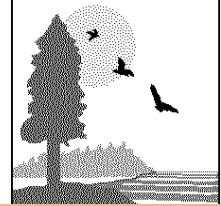


DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY2013/2014

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, 2015, 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? \$1,211,071

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, 2013.

3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$1,080,001

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, 2013.

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, 2014, pg 20: \$10,810,338, \$10,941,408

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, 2013

530-Humboldt Bay

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
31110-1000 SA ROPS Revenue	224,282.00	112,141.00	0.00	112,141.00	0.00	112,141.00	50.00
TOTAL TAXES	224,282.00	112,141.00	0.00	112,141.00	0.00	112,141.00	50.00
INTERGOVERNMENTAL REVENU							
CHARGES FOR SERVICES							
34318-0000 Project Salaries	0.00	0.00	0.00	1,113.09	0.00	(1,113.09)	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	1,113.09	0.00	(1,113.09)	0.00
MISCELLANEOUS							
36110-0000 Pooled cash interest	0.00	0.00	0.00	2,466.52	0.00	(2,466.52)	0.00
36112-1087 Small Boat Basin Res. inter	2,800.00	0.00	0.00	1,852.86	0.00	947.14	66.17
36112-1088 Dredging & Cap Imp. interes	1,100.00	821.56	0.00	2,727.24	0.00	(1,627.24)	247.93
36199-0000 Change in FV of inv	0.00	(3,777.96)	0.00	(3,777.96)	0.00	3,777.96	0.00
36210-0000 Solar Energy Revenue - PG&E	0.00	0.00	0.00	909.57	0.00	(909.57)	0.00
36310-1141 Pacific Choice	80,000.00	0.00	0.00	80,000.00	0.00	0.00	100.00
36310-1143 HSU - EDA Plant	13,600.00	0.00	0.00	(23.00)	0.00	13,623.00	0.17-
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	62,000.00	11,796.00	0.00	73,683.40	0.00	(11,683.40)	118.84
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	7,000.00	0.00	0.00	6,936.56	0.00	63.44	99.09
36310-1251 Public Marina-Misc.	75,000.00	0.00	0.00	66,700.00	0.00	8,300.00	88.93
36310-1253 Yacht Club	6,684.00	0.00	0.00	6,215.00	0.00	469.00	92.98
36331-1107 Chevron	42,570.00	0.00	0.00	41,605.83	0.00	964.17	97.74
36331-1109 Eureka Forest Prod.	1,000.00	0.00	0.00	2,000.00	0.00	(1,000.00)	200.00
36331-1179 Pacific Affiliates	8,215.00	0.00	0.00	8,425.00	0.00	(210.00)	102.56
36333-0000 Oyster beds lease-Coast	28,000.00	0.00	0.00	24,705.09	0.00	3,294.91	88.23
36334-0000 Marina rent-local	196,688.00	0.00	0.00	158,247.50	0.00	38,440.50	80.46
36335-0000 Marina rent-transient	48,700.00	0.00	0.00	91,879.59	0.00	(43,179.59)	188.66
36336-1150 FTB - Wild Planet	26,634.00	0.00	0.00	27,044.75	0.00	(410.75)	101.54
36336-1151 Caito	3,766.00	0.00	0.00	3,766.00	0.00	0.00	100.00
36336-1152 FTB - Coast Seafood	28,656.00	0.00	0.00	22,486.00	0.00	6,170.00	78.47
36336-1156 FTB - Coast Seafood Hoist U	0.00	0.00	0.00	6,168.00	0.00	(6,168.00)	0.00
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	6,000.00	0.00	0.00	6,000.00	0.00	0.00	100.00
36336-1185 Wild Planet	11,400.00	0.00	0.00	10,440.00	0.00	960.00	91.58
36336-1186 Humb Seafood Unload.	10,200.00	0.00	0.00	4,200.00	0.00	6,000.00	41.18
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	4,200.00	0.00	0.00	5,939.20	0.00	(1,739.20)	141.41
TOTAL MISCELLANEOUS	682,928.00	8,839.60	0.00	675,310.31	0.00	7,617.69	98.88

