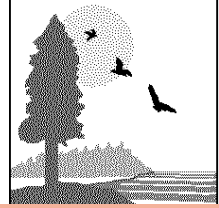


DUE OCTOBER 1

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY2014/2015

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? \$921,811

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, 2014.

3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$1,138,937

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, 2014.

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, 2015, pg 20: \$10,941,408, \$9,927,537

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, 2014

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	224,282.00	0.00	0.00	224,282.00	0.00	0.00	100.00
TOTAL TAXES	224,282.00	0.00	0.00	224,282.00	0.00	0.00	100.00
<u>INTERGOVERNMENTAL REVENU</u>							
<u>CHARGES FOR SERVICES</u>							
<u>MISCELLANEOUS</u>							
36112-1087 Small Boat Basin Res. inter	2,800.00	0.00	0.00	1,719.35	0.00	1,080.65	61.41
36112-1088 Dredging & Cap Imp. interes	1,100.00	0.00	0.00	1,828.21	0.00 (	728.21)	166.20
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	0.00	0.00	13,600.00	0.00
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-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	1,430.00	0.00	130.00	91.67
36310-1199 Englund Marine	62,000.00	0.00	0.00	69,481.26	0.00 (	7,481.26)	112.07
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	2,284.97	0.00	4,715.03	32.64
36310-1251 Public Marina-Misc.	75,000.00	0.00	0.00	79,970.71	0.00 (	4,970.71)	106.63
36310-1253 Yacht Club	6,684.00	0.00	0.00	6,619.00	0.00	65.00	99.03
36331-1107 Chevron	42,570.00	0.00	0.00	28,416.67	0.00	14,153.33	66.75
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	8,215.00	0.00	0.00	8,215.00	0.00	0.00	100.00
36333-0000 Oyster beds lease-Coast	28,000.00	0.00	0.00	27,972.34	0.00	27.66	99.90
36334-0000 Marina rent-local	196,688.00	0.00	0.00	163,898.06	0.00	32,789.94	83.33
36335-0000 Marina rent-transient	89,783.00	0.00	0.00	95,490.30	0.00 (	5,707.30)	106.36
36336-1150 FTB - Wild Planet	26,634.00	0.00	0.00	50,955.01	0.00 (	24,321.01)	191.32
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	23,828.10	0.00	4,827.90	83.15
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	0.00	0.00	6,000.00	0.00
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	2,689.50	0.00	244.50	91.67
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
36890-0000 Miscellaneous	0.00	0.00	0.00	1,025.00	0.00 (	1,025.00)	0.00
36890-1251 Public Marina-Miscellaneous	4,200.00	0.00	0.00	5,912.10	0.00 (	1,712.10)	140.76
TOTAL MISCELLANEOUS	724,011.00	0.00	0.00	697,528.74	0.00	26,482.26	96.34
<u>OTHER FINANCIAL SOURCES</u>							

