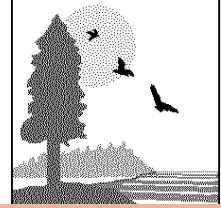


**DUE OCTOBER 1**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** FY2012/2013

**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, 2013, Pages 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? \$898,450

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 Revenue & Expense Report, As of: Month 30th, 2012.

## 3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$1,091,635

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 Revenue & Expense Report, As of: Month 30th, 2012.

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, 2013, pg 20: \$11,080,183, \$10,810,338

**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.**



CITY OF EUREKA  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF:MONTH 30TH, 2012

530-Humboldt Bay

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>TAXES</u>							
31110-1000 SA ROPS Revenue	336,326.00	0.00	0.00	280,304.00	0.00	56,022.00	83.34
TOTAL TAXES	336,326.00	0.00	0.00	280,304.00	0.00	56,022.00	83.34
<u>INTERGOVERNMENTAL REVENU</u>							
33250-0000 California - EMA	925.00	0.00	0.00	0.00	0.00	925.00	0.00
TOTAL INTERGOVERNMENTAL REVENU	925.00	0.00	0.00	0.00	0.00	925.00	0.00
<u>CHARGES FOR SERVICES</u>							
34318-0000 Project Salaries	1,000.00	0.00	0.00	596.76	0.00	403.24	59.68
TOTAL CHARGES FOR SERVICES	1,000.00	0.00	0.00	596.76	0.00	403.24	59.68
<u>MISCELLANEOUS</u>							
36110-0000 Pooled cash interest (	35,000.00)	0.00	0.00	( 20,717.53)	0.00	( 14,282.47)	59.19
36112-1087 Small Boat Basin Res. inter	4,800.00	0.00	0.00	2,885.93	0.00	1,914.07	60.12
36112-1088 Dredging & Cap Imp. interes	4,200.00	0.00	0.00	3,497.51	0.00	702.49	83.27
36199-0000 Change in FV of inv	0.00	7,536.36	0.00	7,536.36	0.00	( 7,536.36)	0.00
36310-1141 Pacific Choice	82,840.00	0.00	0.00	71,481.50	0.00	11,358.50	86.29
36310-1143 HSU - EDA Plant	13,296.00	0.00	0.00	13,595.00	0.00	( 299.00)	102.25
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-util	240.00	0.00	0.00	240.00	0.00	0.00	100.00
36310-1180 Humb Bay Naval Air/Sea Muse	1,560.00	0.00	0.00	1,560.00	0.00	0.00	100.00
36310-1199 Englund Marine	68,000.00	0.00	0.00	75,063.40	0.00	( 7,063.40)	110.39
36310-1200 Englund M. utilities	4,512.00	0.00	0.00	4,510.56	0.00	1.44	99.97
36310-1201 Englund M. UST maint fee	6,658.00	0.00	0.00	7,228.60	0.00	( 570.60)	108.57
36310-1251 Public Marina-Misc.	81,000.00	0.00	0.00	68,722.00	0.00	12,278.00	84.84
36310-1253 Yacht Club	5,200.00	0.00	0.00	5,648.00	0.00	( 448.00)	108.62
36331-1107 Chevron	42,570.00	0.00	0.00	42,570.00	0.00	0.00	100.00
36331-1109 Eureka Forest Prod.	1,000.00	0.00	0.00	1,000.00	0.00	0.00	100.00
36331-1179 Pacific Affiliates	8,004.00	0.00	0.00	8,215.00	0.00	( 211.00)	102.64
36332-1116 Tomac LLC	0.00	0.00	0.00	3,766.00	0.00	( 3,766.00)	0.00
36333-0000 Oyster beds lease-Coast	23,000.00	0.00	0.00	38,648.03	0.00	( 15,648.03)	168.03
36334-0000 Marina rnt-local	200,400.00	0.00	0.00	180,010.51	0.00	20,389.49	89.83
36335-0000 Marina rnt-transient	48,700.00	0.00	0.00	58,282.30	0.00	( 9,582.30)	119.68
36336-1150 FTB - Wild Planet	0.00	0.00	0.00	25,883.00	0.00	( 25,883.00)	0.00
36336-1151 Caito	0.00	0.00	0.00	3,766.00	0.00	( 3,766.00)	0.00
36336-1152 FTB - Coast Seafood	0.00	0.00	0.00	21,496.00	0.00	( 21,496.00)	0.00
36336-1156 FTB - Coast Seafood Hoist U	0.00	0.00	0.00	6,556.00	0.00	( 6,556.00)	0.00
36336-1160 FTB - Ticket Booth	0.00	0.00	0.00	1,200.00	0.00	( 1,200.00)	0.00
36336-1184 Wild Planet Hoist Usage	6,000.00	0.00	0.00	6,000.00	0.00	0.00	100.00
36336-1185 Wild Planet	27,000.00	0.00	0.00	11,732.83	0.00	15,267.17	43.45
36336-1186 Humb Seafood Unload.	9,000.00	0.00	0.00	4,200.00	0.00	4,800.00	46.67
36336-1187 Ralph Davis -1091 Boat moor	2,934.00	0.00	0.00	2,934.00	0.00	0.00	100.00
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	0.00	0.00	0.00	6,000.00	0.00	( 6,000.00)	0.00
36890-1251 Public Marina-Miscellaneous	4,125.00	0.00	0.00	4,797.97	0.00	( 672.97)	116.31
TOTAL MISCELLANEOUS	618,308.00	7,536.36	0.00	676,577.57	0.00	( 58,269.57)	109.42





