

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds are required by statute or ordinance to finance particular functions or activities of government. 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)

SPECIAL REVENUE FUNDS (CONTINUED)

- The **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.
- The **Successor Agency Housing fund** is used to account for assets transferred from the Redevelopment Agency Low Moderate Income Housing fund

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds and trust funds). The Capital Projects Funds of the City are:

- The **Successor Agency Capital Projects fund** is used to account for assets transferred from the Redevelopment Agency Capital Projects fund.
- The **Redevelopment Agency Capital Projects fund** is used to account for capital improvements of the Redevelopment Agency which are financed by proceeds of tax allocation bonds, bank loans, and City advances. The Agency has three capital project areas: Century III Phase I; Century III Phase II; and Eureka Tomorrow.

DEBT SERVICE FUND

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on long-term obligations. The Debt Service Funds of the City is:

- **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, 2011

	Special Revenue Funds					
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police	Parking	Capital Improvements
Assets						
Cash and investments	\$ 1,604,481	\$ -	\$ 11,104	\$ 287,835	\$ 62,439	\$ 121,729
Cash and investments with fiscal agents						
Accounts receivable	125,097	90,000	7,110	107,219		322,266
Interest receivable	4,471	(183)	23	751	172	
Notes and loans receivable						
Advances to other funds						
Land held for resale						
Total Assets	<u>\$ 1,734,049</u>	<u>\$ 89,817</u>	<u>\$ 18,237</u>	<u>\$ 395,805</u>	<u>\$ 62,611</u>	<u>\$ 443,995</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 63,082	\$ -	\$ 5,255	\$ 8,582	\$ 10,708	\$ 285,232
Due to other funds		63,116				
Deposits payable						
Payroll and related liabilities	8,901		715	6,532	2,653	
Deferred revenue	22,616	90,000		43,341		163,949
Advances from other funds						
Total Liabilities	<u>94,599</u>	<u>153,116</u>	<u>5,970</u>	<u>58,455</u>	<u>13,361</u>	<u>449,181</u>
Fund Balances:						
Restricted	1,639,450		12,267	337,350	49,250	
Unassigned		(63,299)				(5,186)
Total Fund Balances (Deficits)	<u>1,639,450</u>	<u>(63,299)</u>	<u>12,267</u>	<u>337,350</u>	<u>49,250</u>	<u>(5,186)</u>
Total Liabilities and Fund Balances	<u>\$ 1,734,049</u>	<u>\$ 89,817</u>	<u>\$ 18,237</u>	<u>\$ 395,805</u>	<u>\$ 62,611</u>	<u>\$ 443,995</u>

Special Revenue Funds				Capital Projects Fund			Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
Demolition Projects	Airport	Special Fire	Housing	Successor Agency Housing	Successor Agency Capital Projects	Redevelopment Agency Capital Projects		
\$ -	\$ 223,184	\$ 214,819	\$ 1,744,893	\$ -	\$ 238,652	\$ 135,678	\$ 30,189	\$ 4,675,003
						1,921,010		1,921,010
493,133	1,650	3,845	144,414			17,624		1,312,358
	651	630	5,456			1,333	19,229	32,533
			2,176,497			55,533		2,232,030
			49,753					49,753
				61,567	4,488,678			4,550,245
<u>\$ 493,133</u>	<u>\$ 225,485</u>	<u>\$ 219,294</u>	<u>\$ 4,121,013</u>	<u>\$ 61,567</u>	<u>\$ 4,727,330</u>	<u>\$ 2,131,178</u>	<u>\$ 49,418</u>	<u>\$ 14,772,932</u>
\$ 189,101	\$ 203	\$ 3,827	\$ 129,493	\$ -	\$ -	\$ 133,540	\$ -	\$ 829,023
236,999								300,115
			250					250
	92	502	395			15		19,805
489,285			2,185,688			55,533		3,050,412
13,000								13,000
<u>928,385</u>	<u>295</u>	<u>4,329</u>	<u>2,315,826</u>			<u>189,088</u>		<u>4,212,605</u>
(435,252)	225,190	214,965	1,805,187	61,567	4,727,330	1,942,090	49,418	11,064,064
(435,252)	225,190	214,965	1,805,187	61,567	4,727,330	1,942,090	49,418	(503,737)
<u>\$ 493,133</u>	<u>\$ 225,485</u>	<u>\$ 219,294</u>	<u>\$ 4,121,013</u>	<u>\$ 61,567</u>	<u>\$ 4,727,330</u>	<u>\$ 2,131,178</u>	<u>\$ 49,418</u>	<u>\$ 14,772,932</u>

**CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2011**

	Special Revenue Funds					
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Environmental Programs	Special Police	Parking	Capital Improvements
REVENUES						
Licenses, permits, and fees	\$ -	\$ -	\$ -	\$ -	\$ 66,395	\$ -
Fines and penalties				146,640	99,216	
Investment income		(1,398)	176	3,308	621	283
Intergovernmental	1,923,819	135	35,450	213,572		1,832,414
Charges for services	17,553			33,100	1,261	
Other revenues	180,687		18,355	129,243		11,608
Total Revenues	2,122,059	(1,263)	53,981	525,863	167,493	1,844,305
EXPENDITURES						
Current:						
General government						65,886
Public safety				274,806	81,674	
Public works	623,828	121	71,338		35,766	
Community development						
Capital outlay	1,586,325			107,229		1,947,163
Debt service:						
Principal payments					20,318	
Interest and fiscal charges					4,670	
Total Expenditures	2,210,153	121	71,338	382,035	142,428	2,013,049
Excess of Revenues Over (Under) Expenditures	(88,094)	(1,384)	(17,357)	143,828	25,065	(168,744)
OTHER FINANCING SOURCES (USES)						
Transfers in				83,229		
Transfers out						
Sale of capital assets						
Issuance of debt						
Total Other Financing Sources (Uses)				83,229		
Net changes in fund balances	(88,094)	(1,384)	(17,357)	227,057	25,065	(168,744)
Fund Balances (Deficits), beginning of fiscal year	1,727,544	(61,915)	29,624	110,293	24,185	163,558
Prior Period Adjustments						
Fund Balances (Deficits), beginning of fiscal year, restated	1,727,544	(61,915)	29,624	110,293	24,185	163,558
Fund Balances (Deficits), end of fiscal year	<u>\$ 1,639,450</u>	<u>\$ (63,299)</u>	<u>\$ 12,267</u>	<u>\$ 337,350</u>	<u>\$ 49,250</u>	<u>\$ (5,186)</u>

Special Revenue Funds

Demolition Projects	Airport	Special Fire	Housing	Successor Agency Housing	Successor Agency Capital Projects	Redevelopment Agency Capital Projects	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,395
(656)	2,628	3,454	48,108			11,281	49,428	245,856
	20,000		766,970					117,233
	106	79,586						4,792,360
31,788	12,703	213	293,739					131,606
								678,336
31,132	35,437	83,253	1,108,817			11,281	49,428	6,031,786
			4,501					70,387
	34,279	55,497						411,977
			1,355,284					765,332
439,500						25,445		1,380,729
						1,355,889		5,436,106
								20,318
							1,287,604	1,292,274
439,500	34,279	55,497	1,359,785			1,381,334	1,287,604	9,377,123
(408,368)	1,158	27,756	(250,968)			(1,370,053)	(1,238,176)	(3,345,337)
			50,000	61,567	4,613,178		1,287,604	6,095,578
						(5,355,408)		(5,355,408)
					114,152			114,152
						574,641		574,641
			50,000	61,567	4,727,330	(4,780,767)	1,287,604	1,428,963
(408,368)	1,158	27,756	(200,968)	61,567	4,727,330	(6,150,820)	49,428	(1,916,374)
(26,884)	224,032	187,209	2,006,155			8,036,677	829,896	13,250,374
						56,233	(829,906)	(773,673)
(26,884)	224,032	187,209	2,006,155			8,092,910	(10)	12,476,701
\$ (435,252)	\$ 225,190	\$ 214,965	\$ 1,805,187	\$ 61,567	\$ 4,727,330	\$ 1,942,090	\$ 49,418	\$ 10,560,327

