086
Deferred inflows - lease related	1,631,555	-	-
Total deferred inflows of resources	<u>3,352,238</u>	<u>171,459</u>	<u>106,445</u>
Net position:			
Investment in capital assets	12,900,963	3,748,893	1,312,516
Unrestricted	(3,985,210)	877,472	213,102
Total net position	<u>\$ 8,915,753</u>	<u>4,626,365</u>	<u>1,525,618</u>

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

CITY OF AVALON
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year ended June 30, 2023
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Operating revenues:			
Charges for services	\$ 8,939,972	3,181,790	888,639
Other revenue	3,719	-	-
Total operating revenues	<u>8,943,691</u>	<u>3,181,790</u>	<u>888,639</u>
Operating expenses:			
Salaries and benefits	4,109,811	579,694	283,132
Contractual services	1,154,015	1,450,292	315,680
Office supplies	7,572	-	-
Utilities and rent	529,695	290,590	-
Repairs and maintenance	494,174	108,331	20,176
Operating supplies	438,307	1,700	900
Other services and charges	490,086	68,209	-
Depreciation	603,076	408,986	48,131
Total operating expenses	<u>7,826,736</u>	<u>2,907,802</u>	<u>668,019</u>
Operating income (loss)	<u>1,116,955</u>	<u>273,988</u>	<u>220,620</u>
Nonoperating revenues (expenses):			
Admissions taxes	231,644	-	-
Loss on disposal of capital assets	(4,300)	(1,526)	-
Grants and other revenues	294,840	-	-
Interest income	51,538	36,212	18,316
Interest expense	-	(4,449)	(1,658)
Total nonoperating revenues (expenses)	<u>573,722</u>	<u>30,237</u>	<u>16,658</u>
Income (loss) before capital contributions and transfers	1,690,677	304,225	237,278
Transfers in (note 3)	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>
Changes in net position	1,690,677	304,225	237,278
Net position, beginning of year	<u>7,225,076</u>	<u>4,322,140</u>	<u>1,288,340</u>
Net position, end of year	<u>\$ 8,915,753</u>	<u>4,626,365</u>	<u>1,525,618</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

CITY OF AVALON
Statement of Cash Flows
Proprietary Funds
Year ended June 30, 2023
(With comparative information for the prior year)

	Harbor	Sewer	Saltwater
Cash Flows from Operating Activities:			
Cash received from customers	\$ 9,310,199	3,264,760	912,861
Cash received from interfund services provided	-	-	-
Cash received for operating grants	-	-	-
Cash payments to suppliers for goods and services	(3,119,599)	(1,937,725)	(348,178)
Cash payments to employees for services	(4,551,294)	(600,524)	(300,937)
Net cash provided by operating activities	<u>1,639,306</u>	<u>726,511</u>	<u>263,746</u>
Cash Flows from Noncapital Financing Activities:			
Cash received from admissions taxes	231,644	-	-
Cash received from leases	423,931	-	-
Cash paid to other funds	-	(43,954)	(16,383)
Cash received from other funds	-	-	-
Net cash provided by noncapital financing activities	<u>655,575</u>	<u>(43,954)</u>	<u>(16,383)</u>
Cash Flows from Capital and Related Financing Activities:			
Cash payments to acquire capital and other assets	(1,114,393)	(222,088)	(42,520)
Cash received for capital grants	29,404	-	-
Principal paid on capital-related debt	-	-	-
Interest paid on capital-related debt	-	(4,449)	(1,658)
Net cash provided by capital and related financing activities	<u>(1,084,989)</u>	<u>(226,537)</u>	<u>(44,178)</u>
Cash Flows from Investing Activities:			
Interest received on investments	44,741	35,535	7,888
Net cash provided by investing activities	<u>44,741</u>	<u>35,535</u>	<u>7,888</u>
Net increase (decrease) in cash and cash equivalents	1,254,633	491,555	211,073
Cash and cash equivalents - beginning	<u>476,265</u>	<u>1,348,475</u>	<u>436,103</u>
Cash and cash equivalents - ending	<u>\$ 1,730,898</u>	<u>1,840,030</u>	<u>647,176</u>
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ 1,116,955	273,988	220,620
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	603,076	408,986	48,131
Other Income	294,840	-	-
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	295,444	233	1,363
(Increase) decrease in taxes receivable	(497)	82,737	22,859
(Increase) decrease in prepaid items	(223,279)	(10,235)	(7,420)
(Increase) decrease in deferred outflows	(1,115,048)	(91,935)	(56,025)
Increase (decrease) in accounts payable	(23,785)	(9,061)	(4,448)
Increase (decrease) in accrued liabilities	18,035	693	446
Increase (decrease) in other liabilities	-	-	-
Increase (decrease) in compensated absences	35,895	3,971	2,055
Increase (decrease) in OPEB obligation	(351,129)	(79,358)	(54,550)
Increase (decrease) in unearned revenue	(61,015)	-	-
Increase (decrease) in net pension liability	2,198,522	196,179	121,615
Increase (decrease) in deferred inflows	(1,148,708)	(49,687)	(30,900)
Increase (decrease) in landfill closure obligation	-	-	-
Increase (decrease) in claims payable	-	-	-
Net Cash Provided by Operating Activities	<u>\$ 1,639,306</u>	<u>726,511</u>	<u>263,746</u>
Significant non-cash transactions			
Landfill closure cost amortization	<u>\$ -</u>	<u>-</u>	<u>-</u>

