

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, 2024
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Assets:			
Current assets:			
Cash and investments	\$ 5,040,795	1,668,184	819,022
Restricted cash and investments	-	-	-
Receivables, net:			
Accounts	731,836	-	-
Taxes	25,724	82,420	21,842
Leases	1,442,031	-	-
Interest	29,738	10,816	4,520
Grants receivable	-	-	-
Prepaid expenses	24,083	-	-
Total current assets	7,294,207	1,761,420	845,384
Noncurrent assets:			
Capital assets, not being depreciated	1,367,814	107,709	-
Capital assets, net of accumulated depreciation	12,951,219	3,832,161	1,293,189
Total noncurrent assets	14,319,033	3,939,870	1,293,189
Total assets	21,613,240	5,701,290	2,138,573
Deferred outflows of resources:			
Deferred outflows - pension related	1,526,701	128,209	90,080
Deferred outflows - OPEB related	385,488	43,541	31,115
Total deferred outflows of resources	1,912,189	171,750	121,195
Liabilities:			
Current liabilities:			
Accounts payable	439,183	277,425	62,529
Accrued liabilities	58,001	4,873	3,513
Unearned revenue	2,136,462	-	-
Other liabilities	-	25,000	-
Due to other funds (note 3)	-	-	-
Current portion of noncurrent liabilities	186,361	11,636	8,378
Total current liabilities	2,820,007	318,934	74,420
Noncurrent liabilities:			
Compensated absences	100,348	6,266	4,511
Advances from other funds (note 3)	-	46,873	17,471
Net pension liability	4,616,048	387,644	272,365
OPEB obligation	1,988,783	224,633	160,528
Claims payable	-	25,000	-
Landfill closure obligation (note 11)	-	-	-
Total noncurrent liabilities	6,705,179	690,416	454,875
Total liabilities	9,525,186	1,009,350	529,295
Deferred inflows of resources:			
Deferred inflows - pension related	625,206	52,503	36,890
Deferred inflows - OPEB related	1,178,632	133,126	95,135
Deferred inflows - lease related	1,397,249	-	-
Total deferred inflows of resources	3,201,087	185,629	132,025
Net position:			
Investment in capital assets	12,921,784	3,939,870	1,293,189
Unrestricted	(2,122,628)	738,191	305,259
Total net position	\$ 10,799,156	4,678,061	1,598,448

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, 2024
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Operating revenues:			
Charges for services	\$ 9,075,929	3,235,249	880,317
Other revenue	443,170	-	-
Total operating revenues	<u>9,519,099</u>	<u>3,235,249</u>	<u>880,317</u>
Operating expenses:			
Salaries and benefits	4,455,029	641,762	409,901
Contractual services	1,232,411	1,759,783	359,582
Office supplies	9,163	-	-
Utilities and rent	541,240	214,330	-
Repairs and maintenance	486,215	91,860	11,156
Operating supplies	393,816	2,174	1,265
Other services and charges	639,345	98,680	830
Depreciation	661,799	435,979	50,952
Total operating expenses	<u>8,419,018</u>	<u>3,244,568</u>	<u>833,686</u>
Operating income (loss)	<u>1,100,081</u>	<u>(9,319)</u>	<u>46,631</u>
Nonoperating revenues (expenses):			
Admissions taxes	205,574	-	-
Loss on disposal of capital assets	(3,226)	-	-
Grants and other revenues	419,960	-	-
Interest income	161,014	64,028	27,322
Interest expense	-	(3,013)	(1,123)
Total nonoperating revenues			
(expenses)	<u>783,322</u>	<u>61,015</u>	<u>26,199</u>
Income (loss) before capital contributions and transfers	1,883,403	51,696	72,830
Transfers in (note 3)	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>
Changes in net position	1,883,403	51,696	72,830
Net position, beginning of year - as restated (see note 14)	<u>8,915,753</u>	<u>4,626,365</u>	<u>1,525,618</u>
Net position, end of year	<u>\$ 10,799,156</u>	<u>4,678,061</u>	<u>1,598,448</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