CITY OF EUREKA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2013

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	132,436.00 (	1,635.00)	0.00	142,515.00	0.00 (	10,079.00)	107.61
44440-1111 Overtime pay	8,000.00	0.00	0.00	2,015.78	0.00	5,984.22	25.20
44440-1114 Vacation buyback	869.00	0.00	0.00	832.40	0.00	36.60	95.79
44440-1133 Workers' comp	0.00	0.00	0.00	1,570.19	0.00 (	1,570.19)	0.00
44440-1290 Temp salaries-gen	0.00	0.00	0.00	4,510.66	0.00 (	4,510.66)	0.00
44440-1301 Life insurance	45.00	0.00	0.00	48.54	0.00 (	3.54)	107.87
44440-1302 PERS-employer contribution	32,558.00	0.00	0.00	35,314.34	0.00 (	2,756.34)	108.47
44440-1304 Health insurance	31,578.00	0.00	0.00	38,097.22	0.00 (	6,519.22)	120.64
44440-1305 Medicare	1,920.00	0.00	0.00	2,222.77	0.00 (	302.77)	115.77
44440-1309 Boot Allowance	0.00	0.00	0.00	250.00	0.00 (	250.00)	0.00
44440-1313 Workers Comp	8,247.00	0.00	0.00	0.00	0.00	8,247.00	0.00
44440-1317 Dental & Vision	0.00	0.00	0.00	546.36	0.00 (	546.36)	0.00
TOTAL PERSONNEL SERVICES	215,653.00 (	1,635.00)	0.00	227,923.26	0.00 (	12,270.26)	105.69
<u>OPER SUPPLIES & MATERIAL</u>							
44440-2110 Oper suppl-miscell.	10,000.00	0.00	0.00	5,854.81	79.41	4,065.78	59.34
44440-2119 Office supplies	400.00	0.00	0.00	90.70	0.00	309.30	22.68
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	225.13	0.00	24.87	90.05
44440-2133 Repair parts	5,000.00	0.00	0.00	4,973.40	43.31 (	16.71)	100.33
44440-2151 Janitorial/cleaning	1,000.00	0.00	0.00	925.60	0.00	74.40	92.56
44440-2168 Landscaping/plants	500.00	0.00	0.00	326.15	0.00	173.85	65.23
44440-2171 Locks, hardware	500.00	0.00	0.00	0.00	0.00	500.00	0.00
TOTAL OPER SUPPLIES & MATERIAL	17,950.00	0.00	0.00	12,895.79	122.72	4,931.49	72.53
<u>PROFESS & TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,278.00	0.00	0.00	5,356.19	0.00	1,921.81	73.59
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	263.00	0.00 (	263.00)	0.00
44440-3110 Misc. financial svcs	0.00	0.00	0.00	747.42	227.26 (	974.68)	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	0.00	1,500.00	0.00	100.00
44440-3164 Environmental svcs.	0.00	0.00	0.00	507.00	0.00 (	507.00)	0.00
44440-3200 Maint/rep-miscell.	4,000.00	0.00	0.00	1,988.72	1.28	2,010.00	49.75
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	14,870.00	0.00 (	1,025.00)	107.40
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	71,446.20	0.00	8,553.80	89.31
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	581.41	0.00	168.59	77.52
TOTAL PROFESS & TECHNICAL SVCS	114,862.00	0.00	0.00	96,759.94	1,728.54	16,373.52	85.75

CITY OF EUREKA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:MONTH 30TH, 2013

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	1,029,958.00	238,626.29	365.14	1,079,998.37	1,945.55	(51,620.78)	105.01

*** END OF REPORT ***

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2014**

ASSETS	Enterprise Funds		
	Water	Wastewater	Harbor
Current Assets:			
Cash and investments	\$ 1,398,799	\$ 2,856,892	\$ -
Cash and investments with fiscal agents	6,069,595	6,562,894	
Accounts receivable - net	1,026,623	5,409,428	33,236
Interest receivable		47,646	822
Prepaid items			
Inventory			
Due from other funds	4,851,320		
Total current assets	13,346,337	14,876,860	34,058
Noncurrent Assets:			
Advances to RDA Successor Agency	146,111	1,973,969	
Advances to other funds		25,748	
Total noncurrent assets	146,111	1,999,717	
Capital Assets:			
Nondepreciable			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	4,676,419	25,889,559	
Total nondepreciable capital assets	5,728,534	30,962,701	5,155,468
Depreciable			
Infrastructure	12,809,780	4,815,200	
Buildings	723,908	6,264,431	4,646,614
Improvements	5,004,225	19,985,018	10,588,465
Equipment	16,027,867	32,283,606	1,116,705
Total depreciable capital assets	34,565,780	63,348,255	16,351,784
Less accumulated depreciation	(13,392,593)	(41,907,918)	(8,103,000)
Net depreciable capital assets	21,173,187	21,440,337	8,248,784
Total capital assets, net	26,901,721	52,403,038	13,404,252
Total capital and noncurrent assets	27,047,832	54,402,755	13,404,252
Total Assets	40,394,169	69,279,615	13,438,310
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	390,480		

