

**NONMAJOR GOVERNMENTAL FUNDS**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

**Special Revenue Funds** are used to account for revenues designated for financing specified activities of the City. The Special Revenue Funds of the City are:

- **Gas Tax/State Highway Funds** – These funds are required by state law to account for gas tax monies allocated by the State. Taxes levied by the State on gasoline and other motor fuels are allocated among cities, counties, and the State. The funds can be used for street and road expenditures, as defined by state law. Occasionally, other street and road related grants are receipted into these funds. Other revenues include State Highway funds traded for Federal ISTEA funds (per California Senate Bill 1435). The funds can be used for the same purposes as gas tax funds (see above). Under SB 45, the State Transportation Improvement Plan provides funding for approved local street projects. Revenues are derived from both state and federal funds. Revenue received from CalTrans through the sale of property to fund projects that provide congestion relief for travel through the City is also allocated here. These funds are also used to account for revenue received from the State for the purpose of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.
- **Habitat Acquisition and Restoration Fund** – This fund is used to account for grants and other funds restricted or designated specially for acquisition, restoration, or mitigation projects approved by the City.
- **Environmental Programs Fund** – Revenues to this fund are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.
- **Special Police Funds** – These funds are used to account for revenues from several programs which are restricted as to use for police programs. These include drug asset forfeitures, vehicle theft funds, the State supplemental law enforcement services program, traffic offender funds, abandoned vehicle abatement funds, and the California law enforcement equipment program fund.
- **Capital Improvements Fund** – Revenues to this fund include state and federal grants and transfers from other City funds designated by Council action to be used for specified capital maintenance/improvement projects.
- **Demolition Projects Fund** – Revenues to this fund consist primarily of transfers from the General Fund and are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.
- **Airport Fund** – Revenues to this fund are restricted by law for maintenance and capital improvements at the Eureka Municipal Airport.
- **Special Fire Funds** – These funds receive revenues from the Hazardous Materials (Hazmat) Authority, the General Fund, and grants and response charges to operate the Hazmat response team.

## NONMAJOR GOVERNMENTAL FUNDS (Continued)

### DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- **Public Financing Authority Fund** – This fund was established to repay principal and interest of the tax allocation bonds issued by the Eureka Public Financing Authority. Debt service payments are made from the proceeds of loan repayments from the Eureka Redevelopment Agency.

**CITY OF EUREKA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2007**

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
<b>Assets</b>				
Cash and investments	\$ 738,450	\$ 233	\$ 70,058	\$ 338,919
Cash and investments with fiscal agents				
Accounts receivable	454,324	74,682		32,956
Interest receivable	10,587			536
Total Assets	<u>\$ 1,203,361</u>	<u>\$ 74,915</u>	<u>\$ 70,058</u>	<u>\$ 372,411</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 204,361	\$ -	\$ 1,552	\$ 46,394
Payroll and related liabilities			744	5,865
Deferred revenue	383,808	17,105		13,553
Due to other funds		31,270		
Total Liabilities	<u>588,169</u>	<u>48,375</u>	<u>2,296</u>	<u>65,812</u>
Fund Balances:				
Reserved for debt service				
Unreserved:				
Undesignated	615,192	26,540	67,762	306,599
Total Fund Balances	<u>615,192</u>	<u>26,540</u>	<u>67,762</u>	<u>306,599</u>
Total Liabilities and Fund Balances	<u>\$ 1,203,361</u>	<u>\$ 74,915</u>	<u>\$ 70,058</u>	<u>\$ 372,411</u>

Special Revenue Funds

<u>Capital Improvements</u>	<u>Demolition Projects</u>	<u>Airport</u>	<u>Special Fire</u>	<u>Public Financing Authority Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,996	\$ 10,617	\$ 204,779	\$ 56,769	\$ 17,782	\$ 1,441,603
				218	218
283,529	10,800	700	990		857,981
					11,123
<u>\$ 287,525</u>	<u>\$ 21,417</u>	<u>\$ 205,479</u>	<u>\$ 57,759</u>	<u>\$ 18,000</u>	<u>\$ 2,310,925</u>
\$ 66,729	\$ -	\$ 1,895	\$ 2,865	\$ -	\$ 323,796
			945		7,554
78,882					493,348
341,497					372,767
<u>487,108</u>		<u>1,895</u>	<u>3,810</u>		<u>1,197,465</u>
				218	218
(199,583)	21,417	203,584	53,949	17,782	1,113,242
(199,583)	21,417	203,584	53,949	18,000	1,113,460
<u>\$ 287,525</u>	<u>\$ 21,417</u>	<u>\$ 205,479</u>	<u>\$ 57,759</u>	<u>\$ 18,000</u>	<u>\$ 2,310,925</u>

