

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUES FUNDS

Gas Tax/State Highway 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 purposes of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.

Habitat Acquisition and Restoration Fund is used to account for grants and other funds restricted or designated specifically for acquisition, restoration, or mitigation projects approved by the City.

Environmental Programs Fund is used to account for revenues that are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.

Special Police 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 is used to account for revenues that consist primarily of parking fees and fines that are used for the maintenance of parking lots, signs, meters, and enforcement activities.

Capital Improvements Fund is used to account for 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 is used to account for primarily transfers from the General Fund that are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.

Airport Fund is used to account for revenues that are restricted by law for maintenance and capital improvements at the Eureka Municipal Airport.

Special Fire Funds are used to account for revenues received from the Hazardous Materials (Hazmat) Authority, the General Fund, and grants and response charges to operate the Hazmat response team.

Housing Fund is used to account for all housing funds of the City, including: the proceeds of Community Development Block grants, as required by federal regulations; reimbursement of block grant economic development loans ("program income"); rental rehabilitation state grant funds; HOME Investment Partnership Program (HOME) for loans of federal and state grant funds; and local housing to operate as a revolving loan fund. Funding sources for the housing loan programs include grants and loan repayments.

DEBT SERVICE FUNDS

Public Financing Authority Debt Service 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
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2010

	Special Revenue				
	Gas Tax/ State Highway	Habitat	Environmental Programs	Special Police	Parking
		Acquisition and Restoration			
ASSETS					
Cash and investments	\$ 1,701,603	\$ -	\$ 27,438	\$ 83,183	\$ 27,383
Restricted cash and investments	-	-	-	-	-
Accounts receivable	193,183	65,020	5,000	43,437	3,868
Notes and loans receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total assets	\$ 1,894,786	\$ 65,020	\$ 32,438	\$ 126,620	\$ 31,251
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 122,872	\$ 30,168	\$ 2,162	\$ 7,512	\$ 4,621
Due to other funds	89	31,345	-	-	-
Deposits payable	-	-	-	-	-
Payroll and related liabilities	6,819	-	652	2,020	2,445
Deferred Revenues	37,462	65,422	-	6,795	-
Advances from other funds	-	-	-	-	-
Total liabilities	167,242	126,935	2,814	16,327	7,066
Fund Balances:					
Reserved:					
Encumbrances	177,581	-	-	-	-
Debt service	-	-	-	-	-
Low and moderate housing	-	-	-	-	-
Advances	-	-	-	-	-
Unreserved:					
Designated:					
Construction	-	-	-	-	-
Undesignated	1,549,963	(61,915)	29,624	110,293	24,185
Total fund balances	1,727,544	(61,915)	29,624	110,293	24,185
Total liabilities and fund balances	\$ 1,894,786	\$ 65,020	\$ 32,438	\$ 126,620	\$ 31,251

Special Revenue					Debt Service	Total
Capital Improvements	Demolition Projects	Airport	Special Fire	Housing	Public Financing Authority	Non Major Governmental Funds
\$ 276,044	\$ 29,212	\$ 221,758	\$ 187,444	\$ 1,987,916	\$ -	\$ 4,541,981
-	-	-	-	-	829,906	829,906
106,849	34,411	2,525	2,070	5,709	-	462,072
-	-	-	-	2,136,419	-	2,136,419
-	-	-	-	63,944	-	63,944
<u>\$ 382,893</u>	<u>\$ 63,623</u>	<u>\$ 224,283</u>	<u>\$ 189,514</u>	<u>\$ 4,193,988</u>	<u>\$ 829,906</u>	<u>8,034,322</u>
\$ 208,066	\$ 43,097	\$ 149	\$ 1,628	\$ 43,732	\$ -	\$ 464,007
-	-	-	-	5,361	10	36,805
-	-	-	-	100,000	-	100,000
-	-	102	677	60	-	12,775
11,269	34,410	-	-	2,038,680	-	2,194,038
-	13,000	-	-	-	-	13,000
<u>219,335</u>	<u>90,507</u>	<u>251</u>	<u>2,305</u>	<u>2,187,833</u>	<u>10</u>	<u>2,820,625</u>
-	-	-	-	-	-	177,581
-	-	-	-	-	829,896	829,896
-	-	-	-	77,237	-	77,237
-	-	-	-	63,944	-	63,944
-	-	-	32,983	-	-	32,983
<u>163,558</u>	<u>(26,884)</u>	<u>224,032</u>	<u>154,226</u>	<u>1,864,974</u>	<u>-</u>	<u>4,032,056</u>
<u>163,558</u>	<u>(26,884)</u>	<u>224,032</u>	<u>187,209</u>	<u>2,006,155</u>	<u>829,896</u>	<u>5,213,697</u>
<u>\$ 382,893</u>	<u>\$ 63,623</u>	<u>\$ 224,283</u>	<u>\$ 189,514</u>	<u>\$ 4,193,988</u>	<u>\$ 829,906</u>	<u>\$ 8,034,322</u>