See accompanying notes to the financial statements

CITY OF AVALON
Statement of Cash Flows
Proprietary Funds
Year ended June 30, 2024
(With comparative information for the prior year)

	Harbor	Sewer	Saltwater
Cash Flows from Operating Activities:			
Cash received from customers	\$ 10,429,892	3,208,803	872,373
Cash received from interfund services provided	-	-	-
Cash payments to suppliers for goods and services	(3,017,621)	(2,127,113)	(324,608)
Cash payments to employees for services	(2,636,432)	(641,403)	(352,425)
Net cash provided by operating activities	<u>4,775,839</u>	<u>440,287</u>	<u>195,340</u>
Cash Flows from Noncapital Financing Activities:			
Cash received from admissions taxes	205,574	-	-
Cash received from leases	227,859	-	-
Cash paid to other funds	-	(45,390)	(16,918)
Cash received from other funds	-	-	-
Net cash provided by noncapital financing activities	<u>433,433</u>	<u>(45,390)</u>	<u>(16,918)</u>
Cash Flows from Capital and Related Financing Activities:			
Cash payments to acquire capital and other assets	(2,083,095)	(626,956)	(31,625)
Cash received for capital grants	45,794	-	-
Interest paid on capital-related debt	-	(3,013)	(1,123)
Net cash provided by capital and related financing activities	<u>(2,037,301)</u>	<u>(629,969)</u>	<u>(32,748)</u>
Cash Flows from Investing Activities:			
Interest received on investments	<u>137,926</u>	<u>63,226</u>	<u>26,172</u>
Net cash provided by investing activities	<u>137,926</u>	<u>63,226</u>	<u>26,172</u>
Net increase (decrease) in cash and cash equivalents	3,309,897	(171,846)	171,846
Cash and cash equivalents - beginning	<u>1,730,898</u>	<u>1,840,030</u>	<u>647,176</u>
Cash and cash equivalents - ending	<u>\$ 5,040,795</u>	<u>1,668,184</u>	<u>819,022</u>
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ 1,100,081	(9,319)	46,631
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	661,799	435,979	50,952
Other Income	419,960	-	-
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	263,386	1,185	-
(Increase) decrease in taxes receivable	14,166	(27,631)	(7,944)
(Increase) decrease in prepaid items	213,281	10,235	7,420
(Increase) decrease in deferred outflows	208,575	25,172	831
Increase (decrease) in accounts payable	278,975	27,994	39,406
Increase (decrease) in accrued liabilities	5,594	1,485	1,399
Increase (decrease) in other liabilities	-	-	-
Increase (decrease) in compensated absences	5,274	3,107	3,972
Increase (decrease) in OPEB obligation	(481,871)	(46,718)	(8,324)
Increase (decrease) in unearned revenue	2,001,598	-	-
Increase (decrease) in net pension liability	236,172	4,628	35,417
Increase (decrease) in deferred inflows	(151,151)	14,170	25,580
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in landfill closure obligation	-	-	-
Increase (decrease) in claims payable	-	-	-
Net Cash Provided by Operating Activities	<u>\$ 4,775,839</u>	<u>440,287</u>	<u>195,340</u>
Significant non-cash transactions			
Landfill closure cost amortization	<u>\$ -</u>	<u>-</u>	<u>-</u>

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Provided by Operating Activities			
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Significant non-cash transactions			
Landfill closure cost amortization	<u>\$ -</u>	<u>-</u>	<u>-</u>