CITY OF EUREKA  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF:MONTH 30TH, 2012

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	130,072.00	3,172.55	0.00	149,159.11	0.00 (	19,087.11)	114.67
44440-1111 Overtime pay	6,000.00	0.00	0.00	4,524.43	0.00	1,475.57	75.41
44440-1133 Workers' comp	0.00	0.00	0.00	981.41	0.00 (	981.41)	0.00
44440-1301 Life insurance	45.00	0.00	0.00	50.28	0.00 (	5.28)	111.73
44440-1302 PERS-employer contribution	29,174.00	0.00	0.00	32,630.63	0.00 (	3,456.63)	111.85
44440-1304 Health insurance	25,686.00	0.00	0.00	34,148.03	0.00 (	8,462.03)	132.94
44440-1305 Medicare	1,887.00	0.00	0.00	2,182.63	0.00 (	295.63)	115.67
44440-1313 Workers Comp	8,002.00	0.00	0.00	6,003.00	0.00	1,999.00	75.02
44440-1317 Dental & Vision	0.00	0.00	0.00	503.07	0.00 (	503.07)	0.00
TOTAL PERSONNEL SERVICES	200,866.00	3,172.55	0.00	230,182.59	0.00 (	29,316.59)	114.60
<u>OPER SUPPLIES &amp; MATERIAL</u>							
44440-2110 Oper suppl-miscell.	7,000.00	0.00	0.00	7,227.70	0.00 (	227.70)	103.25
44440-2119 Office supplies	400.00	0.00	0.00	172.70	0.00	227.30	43.18
44440-2120 Subscriptions/books	100.00	0.00	0.00	0.00	0.00	100.00	0.00
44440-2121 Dues/memberships	200.00	0.00	0.00	500.00	0.00 (	300.00)	250.00
44440-2122 Postage/freight	250.00	0.00	0.00	200.87	0.00	49.13	80.35
44440-2133 Repair parts	4,865.00	0.00	0.00	5,472.39	0.00 (	607.39)	112.48
44440-2151 Janitorial/cleaning	1,000.00	0.00	0.00	786.37	0.00	213.63	78.64
44440-2168 Landscaping/plants	500.00	0.00	0.00	515.18	0.00 (	15.18)	103.04
44440-2171 Locks, hardware	500.00	0.00	0.00	0.00	0.00	500.00	0.00
TOTAL OPER SUPPLIES & MATERIAL	14,815.00	0.00	0.00	14,875.21	0.00 (	60.21)	100.41
<u>PROFESS &amp; TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,278.00	0.00	0.00	1,517.61	0.00	5,760.39	20.85
44440-3106 All funds audit	717.00	0.00	0.00	0.00	0.00	717.00	0.00
44440-3108 Fiscal agent fees	0.00	0.00	0.00	789.00	0.00 (	789.00)	0.00
44440-3110 Misc. financial svcs	0.00	0.00	0.00	622.45	0.00 (	622.45)	0.00
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	1,500.00	0.00	0.00	277.67	0.00	1,222.33	18.51
44440-3200 Maint/rep-miscell.	4,000.00	0.00	0.00	1,619.79	0.00	2,380.21	40.49
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	0.00	0.00	2,500.00	0.00
44440-3304 General liability	13,845.00	0.00	0.00	14,505.00	0.00 (	660.00)	104.77
44440-3406 Air space rent/lease	0.00	0.00	0.00	1,000.00	0.00 (	1,000.00)	0.00
44440-3601 Training-general	722.00	0.00	0.00	0.00	0.00	722.00	0.00
44440-3711 Electricity	80,000.00	0.00	0.00	86,554.83	0.00 (	6,554.83)	108.19
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	750.00	0.00	0.00	759.08	0.00 (	9.08)	101.21
TOTAL PROFESS & TECHNICAL SVCS	114,862.00	0.00	0.00	107,645.43	0.00	7,216.57	93.72
<u>MATERIALS &amp; SERVICES</u>							
44440-4505 Bad Debt Expense	0.00	0.00	0.00	670.00	0.00 (	670.00)	0.00
44440-4506 Depreciation-regular	0.00	351,894.42	0.00	351,894.42	0.00 (	351,894.42)	0.00
TOTAL MATERIALS & SERVICES	0.00	351,894.42	0.00	352,564.42	0.00 (	352,564.42)	0.00















