

STATE OF CALIFORNIA – STATE LANDS COMMISSION
GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM
 SLC 711 (Formerly SLC 150)
 (Revised 11/2025)

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2024-2025
Grantee Name: City of Avalon
Contact Person: Matthew Baker
Contact Phone: 310-510-0220 ext.170
Mailing Address: PO Box 707, Avalon, CA 90704

1. Funds *(attach additional information as needed)*

a. Is a separate fund maintained for tidelands trust assets, liabilities, revenues, and expenditures?

<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes", please list the name(s) of the fund(s): Harbor Fund
If "No", under what fund are they accounted for:

b. Are separate financial statement(s) prepared for the tidelands trust?

<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," describe the organization of the separate financial statement(s):
If "No," in which financial statement(s) are they included? (Name of the document(s) and the applicable page number(s)): City of Avalon City of Avalon Financial Statements (pg. 42-48)

2. Revenue *(attach additional information as needed)*

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

\$10,032,277

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

Cross Channel Wharfage (\$4,107,865), Cruise Ship Wharfage (\$1,705,600), Nightly Moorings (\$2,131,461), Pier and Tidelands Rentals (\$668,323), Harbor Use Fees (\$467,658), Harbor Transfer Fees (\$241,415), Annual Mooring Permits (\$259,033), Grants (\$33,168), Admission Tax (\$273,628), Interest Income (\$219,987), Other (\$10,105), Loss on Disposal of Asset (-\$85,996)

3. Expenses (attach additional information as needed)

- a. What was the total expenditure of trust funds (i.e., funds received or generated from trust lands or trust assets) during the past fiscal year?

\$9,294,152

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

Salaries and Benefits (\$4,888,048); Contractual Services (\$1,273,713); Utilities and Rent (\$685,358); Maintenance and Repairs (\$4699,720); Operating Supplies (\$346,308); Other Services and Charges (\$624,016); Depreciation (\$772,208); Office Supplies (\$4,781)

- c. Were there any capital improvements over \$250,000 in the past fiscal year? Are any capital improvements over \$250,000 expected in the current or next fiscal year?

Green Pier Piling Replacement (\$1,684,845); Cabrillo Mole Ferry Terminal Rehabilitation, Clubdock Dinghy Dock Replacement, Green Pier Decking and Electrical Replacement budgeted over \$250,000 in the next fiscal year.

- d. Describe any other disposition of trust funds or trust 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.

Loss on disposal relates to loss on rehabilitation of harbor float; Float required rehabilitation before prior rehabilitation fully depreciated

4. Beginning and Ending Balance (attach additional information as needed)

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

Beginning Net Position = \$10,799,156; Ending Net Position = \$11,475,441

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.