See accompanying notes to the financial statements

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CITY OF AVALON
 TRIAL BALANCE

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SELECTION CRITERIA: gen'ledgr.fund in ('103','104','114')
 ACCOUNTING PERIOD: 13/23

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH	1,666,614.26	
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	698,118.26	
103	0560	LEASE RECEIVABLE	1,669,624.44	
103	0575	TAXES RECEIVABLE	39,890.47	
103	0590	PREPAID EXPENSES	234,861.77	
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		5,589,174.50
103	0881	DEF INFLOW - LEASE		1,631,555.15
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	1,510,562.11	
103	0897	OPEB DEF OUT - CONTRIB	512,195.78	
103	0898	OPEB DEF IN - CONTRIB		937,704.73
103	0900	INTEREST RECEIVABLE	6,372.69	
TOTAL ASSETS			14,742,363.00	8,666,043.38
103	1010	ACCOUNTS PAYABLE		51,634.54
103	1013	ACCRUED SALARIES PAY		51,699.30
103	1015	ACCRUED VAC/SICK PAYABLE		276,269.54
103	1017	INTEREST PAYABLE		.00
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT ACCRUAL		.00
103	1041	NET PENS LIAB-SAFETY		4,379,876.35
103	1042	OPEB LIABILITY		2,470,653.93
103	1055	LOAN PAY CURRENT TERM		.38
103	1060	LOANS PAY LONG TERM	.24	
103	1062	CLAIMS PAY		.00
103	1065	UNEARNED REVENUE		134,864.36
103	1085	ADVANCES FROM		.00
103	1091	DEF IN-MISC PLAN		275,368.87
TOTAL LIABILITIES			.24	7,640,367.27
103	2000	BUDGET FUND BALANCE		133,719.45
103	2010	APPROPRIATION CONTROL		6,690,550.55
103	2020	REVENUE ESTIMATE CTRL	6,824,270.00	
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	3,457,800.49	
TOTAL EQUITIES			10,282,070.49	7,618,226.90
10325	7025	ADMISSION TAX		231,643.64
10325	8525	HARBOR USE FEES		421,666.58
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,434,846.64