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	
\$ -	\$ -	\$ 224,714	\$ 4,480,405	\$ 2,477,441
807,381	1,579,685		12,632,489	9,303
			8,856,353	20,000
			48,468	
	2,520		2,520	
			4,851,320	
807,381	1,582,205	224,714	30,871,555	2,506,744
			2,120,080	
13,000			38,748	
13,000			2,158,828	
		418,075	11,698,800	
		6,840	30,572,818	
		424,915	42,271,618	
			17,624,980	
		50,244	11,685,197	429,246
		243,087	35,820,795	31,236
116,950	3,155,460		52,700,588	8,384,900
116,950	3,155,460	293,331	117,831,560	8,845,382
(70,724)	(2,082,544)	(246,092)	(65,802,871)	(6,964,330)
46,226	1,072,916	47,239	52,028,689	1,881,052
46,226	1,072,916	472,154	94,300,307	1,881,052
59,226	1,072,916	472,154	96,459,135	1,881,052
866,607	2,655,121	696,868	127,330,690	4,387,796
			390,480	

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2014
 (Continued)**

LIABILITIES	Enterprise Funds		
	Water	Wastewater	Harbor
Current Liabilities:			
Accounts payable	\$ 495,866	\$ 1,726,891	\$ 26,891
Payroll and related liabilities	30,956	54,275	7,865
Deposits payable	226,861		31,606
Due to other funds			302,106
Unearned revenue	440		28,417
Accrued interest payable	239,687	222,529	80,752
Claims and judgments payable			
Loan payable, current portion			90,055
Bonds payable, current portion	550,000	415,000	105,000
Capital lease payable, current portion	313,869		
Compensated absences, current portion	120,307	145,878	16,803
Unamortized premium, current portion	16,705	5,344	
	1,994,691	2,569,917	689,495
Noncurrent Liabilities:			
Capital lease payable	667,549		
Loan payable			1,781,659
Advances from other funds			25,748
Bonds payable	18,345,000	18,105,000	
Unamortized premium	267,127	195,616	
	19,279,676	18,300,616	1,807,407
Total noncurrent liabilities	19,279,676	18,300,616	1,807,407
Total Liabilities	21,274,367	20,870,533	2,496,902
NET POSITION			
Net investment in capital assets	13,201,546	40,244,972	11,427,538
Unrestricted	6,308,736	8,164,110	(486,130)
	19,510,282	48,409,082	10,941,408
Total Net Position (Deficit)	\$ 19,510,282	\$ 48,409,082	\$ 10,941,408

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	
\$ 15,027	\$ 25,394	\$ 2,259	\$ 2,292,328	\$ 574,468
12,560		32	105,688	20,478
			258,467	
1,036,487	1,307,603		2,646,196	1,060,078
			28,857	
			542,968	
				238,258
			90,055	
			1,070,000	
			313,869	55,566
44,449		250	327,687	50,070
			22,049	
<u>1,108,523</u>	<u>1,332,997</u>	<u>2,541</u>	<u>7,698,164</u>	<u>1,998,918</u>
			667,549	115,878
			1,781,659	
			25,748	
			36,450,000	
			462,743	
			<u>39,387,699</u>	<u>115,878</u>
<u>1,108,523</u>	<u>1,332,997</u>	<u>2,541</u>	<u>47,085,863</u>	<u>2,114,796</u>
46,226	1,072,916	472,154	66,465,352	1,881,052
(288,142)	249,208	222,173	14,169,955	391,948
<u>\$ (241,916)</u>	<u>\$ 1,322,124</u>	<u>\$ 694,327</u>	<u>\$ 80,635,307</u>	<u>\$ 2,273,000</u>