CITY OF EUREKA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2014

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	130,952.00	3,655.00	0.00	154,164.14	0.00 (	23,212.14)	117.73
44440-1111 Overtime pay	6,000.00	0.00	0.00	3,170.74	0.00	2,829.26	52.85
44440-1290 Temp salaries-gen	12,000.00	0.00	0.00	2,097.00	0.00	9,903.00	17.48
44440-1301 Life insurance	45.00	0.00	0.00	49.60	0.00 (	4.60)	110.22
44440-1302 PERS-employer contribution	30,712.00	0.00	0.00	45,333.01	0.00 (	14,621.01)	147.61
44440-1304 Health insurance	33,119.00	0.00	0.00	31,614.37	0.00	1,504.63	95.46
44440-1305 Medicare	2,159.00	0.00	0.00	2,310.88	0.00 (	151.88)	107.03
44440-1309 Boot Allowance	0.00	0.00	0.00	306.55	0.00 (	306.55)	0.00
44440-1313 Workers Comp	9,090.00	0.00	0.00	9,090.00	0.00	0.00	100.00
44440-1317 Dental & Vision	0.00	0.00	0.00	1,171.36	0.00 (	1,171.36)	0.00
TOTAL PERSONNEL SERVICES	224,077.00	3,655.00	0.00	249,307.65	0.00 (	25,230.65)	111.26
<u>OPER SUPPLIES & MATERIAL</u>							
44440-2110 Oper suppl-miscell.	10,000.00	0.00	0.00	10,285.19	322.27 (	607.46)	106.07
44440-2119 Office supplies	400.00	0.00	0.00	385.45	0.00	14.55	96.36
44440-2121 Dues/memberships	600.00	0.00	0.00	525.00	0.00	75.00	87.50
44440-2122 Postage/freight	250.00	0.00	0.00	216.02	0.00	33.98	86.41
44440-2133 Repair parts	5,000.00	0.00	0.00	6,571.23	53.18 (	1,624.41)	132.49
44440-2151 Janitorial/cleaning	1,000.00	0.00	0.00	129.90	555.45	314.65	68.54
44440-2168 Landscaping/plants	500.00	0.00	0.00	0.00	0.00	500.00	0.00
44440-2171 Locks, hardware	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
TOTAL OPER SUPPLIES & MATERIAL	18,750.00	0.00	0.00	18,112.79	930.90 (	293.69)	101.57
<u>PROFESS & TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,000.00	0.00	0.00	9,273.29	0.00 (	2,273.29)	132.48
44440-3110 Misc. financial svcs	0.00	0.00	0.00	162.48	0.00 (	162.48)	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	2,000.00	0.00	0.00	556.33	943.67	500.00	75.00
44440-3164 Environmental svcs.	250.00	0.00	0.00	0.00	0.00	250.00	0.00
44440-3200 Maint/rep-miscell.	4,000.00	0.00	0.00	6,186.38	0.64 (	2,187.02)	154.68
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	0.00	0.00	0.00	14,870.00	0.00 (	14,870.00)	0.00
44440-3601 Training-general	750.00	0.00	0.00	1,022.50	0.00 (	272.50)	136.33
44440-3711 Electricity	80,000.00	0.00	0.00	77,597.24	0.00	2,402.76	97.00
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	383.92	0.00	366.08	51.19
TOTAL PROFESS & TECHNICAL SVCS	100,800.00	0.00	0.00	110,052.14	944.31 (	10,196.45)	110.12
<u>MATERIALS & SERVICES</u>							
44440-4505 Bad Debt Expense	0.00	0.00	0.00	19,475.74	0.00 (	19,475.74)	0.00
44440-4506 Depreciation-regular	0.00	0.00	0.00	331,980.05	0.00 (	331,980.05)	0.00
44440-4612 4% to State	0.00	0.00	0.00	26,412.30	0.00 (	26,412.30)	0.00
TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	377,868.09	0.00 (	377,868.09)	0.00

CITY OF EUREKA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:MONTH 30TH, 2014

530-Humboldt Bay
 Capital Projects

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>							
47000-7810 Special projects	28,500.00	0.00	0.00	20,372.76	0.00	8,127.24	71.48
TOTAL CAPITAL OUTLAY	28,500.00	0.00	0.00	20,372.76	0.00	8,127.24	71.48
TOTAL Capital Projects	28,500.00	0.00	0.00	20,372.76	0.00	8,127.24	71.48

CITY OF EUREKA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2014

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	1,015,123.00	(292,045.45)	0.00	1,138,937.70	2,880.83	(126,695.53)	112.48