CITY OF EUREKA  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF:MONTH 30TH, 2012

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	993,824.00	158,412.56	0.00	1,084,837.18	804.12	( 91,817.30)	109.24

\*\*\* END OF REPORT \*\*\*

**CITY OF EUREKA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 June 30, 2013**

<b>ASSETS</b>	Enterprise Funds		
	Water	Wastewater	Harbor
<b>Current Assets:</b>			
Cash and investments	\$ 1,501,825	\$ -	\$ -
Cash and investments with fiscal agents	8,081,292	13,970,918	
Accounts receivable - net	594,126	2,631,652	156,722
Interest receivable	8,960	46,428	(1,368)
Prepaid items			100,000
Inventory			
Due from other funds	5,292,977		
Total current assets	15,479,180	16,648,998	255,354
<b>Noncurrent Assets:</b>			
Deferred charges, net of accumulated amortization	462,188	191,945	
Advances to RDA Successor Agency	491,288	4,655,485	
Advances to other funds		25,748	
Total noncurrent assets	953,476	4,873,178	
<b>Capital Assets:</b>			
<b>Nondepreciable</b>			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	3,812,140	17,319,682	
Total nondepreciable capital assets	4,864,255	22,392,824	5,155,468
<b>Depreciable</b>			
Infrastructure	10,301,360	4,655,482	
Buildings	542,334	5,959,429	4,646,614
Improvements	5,004,225	19,974,600	10,577,025
Equipment	16,060,077	31,799,067	1,116,705
Total depreciable capital assets	31,907,996	62,388,578	16,340,344
Less accumulated depreciation	(12,630,637)	(40,864,426)	(7,758,845)
Net depreciable capital assets	19,277,359	21,524,152	8,581,499
Total capital assets, net	24,141,614	43,916,976	13,736,967
Total capital and noncurrent assets	25,095,090	48,790,154	13,736,967
Total Assets	\$ 40,574,270	\$ 65,439,152	\$ 13,992,321