**CITY OF EUREKA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2007**

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
<b>REVENUES</b>				
Investment income	\$ 125,665	\$ (1,598)	\$ 7,757	\$ 21,403
Intergovernmental	819,888	2,214	23,856	259,017
Charges for services				25,684
<b>Total Revenues</b>	<u>945,553</u>	<u>616</u>	<u>31,613</u>	<u>306,104</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				289,977
Public works	16,313			
Community development			105,814	
Capital outlay	911,011	2,214		248,905
Debt service:				
Interest and fiscal charges				
<b>Total Expenditures</b>	<u>927,324</u>	<u>2,214</u>	<u>105,814</u>	<u>538,882</u>
Excess of Revenues Over (Under) Expenditures	<u>18,229</u>	<u>(1,598)</u>	<u>(74,201)</u>	<u>(232,778)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				53,326
Transfers out	(350,000)			
<b>Total Other Financing Sources (Uses)</b>	<u>(350,000)</u>			<u>53,326</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(331,771)</u>	<u>(1,598)</u>	<u>(74,201)</u>	<u>(179,452)</u>
Fund Balances, beginning of fiscal year	946,963	28,138	141,963	525,136
Prior Period Adjustments				(39,085)
Fund Balances, beginning of fiscal year, restated	<u>946,963</u>	<u>28,138</u>	<u>141,963</u>	<u>486,051</u>
Fund Balances, end of fiscal year	<u>\$ 615,192</u>	<u>\$ 26,540</u>	<u>\$ 67,762</u>	<u>\$ 306,599</u>

Special Revenue Funds					
Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ (22,273) 510,119	\$ 697	\$ 11,684 10,000 11,945	\$ 974  74,089	\$ 678,786	\$ 823,095 1,625,094 111,718
487,846	697	33,629	75,063	678,786	2,559,907
			91,220		381,197 36,986 115,135 1,604,990
442,860	9,321	20,673		678,343	678,343
442,860	9,321	20,673	91,220	678,343	2,816,651
44,986	(8,624)	12,956	(16,157)	443	(256,744)
			25,197		78,523 (350,000)
			25,197		(271,477)
44,986	(8,624)	12,956	9,040	443	(528,221)
(244,569)	30,041	190,628	44,909	17,557	1,680,766  (39,085)
(244,569)	30,041	190,628	44,909	17,557	1,641,681
<u>\$ (199,583)</u>	<u>\$ 21,417</u>	<u>\$ 203,584</u>	<u>\$ 53,949</u>	<u>\$ 18,000</u>	<u>\$ 1,113,460</u>

**CITY OF EUREKA  
NONMAJOR GOVERNMENTAL FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2007**

	Gas Tax / State Highway			Habitat Acquisition and Restoration		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Investment income	\$ 4,800	\$ 125,665	\$ 120,865	\$ (2,000)	\$ (1,598)	\$ 402
Intergovernmental	1,187,000	819,888	(367,112)	245,626	2,214	(243,412)
Charges for services						
<b>Total Revenues</b>	<b>1,191,800</b>	<b>945,553</b>	<b>(246,247)</b>	<b>243,626</b>	<b>616</b>	<b>(243,010)</b>
<b>Expenditures:</b>						
Current:						
Public works	16,087	16,313	(226)			
Public safety						
Community development						
Capital outlay	1,658,687	911,011	747,676	346,095	2,214	343,881
Debt service:						
Principal						
Interest and fiscal charges						
<b>Total Expenditures</b>	<b>1,674,774</b>	<b>927,324</b>	<b>747,450</b>	<b>346,095</b>	<b>2,214</b>	<b>343,881</b>
Excess of Revenues Over (Under) Expenditures	(482,974)	18,229	501,203	(102,469)	(1,598)	100,871
<b>Other Financing Sources (Uses):</b>						
Transfers in						
Transfers out	(350,000)	(350,000)				
<b>Total Other Financing Sources (Uses)</b>	<b>(350,000)</b>	<b>(350,000)</b>				
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(832,974)	(331,771)	501,203	(102,469)	(1,598)	100,871
Fund Balances, beginning of fiscal year	946,963	946,963		28,138	28,138	
Prior Period Adjustments						
Fund Balances, beginning of fiscal year, restated	946,963	946,963		28,138	28,138	
Fund Balances, end of fiscal year	\$ 113,989	\$ 615,192	\$ 501,203	\$ (74,331)	\$ 26,540	\$ 100,871