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, 2011

	Gas Tax / State Highway			Habitat Acquisition and Restoration		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Licenses, permits, and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and penalties					(1,398)	(1,398)
Investment income	2,261,244	1,923,819	(337,425)	524,053	135	(523,918)
Intergovernmental		17,553	17,553			
Charges for services	480,200	180,687	(299,513)			
Other revenues						
Total Revenues	2,741,444	2,122,059	(619,385)	524,053	(1,263)	(525,316)
Expenditures:						
Current:						
General government						
Public safety					121	(121)
Public works	711,092	623,828	87,264			
Community development						
Capital outlay	4,865,955	1,586,325	3,279,630	425,000		425,000
Debt service:						
Principal payments						
Interest and fiscal charges						
Total Expenditures	5,577,047	2,210,153	3,366,894	425,000	121	424,879
Excess of Revenues Over (Under) Expenditures	(2,835,603)	(88,094)	2,747,509	99,053	(1,384)	(100,437)
Other Financing Sources (Uses):						
Transfers in						
Transfers out						
Sale of capital assets						
Issuance of debt						
Total Other Financing Sources (Uses)						
Net changes in fund balances	(2,835,603)	(88,094)	2,747,509	99,053	(1,384)	(100,437)
Fund Balances (Deficits), beginning of fiscal year	1,727,544	1,727,544		(61,915)	(61,915)	
Prior Period Adjustments						
Fund Balances (Deficits), beginning of fiscal year, restated	1,727,544	1,727,544		(61,915)	(61,915)	
Fund Balances (Deficits), end of fiscal year	\$ (1,108,059)	\$ 1,639,450	\$ 2,747,509	\$ 37,138	\$ (63,299)	\$ (100,437)

Environmental Programs			Special Police			Parking		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,500	\$ 66,395	\$ 1,895
600	176	(424)	73,000	146,640	73,640	68,000	99,216	31,216
45,000	35,450	(9,550)	400	3,308	2,908	100	621	521
2,400	18,355	15,955	526,566	213,572	(312,994)		1,261	1,261
			45,000	33,100	(11,900)			
				129,243	129,243			
48,000	53,981	5,981	644,966	525,863	(119,103)	132,600	167,493	34,893
			661,784	274,806	386,978	80,367	81,674	(1,307)
75,063	71,338	3,725				35,066	35,766	(700)
				107,229	(107,229)			
						20,318	20,318	
						4,670	4,670	
75,063	71,338	3,725	661,784	382,035	279,749	140,421	142,428	(2,007)
(27,063)	(17,357)	9,706	(16,818)	143,828	160,646	(7,821)	25,065	32,886
			83,229	83,229				
			83,229	83,229				
(27,063)	(17,357)	9,706	66,411	227,057	160,646	(7,821)	25,065	32,886
29,624	29,624		110,293	110,293		24,185	24,185	
29,624	29,624		110,293	110,293				
\$ 2,561	\$ 12,267	\$ 9,706	\$ 176,704	\$ 337,350	\$ 160,646	\$ 16,364	\$ 49,250	\$ 32,886

(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, 2011
(Continued)

	Capital Improvements			Demolition Projects		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Licenses, permits, and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and penalties			-			-
Investment income	3,600	283	(3,317)	400	(656)	(1,056)
Intergovernmental	1,953,399	1,832,414	(120,985)			-
Charges for services			-			-
Other revenues	11,607	11,608	1	31,788	31,788	-
Total Revenues	1,968,606	1,844,305	(124,301)	32,188	31,132	(1,056)
Expenditures:						
Current:						
General government		65,886	(65,886)			
Public safety						
Public works						
Community development						
Capital outlay	2,972,198	1,947,163	1,025,035	228,622	439,500	(210,878)
Debt service:						
Principal payments						
Interest and fiscal charges						
Total Expenditures	2,972,198	2,013,049	959,149	228,622	439,500	(210,878)
Excess of Revenues Over (Under) Expenditures	(1,003,592)	(168,744)	834,848	(196,434)	(408,368)	(211,934)
Other Financing Sources (Uses):						
Transfers in						
Transfers out						
Sale of capital assets						
Issuance of debt						
Total Other Financing Sources (Uses)						
Net changes in fund balances	(1,003,592)	(168,744)	834,848	(196,434)	(408,368)	(211,934)
Fund Balances (Deficit), beginning of fiscal year	163,558	163,558		(26,884)	(26,884)	
Prior Period Adjustments						
Fund Balances (Deficit), beginning of fiscal year, restated	163,558	163,558		(26,884)	(26,884)	
Fund Balances (Deficit), end of fiscal year	\$ (840,034)	\$ (5,186)	\$ 834,848	\$ (223,318)	\$ (435,252)	\$ (211,934)