City of Eureka

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Governmental Funds

For the year ended June 30, 2010

	Special Revenue				
	Gas Tax/State Highway	Habitat Acquisition and Restoration	Enviornmental Programs	Special Police	Parking
REVENUES:					
Licenses, permits, and fees	\$ -	\$ -	\$ -	\$ -	\$ 60,067
Fines and penalties	-	-	-	74,524	75,617
Investment income	48,652	-	699	1,760	296
Intergovernmental	984,722	299,289	45,673	197,383	-
Charges for services	5,666	-	-	49,313	-
Other revenues	17,046	-	13,599	-	-
Total revenues	1,056,086	299,289	59,971	322,980	135,980
EXPENDITURES:					
Current:					
Public works	708,871	-	-	-	103,510
Community development	-	-	69,501	-	-
Public safety	-	-	-	184,863	-
Capital outlay	662,149	336,307	10,979	80,617	-
Debt service:					
Principal	-	-	-	-	19,291
Interest and fiscal charges	-	-	-	-	5,694
Cost of issuance	-	-	-	-	-
Total expenditures	1,371,020	336,307	80,480	265,480	128,495
REVENUES OVER (UNDER) EXPENDITURES	(314,934)	(37,018)	(20,509)	57,500	7,485
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from issuance of debt	-	-	-	-	-
Discount	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(314,934)	(37,018)	(20,509)	57,500	7,485
FUND BALANCES:					
Fund balance, beginning of fiscal year	2,042,478	(24,897)	50,133	52,793	16,700
Fund balance, end of fiscal year	\$ 1,727,544	\$ (61,915)	\$ 29,624	\$ 110,293	\$ 24,185

Special Revenue					Debt Service	Total
Capital Improvements	Demolition Projects	Airport	Special Fire	Housing	Public Financing Authority	Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,067
-	-	-	-	-	-	150,141
6,976	491	3,638	6,331	107,462	-	176,305
821,782	-	105,914	222	244,642	-	2,699,627
-	-	-	90,659	-	-	145,638
87,963	1,772	13,711	-	323,501	3,547	461,139
916,721	2,263	123,263	97,212	675,605	3,547	3,692,917
-	-	27,735	-	-	-	840,116
-	-	-	-	353,843	-	423,344
-	-	-	71,890	-	-	256,753
1,011,374	50,035	112,888	7,778	-	-	2,272,127
-	-	-	-	-	-	19,291
-	-	-	-	-	835,527	841,221
-	-	-	-	-	257,200	257,200
1,011,374	50,035	140,623	79,668	353,843	1,092,727	4,910,052
(94,653)	(47,772)	(17,360)	17,544	321,762	(1,089,180)	(1,217,135)
-	-	-	-	350,000	678,343	1,028,343
-	-	-	-	(300,585)	(7,797,618)	(8,098,203)
-	-	-	-	-	9,195,000	9,195,000
-	-	-	-	-	(157,055)	(157,055)
-	-	-	-	49,415	1,918,670	1,968,085
(94,653)	(47,772)	(17,360)	17,544	371,177	829,490	750,950
258,211	20,888	241,392	169,665	1,634,978	406	4,462,747
\$ 163,558	\$ (26,884)	\$ 224,032	\$ 187,209	\$ 2,006,155	\$ 829,896	\$ 5,213,697