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 7,880,409	\$ 7,006,815	\$ 673,157
Other operating revenues	6,999	5,364,126	411,064
Intergovernmental			
Total Operating Revenues	<u>7,887,408</u>	<u>12,370,941</u>	<u>1,084,221</u>
Operating Expenses:			
Purchase of water	2,266,281		
Maintenance and operation	2,196,428	3,909,601	601,725
Administration	426,138	461,287	22,768
Insurance costs and claims	92,519	106,477	19,715
Depreciation	761,956	1,043,492	344,155
Total Operating Expenses	<u>5,743,322</u>	<u>5,520,857</u>	<u>988,363</u>
Operating Income (Loss)	<u>2,144,086</u>	<u>6,850,084</u>	<u>95,858</u>
Non-Operating Revenues (Expenses):			
Taxes			112,141
Investment income	5,007	15,457	3,269
Interest expense	(941,970)	(887,854)	(91,638)
Total Non-Operating Revenue (Expense)	<u>(936,963)</u>	<u>(872,397)</u>	<u>23,772</u>
Income (Loss) Before Transfers and Capital Contributions	<u>1,207,123</u>	<u>5,977,687</u>	<u>119,630</u>
Capital contributions		555,640	
Transfers in			11,440
Change in Net Position before extraordinary item	1,207,123	6,533,327	131,070
Extraordinary Item:			
Loss on transfer to Successor Agency	(345,177)	(2,681,516)	
Change in Net Position	<u>861,946</u>	<u>3,851,811</u>	<u>131,070</u>
Net Position (Deficit), beginning of fiscal year	19,110,524	44,749,216	10,810,338
Prior Period Adjustments	(462,188)	(191,945)	
Net Position (Deficit), beginning of fiscal year, restated	<u>18,648,336</u>	<u>44,557,271</u>	<u>10,810,338</u>
Net Position (Deficit), end of fiscal year	<u>\$ 19,510,282</u>	<u>\$ 48,409,082</u>	<u>\$ 10,941,408</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	
\$ 842,233	\$ 340,261	\$ 1,108	\$ 16,743,983	\$ 4,007,359
20,866		24,474	5,827,529	197,841
	2,288,938		2,288,938	
863,099	2,629,199	25,582	24,860,450	4,205,200
			2,266,281	
950,177	2,542,208	10,271	10,210,410	2,498,501
34,706		277	945,176	41,553
9,024	64,658	385	292,778	1,657,989
12,225	261,808	4,359	2,427,995	486,139
1,006,132	2,868,674	15,292	16,142,640	4,684,182
(143,033)	(239,475)	10,290	8,717,810	(478,982)
			112,141	
(647)		181	23,267	1,252
			(1,921,462)	(6,354)
(647)		181	(1,786,054)	(5,102)
(143,680)	(239,475)	10,471	6,931,756	(484,084)
			555,640	
			11,440	
(143,680)	(239,475)	10,471	7,498,836	(484,084)
			(3,026,693)	
(143,680)	(239,475)	10,471	4,472,143	(484,084)
(53,695)	1,561,599	683,856	76,861,838	2,753,860
(44,541)			(698,674)	3,224
(98,236)	1,561,599	683,856	76,163,164	2,757,084
\$ (241,916)	\$ 1,322,124	\$ 694,327	\$ 80,635,307	\$ 2,273,000

