

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY2016/2017

Grantee Name: City of Eureka
Contact Person: Wendy Howard
Contact Phone: 707-441-4114
Mailing Address: 531 K Street
Eureka, CA 95501

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES NO

If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

- b. Are separate financial statements prepared for the trust?

YES NO

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.

City of Eureka Financial Statements, June 30, 2016, pgs 16 - 25: Harbor Fund

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? 997,015; not included is \$4,488,678 from property transfers from the former Eureka Redevelopment Agency, and amounts related to pension liabilities)

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Please see attached Financial Statements 6/30/17 pg 20, and Revenue & Expense Report, As of: Month 30th, 2016.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? 1,345,679

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Please see attached Financial Statements 6/30/17 pg 20, and Revenue & Expense Report, As of: Month 30th, 2016.

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

No, and no.

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

N/A

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

City of Eureka Financial Statements, June 30, 2017, pg 20: \$9,629,579, \$13,769,592

For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:MONTH 30TH, 2016

530-Humboldt Bay

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUES</u>							
<u>TAXES</u>							
31110-1000 SA ROPS Revenue	0.00	0.00	0.00	224,282.00	0.00	(224,282.00)	0.00
TOTAL TAXES	0.00	0.00	0.00	224,282.00	0.00	(224,282.00)	0.00
<u>INTERGOVERNMENTAL REVENUE</u>							
<u>CHARGES FOR SERVICES</u>							
<u>MISCELLANEOUS</u>							
36310-1141 Pacific Choice	80,000.00	0.00	0.00	96,000.00	0.00	(16,000.00)	120.00
36310-1149 Humboldt Archers	3,169.00	0.00	0.00	3,168.60	0.00	0.40	99.99
36310-1178 Humb Bay Rowing	4,000.00	0.00	0.00	3,840.00	0.00	160.00	96.00
36310-1199 Englund Marine	70,000.00	0.00	0.00	57,659.53	0.00	12,340.47	82.37
36310-1200 Englund M. utilities	4,500.00	0.00	0.00	4,998.00	0.00	(498.00)	111.07
36310-1201 Englund M. UST maint fee	5,000.00	0.00	0.00	1,241.06	0.00	3,758.94	24.82
36310-1251 Public Marina-Misc.	65,000.00	0.00	0.00	59,950.64	0.00	5,049.36	92.23
36310-1253 Yacht Club	7,000.00	0.00	0.00	6,853.00	0.00	147.00	97.90
36315-0000 Land rent	0.00	0.00	0.00	10,766.70	0.00	(10,766.70)	0.00
36331-1107 Chevron	42,570.00	0.00	0.00	100,904.50	0.00	(58,334.50)	237.03
36331-1109 Eureka Forest Prod.	23,400.00	0.00	0.00	1,000.00	0.00	22,400.00	4.27
36331-1179 Pacific Affiliates	8,500.00	0.00	0.00	9,115.00	0.00	(615.00)	107.24
36333-0000 Oyster beds lease-Coast	35,000.00	0.00	0.00	30,884.64	0.00	4,115.36	88.24
36334-0000 Marina rent-local	170,000.00	0.00	0.00	137,700.00	0.00	32,300.00	81.00
36335-0000 Marina rent-transient	90,000.00	0.00	0.00	74,222.95	0.00	15,777.05	82.47
36336-1150 FTB - Wild Planet	40,000.00	0.00	0.00	44,195.70	0.00	(4,195.70)	110.49
36336-1151 Caito	12,000.00	0.00	0.00	0.00	0.00	12,000.00	0.00
36336-1152 FTB - Coast Seafood	25,000.00	0.00	0.00	24,564.00	0.00	436.00	98.26
36336-1153 FTB - Restaurant	5,000.00	0.00	0.00	37,200.00	0.00	(32,200.00)	744.00
36336-1156 FTB - Coast Seafood Hoist U	6,000.00	0.00	0.00	6,168.00	0.00	(168.00)	102.80
36336-1160 FTB - Ticket Booth	1,200.00	0.00	0.00	1,200.00	0.00	0.00	100.00
36336-1184 Wild Planet Hoist Usage	0.00	0.00	0.00	4,457.98	0.00	(4,457.98)	0.00
36336-1185 Wild Planet	11,000.00	0.00	0.00	11,590.00	0.00	(590.00)	105.36
36336-1186 Humb Seafood Unload.	4,200.00	0.00	0.00	3,437.04	0.00	762.96	81.83
36336-1187 Ralph Davis -1091 Boat moor	0.00	0.00	0.00	16,365.00	0.00	(16,365.00)	0.00
36336-1188 Hum Fishermens Marketing As	5,100.00	0.00	0.00	5,100.00	0.00	0.00	100.00
36336-1189 Humb Seafood Unload. Hoist	6,000.00	0.00	0.00	1,000.00	0.00	5,000.00	16.67
36336-1190 Pacific Outfitters	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00
36337-0000 Seafood unloading	0.00	0.00	0.00	3,279.92	0.00	(3,279.92)	0.00
36890-0000 Miscellaneous	0.00	0.00	0.00	430.08	0.00	(430.08)	0.00
36890-1251 Public Marina-Miscellaneous	5,000.00	0.00	0.00	12,439.15	0.00	(7,439.15)	248.78
TOTAL MISCELLANEOUS	728,639.00	0.00	0.00	772,731.49	0.00	(44,092.49)	106.05
<u>OTHER FINANCIAL SOURCES</u>							
39100-0000 Transfers In	224,283.00	0.00	0.00	0.00	0.00	224,283.00	0.00
39200-0000 Capital Contributions	0.00	0.00	0.00	4,488,678.00	0.00	(4,488,678.00)	0.00
TOTAL OTHER FINANCIAL SOURCES	224,283.00	0.00	0.00	4,488,678.00	0.00	(4,264,395.00)	2,001.35