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City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Gas Tax/State Highway Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 61,900	\$ 61,900	\$ 48,652	\$ (13,248)
Intergovernmental	2,736,068	2,831,790	984,722	(1,847,068)
Charges for service	23,000	23,000	5,666	(17,334)
Other revenues	450,000	452,245	17,046	(435,199)
Total revenues	3,270,968	3,368,935	1,056,086	(2,312,849)
EXPENDITURES:				
Current:				
Public works	805,671	840,359	708,871	131,488
Capital outlay	2,527,009	2,923,468	662,149	2,261,319
Total expenditures	3,332,680	3,763,827	1,371,020	2,392,807
Net change in fund balance	\$ (61,712)	\$ (394,892)	(314,934)	\$ 79,958
FUND BALANCE:				
Beginning of year			2,042,478	
End of year			\$ 1,727,544	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Habitat Acquisition and Restoration Special Revenue Fund For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 200	\$ 200	\$ -	\$ (200)
Intergovernmental	306,080	336,307	299,289	(37,018)
Total revenues	306,280	336,507	299,289	(37,218)
EXPENDITURES:				
Capital outlay	306,080	336,307	336,307	-
Total expenditures	306,080	336,307	336,307	-
REVENUES OVER (UNDER) EXPENDITURES	200	200	(37,018)	(37,218)
OTHER FINANCING SOURCES (USES):				
Transfers out	(682,000)	(682,000)	-	682,000
Total other financing sources (uses)	(682,000)	(682,000)	-	682,000
Net change in fund balance	(681,800)	(681,800)	(37,018)	644,782
FUND BALANCE:				
Beginning of year			(24,897)	
End of year			\$ (61,915)	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Environmental Programs Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 2,300	\$ 2,300	\$ 699	\$ (1,601)
Intergovernmental	41,513	41,513	45,673	4,160
Other revenues	-	11,000	13,599	2,599
Total revenues	43,813	54,813	59,971	5,158
EXPENDITURES:				
Current:				
Community development	85,696	85,098	69,501	15,597
Capital outlay	-	11,000	10,979	21
Total expenditures	85,696	96,098	80,480	15,618
REVENUES OVER (UNDER) EXPENDITURES	(41,883)	(41,285)	(20,509)	20,776
Net change in fund balance	\$ (41,883)	\$ (41,285)	(20,509)	\$ 20,776
FUND BALANCE:				
Beginning of year			50,133	
End of year			\$ 29,624	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Special Police Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Fines and penalties	\$ 215,298	\$ 215,298	\$ 74,524	\$ (140,774)
Investment income	5,900	5,900	1,760	(4,140)
Intergovernmental	217,478	426,580	197,383	(229,197)
Charges for services	-	-	49,313	49,313
Total revenues	438,676	647,778	322,980	(324,798)
EXPENDITURES:				
Current:				
Public safety	321,526	489,657	184,863	304,794
Capital outlay	144,298	181,773	80,617	101,156
Total expenditures	465,824	671,430	265,480	405,950
REVENUES OVER (UNDER) EXPENDITURES	(27,148)	(23,652)	57,500	81,152
Net change in fund balance	\$ (27,148)	\$ (23,652)	57,500	\$ 81,152
FUND BALANCE:				
Beginning of year			52,793	
End of year			\$ 110,293	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Parking Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Licenses, building and other permits	\$ 81,000	\$ 81,000	\$ 60,067	\$ (20,933)
Fines and penalties	84,500	84,634	75,617	(9,017)
Investment income	-	-	296	296
Total revenues	165,500	165,634	135,980	(29,654)
EXPENDITURES:				
Current:				
Public works	119,461	118,096	103,510	14,586
Debt service:				
Principal	19,245	19,246	19,291	(45)
Interest and fiscal charges	5,680	5,680	5,694	(14)
Total expenditures	144,386	143,022	128,495	14,527
REVENUES OVER (UNDER) EXPENDITURES	21,114	22,612	7,485	(15,127)
Net change in fund balance	\$ 21,114	\$ 22,612	7,485	\$ (15,127)
FUND BALANCE:				
Beginning of year			16,700	
End of year			\$ 24,185	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Capital Improvements Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ -	\$ -	\$ 6,976	\$ 6,976
Intergovernmental	2,691,075	2,821,075	821,782	(1,999,293)
Other revenues	28,000	28,979	87,963	58,984
Total revenues	2,719,075	2,850,054	916,721	(1,933,333)
EXPENDITURES:				
Capital outlay	3,153,186	3,501,426	1,011,374	2,490,052
Total expenditures	3,153,186	3,501,426	1,011,374	2,490,052
REVENUES OVER (UNDER) EXPENDITURES	\$ (434,111)	\$ (651,372)	(94,653)	\$ 556,719
Net change in fund balance	\$ (434,111)	\$ (651,372)	(94,653)	\$ 556,719
FUND BALANCE:				
Beginning of year			258,211	
End of year			\$ 163,558	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Demolition Projects Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 600	\$ 600	\$ 491	\$ (109)
Other revenues	-	5,000	1,772	(3,228)
Total revenues	600	5,600	2,263	(3,337)
EXPENDITURES:				
Capital outlay	13,000	10,914	50,035	(39,121)
Total expenditures	13,000	10,914	50,035	(39,121)
REVENUES OVER (UNDER) EXPENDITURES	(12,400)	(5,314)	(47,772)	35,784
Net change in fund balance	\$ (12,400)	\$ (5,314)	(47,772)	\$ (42,458)
FUND BALANCE:				
Beginning of year			20,888	
End of year			\$ (26,884)	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Airport Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 9,200	\$ 9,200	\$ 3,638	\$ (5,562)
Intergovernmental	132,387	132,387	105,914	(26,473)
Other revenues	-	-	13,711	13,711
Total revenues	141,587	141,587	123,263	(18,324)
EXPENDITURES:				
Current:				
Public works	27,891	33,793	27,735	6,058
Capital outlay	135,517	145,752	112,888	32,864
Total expenditures	163,408	179,545	140,623	38,922
REVENUES OVER (UNDER) EXPENDITURES	(21,821)	(37,958)	(17,360)	20,598
Net change in fund balance	\$ (21,821)	\$ (37,958)	(17,360)	\$ 20,598
FUND BALANCE:				
Beginning of year			241,392	
End of year			\$ 224,032	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Special Fire Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 5,600	\$ 5,600	\$ 6,331	\$ 731
Intergovernmental	-	-	222	222
Charges for services	117,038	117,038	90,659	(26,379)
Total revenues	122,638	122,638	97,212	(25,426)
EXPENDITURES:				
Current:				
Public safety	132,336	146,756	71,890	74,866
Capital Outlay	14,715	14,715	7,778	6,937
Total expenditures	147,051	146,756	79,668	74,866
REVENUES OVER (UNDER) EXPENDITURES	(24,413)	(24,118)	17,544	49,440
Net change in fund balance	\$ (24,413)	\$ (24,118)	17,544	\$ 49,440
FUND BALANCE:				
Beginning of year			169,665	
End of year			\$ 187,209	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Housing Special Revenue Fund