Environmental Programs			Special Police			Capital Improvements		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 3,200	\$ 7,757	\$ 4,557	\$ 9,850	\$ 21,403	\$ 11,553	\$ -	\$ (22,273)	\$ (22,273)
39,176	23,856	(15,320)	297,000	259,017	(37,983)	772,600	510,119	(262,481)
			16,000	25,684	9,684			
42,376	31,613	(10,763)	322,850	306,104	(16,746)	772,600	487,846	(284,754)
			422,673	289,977	132,696			
112,424	105,814	6,610	129,331	248,905	(119,574)	767,697	442,860	324,837
			11,018		11,018			
			454		454			
112,424	105,814	6,610	563,476	538,882	24,594	767,697	442,860	324,837
(70,048)	(74,201)	(4,153)	(240,626)	(232,778)	7,848	4,903	44,986	40,083
				53,326	53,326			
				53,326	53,326			
(70,048)	(74,201)	(4,153)	(240,626)	(179,452)	61,174	4,903	44,986	40,083
141,963	141,963		525,136	525,136		(244,569)	(244,569)	
				(39,085)	(39,085)			
141,963	141,963		525,136	486,051	(39,085)	(244,569)	(244,569)	
<u>\$ 71,915</u>	<u>\$ 67,762</u>	<u>\$ (4,153)</u>	<u>\$ 284,510</u>	<u>\$ 306,599</u>	<u>\$ 22,089</u>	<u>\$ (239,666)</u>	<u>\$ (199,583)</u>	<u>\$ 40,083</u>

(Continued)

**CITY OF EUREKA  
NONMAJOR GOVERNMENTAL FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2007  
(Continued)**

	Demolition Projects			Airport		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Investment income	\$ 500	\$ 697	\$ 197	\$ 2,000	\$ 11,684	\$ 9,684
Intergovernmental				10,000	10,000	
Charges for services				12,000	11,945	(55)
<b>Total Revenues</b>	<b>500</b>	<b>697</b>	<b>197</b>	<b>24,000</b>	<b>33,629</b>	<b>9,629</b>
<b>Expenditures:</b>						
Current:						
Public works				24,961	20,673	4,288
Public safety						
Community development	33,653	9,321	24,332			
Capital outlay						
Debt service:						
Principal						
Interest and fiscal charges						
<b>Total Expenditures</b>	<b>33,653</b>	<b>9,321</b>	<b>24,332</b>	<b>24,961</b>	<b>20,673</b>	<b>4,288</b>
Excess of Revenues Over (Under) Expenditures	(33,153)	(8,624)	24,529	(961)	12,956	13,917
<b>Other Financing Sources (Uses):</b>						
Transfers in						
Transfers out						
<b>Total Other Financing Sources (Uses)</b>						
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(33,153)	(8,624)	24,529	(961)	12,956	13,917
Fund Balances, beginning of fiscal year	30,041	30,041		190,628	190,628	
Prior Period Adjustments						
Fund Balances, beginning of fiscal year, restated	30,041	30,041		190,628	190,628	
Fund Balances, end of fiscal year	<u>\$ (3,112)</u>	<u>\$ 21,417</u>	<u>\$ 24,529</u>	<u>\$ 189,667</u>	<u>\$ 203,584</u>	<u>\$ 13,917</u>

Special Fire			Public Financing Authority Debt Service		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 800	\$ 974	\$ 174	\$ 678,642	\$ 678,786	\$ 144
47,841	74,089	26,248			
48,641	75,063	26,422	678,642	678,786	144
96,558	91,220	5,338			
			678,343	678,343	
96,558	91,220	5,338	678,343	678,343	
(47,917)	(16,157)	31,760	299	443	144
25,197	25,197				
25,197	25,197				
(22,720)	9,040	31,760	299	443	144
44,909	44,909		17,557	17,557	
44,909	44,909		17,557	17,557	
<u>\$ 22,189</u>	<u>\$ 53,949</u>	<u>\$ 31,760</u>	<u>\$ 17,856</u>	<u>\$ 18,000</u>	<u>\$ 144</u>

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