See accompanying notes to the financial statements

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 1
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH	4,180,188.28	
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	551,934.37	
103	0560	LEASE RECEIVABLE	1,442,030.91	
103	0575	TAXES RECEIVABLE	25,723.58	
103	0590	PREPAID EXPENSES	24,083.33	
103	0620	BUILDING	3,759,470.35	
103	0630	IMPROVEMENTS OT BLDGS	3,723,399.33	
103	0640	MACHINERY AND EQUIPMENT	158,495.87	
103	0650	CONSTRUCTION IN PROGRESS	.00	
103	0690	ACCUMULATED DEPRECIATION		5,779,335.01
103	0881	DEF INFLOW - LEASE		1,397,248.85
103	0890	PENSION CONTRIBUTIONS-DO	.00	
103	0891	PENSION ADDTL DEFERRAL-DO	.00	
103	0892	PENSION ACTUARIAL ADJ-DO	.00	
103	0893	DEF OUTFLOWS - ACTUARIAL	1,526,700.50	
103	0897	OPEB DEF OUT - CONTRIB	385,488.12	
103	0898	OPEB DEF IN - CONTRIB		1,178,631.89
103	0900	INTEREST RECEIVABLE	23,386.74	
TOTAL ASSETS			15,800,901.38	8,355,215.75
103	1010	ACCOUNTS PAYABLE		73,512.57
103	1013	ACCRUED SALARIES PAY		56,567.70
103	1015	ACCRUED VAC/SICK PAYABLE		279,061.49
103	1017	INTEREST PAYABLE		.00
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT ACCRUAL		.00
103	1041	NET PENS LIAB-SAFETY		4,616,048.16
103	1042	OPEB LIABILITY		1,988,783.49
103	1055	LOAN PAY CURRENT TERM		.38
103	1060	LOANS PAY LONG TERM	.24	
103	1062	CLAIMS PAY		.00
103	1065	UNEARNED REVENUE		136,461.81
103	1085	ADVANCES FROM		.00
103	1091	DEF IN-MISC PLAN		625,206.48
TOTAL LIABILITIES			.24	7,775,642.08
103	2000	BUDGET FUND BALANCE		20,400.90
103	2010	APPROPRIATION CONTROL		7,254,099.10
103	2020	REVENUE ESTIMATE CTRL	7,274,500.00	
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	2,358,004.31	
TOTAL EQUITIES			9,632,504.31	8,068,456.90
10325	7025	ADMISSION TAX		205,573.77
10325	8525	HARBOR USE FEES		411,974.36
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,440,544.43

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 2
STATMN41

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	8531	WHARFAGE FEES-CRUISE SHIP		1,872,300.00
10325	8535	MOORING PERMITS-ANNUAL		257,925.20
10325	8540	HARBOR TRANSFER FEES		376,075.00
10325	8545	HARBOR SVC CHGS-GENERAL		2,019,680.25
10325	8548	MOLE HOIST USAGE FEES		1,122.00
10325	8550	MOORING WAIT LIST CHGS		870.00
10325	8552	HARBOR TOWS		801.00
10325	8553	SHOREBOAT SVCS		427.00
10325	8555	PIER AND TIDELAND RENTALS		198,386.94
10325	9001	MUNICIPAL CODE FINES		.00
10325	9026	ADMIN TAX PENL AND INT		163.78
10325	9032	WHARFAGE FEE PENL AND INT		.00
10325	9034	PIER AND TIDELAND PEN/INT		591.89
10325	9050	HBR USE FEE PEN AND INT		1,755.07
10325	9501	INTEREST INCOME		123,418.54
10325	9503	CASH OVER/SHORT		1,262.27
10325	9504	LEASE REVENUE		439,088.45
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		309.00
10325	9900	TRANSFERS IN		.00
TOTAL REVENUE			.00	8,352,268.95
10325	3039	CALPERS RETIREMENT EXP	160,268.03	
10325	3997	OPEB EXPENSE		114,235.62
10325	6900	TRANSFERS OUT		.00
10350	3010	SALARIES REGULAR	209,835.47	
10350	3012	SALARIES PART TIME		.00
10350	3030	OVERTIME REGULAR	442.38	
10350	3040	RETIREMENT - FICA CALPERS	34,031.90	
10350	3041	CALPERS UNFUNDED LIAB PMT	12,367.00	
10350	3045	HEALTH/LIFE INSURANCE	65,817.07	
10350	3046	INSURANCE OVERHEAD ALLOC	85,129.69	
10350	3047	ADMIN OVERHEAD ALLOC	226,584.19	
10350	3050	WORKERS COMP	20,848.65	
10350	3051	UNEMPLOYMENT INS	1,045.30	
10350	3070	OTHER PERSONNEL SRVCS		.00
10350	3545	SAFETY SUPPLIES	150.14	
10350	3575	TRASH BAGS	13,641.91	
10350	3615	UNIFORMS	5,477.18	
10350	3625	SPECIAL DEPT EXPENSE	4,266.36	
10350	4010	COMMUNICATIONS	3,122.60	
10350	4637	RENT-CASINO DOCK RESTRMS	14,110.00	
10350	5012	WATERFRONT TRASH CONTRACT	193,124.97	
10350	5017	PRO SRVCS-FALCONER	27,000.00	
10350	5060	COUNTY BEACHES CONTRACT	967,130.00	
10350	5155	BEACH MAINTENANCE	9,133.64	
10350	5157	PRESSURE WASHING SRVCS		.00
10350	5160	RESTROOM MAINTENANCE	70,368.99	
10350	5161	SHOWER FACILITY CONTRACT	224,589.84	
10350	5502	MISCELLANEOUS EXPENSES		.00
10350	5510	TRAINING AND TRAVEL	696.14	