Solid Waste – 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, 2025
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Assets:			
Current assets:			
Cash and investments	\$ 4,854,219	1,564,046	948,699
Restricted cash and investments	-	-	-
Receivables, net:			
Accounts	873,435	-	-
Taxes	80,494	62,750	15,479
Leases	1,009,443	-	-
Interest	30,040	8,430	4,610
Prepaid expenses	<u>144,193</u>	<u>-</u>	<u>-</u>
Total current assets	<u>6,991,824</u>	<u>1,635,226</u>	<u>968,788</u>
Noncurrent assets:			
Capital assets, not being depreciated	1,329,219	19,000	-
Capital assets, net of accumulated depreciation	<u>14,365,489</u>	<u>3,880,088</u>	<u>1,281,451</u>
Total noncurrent assets	<u>15,694,708</u>	<u>3,899,088</u>	<u>1,281,451</u>
Total assets	<u>22,686,532</u>	<u>5,534,314</u>	<u>2,250,239</u>
Deferred outflows of resources:			
Deferred outflows - pension related	954,609	82,928	57,819
Deferred outflows - OPEB related	<u>294,588</u>	<u>38,548</u>	<u>27,954</u>
Total deferred outflows of resources	<u>1,249,197</u>	<u>121,476</u>	<u>85,773</u>
Liabilities:			
Current liabilities:			
Accounts payable	1,133,555	171,373	35,412
Interest payable	-	-	-
Accrued liabilities	74,225	7,067	5,092
Unearned revenue	2,135,810	-	-
Other liabilities	-	25,000	-
Due to other funds (note 3)	-	-	-
Current portion of noncurrent liabilities	<u>202,688</u>	<u>39,707</u>	<u>10,908</u>
Total current liabilities	<u>3,546,278</u>	<u>243,147</u>	<u>51,412</u>
Noncurrent liabilities:			
Compensated absences	109,138	7,920	5,874
Advances from other funds	-	-	-
Net pension liability	4,401,095	382,326	266,574
OPEB obligation	1,991,545	260,600	188,979
Claims payable	-	-	-
SBITA payable	-	-	-
Landfill closure obligation (note 11)	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>6,501,778</u>	<u>650,846</u>	<u>461,427</u>
Total liabilities	<u>10,048,056</u>	<u>893,993</u>	<u>512,839</u>
Deferred inflows of resources:			
Deferred inflows - pension related	465,601	40,447	28,202
Deferred inflows - OPEB related	990,240	129,576	93,964
Deferred inflows - lease related	<u>956,391</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>2,412,232</u>	<u>170,023</u>	<u>122,166</u>
Net position:			
Investment in capital assets	15,694,708	3,899,088	1,281,451
Unrestricted	<u>(4,219,267)</u>	<u>692,686</u>	<u>419,556</u>
Total net position	<u>\$ 11,475,441</u>	<u>4,591,774</u>	<u>1,701,007</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, 2025
(With comparative information for the prior year)

	Business-type Activities		
	Harbor	Sewer	Saltwater
Operating revenues:			
Charges for services	9,144,014	3,355,682	920,665
Other revenue	<u>447,476</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>9,591,490</u>	<u>3,355,682</u>	<u>920,665</u>
Operating expenses:			
Salaries and benefits	4,888,048	754,513	407,469
Contractual services	1,273,713	1,933,041	339,682
Office supplies	4,781	-	-
Utilities and rent	685,358	126,271	-
Repairs and maintenance	699,720	112,343	50,263
Operating supplies	346,308	2,128	1,673
Other services and charges	624,016	101,048	288
Depreciation	<u>772,208</u>	<u>479,329</u>	<u>51,572</u>
Total operating expenses	<u>9,294,152</u>	<u>3,508,673</u>	<u>850,947</u>
Operating income (loss)	<u>297,338</u>	<u>(152,991)</u>	<u>69,718</u>
Nonoperating revenues (expenses):			
Admissions taxes	273,628	-	-
Loss on disposal of capital assets	(85,996)	-	-
Grants and other revenues	33,168	-	-
Interest income	219,987	62,507	37,181
Interest expense	<u>-</u>	<u>(1,531)</u>	<u>(571)</u>
Total nonoperating revenues (expenses)	<u>440,787</u>	<u>60,976</u>	<u>36,610</u>
Income (loss) before capital contributions and transfers	738,125	(92,015)	106,328
Transfers in (note 3)	<u>17,733</u>	<u>10,908</u>	<u>-</u>
Total transfers	<u>17,733</u>	<u>10,908</u>	<u>-</u>
Changes in net position	755,858	(81,107)	106,328
Net position at beginning of year, as previously reported	10,799,156	4,678,061	1,598,448
Restatement - implementation of GASB 101 (note 14)	<u>(79,573)</u>	<u>(5,180)</u>	<u>(3,769)</u>
Net position at beginning of year, as restated	<u>10,719,583</u>	<u>4,672,881</u>	<u>1,594,679</u>
Net position, end of year	<u>\$ 11,475,441</u>	<u>4,591,774</u>	<u>1,701,007</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, 2025
(With comparative information for the prior year)