Airport			Special Fire			Housing		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,600	2,628	(972)	3,400	3,454	54	24,860	48,108	23,248
10,000	20,000	10,000				1,507,386	766,970	(740,416)
	106	106	74,624	79,586	4,962			-
13,500	12,703	(797)	200	213	13	81,404	293,739	212,335
27,100	35,437	8,337	78,224	83,253	5,029	1,613,650	1,108,817	(504,833)
						5,324	4,501	823
63,494	34,279	29,215	92,830	55,497	37,333	2,667,791	1,355,284	1,312,507
63,494	34,279	29,215	92,830	55,497	37,333	2,673,115	1,359,785	1,313,330
(36,394)	1,158	37,552	(14,606)	27,756	42,362	(1,059,465)	(250,968)	808,497
						50,000 (350)	50,000	350
						49,650	50,000	350
(36,394)	1,158	37,552	(14,606)	27,756	42,362	(1,009,815)	(200,968)	808,847
224,032	224,032		187,209	187,209		2,006,155	2,006,155	
224,032	224,032		187,209	187,209		2,006,155	2,006,155	
\$ 187,638	\$ 225,190	\$ 37,552	\$ 172,603	\$ 214,965	\$ 42,362	\$ 996,340	\$ 1,805,187	\$ 808,847

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, 2011
(Continued)

	Successor Agency - Housing			Successor Agency - Capital Projects		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Licenses, permits, and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and penalties						
Investment income						
Intergovernmental						
Charges for services						
Other revenues						
Total Revenues						
Expenditures:						
Current:						
General government						
Public safety						
Public works						
Community development						
Capital outlay						
Debt service:						
Principal payments						
Interest and fiscal charges						
Total Expenditures						
Excess of Revenues Over (Under) Expenditures						
Other Financing Sources (Uses):						
Transfers in		61,567	61,567		4,613,178	4,613,178
Transfers out						
Sale of capital assets					114,152	114,152
Issuance of debt						
Total Other Financing Sources (Uses)		61,567	61,567		4,727,330	4,727,330
Net changes in fund balances		61,567	61,567		4,727,330	4,727,330
Fund Balances (Deficit), beginning of fiscal year						
Prior Period Adjustments						
Fund Balances (Deficit), beginning of fiscal year, restated						
Fund Balances (Deficit), end of fiscal year	\$ -	\$ 61,567	\$ 61,567	\$ -	\$ 4,727,330	\$ 4,727,330

Redevelopment Agency Capital Projects			Public Financing Authority Debt Service		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11,281	11,281		49,428	49,428
230,000		(230,000)	678,343		(678,343)
230,000	11,281	(218,719)	678,343	49,428	(628,915)
116,457	25,445	91,012			
2,475,888	1,355,889	1,119,999			
			1,286,804	1,287,604	(800)
2,592,345	1,381,334	1,211,011	1,286,804	1,287,604	(800)
(2,362,345)	(1,370,053)	992,292	(608,461)	(1,238,176)	(629,715)
2,507,025	(5,355,408)	(2,507,025)	(1,600,000)	1,287,604	1,287,604
		(5,355,408)		1,600,000	1,600,000
377,587	574,641	197,054			
2,884,612	(4,780,767)	(7,665,379)	(1,600,000)	1,287,604	2,887,604
522,267	(6,150,820)	(6,673,087)	(2,208,461)	49,428	2,257,889
8,036,677	8,036,677		829,896	829,896	
	56,233	56,233		(829,906)	(829,906)
8,036,677	8,092,910	56,233	829,896	(10)	(829,906)
\$ 8,558,944	\$ 1,942,090	\$ (6,616,854)	\$ (1,378,565)	\$ 49,418	\$ 1,427,983

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