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	
\$ -	\$ -	\$ 207,719	\$ 1,709,544	\$ 2,018,560
			22,052,210	
620,062	917,397		4,919,959	6,318
133,386		285	187,691	2,158
			100,000	20,000
	3,690		3,690	
			5,292,977	
<u>753,448</u>	<u>921,087</u>	<u>208,004</u>	<u>34,266,071</u>	<u>2,047,036</u>
			654,133	
			5,146,773	
13,000			38,748	
<u>13,000</u>			<u>5,839,654</u>	
		418,075	11,698,800	
		6,840	21,138,662	
		424,915	32,837,462	
			14,956,842	
		50,244	11,198,621	429,246
		243,087	35,798,937	31,236
97,950	3,155,460		52,229,259	7,541,321
97,950	3,155,460	293,331	114,183,659	8,001,803
(58,499)	(1,820,736)	(241,733)	(63,374,876)	(6,421,014)
39,451	1,334,724	51,598	50,808,783	1,580,789
39,451	1,334,724	476,513	83,646,245	1,580,789
52,451	1,334,724	476,513	89,485,899	1,580,789
<u>\$ 805,899</u>	<u>\$ 2,255,811</u>	<u>\$ 684,517</u>	<u>\$ 123,751,970</u>	<u>\$ 3,627,825</u>

(Continued)

**CITY OF EUREKA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 June 30, 2013  
 (Continued)**

<b>LIABILITIES</b>	Enterprise Funds		
	Water	Wastewater	Harbor
<b>Current Liabilities:</b>			
Accounts payable	\$ 320,040	\$ 611,168	\$ 26,276
Payroll and related liabilities	32,582	53,296	8,556
Deposits payable	213,987	173,377	27,826
Due to other funds		408,812	720,874
Unearned revenue	19		112,141
Accrued interest payable	251,263	225,610	80,763
Claims and judgments payable			
Loan payable, current portion			86,177
Bonds payable, current portion	535,000	400,000	100,000
Capital lease payable, current portion	301,305		
Compensated absences, current portion	57,784	91,369	16,908
Unamortized premium, current portion	16,643	5,237	
Deferred loss on refunding, current portion	(34,709)		
Total current liabilities	1,693,914	1,968,869	1,179,521
<b>Noncurrent Liabilities:</b>			
Capital lease payable	981,418		
Loan payable			1,871,714
Advances from other funds			25,748
Bonds payable	18,895,000	18,520,000	105,000
Unamortized premium	283,894	201,067	
Deferred loss on refunding	(390,480)		
Total noncurrent liabilities	19,769,832	18,721,067	2,002,462
Total Liabilities	21,463,746	20,689,936	3,181,983
<b>NET ASSETS</b>			
Net investment in capital assets	11,282,376	37,740,969	11,574,076
Unrestricted	7,828,148	7,008,247	(763,738)
Total Net Position (Deficits)	\$ 19,110,524	\$ 44,749,216	\$ 10,810,338

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	
\$ 27,478	\$ 6,274	\$ 161	\$ 991,397	\$ 316,468
13,011		98	107,543	22,907
			415,190	
790,447	687,938		2,608,071	259,031
			112,160	
			557,636	
				226,336
			86,177	
			1,035,000	
			301,305	
28,658		402	195,121	49,223
			21,880	
			(34,709)	
<u>859,594</u>	<u>694,212</u>	<u>661</u>	<u>6,396,771</u>	<u>873,965</u>
			981,418	
			1,871,714	
			25,748	
			37,520,000	
			484,961	
			(390,480)	
			<u>40,493,361</u>	
<u>859,594</u>	<u>694,212</u>	<u>661</u>	<u>46,890,132</u>	<u>873,965</u>
39,451	1,334,724	476,513	62,448,109	1,580,789
(93,146)	226,875	207,343	14,413,729	1,173,071
<u>\$ (53,695)</u>	<u>\$ 1,561,599</u>	<u>\$ 683,856</u>	<u>\$ 76,861,838</u>	<u>\$ 2,753,860</u>