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
 ACCOUNTING PERIOD: 13/23

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	8531	WHARFAGE FEES-CRUISE SHIP		1,516,489.50
10325	8535	MOORING PERMITS-ANNUAL		245,044.09
10325	8540	HARBOR TRANSFER FEES		308,112.50
10325	8545	HARBOR SVC CHGS-GENERAL		1,902,360.78
10325	8548	MOLE HOIST USAGE FEES		1,584.00
10325	8550	MOORING WAIT LIST CHGS		955.00
10325	8552	HARBOR TOWS		516.00
10325	8553	SHOREBOAT SVCS		322.00
10325	8555	PIER AND TIDELAND RENTALS		615,889.94
10325	9001	MUNICIPAL CODE FINES		.00
10325	9026	ADMIN TAX PENL AND INT		27.34
10325	9032	WHARFAGE FEE PENL AND INT		.00
10325	9034	PIER AND TIDELAND PEN/INT		231.27
10325	9050	HBR USE FEE PEN AND INT		1,585.40
10325	9501	INTEREST INCOME		49,576.78
10325	9503	CASH OVER/SHORT		1,876.13
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		.00
10325	9900	TRANSFERS IN		.00
TOTAL	REVENUE		.00	7,732,727.59
10325	3039	CALPERS RETIREMENT EXP		197,324.71
10325	3997	OPEB EXPENSE	221,916.81	
10325	6900	TRANSFERS OUT		.00
10350	3010	SALARIES REGULAR	196,654.25	
10350	3012	SALARIES PART TIME	4,033.89	
10350	3030	OVERTIME REGULAR	149.05	
10350	3040	RETIREMENT - FICA CALPERS	31,660.99	
10350	3041	CALPERS UNFUNDED LIAB PMT	12,796.69	
10350	3045	HEALTH/LIFE INSURANCE	53,782.48	
10350	3046	INSURANCE OVERHEAD ALLOC	87,537.58	
10350	3047	ADMIN OVERHEAD ALLOC	201,849.99	
10350	3050	WORKERS COMP	12,591.74	
10350	3051	UNEMPLOYMENT INS		.00
10350	3070	OTHER PERSONNEL SRVCS		.00
10350	3545	SAFETY SUPPLIES	181.47	
10350	3575	TRASH BAGS	19,330.89	
10350	3615	UNIFORMS	5,448.36	
10350	3625	SPECIAL DEPT EXPENSE	129.41	
10350	4010	COMMUNICATIONS	1,643.76	
10350	4637	RENT-CASINO DOCK RESTRMS	14,366.00	
10350	5005	PROFESSIONAL SERVICES	19,100.00	
10350	5012	WATERFRONT TRASH CONTRACT	182,499.96	
10350	5060	COUNTY BEACHES CONTRACT	925,109.00	
10350	5155	BEACH MAINTENANCE	9,935.59	
10350	5157	PRESSURE WASHING SRVCS		.00
10350	5160	RESTROOM MAINTENANCE	71,000.88	
10350	5161	SHOWER FACILITY CONTRACT	224,589.93	
10350	5502	MISCELLANEOUS EXPENSES		.00
10350	5510	TRAINING AND TRAVEL	55.00	
10350	5721	EMERG MAINT - COVID19		.00

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CITY OF AVALON
 TRIAL BALANCE