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF:MONTH 30TH, 2016

530-Humboldt Bay
Harbor-Maintenance

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>							
44440-1110 Regular salaries	170,156.00	4,069.00	0.00	175,311.63	0.00 (	5,155.63)	103.03
44440-1111 Overtime pay	6,000.00	0.00	0.00	3,240.54	0.00	2,759.46	54.01
44440-1290 Temp salaries-gen	16,500.00	0.00	0.00	23,992.70	0.00 (	7,492.70)	145.41
44440-1301 Life insurance	56.00	0.00	0.00	75.20	0.00 (	19.20)	134.29
44440-1302 PERS-employer contribution	45,096.00	0.00	0.00	85,604.49	0.00 (	40,508.49)	189.83
44440-1304 Health insurance	37,296.00	0.00	0.00	30,786.60	0.00	6,509.40	82.55
44440-1305 Medicare	2,519.00	59.00	0.00	2,989.77	0.00 (	470.77)	118.69
44440-1309 Boot Allowance	0.00	0.00	0.00	175.59	0.00 (	175.59)	0.00
44440-1313 Workers Comp	13,975.00	0.00	0.00	13,975.00	0.00	0.00	100.00
44440-1317 Dental & Vision	<u>1,047.00</u>	<u>0.00</u>	<u>0.00</u>	<u>980.70</u>	<u>0.00</u>	<u>66.30</u>	<u>93.67</u>
TOTAL PERSONNEL SERVICES	292,645.00	4,128.00	0.00	337,132.22	0.00 (	44,487.22)	115.20
<u>OPER SUPPLIES & MATERIAL</u>							
44440-2110 Oper suppl-miscell.	12,000.00	0.00	0.00	9,785.97	457.32	1,756.71	85.36
44440-2119 Office supplies	400.00	0.00	0.00	341.80	0.00	58.20	85.45
44440-2121 Dues/memberships	800.00	0.00	0.00	525.00	0.00	275.00	65.63
44440-2122 Postage/freight	250.00	0.00	0.00	108.42	0.00	141.58	43.37
44440-2133 Repair parts	6,000.00	0.00	0.00	5,032.16	20.94	946.90	84.22
44440-2151 Janitorial/cleaning	1,000.00	0.00	0.00	950.04	5.79	44.17	95.58
44440-2168 Landscaping/plants	500.00	0.00	0.00	332.60	0.00	167.40	66.52
44440-2171 Locks, hardware	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>122.17</u>	<u>0.00</u>	<u>877.83</u>	<u>12.22</u>
TOTAL OPER SUPPLIES & MATERIAL	21,950.00	0.00	0.00	17,198.16	484.05	4,267.79	80.56
<u>PROFESS & TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,000.00	0.00	1,600.00	39,823.85	377.50 (	31,601.35)	551.45
44440-3112 Printing - in house	50.00	0.00	0.00	0.00	0.00	50.00	0.00
44440-3136 Haz mat transp/clean	2,500.00	0.00	0.00	1,040.90	768.67	690.43	72.38
44440-3164 Environmental svcs.	350.00	0.00	0.00	576.92	0.00 (	226.92)	164.83
44440-3200 Maint/rep-miscell.	5,000.00	0.00	0.00	3,425.79	3.77	1,570.44	68.59
44440-3201 Building repairs	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
44440-3202 Elevator services	2,500.00	0.00	0.00	261.54	0.00	2,238.46	10.46
44440-3304 General liability	0.00	0.00	0.00	14,870.00	0.00 (	14,870.00)	0.00
44440-3601 Training-general	1,250.00	0.00	0.00	29.50	0.00	1,220.50	2.36
44440-3711 Electricity	80,000.00	0.00	0.00	89,626.34	0.00 (	9,626.34)	112.03
44440-3812 Phone-line charges	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
44440-3813 Alarm line charges	<u>750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>355.20</u>	<u>0.00</u>	<u>394.80</u>	<u>47.36</u>
TOTAL PROFESS & TECHNICAL SVCS	102,900.00	0.00	1,600.00	150,010.04	1,149.94 (	46,659.98)	145.34
<u>MATERIALS & SERVICES</u>							
44440-4505 Bad Debt Expense	0.00	0.00	0.00	16,365.00	0.00 (	16,365.00)	0.00
44440-4506 Depreciation-regular	0.00	0.00	0.00	329,747.55	0.00 (	329,747.55)	0.00
44440-4612 4% to State	<u>28,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,708.83</u>	<u>0.00</u>	<u>291.17</u>	<u>98.96</u>
TOTAL MATERIALS & SERVICES	28,000.00	0.00	0.00	373,821.38	0.00 (	345,821.38)	1,335.08