**CITY OF EUREKA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 6,763,039	\$ 5,836,745	\$ 683,974
Other operating revenues	21,694	2,770,621	
Intergovernmental			
Total Operating Revenues	<u>6,784,733</u>	<u>8,607,366</u>	<u>683,974</u>
Operating Expenses:			
Purchase of water	1,879,595		
Maintenance and operation	2,286,065	4,422,134	588,943
Administration	329,617	405,432	23,496
Insurance costs and claims	58,980	75,468	18,252
Depreciation	735,562	1,049,419	351,894
Total Operating Expenses	<u>5,289,819</u>	<u>5,952,453</u>	<u>982,585</u>
Operating Income (Loss)	<u>1,494,914</u>	<u>2,654,913</u>	<u>(298,611)</u>
Non-Operating Revenues (Expenses):			
Gain (loss) on sales of capital assets		(59,935)	
Taxes			214,476
Investment income	33,667	23,211	(6,798)
Interest expense	(997,488)	(907,031)	(102,252)
Total Non-Operating Revenue (Expense)	<u>(963,821)</u>	<u>(943,755)</u>	<u>105,426</u>
Income (Loss) Before Transfers and Capital Contributions	531,093	1,711,158	(193,185)
Capital contributions		2,673,933	
Transfers in			
Change in Net Position	<u>531,093</u>	<u>4,385,091</u>	<u>(193,185)</u>
Net Position (Deficits), beginning of fiscal year	18,389,021	40,170,988	11,080,183
Prior Period Adjustments	190,410	193,137	(76,660)
Net Position (Deficits), beginning of fiscal year, restated	<u>18,579,431</u>	<u>40,364,125</u>	<u>11,003,523</u>
Net Position (Deficits), end of fiscal year	<u>\$ 19,110,524</u>	<u>\$ 44,749,216</u>	<u>\$ 10,810,338</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	
\$ 702,470	\$ 318,708	\$ 563	\$ 14,305,499	\$ 3,863,861
116,819		27,139	2,936,273	81,735
	1,578,686		1,578,686	
819,289	1,897,394	27,702	18,820,458	3,945,596
			1,879,595	
764,111	1,873,872	24,749	9,959,874	2,449,425
35,808		288	794,641	
7,656	28,644	408	189,408	1,797,020
8,021	261,809	4,359	2,411,064	425,887
815,596	2,164,325	29,804	15,234,582	4,672,332
3,693	(266,931)	(2,102)	3,585,876	(726,736)
			(59,935)	
			214,476	
(3,746)	(33)	1,151	47,452	(2,408)
			(2,006,771)	
(3,746)	(33)	1,151	(1,804,778)	(2,408)
(53)	(266,964)	(951)	1,781,098	(729,144)
			2,673,933	
102,047			102,047	
101,994	(266,964)	(951)	4,557,078	(729,144)
(155,689)	1,907,246	796,925	72,188,674	3,483,004
	(78,683)	(112,118)	116,086	
(155,689)	1,828,563	684,807	72,304,760	3,483,004
\$ (53,695)	\$ 1,561,599	\$ 683,856	\$ 76,861,838	\$ 2,753,860