	Harbor	Sewer	Saltwater
Cash Flows from Operating Activities:			
Cash received from customers	\$ 9,275,011	3,375,352	927,028
Cash received from interfund services provided	-	-	-
Cash payments to suppliers for goods and services	(2,923,300)	(2,403,689)	(417,444)
Cash payments to employees for services	(5,281,210)	(664,651)	(359,122)
Net cash provided by operating activities	1,070,501	307,012	150,462
Cash Flows from Noncapital Financing Activities:			
Cash received from admissions taxes	273,628	-	-
Cash received from leases	432,588	-	-
Cash paid to other funds	-	(46,873)	(17,471)
Cash received from settlements	-	-	-
Cash received from other funds	17,733	10,908	-
Net cash provided by noncapital financing activities	723,949	(35,965)	(17,471)
Cash Flows from Capital and Related Financing Activities:			
Cash payments to acquire capital and other assets	(2,233,879)	(438,547)	(39,834)
Cash received for capital grants	33,168	-	-
Interest paid on capital-related debt	-	(1,531)	(571)
Net cash provided by capital and related financing activities	(2,200,711)	(440,078)	(40,405)
Cash Flows from Investing Activities:			
Interest received on investments	219,685	64,893	37,091
Net cash provided by investing activities	219,685	64,893	37,091
Net increase (decrease) in cash and cash equivalents	(186,576)	(104,138)	129,677
Cash and cash equivalents - beginning	5,040,795	1,668,184	819,022
Cash and cash equivalents - ending	\$ 4,854,219	1,564,046	948,699
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ 297,338	(152,991)	69,718
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	772,208	479,329	51,572
Other Income	-	-	-
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(141,599)	-	-
(Increase) decrease in taxes receivable	(54,770)	19,670	6,363
(Increase) decrease in prepaid items	(120,110)	-	-
(Increase) decrease in deferred outflows	662,992	50,274	35,422
Increase (decrease) in accounts payable	694,372	(106,052)	(27,117)
Increase (decrease) in accrued liabilities	16,224	2,194	1,579
Increase (decrease) in compensated absences	(54,456)	24,545	124
Increase (decrease) in OPEB obligation	2,762	35,967	28,451
Increase (decrease) in unearned revenue	(652)	-	-
Increase (decrease) in net pension liability	(214,953)	(5,318)	(5,791)
Increase (decrease) in deferred inflows	(788,855)	(15,606)	(9,859)
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in landfill closure obligation	-	-	-
Increase (decrease) in claims payable	-	(25,000)	-
Net Cash Provided by Operating Activities	\$ 1,070,501	307,012	150,462
Significant non-cash transactions			
Capital assets acquired through leases	\$ -	-	-
Landfill closure cost amortization	\$ -	-	-

See accompanying notes to the financial statements

SUPERION
 DATE: 03/09/2026
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CITY OF AVALON
 TRIAL BALANCE

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
 ACCOUNTING PERIOD: 13/25

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
103	0001	CASH	4,871,582.88	
103	0500	DUE FROM OTHER FUND	.00	
103	0550	ACCOUNTS RECEIVABLE	694,126.12	
103	0560	LEASE RECEIVABLE	1,009,443.43	
103	0575	TAXES RECEIVABLE	47,326.08	
103	0590	PREPAID EXPENSES	144,193.33	
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		5,878,659.15
103	0881	DEF INFLOW - LEASE		956,391.19
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	954,609.28	
103	0897	OPEB DEF OUT - CONTRIB	294,588.44	
103	0898	OPEB DEF IN - CONTRIB		990,239.87
103	0900	INTEREST RECEIVABLE	16,651.54	
TOTAL ASSETS			15,673,886.65	7,825,290.21
103	1010	ACCOUNTS PAYABLE		43,267.66
103	1013	ACCRUED SALARIES PAY		73,033.39
103	1015	ACCRUED VAC/SICK PAYABLE		345,606.45
103	1017	INTEREST PAYABLE		.00
103	1020	DUE TO OTHER FUND		.00
103	1040	RETIREMENT ACCRUAL		.00
103	1041	NET PENS LIAB-SAFETY		4,401,094.66
103	1042	OPEB LIABILITY		1,991,544.83
103	1055	LOAN PAY CURRENT TERM		.38
103	1060	LOANS PAY LONG TERM	.24	
103	1062	CLAIMS PAY		.00
103	1065	UNEARNED REVENUE		125,471.18
103	1069	PREPAID RENTS		10,339.36
103	1085	ADVANCES FROM		.00
103	1091	DEF IN-MISC PLAN		465,600.64
TOTAL LIABILITIES			.24	7,455,958.55
103	2000	BUDGET FUND BALANCE		20,595.30
103	2010	APPROPRIATION CONTROL		7,764,404.70
103	2020	REVENUE ESTIMATE CTRL	7,785,000.00	
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	1,229,262.89	
TOTAL EQUITIES			9,014,262.89	8,578,956.90
10325	7025	ADMISSION TAX		273,627.82
10325	8525	HARBOR USE FEES		467,658.14