CITY OF EUREKA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2016

530-Humboldt Bay
Transfers

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>TRANSFERS</u>							
TOTAL EXPENDITURES	1,107,426.00 (107,534.18)		3,323.69	1,345,678.63	2,943.54 (237,872.48)		121.48

*** END OF REPORT ***

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2017**

ASSETS	Enterprise Funds		
	Water	Wastewater	Harbor
Current Assets:			
Cash and investments	\$ 905,729	\$ 6,009,313	\$ -
Cash and investments with fiscal agents	4,269,351	1,043,521	
Accounts receivable - net	797,017	2,629,098	10,176
Prepaid items			
Inventory			
Land held for resale			4,488,678
Due from other funds	6,164,895		
Total current assets	12,136,992	9,681,932	4,498,854
Noncurrent Assets:			
Advances to RDA Successor Agency	101,885	1,102,013	
Total noncurrent assets	101,885	1,102,013	
Capital Assets:			
Nondepreciable			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	5,765,118	7,147,818	
Total nondepreciable capital assets	6,817,233	12,220,960	5,155,468
Depreciable			
Infrastructure	14,818,869	37,030,126	
Buildings	723,908	6,264,431	4,660,614
Improvements	5,017,863	20,009,504	10,588,465
Equipment	16,075,408	32,912,111	1,116,705
Total depreciable capital assets	36,636,048	96,216,172	16,365,784
Less accumulated depreciation	(15,902,317)	(45,406,812)	(9,095,526)
Net depreciable capital assets	20,733,731	50,809,360	7,270,258
Total capital assets, net	27,550,964	63,030,320	12,425,726
Total capital and noncurrent assets	27,652,849	64,132,333	12,425,726
Total Assets	39,789,841	73,814,265	16,924,580
DEFERRED OUTFLOWS OF RESOURCES			
Pensions related	765,457	1,112,845	164,379
Deferred loss on refunding	321,062		
Total deferred outflows of resources	1,086,519	1,112,845	164,379
Total Assets and Deferred Outflows of Resources	40,876,360	74,927,110	17,088,959

The notes to the basic financial statements are an integral part of this statement

