

NONMAJOR GOVERNMENTAL FUNDS

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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.

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CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2008

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
Assets				
Cash and investments	\$ 1,202,791	\$ -	\$ 55,141	\$ 298,489
Cash and investments with fiscal agents				
Accounts receivable	400,911	65,422	21,834	15,757
Interest receivable	15,771		662	2,854
Total Assets	<u>\$ 1,619,473</u>	<u>\$ 65,422</u>	<u>\$ 77,637</u>	<u>\$ 317,100</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 12,293	\$ 1,495	\$ 2,596	\$ 85,982
Retainage payable	39,434			4,487
Payroll and related liabilities			954	8,075
Deferred Revenue	201,276	65,422		
Due to other funds		32,785		
Total Liabilities	<u>253,003</u>	<u>99,702</u>	<u>3,550</u>	<u>98,544</u>
Fund Balances:				
Reserved for debt service				
Unreserved:				
Designated				
Undesignated	1,366,470	(34,280)	74,087	218,556
Total Fund Balances	<u>1,366,470</u>	<u>(34,280)</u>	<u>74,087</u>	<u>218,556</u>
Total Liabilities and Fund Balances	<u>\$ 1,619,473</u>	<u>\$ 65,422</u>	<u>\$ 77,637</u>	<u>\$ 317,100</u>

Special Revenue Funds

Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ 2,073	\$ 14,320	\$ 221,666	\$ 94,918	\$ 19,158	\$ 1,908,556
				78	78
158,845		775	360		663,904
	42	2,502	1,055	214	23,100
<u>\$ 160,918</u>	<u>\$ 14,362</u>	<u>\$ 224,943</u>	<u>\$ 96,333</u>	<u>\$ 19,450</u>	<u>\$ 2,595,638</u>
\$ 142,889	\$ 4,300	\$ 121	\$ 1,555	\$ -	\$ 251,231
15,883					59,804
			877		9,906
158,830					425,528
					32,785
<u>317,602</u>	<u>4,300</u>	<u>121</u>	<u>2,432</u>		<u>779,254</u>
				78	78
			16,983		16,983
(156,684)	10,062	224,822	76,918	19,372	1,799,323
(156,684)	10,062	224,822	93,901	19,450	1,816,384
<u>\$ 160,918</u>	<u>\$ 14,362</u>	<u>\$ 224,943</u>	<u>\$ 96,333</u>	<u>\$ 19,450</u>	<u>\$ 2,595,638</u>

CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
REVENUES				
Investment income	\$ 32,192	\$ 4,648	\$ 4,287	\$ 16,443
Intergovernmental	1,722,014		48,736	288,243
Miscellaneous	28,206			
Charges for services				30,757
Total Revenues	<u>1,782,412</u>	<u>4,648</u>	<u>53,023</u>	<u>335,443</u>
EXPENDITURES				
Current:				
Public safety				473,846
Public works	11,287			
Community development			72,355	
Capital outlay	694,847	7,891		40,384
Interest and fiscal charges				
Total Expenditures	<u>706,134</u>	<u>7,891</u>	<u>72,355</u>	<u>514,230</u>
Excess of Revenues Over (Under) Expenditures	<u>1,076,278</u>	<u>(3,243)</u>	<u>(19,332)</u>	<u>(178,787)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				83,485
Transfers out	(325,000)			(5,741)
Sale of Capital Asset				13,000
Total Other Financing Sources (Uses)	<u>(325,000)</u>			<u>90,744</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>751,278</u>	<u>(3,243)</u>	<u>(19,332)</u>	<u>(88,043)</u>
Fund Balances, beginning of fiscal year	615,192	26,540	67,762	306,599
Prior Period Adjustments		(57,577)	25,657	
Fund Balances, beginning of fiscal year, restated	<u>615,192</u>	<u>(31,037)</u>	<u>93,419</u>	<u>306,599</u>
Fund Balances, end of fiscal year	<u>\$ 1,366,470</u>	<u>\$ (34,280)</u>	<u>\$ 74,087</u>	<u>\$ 218,556</u>

Special Revenue Funds				Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
Capital Improvements	Demolition Projects	Airport	Special Fire		
\$ (3,995) 231,698	\$ 420	\$ 12,385 10,000	\$ 3,447	\$ 679,793	\$ 749,620 2,300,691 28,206 117,041
		12,900	73,384		
227,703	420	35,285	76,831	679,793	3,195,558
			62,002		535,848 25,334 84,130 1,001,310 678,343
258,188	11,775	14,047		678,343	
258,188	11,775	14,047	62,002	678,343	2,324,965
(30,485)	(11,355)	21,238	14,829	1,450	870,593
			25,123		108,608 (330,741) 13,000
			25,123		(209,133)
(30,485)	(11,355)	21,238	39,952	1,450	661,460
(199,583)	21,417	203,584	53,949	18,000	1,113,460
73,384					41,464
(126,199)	21,417	203,584	53,949	18,000	1,154,924
<u>\$ (156,684)</u>	<u>\$ 10,062</u>	<u>\$ 224,822</u>	<u>\$ 93,901</u>	<u>\$ 19,450</u>	<u>\$ 1,816,384</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, 2008**