For the year ended June 30, 2010

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 70,614	\$ 70,614	\$ 107,462	\$ 36,848
Intergovernmental	2,012,000	2,012,000	244,642	(1,767,358)
Other revenues	177,044	177,044	323,501	146,457
Total revenues	2,082,614	2,082,614	675,605	(1,407,009)
EXPENDITURES:				
Current:				
Community development	2,910,177	3,173,513	353,843	2,819,670
Total expenditures	2,910,177	3,173,513	353,843	2,819,670
REVENUES OVER (UNDER) EXPENDITURES	(827,563)	(1,090,899)	321,762	1,412,661
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	350,000	350,000
Transfers out	-	(300,000)	(300,585)	(585)
Total other financing sources (uses)	-	(300,000)	49,415	349,415
Net change in fund balance	\$ (827,563)	\$ (1,390,899)	371,177	\$ 1,762,076
FUND BALANCE:				
Beginning of year			1,634,978	
End of year			\$ 2,006,155	

City of Eureka

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Public Financing Authority Debt Service Fund For the year ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Other revenues	\$ 678,943	\$ 678,943	\$ 3,547	\$ (675,396)
Total revenues	678,943	678,943	3,547	(675,396)
EXPENDITURES:				
Debt service:				
Interest and fiscal charges	678,343	1,092,598	835,527	257,071
Cost of issuance	-	-	257,200	(257,200)
Total expenditures	678,343	1,092,598	1,092,727	(129)
REVENUES OVER (UNDER) EXPENDITURES	600	(413,655)	(1,089,180)	(675,525)
OTHER FINANCING SOURCES (USES):				
Transfer in	-	-	678,343	678,343
Transfer out	-	(8,780,746)	(7,797,618)	983,128
Proceeds from issuance of debt	-	9,195,000	9,195,000	-
Bond Discount	-	-	(157,055)	(157,055)
Total other financing sources (uses)	-	414,254	1,918,670	1,504,416
Net change in fund balance	\$ 600	\$ 599	829,490	\$ 828,891
FUND BALANCE:				
Beginning of year			406	
End of year			\$ 829,896	

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