Enterprise Funds				Governmental Activities - Internal Service Funds
Building	Transit	Golf	Totals	
\$ -	\$ -	\$ 156,690	\$ 7,071,732	\$ 3,553,222
			5,312,872	
1,224,268	1,316,947		5,977,506	10,928
	9,000		9,000	20,000
			4,488,678	
			6,164,895	
1,224,268	1,325,947	156,690	29,024,683	3,584,150
			1,203,898	
			1,203,898	
		418,075	11,698,800	
		35,807	12,948,743	199,586
		453,882	24,647,543	199,586
			51,848,995	
		191,159	11,840,112	446,620
		261,518	35,877,350	34,930
116,950	3,155,460		53,376,634	9,266,798
116,950	3,155,460	452,677	152,943,091	9,748,348
(103,563)	(2,830,731)	(265,110)	(73,604,059)	(8,467,410)
13,387	324,729	187,567	79,339,032	1,280,938
13,387	324,729	641,449	103,986,575	1,480,524
13,387	324,729	641,449	105,190,473	1,480,524
1,237,655	1,650,676	798,139	134,215,156	5,064,674
209,309			2,251,990	622,448
			321,062	
209,309			2,573,052	622,448
1,446,964	1,650,676	798,139	136,788,208	5,687,122

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2017
 (Continued)**

LIABILITIES	Enterprise Funds		
	Water	Wastewater	Harbor
Current Liabilities:			
Accounts payable	\$ 454,585	\$ 1,943,653	\$ 21,513
Payroll and related liabilities	37,871	61,607	9,503
Deposits payable	353,082		34,617
Due to other funds			548,948
Unearned revenue	513		
Accrued interest payable	201,087	210,842	65,555
Claims and judgments payable			
Loan payable, current portion			102,768
Bonds payable, current portion	615,000	460,000	
Compensated absences, current portion	102,322	145,188	25,060
Unamortized premium, current portion	16,705	5,344	
Total current liabilities	1,781,165	2,826,634	807,964
Noncurrent Liabilities:			
Loan payable			1,486,442
Bonds payable	16,565,000	16,770,000	
Net pension liability	4,722,691	6,865,988	1,014,178
Unamortized premium	217,014	179,583	
Total noncurrent liabilities	21,504,705	23,815,571	2,500,620
Total Liabilities	23,285,870	26,642,205	3,308,584
DEFERRED INFLOWS OF RESOURCES			
Pensions related	50,215	73,003	10,783
Total deferred inflows of resources	50,215	73,003	10,783
Total Liabilities and Deferred Inflows of Resources	23,336,085	26,715,208	3,319,367
NET POSITION			
Net investment in capital assets	14,406,596	46,658,914	10,836,516
Restricted for debt service	321,062		
Unrestricted	2,812,617	1,552,988	2,933,076
Total Net Position (Deficit)	\$ 17,540,275	\$ 48,211,902	\$ 13,769,592

The notes to the basic financial statements are an integral part of this statement

Enterprise Funds				Governmental Activities - Internal Service Funds
Building	Transit	Golf	Totals	
\$ 17,612	\$ 35,874	\$ -	\$ 2,473,237	\$ 269,926
10,066			119,047	30,546
			387,699	
1,139,398	1,517,963		3,206,309	394,046
			513	
			477,484	274,149
			102,768	
			1,075,000	
27,992			300,562	49,533
			22,049	
<u>1,195,068</u>	<u>1,553,837</u>		<u>8,164,668</u>	<u>1,018,200</u>
			1,486,442	
			33,335,000	
1,291,387			13,894,244	3,840,356
			396,597	
<u>1,291,387</u>			<u>49,112,283</u>	<u>3,840,356</u>
<u>2,486,455</u>	<u>1,553,837</u>		<u>57,276,951</u>	<u>4,858,556</u>
13,731			147,732	40,834
<u>13,731</u>			<u>147,732</u>	<u>40,834</u>
<u>2,500,186</u>	<u>1,553,837</u>		<u>57,424,683</u>	<u>4,899,390</u>
13,387	324,729	641,449	72,881,591	1,480,524
			321,062	
(1,066,609)	(227,890)	156,690	6,160,872	(692,792)
<u>\$ (1,053,222)</u>	<u>\$ 96,839</u>	<u>\$ 798,139</u>	<u>\$ 79,363,525</u>	<u>\$ 787,732</u>

CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 7,876,223	\$ 6,720,267	\$ 772,733
Other operating revenues	26,152	2,221,278	
Intergovernmental			224,282
Total Operating Revenues	<u>7,902,375</u>	<u>8,941,545</u>	<u>997,015</u>
Operating Expenses:			
Purchase of water	2,766,662		
Maintenance and operation	2,353,942	5,614,477	893,844
Administration	750,503	542,567	36,042
Insurance costs and claims	102,884	97,618	14,163
Depreciation	838,761	1,327,063	329,748
Total Operating Expenses	<u>6,812,752</u>	<u>7,581,725</u>	<u>1,273,797</u>
Operating Income (Loss)	<u>1,089,623</u>	<u>1,359,820</u>	<u>(276,782)</u>
Non-Operating Revenues (Expenses):			
Investment income	30,819	31,759	
Interest expense	(800,538)	(842,339)	(71,883)
Total Non-Operating Revenue (Expense)	<u>(769,719)</u>	<u>(810,580)</u>	<u>(71,883)</u>
Income (Loss) Before Transfers and Capital Contributions	<u>319,904</u>	<u>549,240</u>	<u>(348,665)</u>
Capital contributions			4,488,678
Transfers in	(4,902,759)	12,222,451	
Transfers out	4,902,759	(12,222,451)	
Change in Net Position	<u>319,904</u>	<u>549,240</u>	<u>4,140,013</u>
Net Position (Deficit), beginning of fiscal year	17,220,371	47,662,662	9,629,579
Prior Period Adjustments			
Net Position (Deficit), beginning of fiscal year, restated	<u>17,220,371</u>	<u>47,662,662</u>	<u>9,629,579</u>
Net Position (Deficit), end of fiscal year	<u>\$ 17,540,275</u>	<u>\$ 48,211,902</u>	<u>\$ 13,769,592</u>

The notes to the basic financial statements are an integral part of this statement

Enterprise Funds				Governmental Activities- Internal Service Funds
Building	Transit	Golf	Totals	
\$ 1,260,724	\$ 343,429	\$ -	\$ 16,973,376	\$ 6,231,725
11,708	3,700	104,025	2,366,863	74,678
	1,495,678		1,719,960	
<u>1,272,432</u>	<u>1,842,807</u>	<u>104,025</u>	<u>21,060,199</u>	<u>6,306,403</u>
			2,766,662	
987,481	1,910,379		11,760,123	4,262,713
42,449		1,577	1,373,138	
10,912	49,000		274,577	1,746,901
7,524	225,246	9,080	2,737,422	511,451
<u>1,048,366</u>	<u>2,184,625</u>	<u>10,657</u>	<u>18,911,922</u>	<u>6,521,065</u>
<u>224,066</u>	<u>(341,818)</u>	<u>93,368</u>	<u>2,148,277</u>	<u>(214,662)</u>
			62,578	
			(1,714,760)	(1,657)
			(1,652,182)	(1,657)
<u>224,066</u>	<u>(341,818)</u>	<u>93,368</u>	<u>496,095</u>	<u>(216,319)</u>
			4,488,678	
			7,319,692	
			(7,319,692)	
<u>224,066</u>	<u>(341,818)</u>	<u>93,368</u>	<u>4,984,773</u>	<u>(216,319)</u>
(1,231,898)	438,657	704,771	74,424,142	1,004,051
(45,390)			(45,390)	
<u>(1,277,288)</u>	<u>438,657</u>	<u>704,771</u>	<u>74,378,752</u>	<u>1,004,051</u>
<u>\$ (1,053,222)</u>	<u>\$ 96,839</u>	<u>\$ 798,139</u>	<u>\$ 79,363,525</u>	<u>\$ 787,732</u>

CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Enterprise Funds		
	Water	Wastewater	Harbor
Cash Flows from Operating Activities:			
Receipts from customers/interfund charges	\$ 7,910,779	\$ 6,983,830	\$ 998,027
Payments to suppliers and users	(4,259,110)	(2,392,661)	(605,764)
Payments to employees	(1,369,259)	(1,947,218)	(287,055)
Net Cash Provided (Used) by Operating Activities	<u>2,282,410</u>	<u>2,643,951</u>	<u>105,208</u>
Cash Flows from Non-Capital Financing Activities:			
Due to/from other funds	<u>(1,349,630)</u>	<u>416,221</u>	<u>83,075</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(1,349,630)</u>	<u>416,221</u>	<u>83,075</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisitions of capital assets	(2,707,562)	(4,125,706)	(14,001)
Interest paid	(830,956)	(851,997)	(75,940)
Principal payments - long-term debt	(935,592)	(445,000)	(98,342)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(4,474,110)</u>	<u>(5,422,703)</u>	<u>(188,283)</u>
Cash Flows from Investing Activities:			
Interest received	<u>38,129</u>	<u>84,460</u>	<u></u>
Net Cash Provided (Used) by Investing Activities	<u>38,129</u>	<u>84,460</u>	<u></u>
Net Increase (Decrease) in Cash and Cash Equivalents	(3,503,201)	(2,278,071)	
Cash and Cash Equivalents, July 1, 2016	<u>8,678,281</u>	<u>9,330,905</u>	<u></u>
Cash and Cash Equivalents, June 30, 2017	<u>\$ 5,175,080</u>	<u>\$ 7,052,834</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents To Statement of Net Position			
Cash and investments	\$ 905,729	\$ 6,009,313	\$ -
Cash and investments with fiscal agents	<u>4,269,351</u>	<u>1,043,521</u>	<u></u>
Total Cash and Cash Equivalents	<u>\$ 5,175,080</u>	<u>\$ 7,052,834</u>	<u>\$ -</u>
Non-cash activities - capital contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,488,678</u>

The notes to the basic financial statements are an integral part of this statement

Enterprise Funds				Governmental Activities - Internal Service Funds
Building	Transit	Golf	Totals	
\$ 1,498,655	\$ 950,233	\$ 104,025	\$ 18,445,549	\$ 6,305,435
(541,480)	(1,948,297)	(10,568)	(9,757,880)	(3,864,266)
(787,425)		(21,776)	(4,412,733)	(1,084,518)
169,750	(998,064)	71,681	4,274,936	1,356,651
(124,360)	998,064		23,370	(218,892)
(124,360)	998,064		23,370	(218,892)
(45,390)		(45,252)	(6,892,521)	(635,814)
			(1,804,283)	(1,657)
			(1,478,934)	(58,745)
(45,390)		(45,252)	(10,175,738)	(696,216)
			122,589	
			122,589	
		26,429	(5,754,843)	441,543
		130,261	18,139,447	3,111,679
\$ -	\$ -	\$ 156,690	\$ 12,384,604	\$ 3,553,222
\$ -	\$ -	\$ 156,690	\$ 7,071,732	\$ 3,553,222
			5,312,872	
\$ -	\$ -	\$ 156,690	\$ 12,384,604	\$ 3,553,222
\$ -	\$ -	\$ -	\$ 4,488,678	\$ -

(Continued)

CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (Continued)

	Enterprise Funds		
	Water	Wastewater	Harbor
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,089,623	\$ 1,359,820	\$ (276,782)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	838,761	1,327,063	329,748
(Increase) Decrease in Operating Assets:			
Accounts receivable	(19,894)	(1,957,715)	(713)
Prepaid expenses			
Inventory			
Deferred outflows of resources - pension related	(495,246)	(720,748)	(105,280)
Increase (Decrease) in Operating Liabilities:			
Accounts payable	94,664	1,500,740	(7,435)
Deposits payable	28,361		1,725
Unearned revenue	(63)		
Payroll and related liabilities	3,471	5,008	892
Deferred inflows of resources - pension related	(235,758)	(315,358)	(42,604)
Net pension liability	958,407	1,432,691	200,849
Claims and judgments payable			
Compensated absences	20,084	12,450	4,808
Net Cash Provided (Used) by Operating Activities	\$ 2,282,410	\$ 2,643,951	\$ 105,208

The notes to the basic financial statements are an integral part of this statement

Enterprise Funds				Governmental Activities - Internal Service Funds
Building	Transit	Golf	Totals	
\$ 224,066	\$ (341,818)	\$ 93,368	\$ 2,148,277	\$ (214,662)
7,524	225,246	9,080	2,737,422	511,451
226,223	(892,574)		(2,644,673)	(968)
(111,207)		1,192	(1,431,289)	(462,036)
(6,042)	11,082	(14,885)	1,578,124	(47,857)
			30,086	
			(63)	
(745)		(107)	8,519	8,354
(93,674)		(832)	(688,226)	(98,669)
(79,161)		(16,135)	2,496,651	1,638,630
				20,088
2,766			40,108	2,320
<u>\$ 169,750</u>	<u>\$ (998,064)</u>	<u>\$ 71,681</u>	<u>\$ 4,274,936</u>	<u>\$ 1,356,651</u>