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 3
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10350	5721	EMERG MAINT - COVID19		.00
10350	6015	STATE DBAW LOAN INTEREST		.00
10350	6030	RETIREMENT OF PRINCIPAL		.00
10370	3010	SALARIES REGULAR	359,776.24	
10370	3030	OVERTIME REGULAR	1,192.77	
10370	3040	RETIREMENT - FICA CALPERS	79,409.28	
10370	3041	CALPERS UNFUNDED LIAB PMT	94,887.00	
10370	3045	HEALTH/LIFE INSURANCE	56,313.30	
10370	3046	INSURANCE OVERHEAD ALLOC	34,051.88	
10370	3047	ADMIN OVERHEAD ALLOC	91,780.94	
10370	3050	WORKERS COMP	20,385.71	
10370	3051	UNEMPLOYMENT INS	602.44	
10370	3065	EMPLOYEE BENEFITS SPECIAL		.00
10370	3066	HEALTH REIMBURSEMENT		.00
10370	3615	UNIFORMS	3,144.64	
10370	3625	SPECIAL DEPT EXPENSE	4,957.17	
10370	4005	OFFICE SUPPLIES	7,597.03	
10370	4010	COMMUNICATIONS	18,278.80	
10370	4015	ADVERTISING	1,565.65	
10370	4600	RENT-GENERAL	10,720.60	
10370	4601	RENT-SCI CO. CAR PARKING	1,938.00	
10370	5011	MO. MAINT HBR COMPUTERS	38,286.44	
10370	5030	CITY ATTORNEY RETAINER	3,414.30	
10370	5501	INSURANCE	88,133.00	
10370	5505	MEMBERSHIP AND DUES		.00
10370	5510	TRAINING AND TRAVEL	2,965.23	
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	1,080,452.48	
10371	3012	SALARIES PART TIME	312,239.67	
10371	3030	OVERTIME REGULAR	26,489.07	
10371	3040	RETIREMENT - FICA CALPERS	266,031.23	
10371	3041	CALPERS UNFUNDED LIAB PMT	174,291.00	
10371	3045	HEALTH/LIFE INSURANCE	200,367.63	
10371	3046	INSURANCE OVERHEAD ALLOC	163,986.69	
10371	3047	ADMIN OVERHEAD ALLOC	390,068.98	
10371	3050	WORKERS COMP	82,444.88	
10371	3051	UNEMPLOYMENT INS	5,715.40	
10371	3615	UNIFORMS	22,884.01	
10371	3615A	HBR SUNGLASSES/MOU		.00
10371	3616	FOUL WEATHER GEAR	5,201.68	
10371	3617	PERSONAL PROTECT EQUIP	1,895.31	
10371	3620	SMALL TOOLS	6,125.37	
10371	3625	SPECIAL DEPT EXPENSE	11,543.98	
10371	4010	COMMUNICATIONS	9,915.57	
10371	4505	UTILITIES-GENERAL	11,052.41	
10371	4515	UTILITIES-ELECTRICITY	44,823.95	
10371	4520	UTILITIES-SALT WATER	100,000.00	
10371	4525	UTILITIES-SEWER	225,000.00	