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CITY OF AVALON
TRIAL BALANCE

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SELECTION CRITERIA: genledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/25

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10325	8530	WHARFAGE FEES-CRS CHANNEL		2,567,414.79
10325	8531	WHARFAGE FEES-CRUISE SHIP		1,705,600.00
10325	8535	MOORING PERMITS-ANNUAL		259,032.99
10325	8540	HARBOR TRANSFER FEES		241,414.82
10325	8545	HARBOR SVC CHGS-GENERAL		2,131,461.37
10325	8548	MOLE HOIST USAGE FEES		1,068.00
10325	8550	MOORING WAIT LIST CHGS		970.00
10325	8552	HARBOR TOWS		1,451.00
10325	8553	SHOREBOAT SVCS		28.00
10325	8555	PIER AND TIDELAND RENTALS		227,464.67
10325	9001	MUNICIPAL CODE FINES		.00
10325	9026	ADMIN TAX PENL AND INT		137.46
10325	9032	WHARFAGE FEE PENL AND INT		873.83
10325	9034	PIER AND TIDELAND PEN/INT		953.92
10325	9050	HBR USE FEE PEN AND INT		3,680.98
10325	9501	INTEREST INCOME		120,713.83
10325	9503	CASH OVER/SHORT		971.90
10325	9504	LEASE REVENUE		440,857.66
10325	9604	HARBOR APPEAL FEE		.00
10325	9605	MISCELLANEOUS		.00
10325	9900	TRANSFERS IN		.00
TOTAL REVENUE			.00	8,445,381.18
10325	3039	CALPERS RETIREMENT EXP	197,531.88	
10325	3997	OPEB EXPENSE		94,731.00
10325	6820	DEPRECIATION - BUILDINGS	71,964.73	
10325	6830	DEPRECIATION-IMP OT BLDGS	18,308.12	
10325	6840	DEPRCTN-MACH AND EQUIP	9,051.29	
10325	6850	DEPRECIATION-CONST PROG		.00
10325	6860	DEPRECIATION-INFRASTRUCT		.00
10325	6870	LOSS ON DISPOSAL OF ASSET		.00
10325	6880	AMORTIZATION EXPENSE		.00
10325	6900	TRANSFERS OUT		.00
10350	3010	SALARIES REGULAR	272,872.06	
10350	3012	SALARIES PART TIME	5,156.87	
10350	3030	OVERTIME REGULAR	409.69	
10350	3040	RETIREMENT - FICA CALPERS	53,048.87	
10350	3041	CALPERS UNFUNDED LIAB PMT	33,399.12	
10350	3045	HEALTH/LIFE INSURANCE	75,864.17	
10350	3046	INSURANCE OVERHEAD ALLOC	85,490.23	
10350	3047	ADMIN OVERHEAD ALLOC	234,274.43	
10350	3050	WORKERS COMP	25,486.29	
10350	3051	UNEMPLOYMENT INS	197.39	
10350	3070	OTHER PERSONNEL SRVCS		.00
10350	3545	SAFETY SUPPLIES		.00
10350	3575	TRASH BAGS	65.99	
10350	3615	UNIFORMS	5,885.00	
10350	3625	SPECIAL DEPT EXPENSE	1,401.31	
10350	4010	COMMUNICATIONS	2,458.27	
10350	4637	RENT-CASINO DOCK RESTRMS	14,796.00	
10350	5012	WATERFRONT TRASH CONTRACT	226,185.50	

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CITY OF AVALON
TRIAL BALANCE

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SELECTION CRITERIA: genledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/25

