

CITY OF EUREKA
FINANCIAL STATEMENTS
JUNE 30, 2011

**CITY OF EUREKA
ANNUAL FINANCIAL REPORT
June 30, 2011**

TABLE OF CONTENTS

	Page
<u>INTRODUCTORY SECTION</u>	
Transmittal Letter.....	i
 <u>FINANCIAL SECTION</u>	
Independent Auditor’s Report	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets	3
Statement of Activities	4
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	6
Reconciliation of the Governmental Funds – Balance Sheet to the Statement of Net Assets	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	13
Proprietary Funds:	
Statement of Net Assets.....	14
Statement of Revenues, Expenses, and Changes in Net Assets.....	18
Statement of Cash Flows	20
Fiduciary Funds:	
Statement of Fiduciary Net Assets	24
Statement of Changes in Fiduciary Net Assets	25
Notes to Basic Financial Statements.....	27
Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
General Fund.....	69
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
Low and Moderate Income Housing Special Revenue Fund	70
Schedule of Funding Progress- Local Employees' Retirement System (LERS).....	71

**CITY OF EUREKA
ANNUAL FINANCIAL REPORT
June 30, 2011**

TABLE OF CONTENTS (CONTINUED)

	Page
<u>FINANCIAL SECTION (CONTINUED)</u>	
Other Supplemental Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Redevelopment Agency Debt Service Fund	73
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	78
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual– Budgeted Nonmajor Governmental Funds	80
Internal Service Funds:	
Combining Statement of Net Assets	87
Combining Statement of Revenues, Expenses, and Change in Net Assets.....	88
Combining Statement of Cash Flows.....	90
Fiduciary Fund	
Agency Fund:	
Statement of Changes in Assets and Liabilities	93