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 4
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	- - - - - TITLE - - - - -	DEBITS	CREDITS
10371	4530	UTILITIES - GAS WTR DUMP	75,286.70	
10371	4641	RENT - FIBER LINE - IT	13,172.56	
10371	5103	SHOREBOAT SERVICES	288,999.96	
10371	5105	CONTRACTUAL SERVICES-GEN	9,100.00	
10371	5510	TRAINING AND TRAVEL	18,961.77	
10371	5520	BANK AND CC FEES	77,830.06	
10371	5600	GAS, DIESEL AND OIL	49,328.87	
10371	5605	VEHICLE OVERHEAD ALLOC	191,298.13	
10371	5700	MAINTENANCE OF PREMISES		.00
TOTAL EXPENSES			7,232,413.37	114,235.62
TOTAL HARBOR FUND			32,665,819.30	32,665,819.30

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 5
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH	967,574.27	
104	0550	ACCOUNTS RECEIVABLE	177,402.37	
104	0580	GRANTS RECEIVABLE	.00	
104	0590	PREPAID EXPENSES	.00	
104	0620	BUILDING	660,048.88	
104	0630	IMPROVEMENTS OT BLDGS	8,300,057.64	
104	0640	MACHINERY AND EQUIPMENT	691,378.43	
104	0650	CONSTRUCTION IN PROGRESS	1,377,444.62	
104	0690	ACCUMULATED DEPRECIATION		2,646,342.45
104	0900	INTEREST RECEIVABLE	6,350.56	
TOTAL ASSETS			12,180,256.77	2,646,342.45
104	1010	ACCOUNTS PAYABLE		159,193.99
104	1013	ACCRUED SALARIES PAY		1,433.41
104	1015	ACCRUED VAC/SICK PAYABLE		7,648.21
104	1020	DUE TO OTHER FUND		.00
104	1065	UNEARNED REVENUE		2,000,000.00
TOTAL LIABILITIES			.00	2,168,275.61
104	2000	BUDGET FUND BALANCE	2,295,531.00	
104	2010	APPROPRIATION CONTROL		10,810,843.00
104	2020	REVENUE ESTIMATE CTRL	8,515,312.00	
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		6,965,896.73
TOTAL EQUITIES			10,810,843.00	17,776,739.73
10425	8010	FEMA/OES REIMBURSEMENT		.00
10425	8072	BOAT AND WATER SAVE GRANT		.00
10425	8100	BTNG AND WATERWAYS GRANT		.00
10425	8102	FED TRANSIT ADMIN GRANT		.00
10425	8530	WHARFAGE FEES-CRS CHANNEL		1,464,326.60
10425	9501	INTEREST INCOME		37,595.36
10425	9601	DONATIONS - GENERAL		.00
10425	9605	MISCELLANEOUS		.00
10425	9900	TRANSFERS IN		.00
10425	9979	TRSFERS IN-GENERAL FUND		.00
TOTAL REVENUE			.00	1,501,921.96
10425	6900	TRANSFERS OUT		.00
10470	3010	SALARIES REGULAR	49,934.40	
10470	3030	OVERTIME REGULAR	1,952.52	
10470	3040	RETIREMENT - FICA CALPERS	8,279.78	
10470	3041	CALPERS UNFUNDED LIAB PMT	11,447.00	
10470	3045	HEALTH/LIFE INSURANCE	2,352.27	
10470	3046	INSURANCE OVERHEAD ALLOC		.00
10470	3047	ADMIN OVERHEAD ALLOC	235,188.65	
10470	3050	WORKERS COMP	2,501.90	
10470	3051	UNEMPLOYMENT INS	57.08	