**CITY OF EUREKA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Enterprise Funds		
	Water	Wastewater	Harbor
Cash Flows from Operating Activities:			
Receipts from customers/interfund charges	\$ 6,974,150	\$ 7,657,720	\$ 588,288
Payments to suppliers and users	(3,033,887)	(2,826,332)	(366,142)
Payments to employees	(1,585,598)	(2,260,466)	(312,720)
Net Cash Provided (Used) by Operating Activities	<u>2,354,665</u>	<u>2,570,922</u>	<u>(90,574)</u>
Cash Flows from Non-Capital Financing Activities:			
Transfers in (out)			
Due to/from other funds	(3,739,481)	408,812	101,569
Taxes received			280,304
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(3,739,481)</u>	<u>408,812</u>	<u>381,873</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisitions of capital assets	(1,726,670)	(7,003,175)	
Capital grants received		2,673,933	
Interest paid	(906,732)	(879,740)	(105,654)
Principal payments - long-term debt	(804,243)	(395,000)	(177,466)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3,437,645)</u>	<u>(5,603,982)</u>	<u>(283,120)</u>
Cash Flows from Investing Activities:			
Interest received (charged)	40,161	(19,875)	(8,179)
Net Cash Provided (Used) by Investing Activities	<u>40,161</u>	<u>(19,875)</u>	<u>(8,179)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,782,300)	(2,644,123)	
Cash and Cash Equivalents, July 1, 2012	<u>14,365,417</u>	<u>16,615,041</u>	
Cash and Cash Equivalents, June 30, 2013	<u>\$ 9,583,117</u>	<u>\$ 13,970,918</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents To Statement of Net Position			
Cash and investments	\$ 1,501,825	\$ -	\$ -
Cash and investments with fiscal agents	<u>8,081,292</u>	<u>13,970,918</u>	
Total Cash and Cash Equivalents	<u>\$ 9,583,117</u>	<u>\$ 13,970,918</u>	<u>\$ -</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	
\$ 582,502	\$ 1,238,623	\$ 27,702	\$ 17,068,985	\$ 3,944,082
(274,442)	(1,864,449)	(20,488)	(8,385,740)	(3,135,158)
(497,541)	(35,428)	(5,291)	(4,697,044)	(831,434)
(189,481)	(661,254)	1,923	3,986,201	(22,510)
102,047			102,047	
260,379	660,404		(2,308,317)	259,031
			280,304	
362,426	660,404		(1,925,966)	259,031
(34,500)			(8,764,345)	(172,320)
			2,673,933	
			(1,892,126)	
			(1,376,709)	
(34,500)			(9,359,247)	(172,320)
(138,445)	850	1,371	(124,117)	605
(138,445)	850	1,371	(124,117)	605
		3,294	(7,423,129)	64,806
		204,425	31,184,883	1,953,754
\$ -	\$ -	\$ 207,719	\$ 23,761,754	\$ 2,018,560
\$ -	\$ -	\$ 207,719	\$ 1,709,544	\$ 2,018,560
			22,052,210	
\$ -	\$ -	\$ 207,719	\$ 23,761,754	\$ 2,018,560

(Continued)

**CITY OF EUREKA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
 (Continued)**

	Enterprise Funds		
	Water	Wastewater	Harbor
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,494,914	\$ 2,654,913	\$ (298,611)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	735,562	1,049,419	351,894
(Increase) Decrease in Operating Assets:			
Accounts receivable	128,585	(1,123,023)	(93,970)
Prepaid expenses		1,148	(5,000)
Inventory			
Increase (Decrease) in Operating Liabilities:			
Accounts payable	(25,871)	(168,188)	(46,941)
Deposits payable	60,885	173,377	(1,716)
Unearned revenue	(53)		
Payroll and related liabilities	888	4,439	549
Claims and judgments payable			
Compensated absences	(40,245)	(21,163)	3,221
Net Cash Provided (Used) by Operating Activities	\$ 2,354,665	\$ 2,570,922	\$ (90,574)

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	
\$ 3,693	\$ (266,931)	\$ (2,102)	\$ 3,585,876	\$ (726,736)
8,021	261,809	4,359	2,411,064	425,887
(236,787)	(658,771)		(1,983,966)	(1,514)
	(2,027)		(3,852)	64,799
			(2,027)	
21,011	4,666	(368)	(215,691)	122,086
			232,546	
			(53)	
2,413			8,289	3,797
				85,996
12,168		34	(45,985)	3,175
<u>\$ (189,481)</u>	<u>\$ (661,254)</u>	<u>\$ 1,923</u>	<u>\$ 3,986,201</u>	<u>\$ (22,510)</u>