	Gas Tax / State Highway			Habitat Acquisition and Restoration		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ 50,700	\$ 32,192	\$ (18,508)	\$ -	\$ 4,648	\$ 4,648
Intergovernmental	1,567,622	1,722,014	154,392	351,992		(351,992)
Charges for services						
Miscellaneous		28,206	28,206			
Total Revenues	1,618,322	1,782,412	164,090	351,992	4,648	(347,344)
Expenditures:						
Current:						
Public works	11,432	11,287	145			
Public safety						
Community development						
Capital outlay	986,732	694,847	291,885	343,925	7,891	336,034
Total Expenditures	998,164	706,134	292,030	343,925	7,891	336,034
Excess of Revenues Over (Under) Expenditures	620,158	1,076,278	456,120	8,067	(3,243)	(11,310)
Other Financing Sources (Uses):						
Transfers in						
Transfers out	(350,000)	(325,000)	25,000			
Sale of Capital Assets						
Total Other Financing Sources (Uses)	(350,000)	(325,000)	25,000			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	270,158	751,278	481,120	8,067	(3,243)	(11,310)
Fund Balances, beginning of fiscal year	615,192	615,192		26,540	26,540	
Prior Period Adjustments					(57,577)	(57,577)
Fund Balances, beginning of fiscal year, restated	615,192	615,192		26,540	(31,037)	(57,577)
Fund Balances, end of fiscal year	\$ 885,350	\$ 1,366,470	\$ 481,120	\$ 34,607	\$ (34,280)	\$ (68,887)

Environmental Programs			Special Police			Capital Improvements		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 6,600	\$ 4,287	\$ (2,313)	\$ 17,600	\$ 16,443	\$ (1,157)	\$ -	\$ (3,995)	\$ (3,995)
39,000	48,736	9,736	316,000	288,243	(27,757)	215,230	231,698	16,468
			18,000	30,757	12,757			
45,600	53,023	7,423	351,600	335,443	(16,157)	215,230	227,703	12,473
83,605	72,355	11,250	485,999	473,846	12,153			
			247,347	40,384	206,963	425,810	258,188	167,622
83,605	72,355	11,250	733,346	514,230	219,116	425,810	258,188	167,622
(38,005)	(19,332)	18,673	(381,746)	(178,787)	(235,273)	(210,580)	(30,485)	180,095
			83,485	83,485				
			(5,741)	(5,741)				
			13,000	13,000				
			90,744	90,744				
(38,005)	(19,332)	18,673	(291,002)	(88,043)	202,959	(210,580)	(30,485)	180,095
67,762	67,762		306,599	306,599		(199,583)	(199,583)	
	25,657	25,657					73,384	73,384
67,762	93,419	25,657	306,599	306,599		(199,583)	(126,199)	73,384
<u>\$ 29,757</u>	<u>\$ 74,087</u>	<u>\$ 44,330</u>	<u>\$ 15,597</u>	<u>\$ 218,556</u>	<u>\$ 202,959</u>	<u>\$ (410,163)</u>	<u>\$ (156,684)</u>	<u>\$ 253,479</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, 2008
(Continued)**

	Demolition Projects			Airport		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ 900	\$ 420	\$ (480)	\$ 6,000	\$ 12,385	\$ 6,385
Intergovernmental				10,000	10,000	
Charges for services				11,500	12,900	1,400
Total Revenues	900	420	(480)	27,500	35,285	7,785
Expenditures:						
Current:						
Public works				18,733	14,047	4,686
Public safety						
Community development	25,000	11,775	13,225			
Debt service:						
Interest and fiscal charges						
Total Expenditures	25,000	11,775	13,225	18,733	14,047	4,686
Excess of Revenues Over (Under) Expenditures	(24,100)	(11,355)	(13,705)	8,767	21,238	3,099
Other Financing Sources (Uses):						
Transfers in						
Total Other Financing Sources (Uses)						
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(24,100)	(11,355)	12,745	8,767	21,238	12,471
Fund Balances, beginning of fiscal year	21,417	21,417		203,584	203,584	
Fund Balances, end of fiscal year	\$ (2,683)	\$ 10,062	\$ 12,745	\$ 212,351	\$ 224,822	\$ 12,471

<u>Special Fire</u>			<u>Public Financing Authority Debt Service</u>		
<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ 1,100	\$ 3,447	\$ 2,347	\$ 678,643	\$ 679,793	\$ 1,150
73,317	73,384	67			
74,417	76,831	2,414	678,643	679,793	1,150
105,389	62,002	43,387			
			678,343	678,343	
105,389	62,002	43,387	678,343	678,343	
(30,972)	14,829	45,801	300	1,450	1,150
25,123	25,123				
25,123	25,123				
(5,849)	39,952	45,801	300	1,450	1,150
53,949	53,949		18,000	18,000	
<u>\$ 48,100</u>	<u>\$ 93,901</u>	<u>\$ 45,801</u>	<u>\$ 18,300</u>	<u>\$ 19,450</u>	<u>\$ 1,150</u>

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