

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.
- **Parking Fund** – Revenues to this fund consist primarily of parking fees and fines that are used for the maintenance of parking lots, signs, meters and enforcement activities.
- **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, 2009

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
Assets				
Cash and investments	\$ 2,018,048	\$ 134	\$ 51,473	\$ 6,388
Accounts receivable	277,598	65,422		65,826
Interest receivable	16,193	62	375	9
Total Assets	<u>\$ 2,311,839</u>	<u>\$ 65,618</u>	<u>\$ 51,848</u>	<u>\$ 72,223</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 3,878	\$ -	\$ 24	\$ 3,594
Retainage payable	6,758			
Payroll and related liabilities	18,742		1,345	15,829
Deferred revenue	239,983	65,479	346	7
Due to other funds		25,036		
Total Liabilities	<u>269,361</u>	<u>90,515</u>	<u>1,715</u>	<u>19,430</u>
Fund Balances:				
Unreserved:				
Designated				
Undesignated	2,042,478	(24,897)	50,133	52,793
Total Fund Balances (deficit)	<u>2,042,478</u>	<u>(24,897)</u>	<u>50,133</u>	<u>52,793</u>
Total Liabilities and Fund Balances	<u>\$ 2,311,839</u>	<u>\$ 65,618</u>	<u>\$ 51,848</u>	<u>\$ 72,223</u>

Special Revenue Funds

Parking	Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ 12,567	\$ 280,992	\$ 20,873	\$ 238,803	\$ 174,122	\$ 396	\$ 2,803,796
10,750	70,307	16,914	1,600	1,180		509,597
100	1,398	185	1,914	1,386	128	21,750
<u>\$ 23,417</u>	<u>\$ 352,697</u>	<u>\$ 37,972</u>	<u>\$ 242,317</u>	<u>176,688</u>	<u>\$ 524</u>	<u>\$ 3,335,143</u>
\$ 2,057	\$ 52,915	\$ -	\$ 100	\$ 4,817	\$ -	\$ 67,385
239	5,900					12,897
4,330				889		41,135
91	35,671	17,084	825	1,317	118	360,921
						25,036
<u>6,717</u>	<u>94,486</u>	<u>17,084</u>	<u>925</u>	<u>7,023</u>	<u>118</u>	<u>507,374</u>
				32,983		32,983
<u>16,700</u>	<u>258,211</u>	<u>20,888</u>	<u>241,392</u>	<u>136,682</u>	<u>406</u>	<u>2,794,786</u>
<u>16,700</u>	<u>258,211</u>	<u>20,888</u>	<u>241,392</u>	<u>169,665</u>	<u>406</u>	<u>2,827,769</u>
<u>\$ 23,417</u>	<u>\$ 352,697</u>	<u>\$ 37,972</u>	<u>\$ 242,317</u>	<u>\$ 176,688</u>	<u>\$ 524</u>	<u>\$ 3,335,143</u>

CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police
REVENUES				
Investment income	\$ 96,119	\$ 330	\$ 5,008	\$ 5,230
Intergovernmental	1,436,242	9,053	43,568	248,511
Charges for services	1,546			50,866
Miscellaneous	5,919			
Total Revenues	1,539,826	9,383	48,576	304,607
EXPENDITURES				
Current:				
Public safety				564,532
Public works	624,615			
Community development			72,530	
Capital outlay	239,203			
Debt service:				
Interest and fiscal charges				
Total Expenditures	863,818		72,530	564,532
Excess of Revenues Over (Under) Expenditures	676,008	9,383	(23,954)	(259,925)
OTHER FINANCING SOURCES (USES)				
Capital lease				
Transfers in				116,740
Transfers out				(40,128)
Proceeds from sale of capital assets				17,550
Total Other Financing Sources (Uses)				94,162
Net Changes in Fund Balances	676,008	9,383	(23,954)	(165,763)
Fund Balances (deficit), beginning of fiscal year	1,366,470	(34,280)	74,087	218,556
Fund Balances (deficit), end of fiscal year	<u>\$ 2,042,478</u>	<u>\$ (24,897)</u>	<u>\$ 50,133</u>	<u>\$ 52,793</u>