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
 ACCOUNTING PERIOD: 13/23

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10350	6015	STATE DBAW LOAN INTEREST		.00
10350	6030	RETIREMENT OF PRINCIPAL		.00
10370	3010	SALARIES REGULAR	327,015.36	
10370	3030	OVERTIME REGULAR	1,812.86	
10370	3040	RETIREMENT - FICA CALPERS	70,641.81	
10370	3041	CALPERS UNFUNDED LIAB PMT	92,708.11	
10370	3045	HEALTH/LIFE INSURANCE	41,692.04	
10370	3046	INSURANCE OVERHEAD ALLOC	35,015.03	
10370	3047	ADMIN OVERHEAD ALLOC	81,762.02	
10370	3050	WORKERS COMP	17,510.94	
10370	3051	UNEMPLOYMENT INS		.00
10370	3065	EMPLOYEE BENEFITS SPECIAL		.00
10370	3066	HEALTH REIMBURSEMENT		.00
10370	3615	UNIFORMS	2,991.56	
10370	3625	SPECIAL DEPT EXPENSE	10,341.86	
10370	4005	OFFICE SUPPLIES	6,552.94	
10370	4010	COMMUNICATIONS	4,052.01	
10370	4015	ADVERTISING	1,018.79	
10370	4600	RENT-GENERAL	9,777.25	
10370	4601	RENT-SCI CO. CAR PARKING	1,824.00	
10370	5011	MO. MAINT HBR COMPUTERS	34,973.01	
10370	5030	CITY ATTORNEY RETAINER	6,547.18	
10370	5501	INSURANCE	100,514.60	
10370	5505	MEMBERSHIP AND DUES	846.00	
10370	5510	TRAINING AND TRAVEL	11,625.04	
10370	5515	RESERVE FOR CLAIMS		984.87
10370	5721	EMERG MAINT - COVID19		.00
10370	6820	DEPRECIATION - BUILDINGS	71,964.73	
10370	6830	DEPRECIATION-IMP OT BLDGS	18,308.12	
10370	6840	DEPRCTN-MACH AND EQUIP	9,051.29	
10371	3010	SALARIES REGULAR	1,049,848.13	
10371	3012	SALARIES PART TIME	240,236.75	
10371	3030	OVERTIME REGULAR	20,113.75	
10371	3040	RETIREMENT - FICA CALPERS	239,635.18	
10371	3041	CALPERS UNFUNDED LIAB PMT	186,303.69	
10371	3045	HEALTH/LIFE INSURANCE	189,619.56	
10371	3046	INSURANCE OVERHEAD ALLOC	168,625.02	
10371	3047	ADMIN OVERHEAD ALLOC	347,488.59	
10371	3050	WORKERS COMP	92,769.23	
10371	3051	UNEMPLOYMENT INS		.00
10371	3615	UNIFORMS	12,939.40	
10371	3615A	HBR SUNGLASSES/MOU	2,383.15	
10371	3616	FOUL WEATHER GEAR	3,391.56	
10371	3617	PERSONAL PROTECT EQUIP	1,663.20	
10371	3620	SMALL TOOLS	8,954.75	
10371	3625	SPECIAL DEPT EXPENSE	14,593.42	
10371	4010	COMMUNICATIONS	7,885.57	
10371	4505	UTILITIES-GENERAL	6,185.65	
10371	4515	UTILITIES-ELECTRICITY	46,981.64	
10371	4520	UTILITIES-SALT WATER	95,000.00	
10371	4525	UTILITIES-SEWER	210,000.00	

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CITY OF AVALON
TRIAL BALANCE

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SELECTION CRITERIA: gen\edgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/23

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10371	4530	UTILITIES - GAS WTR DUMP	91,918.48	
10371	4641	RENT - FIBER LINE - IT	13,064.46	
10371	5103	SHOREBOAT SERVICES	288,999.96	
10371	5105	CONTRACTUAL SERVICES-GEN	2,179.87	
10371	5510	TRAINING AND TRAVEL	8,544.09	
10371	5520	BANK AND CC FEES	65,774.20	
10371	5600	GAS, DIESEL AND OIL	42,959.57	
10371	5605	VEHICLE OVERHEAD ALLOC	113,325.71	
10371	5700	MAINTENANCE OF PREMISES	4,946.14	
TOTAL EXPENSES			6,831,240.99	198,309.58
TOTAL HARBOR FUND			31,855,674.72	31,855,674.72

SELECTION CRITERIA: gen\edgr.fund in ('103','104','114')
 ACCOUNTING PERIOD: 13/23

FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH		1,334.17
104	0550	ACCOUNTS RECEIVABLE	294,603.76	
104	0580	GRANTS RECEIVABLE	43,600.00	
104	0590	PREPAID EXPENSES	2,501.90	
104	0620	BUILDING	660,048.88	
104	0630	IMPROVEMENTS OT BLDGS	8,016,297.37	
104	0640	MACHINERY AND EQUIPMENT	414,119.39	
104	0650	CONSTRUCTION IN PROGRESS	827,439.55	
104	0690	ACCUMULATED DEPRECIATION		3,181,524.89
104	0900	INTEREST RECEIVABLE	337.07	
TOTAL ASSETS			10,258,947.92	3,182,859.06
104	1010	ACCOUNTS PAYABLE		104,318.91
104	1013	ACCRUED SALARIES PAY		708.08
104	1015	ACCRUED VAC/SICK PAYABLE		5,165.14
104	1020	DUE TO OTHER FUND		.00
104	1065	UNEARNED REVENUE		.00
TOTAL LIABILITIES			.00	110,192.13
104	2000	BUDGET FUND BALANCE	1,181,398.55	
104	2010	APPROPRIATION CONTROL		9,533,785.55
104	2020	REVENUE ESTIMATE CTRL	8,352,387.00	
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		6,263,530.99
TOTAL EQUITIES			9,533,785.55	15,797,316.54
10425	8010	FEMA/OES REIMBURSEMENT		.00
10425	8072	BOAT AND WATER SAVE GRANT		.00
10425	8100	BTNG AND WATERWAYS GRANT		239,800.00
10425	8102	FED TRANSIT ADMIN GRANT		.00
10425	8530	WHARFAGE FEES-CRS CHANNEL		1,460,907.95
10425	9501	INTEREST INCOME		1,218.90
10425	9601	DONATIONS - GENERAL		.00
10425	9605	MISCELLANEOUS		.00
10425	9900	TRANSFERS IN		.00
10425	9979	TRSFERS IN-GENERAL FUND		.00
TOTAL REVENUE			.00	1,701,926.85
10425	6900	TRANSFERS OUT		.00
10470	3010	SALARIES REGULAR	44,267.31	
10470	3030	OVERTIME REGULAR		.00
10470	3040	RETIREMENT - FICA CALPERS	4,152.00	
10470	3041	CALPERS UNFUNDED LIAB PMT	18,006.44	
10470	3045	HEALTH/LIFE INSURANCE	2,277.95	
10470	3046	INSURANCE OVERHEAD ALLOC		.00
10470	3047	ADMIN OVERHEAD ALLOC	209,515.18	
10470	3050	WORKERS COMP	3,089.95	
10470	3051	UNEMPLOYMENT INS		.00

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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10470	3615	UNIFORMS		.00
10470	4010	COMMUNICATIONS	160.89	
10470	5121	PESTICIDE SPRAYING-HBR	4,052.00	
10470	5140	PLUMBING AND ELECTRICAL	1,146.46	
10470	5165	SHOWER/RESTROOM MAINT		.00
10470	5605	VEHICLE OVERHEAD ALLOC	67,995.42	
10470	5610	VEHICLE/EQUIP MT AND RPR	60,897.86	
10470	5700	MAINTENANCE OF PREMISES	53,808.62	
10470	5701	STORM DAMAGE		.00
10470	5702	FLOAT STORAGE	13,392.00	
10470	5703	MOORING MAINT	45,103.24	
10470	5705	FLOAT MAINT	33,716.85	
10470	6502	R AND M - MOORINGS		.39
10470	6504	R AND M - FLOATS/WHARFS		219.53
10470	6547	CAPITAL IMPROVEMENTS	92,204.38	
10470	6585	R AND M FLOAT ANCHOR CHNS	6,413.31	
10470	6589	SECURITY CAMERAS		.00
10470	6647	CAP M&E-PIER HOIST	687.50	
10470	6648	CAP M&E-PUMPOUT		.00
10470	6666	ENVIRONMENTAL STUDY	1,080.00	
10470	6667	MOLE PHASE II		.00
10470	6671	HARBOR MOLE IMPROVEMNT		.00
10470	6671A	HARBOR MOLE CIP - OTHER		.00
10470	6679	CAP M&E-FD PIER & RESTRM		.00
10470	6689	R&M PATROL BOATS	14,746.33	
10470	6820	DEPRECIATION - BUILDINGS	12,570.05	
10470	6830	DEPRECIATION-IMP OT BLDGS	255,516.56	
10470	6840	DEPRCTN-MACH AND EQUIP	50,680.71	
10470	6870	LOSS ON DISPOSAL OF ASSET	4,300.02	
	TOTAL EXPENSES		999,781.03	219.92
	TOTAL HARBOR CAPITAL RES FUND		20,792,514.50	20,792,514.50