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10350	5017	PRO SRVCS-FALCONER	12,600.00	
10350	5060	COUNTY BEACHES CONTRACT	998,581.00	
10350	5155	BEACH MAINTENANCE	15,758.60	
10350	5157	PRESSURE WASHING SRVCS		.00
10350	5160	RESTROOM MAINTENANCE	78,070.64	
10350	5161	SHOWER FACILITY CONTRACT	224,697.48	
10350	5502	MISCELLANEOUS EXPENSES	1,666.84	
10350	5510	TRAINING AND TRAVEL	733.05	
10350	5721	EMERG MAINT - COVID19		.00
10350	6015	STATE DBAW LOAN INTEREST		.00
10350	6030	RETIREMENT OF PRINCIPAL		.00
10370	3010	SALARIES REGULAR	338,469.37	
10370	3030	OVERTIME REGULAR	1,409.79	
10370	3040	RETIREMENT - FICA CALPERS	63,569.26	
10370	3041	CALPERS UNFUNDED LIAB PMT	89,677.15	
10370	3045	HEALTH/LIFE INSURANCE	47,417.90	
10370	3046	INSURANCE OVERHEAD ALLOC	45,205.06	
10370	3047	ADMIN OVERHEAD ALLOC	123,644.84	
10370	3050	WORKERS COMP	25,635.00	
10370	3051	UNEMPLOYMENT INS	112.04	
10370	3065	EMPLOYEE BENEFITS SPECIAL		.00
10370	3066	HEALTH REIMBURSEMENT		.00
10370	3615	UNIFORMS	3,455.91	
10370	3625	SPECIAL DEPT EXPENSE	5,282.31	
10370	4005	OFFICE SUPPLIES	4,246.45	
10370	4010	COMMUNICATIONS	2,905.38	
10370	4015	ADVERTISING	534.72	
10370	4600	RENT-GENERAL	9,634.00	
10370	4601	RENT-SCI CO. CAR PARKING	668.00	
10370	5011	MO. MAINT HBR COMPUTERS	37,100.29	
10370	5030	CITY ATTORNEY RETAINER	9,562.80	
10370	5501	INSURANCE	103,232.00	
10370	5505	MEMBERSHIP AND DUES		.00
10370	5510	TRAINING AND TRAVEL	3,838.27	
10370	5721	EMERG MAINT - COVID19		.00
10370	6820	DEPRECIATION - BUILDINGS		.00
10370	6830	DEPRECIATION-IMP OT BLDGS		.00
10371	3010	SALARIES REGULAR	1,092,569.70	
10371	3012	SALARIES PART TIME	326,802.50	
10371	3030	OVERTIME REGULAR	18,121.61	
10371	3040	RETIREMENT - FICA CALPERS	274,119.97	
10371	3041	CALPERS UNFUNDED LIAB PMT	206,695.02	
10371	3045	HEALTH/LIFE INSURANCE	213,707.66	
10371	3046	INSURANCE OVERHEAD ALLOC	197,191.98	
10371	3047	ADMIN OVERHEAD ALLOC	484,817.91	
10371	3050	WORKERS COMP	114,143.09	
10371	3051	UNEMPLOYMENT INS	1,081.41	
10371	3615	UNIFORMS	28,514.14	
10371	3615A	HBR SUNGLASSES/MOU		.00
10371	3616	FOUL WEATHER GEAR	764.03	
10371	3617	PERSONAL PROTECT EQUIP	7,141.56	

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CITY OF AVALON
TRIAL BALANCE

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SELECTION CRITERIA: genledgr.fund in ('103','104','114')
ACCOUNTING PERIOD: 13/25

FUND - 103 - HARBOR FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10371	3620	SMALL TOOLS	1,986.63	
10371	3625	SPECIAL DEPT EXPENSE	15,219.24	
10371	4010	COMMUNICATIONS	12,772.12	
10371	4505	UTILITIES-GENERAL	30,010.22	
10371	4515	UTILITIES-ELECTRICITY	63,955.47	
10371	4520	UTILITIES-SALT WATER	105,000.00	
10371	4525	UTILITIES-SEWER	235,000.00	
10371	4530	UTILITIES - GAS WTR DUMP	104,410.72	
10371	4641	RENT - FIBER LINE - IT	16,363.03	
10371	5103	SHOREBOAT SERVICES	288,999.96	
10371	5105	CONTRACTUAL SERVICES-GEN	8,780.00	
10371	5510	TRAINING AND TRAVEL	23,049.18	
10371	5520	BANK AND CC FEES	97,628.10	
10371	5600	GAS, DIESEL AND OIL	42,357.08	
10371	5605	VEHICLE OVERHEAD ALLOC	119,410.37	
10371	5700	MAINTENANCE OF PREMISES		.00
TOTAL EXPENSES			7,712,168.06	94,731.00
TOTAL HARBOR FUND			32,400,317.84	32,400,317.84