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Enterprise Funds			
	Water	Wastewater	Harbor	Building
Cash Flows from Operating Activities:				
Receipts from customers/interfund charges	\$ 7,468,206	\$ 9,419,788	\$ 1,211,487	\$ 675,780
Payments to suppliers and users	(3,214,474)	(1,085,030)	(218,057)	(388,958)
Payments to employees	(1,530,169)	(2,221,124)	(326,332)	(602,060)
Net Cash Provided (Used) by Operating Activities	<u>2,723,563</u>	<u>6,113,634</u>	<u>667,098</u>	<u>(315,238)</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers in			11,440	
Due to/from other funds	441,657	(408,812)	(418,768)	246,040
Taxes received			28,417	
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>441,657</u>	<u>(408,812)</u>	<u>(378,911)</u>	<u>246,040</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisitions of capital assets	(3,522,063)	(9,529,554)	(11,440)	(19,000)
Capital grants received		555,640		
Interest paid	(935,542)	(896,279)	(91,649)	
Principal payments - long-term debt	(836,305)	(400,000)	(186,177)	
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(5,293,910)</u>	<u>(10,270,193)</u>	<u>(289,266)</u>	<u>(19,000)</u>
Cash Flows from Investing Activities:				
Interest received	13,967	14,239	1,079	88,198
Net Cash Provided (Used) by Investing Activities	<u>13,967</u>	<u>14,239</u>	<u>1,079</u>	<u>88,198</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,114,723)	(4,551,132)		
Cash and Cash Equivalents, July 1, 2013	<u>9,583,117</u>	<u>13,970,918</u>		
Cash and Cash Equivalents, June 30, 2014	<u>\$ 7,468,394</u>	<u>\$ 9,419,786</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents To Statement of Net Position				
Cash and investments	\$ 1,398,799	\$ 2,856,892	\$ -	\$ -
Cash and investments with fiscal agents	<u>6,069,595</u>	<u>6,562,894</u>		
Total Cash and Cash Equivalents	<u>\$ 7,468,394</u>	<u>\$ 9,419,786</u>	<u>\$ -</u>	<u>\$ -</u>

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

Enterprise Funds			Governmental Activities - Internal Service Funds
Transit	Golf	Totals	
\$ 1,966,911	\$ 25,582	\$ 20,767,754	\$ 4,202,215
(2,586,576)	(3,376)	(7,496,471)	(2,989,790)
	(5,677)	(4,685,362)	(939,913)
<u>(619,665)</u>	<u>16,529</u>	<u>8,585,921</u>	<u>272,512</u>
		11,440	
619,665		479,782	801,047
		28,417	
<u>619,665</u>		<u>519,639</u>	<u>801,047</u>
		(13,082,057)	(557,692)
		555,640	
		(1,923,470)	(6,354)
		<u>(1,422,482)</u>	<u>(54,042)</u>
		(15,872,369)	(618,088)
	466	117,949	3,410
	466	117,949	3,410
	16,995	(6,648,860)	458,881
	<u>207,719</u>	<u>23,761,754</u>	<u>2,018,560</u>
<u>\$ -</u>	<u>\$ 224,714</u>	<u>\$ 17,112,894</u>	<u>\$ 2,477,441</u>
\$ -	\$ 224,714	\$ 4,480,405	\$ 2,477,441
		12,632,489	
<u>\$ -</u>	<u>\$ 224,714</u>	<u>\$ 17,112,894</u>	<u>\$ 2,477,441</u>

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (Continued)**

	Enterprise Funds			
	Water	Wastewater	Harbor	Building
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 2,144,086	\$ 6,850,084	\$ 95,858	\$ (143,033)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	761,956	1,043,492	344,155	12,225
(Increase) Decrease in Operating Assets:				
Accounts receivable	(432,497)	(2,777,776)	123,486	(187,319)
Prepaid expenses			100,000	
Inventory				
Increase (Decrease) in Operating Liabilities:				
Accounts payable	175,826	1,115,723	615	(12,451)
Deposits payable	12,874	(173,377)	3,780	
Unearned revenue	421			
Payroll and related liabilities	(1,626)	979	(691)	(451)
Claims and judgments payable				
Compensated absences	62,523	54,509	(105)	15,791
Net Cash Provided (Used) by Operating Activities	\$ 2,723,563	\$ 6,113,634	\$ 667,098	\$ (315,238)

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

Enterprise Funds			Governmental Activities - Internal Service Funds
Transit	Golf	Totals	
\$ (239,475)	\$ 10,290	\$ 8,717,810	\$ (478,982)
261,808	4,359	2,427,995	486,139
(662,288)		(3,936,394)	(2,985)
1,170		100,000	
		1,170	
19,120	2,098	1,300,931	258,000
		(156,723)	
		421	
	(66)	(1,855)	(2,429)
			11,922
	(152)	132,566	847
<u>\$ (619,665)</u>	<u>\$ 16,529</u>	<u>\$ 8,585,921</u>	<u>\$ 272,512</u>