Special Revenue Funds

Parking	Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ 280	\$ 3,759	\$ 955	\$ 14,674	\$ 8,574	\$ 542	\$ 135,471
	479,765		10,000			2,227,139
67,010			12,075	112,398		243,895
	323,335	9,600		5,000		343,854
<u>67,290</u>	<u>806,859</u>	<u>10,555</u>	<u>36,749</u>	<u>125,972</u>	<u>542</u>	<u>2,950,359</u>
38,477				79,841		682,850
12,113			16,038			652,766
					3,495	76,025
107,266	391,964	12,729	4,141			755,303
					<u>678,343</u>	<u>678,343</u>
<u>157,856</u>	<u>391,964</u>	<u>12,729</u>	<u>20,179</u>	<u>79,841</u>	<u>681,838</u>	<u>2,845,287</u>
<u>(90,566)</u>	<u>414,895</u>	<u>(2,174)</u>	<u>16,570</u>	<u>46,131</u>	<u>(681,296)</u>	<u>105,072</u>
107,266						107,266
		13,000		29,633	662,252	821,625
						(40,128)
						<u>17,550</u>
<u>107,266</u>		<u>13,000</u>		<u>29,633</u>	<u>662,252</u>	<u>906,313</u>
16,700	414,895	10,826	16,570	75,764	(19,044)	1,011,385
	(156,684)	10,062	224,822	93,901	19,450	1,816,384
<u>\$ 16,700</u>	<u>\$ 258,211</u>	<u>\$ 20,888</u>	<u>\$ 241,392</u>	<u>\$ 169,665</u>	<u>\$ 406</u>	<u>\$ 2,827,769</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, 2009**

	Gas Tax / State Highway			Habitat Acquisition and Restoration		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ 29,000	\$ 96,119	\$ 67,119	\$ 5,200	\$ 330	\$ (4,870)
Intergovernmental	2,925,034	1,436,242	(1,488,792)	336,925	9,053	(327,872)
Charges for services		1,546	1,546			
Miscellaneous	871,974	5,919	(866,055)			
Total Revenues	3,826,008	1,539,826	(2,286,182)	342,125	9,383	(332,742)
Expenditures:						
Current:						
Public works	692,712	624,615	68,097			
Public safety						
Community development						
Capital outlay	3,002,798	239,203	2,763,595	336,080		336,080
Debt service:						
Interest and fiscal charges						
Total Expenditures	3,695,510	863,818	2,831,692	336,080		336,080
Excess of Revenues Over (Under) Expenditures	130,498	676,008	545,510	6,045	9,383	3,338
Other Financing Sources (Uses):						
Capital lease						
Transfers in						
Transfers out						
Proceeds from sale of capital assets						
Total Other Financing Sources (Uses)						
Net Changes in Fund Balances	130,498	676,008	545,510	6,045	9,383	3,338
Fund Balances (deficit), beginning of fiscal year	1,366,470	1,366,470		(34,280)	(34,280)	
Fund Balances (deficit), end of fiscal year	<u>\$ 1,496,968</u>	<u>\$ 2,042,478</u>	<u>\$ 545,510</u>	<u>\$ (28,235)</u>	<u>\$ (24,897)</u>	<u>\$ 3,338</u>