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
104	0001	CASH	452,113.78	
104	0550	ACCOUNTS RECEIVABLE	179,309.25	
104	0580	GRANTS RECEIVABLE	33,168.00	
104	0590	PREPAID EXPENSES	.00	
104	0620	BUILDING	868,371.53	
104	0630	IMPROVEMENTS OT BLDGS	10,041,741.01	
104	0640	MACHINERY AND EQUIPMENT	844,319.33	
104	0650	CONSTRUCTION IN PROGRESS	1,329,219.12	
104	0690	ACCUMULATED DEPRECIATION		2,978,440.64
104	0900	INTEREST RECEIVABLE	13,388.06	
TOTAL ASSETS			13,761,630.08	2,978,440.64
104	1010	ACCOUNTS PAYABLE		1,036,077.08
104	1013	ACCRUED SALARIES PAY		1,192.35
104	1015	ACCRUED VAC/SICK PAYABLE		4,601.00
104	1020	DUE TO OTHER FUND		.00
104	1065	UNEARNED REVENUE		2,033,168.00
TOTAL LIABILITIES			.00	3,075,038.43
104	2000	BUDGET FUND BALANCE	2,835,014.55	
104	2010	APPROPRIATION CONTROL		11,780,326.55
104	2020	REVENUE ESTIMATE CTRL	8,945,312.00	
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		7,364,275.61
TOTAL EQUITIES			11,780,326.55	19,144,602.16
10425	8010	FEMA/OES REIMBURSEMENT		.00
10425	8072	BOAT AND WATER SAVE GRANT		.00
10425	8084	GRANT - STATE PARKS		.00
10425	8100	BTNG AND WATERWAYS GRANT		.00
10425	8102	FED TRANSIT ADMIN GRANT		.00
10425	8530	WHARFAGE FEES-CRS CHANNEL		1,540,450.24
10425	9501	INTEREST INCOME		99,272.71
10425	9601	DONATIONS - GENERAL		.00
10425	9605	MISCELLANEOUS		.00
10425	9900	TRANSFERS IN		17,733.24
10425	9979	TRSFERS IN-GENERAL FUND		.00
TOTAL REVENUE			.00	1,657,456.19
10425	6820	DEPRECIATION - BUILDINGS	20,708.38	
10425	6830	DEPRECIATION-IMP OT BLDGS	302,598.98	
10425	6840	DEPRCTN-MACH AND EQUIP	92,321.79	
10425	6850	DEPRECIATION-CONST PROG		.00
10425	6860	DEPRECIATION-INFRASTRUCT		.00
10425	6870	LOSS ON DISPOSAL OF ASSET	85,995.85	
10425	6880	AMORTIZATION EXPENSE		.00
10425	6900	TRANSFERS OUT		.00
10470	3010	SALARIES REGULAR	56,082.16	