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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH	65,618.44	
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	2,500.00	
114	0580	GRANTS RECEIVABLE	2,194.10	
114	0620	BUILDING	.00	
114	0630	IMPROVEMENTS OT BLDGS	3,436,496.02	
114	0640	MACHINERY AND EQUIPMENT	7,224.15	
114	0650	CONSTRUCTION IN PROGRESS	401,830.64	
114	0690	ACCUMULATED DEPRECIATION		397,909.57
114	0900	INTEREST RECEIVABLE	205.59	
TOTAL ASSETS			3,916,068.94	397,909.57
114	1010	ACCOUNTS PAYABLE		4,253.71
114	1013	ACCRUED SALARIES PAY		.00
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	4,253.71
114	2000	BUDGET FUND BALANCE	395,500.00	
114	2010	APPROPRIATION CONTROL		900,500.00
114	2020	REVENUE ESTIMATE CTRL	505,000.00	
114	2035	PAYROLL RES ENC		.00
114	2036	PAY ENC CTRL		.00
114	2067	CONTRIBUTED CAPITAL		.00
114	2070	FUND BALANCE		3,625,390.08
TOTAL EQUITIES			900,500.00	4,525,890.08
11425	8025	SWRCB GRANT MONIES		55,040.00
11425	8504	FUEL DOCK-LUBES/OIL		.00
11425	8506	FUEL DOCK-STORE		.00
11425	8507	FUEL DOCK-FUEL CHARGES		31,274.85
11425	9501	INTEREST INCOME		743.45
11425	9503	CASH OVER/SHORT		.00
11425	9605	MISCELLANEOUS		.00
11425	9900	TRANSFERS IN		.00
11425	9979	TRSFERS IN-GENERAL FUND		.00
TOTAL REVENUE			.00	87,058.30
11470	3010	SALARIES REGULAR		.00
11470	3016	SALARIES FUEL DOCK PT		.00
11470	3030	OVERTIME REGULAR		.00
11470	3040	RETIREMENT - FICA CALPERS		.00
11470	3041	CALPERS UNFUNDED LIAB PMT		.00
11470	3045	HEALTH/LIFE INSURANCE		.00
11470	3046	INSURANCE OVERHEAD ALLOC		.00
11470	3047	ADMIN OVERHEAD ALLOC		.00
11470	3050	WORKERS COMP		.00
11470	3051	UNEMPLOYMENT INS		.00

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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
11470	3615	UNIFORMS		.00
11470	3625	SPECIAL DEPT EXPENSE	3,344.60	
11470	3628	MERCHANDISE		.00
11470	4005	OFFICE SUPPLIES		.00
11470	4010	COMMUNICATIONS		.00
11470	4505	UTILITIES-GENERAL	1,295.25	
11470	4515	UTILITIES-ELECTRICITY	2,803.07	
11470	4635	RENT-CASINO FUEL TANKS		.00
11470	4641	RENT - FIBER LINE - IT		.00
11470	5005	PROFESSIONAL SERVICES		.00
11470	5501	INSURANCE		.00
11470	5510	TRAINING AND TRAVEL		.00
11470	5512	FUEL DOCK TESTING		.00
11470	5513	FUEL DOCK PERMITS	4,976.40	
11470	5520	BANK AND CC FEES		.00
11470	5600	GAS, DIESEL AND OIL		.00
11470	5700	MAINTENANCE OF PREMISES	1,140.00	
11470	5701	STORM DAMAGE		.00
11470	6503	FUEL DOCK PUMP MAINT		.00
11470	6504	R AND M - FLOATS/WHARFS		.00
11470	6509	CAP IMP FUEL DOCK		.00
11470	6509A	FLOAT PURCHASE FUEL DOCK		.00
11470	6547	CAPITAL IMPROVEMENTS		.00
11470	6830	DEPRECIATION-IMP OT BLDGS	183,538.57	
11470	6840	DEPRCTN-MACH AND EQUIP	1,444.83	
	TOTAL EXPENSES		198,542.72	.00
	TOTAL FUEL DOCK FUND		5,015,111.66	5,015,111.66
	TOTAL REPORT		57,663,300.88	57,663,300.88