Environmental Programs			Special Police			Parking		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 3,500	\$ 5,008	\$ 1,508	\$ 12,600	\$ 5,230	\$ (7,370)	\$ -	\$ 280	\$ 280
33,000	43,568	10,568	284,497	248,511	(35,986)			
			30,000	50,866	20,866	50,000	67,010	17,010
						46,500		(46,500)
<u>36,500</u>	<u>48,576</u>	<u>12,076</u>	<u>327,097</u>	<u>304,607</u>	<u>(22,490)</u>	<u>96,500</u>	<u>67,290</u>	<u>(29,210)</u>
						21,938	12,113	9,825
			579,200	564,532	14,668	50,206	38,477	11,729
85,838	72,530	13,308				108,000	107,266	734
<u>85,838</u>	<u>72,530</u>	<u>13,308</u>	<u>579,200</u>	<u>564,532</u>	<u>14,668</u>	<u>180,144</u>	<u>157,856</u>	<u>22,288</u>
<u>(49,338)</u>	<u>(23,954)</u>	<u>25,384</u>	<u>(252,103)</u>	<u>(259,925)</u>	<u>(7,822)</u>	<u>(83,644)</u>	<u>(90,566)</u>	<u>(6,922)</u>
						108,000	107,266	(734)
			140,740	116,740	(24,000)			
			(64,128)	(40,128)	24,000			
				17,550	17,550			
			76,612	94,162	17,550	108,000	107,266	(734)
(49,338)	(23,954)	25,384	(175,491)	(165,763)	9,728	24,356	16,700	(7,656)
74,087	74,087		218,556	218,556				
<u>\$ 24,749</u>	<u>\$ 50,133</u>	<u>\$ 25,384</u>	<u>\$ 43,065</u>	<u>\$ 52,793</u>	<u>\$ 9,728</u>	<u>\$ 24,356</u>	<u>\$ 16,700</u>	<u>\$ (7,656)</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, 2009
(Continued)**

	Capital Improvements			Demolition Projects		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ -	\$ 3,759	\$ 3,759	\$ 400	\$ 955	\$ 555
Intergovernmental	847,000	479,765	(367,235)			
Charges for services						
Miscellaneous	401,336	323,335	(78,001)	13,264	9,600	(3,664)
Total Revenues	<u>1,248,336</u>	<u>806,859</u>	<u>(441,477)</u>	<u>13,664</u>	<u>10,555</u>	<u>(3,109)</u>
Expenditures:						
Current:						
Public works						
Public safety						
Community development						
Capital outlay	1,290,034	391,964	898,070	26,264	12,729	13,535
Debt service:						
Interest and fiscal charges						
Total Expenditures	<u>1,290,034</u>	<u>391,964</u>	<u>898,070</u>	<u>26,264</u>	<u>12,729</u>	<u>13,535</u>
Excess of Revenues Over (Under) Expenditures	<u>(41,698)</u>	<u>414,895</u>	<u>456,593</u>	<u>(12,600)</u>	<u>(2,174)</u>	<u>10,426</u>
Other Financing Sources (Uses):						
Capital lease						
Transfers in				13,000	13,000	
Transfers out						
Proceeds from sale of capital assets						
Total Other Financing Sources (Uses)				<u>13,000</u>	<u>13,000</u>	
Net Changes in Fund Balances	<u>(41,698)</u>	<u>414,895</u>	<u>456,593</u>	<u>400</u>	<u>10,826</u>	<u>10,426</u>
Fund Balances (deficit), beginning of fiscal year	<u>(156,684)</u>	<u>(156,684)</u>		<u>10,062</u>	<u>10,062</u>	
Fund Balances (deficit), end of fiscal year	<u>\$ (198,382)</u>	<u>\$ 258,211</u>	<u>\$ 456,593</u>	<u>\$ 10,462</u>	<u>\$ 20,888</u>	<u>\$ 10,426</u>

Airport			Special Fire			Public Financing Authority Debt Service		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 10,000	\$ 14,674	\$ 4,674	\$ 2,300	\$ 8,574	\$ 6,274	\$ -	\$ 542	\$ 542
90,000	10,000	(80,000)						
13,000	12,075	(925)	106,658	112,398	5,740			
				5,000	5,000			
113,000	36,749	(76,251)	108,958	125,972	17,014		542	542
18,405	16,038	2,367	134,954	79,841	55,113		3,495	(3,495)
99,000	4,141	94,859						
						678,343	678,343	
117,405	20,179	97,226	134,954	79,841	55,113	678,343	681,838	(3,495)
(4,405)	16,570	20,975	(25,996)	46,131	72,127	(678,343)	(681,296)	(2,953)
			29,633	29,633		678,343	662,252	(16,091)
			29,633	29,633		678,343	662,252	(16,091)
(4,405)	16,570	20,975	3,637	75,764	72,127		(19,044)	(19,044)
224,822	224,822		93,901	93,901		19,450	19,450	
\$ 220,417	\$ 241,392	\$ 20,975	\$ 97,538	\$ 169,665	\$ 72,127	\$ 19,450	\$ 406	\$ (19,044)

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