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FUND - 104 - HARBOR CAPITAL RES FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
10470	3030	OVERTIME REGULAR	179.24	
10470	3040	RETIREMENT - FICA CALPERS	8,068.70	
10470	3041	CALPERS UNFUNDED LIAB PMT	9,972.51	
10470	3045	HEALTH/LIFE INSURANCE	1,835.03	
10470	3046	INSURANCE OVERHEAD ALLOC		.00
10470	3047	ADMIN OVERHEAD ALLOC	244,035.87	
10470	3050	WORKERS COMP	3,057.00	
10470	3051	UNEMPLOYMENT INS	9.62	
10470	3615	UNIFORMS		.00
10470	3625	SPECIAL DEPT EXPENSE	191.47	
10470	4010	COMMUNICATIONS	301.73	
10470	5121	PESTICIDE SPRAYING-HBR	3,358.00	
10470	5140	PLUMBING AND ELECTRICAL	14,831.03	
10470	5165	SHOWER/RESTROOM MAINT		.00
10470	5605	VEHICLE OVERHEAD ALLOC	39,803.46	
10470	5610	VEHICLE/EQUIP MT AND RPR	17,898.19	
10470	5700	MAINTENANCE OF PREMISES	117,588.03	
10470	5701	STORM DAMAGE	34,850.00	
10470	5702	FLOAT STORAGE	24,878.00	
10470	5703	MOORING MAINT	71,660.74	
10470	5705	FLOAT MAINT	79,639.87	
10470	6502	R AND M - MOORINGS		.00
10470	6504	R AND M - FLOATS/WHARFS		368,161.06
10470	6547	SPECIAL IMPROVEMENTS	379,538.73	
10470	6585	R AND M FLOAT ANCHOR CHNS	2,576.89	
10470	6589	SECURITY CAMERAS		.00
10470	6647	CAP M&E-PIER HOIST	18,730.45	
10470	6648	CAP M&E-PUMPOUT		.00
10470	6666	ENVIRONMENTAL STUDY		.00
10470	6667	MOLE PHASE II	1,103.39	
10470	6671	HARBOR MOLE IMPROVEMNT	7,090.21	
10470	6671A	HARBOR MOLE CIP - OTHER		.00
10470	6679	CAP M&E-FD PIER & RESTRM		.00
10470	6689	R&M PATROL BOATS	13,485.65	
10470	6781	VEHICLE REPLACEMENT	29,350.88	
10470	6820	DEPRECIATION - BUILDINGS		.00
	TOTAL EXPENSES		1,681,741.85	368,161.06
	TOTAL HARBOR CAPITAL RES FUND		27,223,698.48	27,223,698.48

SELECTION CRITERIA: genledgr.fund in ('103','104','114')
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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
114	0001	CASH		469,477.77
114	0500	DUE FROM OTHER FUND	.00	
114	0550	ACCOUNTS RECEIVABLE	.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	.00	
114	0690	ACCUMULATED DEPRECIATION		1,365,742.30
114	0900	INTEREST RECEIVABLE	.00	
TOTAL ASSETS			5,192,534.58	1,835,220.07
114	1010	ACCOUNTS PAYABLE		54,209.94
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	54,209.94
114	2000	BUDGET FUND BALANCE	45,000.00	
114	2010	APPROPRIATION CONTROL		75,000.00
114	2020	REVENUE ESTIMATE CTRL	30,000.00	
114	2035	PAYROLL RES ENC		.00
114	2036	PAY ENC CTRL		.00
114	2067	CONTRIBUTED CAPITAL		.00
114	2070	FUND BALANCE		3,764,364.27
TOTAL EQUITIES			75,000.00	3,839,364.27
11425	8025	SWRCB GRANT MONIES		.00
11425	8504	FUEL DOCK-LUBES/OIL		.00
11425	8506	FUEL DOCK-STORE		.00
11425	8507	FUEL DOCK-FUEL CHARGES		.00
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	.00
11425	6820	DEPRECIATION - BUILDINGS		.00
11425	6830	DEPRECIATION-IMP OT BLDGS	255,809.50	
11425	6840	DEPRCTN-MACH AND EQUIP	1,444.83	
11425	6850	DEPRECIATION-CONST PROG		.00
11425	6860	DEPRECIATION-INFRASTRUCT		.00
11425	6870	LOSS ON DISPOSAL OF ASSET		.00
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

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FUND - 114 - FUEL DOCK FUND

FUND/ ACCT CODE	ACCOUNT	TITLE	DEBITS	CREDITS
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
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	85,923.62	
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	8,847.15	
11470	5513	FUEL DOCK PERMITS	552.00	
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	108,682.60	
TOTAL EXPENSES			461,259.70	.00
TOTAL FUEL DOCK FUND			5,728,794.28	5,728,794.28
TOTAL REPORT			65,352,810.60	65,352,810.60