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 6
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10470	3615	UNIFORMS	198.00	
10470	3625	SPECIAL DEPT EXPENSE	23.50	
10470	4010	COMMUNICATIONS	253.38	
10470	5121	PESTICIDE SPRAYING-HBR	4,064.00	
10470	5140	PLUMBING AND ELECTRICAL	12,626.79	
10470	5165	SHOWER/RESTROOM MAINT		.00
10470	5605	VEHICLE OVERHEAD ALLOC	38,259.63	
10470	5610	VEHICLE/EQUIP MT AND RPR	68,817.96	
10470	5700	MAINTENANCE OF PREMISES	75,736.22	
10470	5701	STORM DAMAGE	62,113.95	
10470	5702	FLOAT STORAGE	18,505.60	
10470	5703	MOORING MAINT	66,518.03	
10470	5705	FLOAT MAINT	50,719.20	
10470	6502	R AND M - MOORINGS		.00
10470	6504	R AND M - FLOATS/WHARFS		39,953.45
10470	6547	CAPITAL IMPROVEMENTS	46,224.32	
10470	6585	R AND M FLOAT ANCHOR CHNS		.00
10470	6589	SECURITY CAMERAS		.00
10470	6647	CAP M&E-PIER HOIST	3,410.40	
10470	6648	CAP M&E-PUMPOUT	389.26	
10470	6666	ENVIRONMENTAL STUDY		.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	1,842.24	
10470	6781	VEHICLE REPLACEMENT		.00
10470	6820	DEPRECIATION - BUILDINGS	12,570.05	
10470	6830	DEPRECIATION-IMP OT BLDGS	294,003.19	
10470	6840	DEPRCTN-MACH AND EQUIP	70,917.98	
10470	6870	LOSS ON DISPOSAL OF ASSET	3,226.13	
TOTAL EXPENSES			1,142,133.43	39,953.45
TOTAL HARBOR CAPITAL RES FUND			24,133,233.20	24,133,233.20

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 7
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH		106,967.39
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	2,500.00	
114	0580	GRANTS RECEIVABLE	.00	
114	0620	BUILDING	.00	
114	0630	IMPROVEMENTS OT BLDGS	5,185,310.43	
114	0640	MACHINERY AND EQUIPMENT	7,224.15	
114	0650	CONSTRUCTION IN PROGRESS		9,631.31
114	0690	ACCUMULATED DEPRECIATION		1,108,487.97
114	0900	INTEREST RECEIVABLE	.00	
TOTAL ASSETS			5,195,034.58	1,225,086.67
114	1010	ACCOUNTS PAYABLE		206,476.44
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	206,476.44
114	2000	BUDGET FUND BALANCE	253,048.00	
114	2010	APPROPRIATION CONTROL		758,048.00
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		3,513,905.66
TOTAL EQUITIES			758,048.00	4,271,953.66
11425	8025	SWRCB GRANT MONIES		419,960.00
11425	8504	FUEL DOCK-LUBES/OIL		.00
11425	8506	FUEL DOCK-STORE		.00
11425	8507	FUEL DOCK-FUEL CHARGES		31,492.61
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	451,452.61
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
11470	3615	UNIFORMS		.00

SUPERION
DATE: 02/20/2025
TIME: 11:27:30

CITY OF AVALON
TRIAL BALANCE

PAGE NUMBER: 8
STATMN41

SELECTION CRITERIA: genlledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/24

FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
11470	3625	SPECIAL DEPT EXPENSE		.00
11470	3628	MERCHANDISE		.00
11470	4005	OFFICE SUPPLIES		.00
11470	4010	COMMUNICATIONS		.00
11470	4505	UTILITIES-GENERAL		.00
11470	4515	UTILITIES-ELECTRICITY		.00
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	12,868.40	
11470	5513	FUEL DOCK PERMITS	4,035.00	
11470	5520	BANK AND CC FEES		.00
11470	5600	GAS, DIESEL AND OIL		.00
11470	5700	MAINTENANCE OF PREMISES		.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			201,886.80	.00
TOTAL FUEL DOCK FUND			6,154,969.38	6,154,969.38
TOTAL REPORT			62,954,021.88	62,954,021.88