*** END OF REPORT ***

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2015**

ASSETS	Enterprise Funds		
	Water	Wastewater	Harbor
Current Assets:			
Cash and investments	\$ 1,471,468	\$ 9,315,077	\$ -
Cash and investments with fiscal agents	6,041,146	1,038,347	
Accounts receivable - net	887,654	1,954,365	26,963
Interest receivable		45,391	
Prepaid items			6,681
Inventory			
Due from other funds	5,674,676		
Total current assets	14,074,944	12,353,180	33,644
Noncurrent Assets:			
Advances to RDA Successor Agency	146,111	1,805,323	
Total noncurrent assets	146,111	1,805,323	
Capital Assets:			
Nondepreciable			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	2,752,727	33,415,101	
Total nondepreciable capital assets	3,804,842	38,488,243	5,155,468
Depreciable			
Infrastructure	14,817,807	4,977,866	
Buildings	723,908	6,264,431	4,646,614
Improvements	5,004,226	19,985,017	10,588,465
Equipment	16,059,655	32,546,256	1,116,705
Total depreciable capital assets	36,605,596	63,773,570	16,351,784
Less accumulated depreciation	(14,227,154)	(42,979,449)	(8,434,980)
Net depreciable capital assets	22,378,442	20,794,121	7,916,804
Total capital assets, net	26,183,284	59,282,364	13,072,272
Total capital and noncurrent assets	26,329,395	61,087,687	13,072,272
Total Assets	40,404,339	73,440,867	13,105,916
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	219,994	316,051	47,022
Deferred loss on refunding	355,771		
Total deferred outflows of resources	575,765	316,051	47,022
Total Assets and Deferred Outflows of Resources	40,980,104	73,756,918	13,152,938

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	
\$ -	\$ -	\$ 228,056	\$ 11,014,601	\$ 2,705,032
			7,079,493	
1,266,605	1,351,919		5,487,506	9,191
			45,391	
			6,681	20,000
	2,520		2,520	
			5,674,676	
<u>1,266,605</u>	<u>1,354,439</u>	<u>228,056</u>	<u>29,310,868</u>	<u>2,734,223</u>
			1,951,434	
			1,951,434	
		418,075	11,698,800	
		31,067	36,198,895	
		449,142	47,897,695	
			19,795,673	
		50,244	11,685,197	429,246
		243,087	35,820,795	31,236
<u>116,950</u>	<u>3,155,460</u>		<u>52,995,026</u>	<u>8,593,292</u>
116,950	3,155,460	293,331	120,296,691	9,053,774
<u>(83,765)</u>	<u>(2,344,353)</u>	<u>(250,451)</u>	<u>(68,320,152)</u>	<u>(7,493,960)</u>
<u>33,185</u>	<u>811,107</u>	<u>42,880</u>	<u>51,976,539</u>	<u>1,559,814</u>
<u>33,185</u>	<u>811,107</u>	<u>492,022</u>	<u>99,874,234</u>	<u>1,559,814</u>
<u>33,185</u>	<u>811,107</u>	<u>492,022</u>	<u>101,825,668</u>	<u>1,559,814</u>
<u>1,299,790</u>	<u>2,165,546</u>	<u>720,078</u>	<u>131,136,536</u>	<u>4,294,037</u>
80,298		919	664,284	126,986
			355,771	
<u>80,298</u>		<u>919</u>	<u>1,020,055</u>	<u>126,986</u>
<u>1,380,088</u>	<u>2,165,546</u>	<u>720,997</u>	<u>132,156,591</u>	<u>4,421,023</u>

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2015
 (Continued)**

LIABILITIES	Enterprise Funds		
	Water	Wastewater	Harbor
Current Liabilities:			
Accounts payable	\$ 519,193	\$ 939,898	\$ 223,516
Payroll and related liabilities	31,826	55,682	8,340
Deposits payable	241,798		31,316
Due to other funds			396,392
Unearned revenue	633		
Accrued interest payable	227,539	219,281	
Claims and judgments payable			
Bonds payable, current portion	570,000	430,000	
Capital lease payable, current portion	354,794		
Compensated absences, current portion	78,238	122,960	20,602
Unamortized premium, current portion	16,705	5,344	
	<u>2,040,726</u>	<u>1,773,165</u>	<u>680,166</u>
Total current liabilities			
Noncurrent Liabilities:			
Capital lease payable	312,755		
Loan payable			1,687,552
Bonds payable	17,775,000	17,675,000	
Net pension liability	3,437,511	4,938,447	734,741
Unamortized premium	250,423	190,271	
	<u>21,775,689</u>	<u>22,803,718</u>	<u>2,422,293</u>
Total noncurrent liabilities			
Total Liabilities	<u>23,816,415</u>	<u>24,576,883</u>	<u>3,102,459</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	575,188	826,335	122,942
Total deferred inflows of resources	<u>575,188</u>	<u>826,335</u>	<u>122,942</u>
Total Liabilities and Deferred Inflows of Resources	<u>24,391,603</u>	<u>25,403,218</u>	<u>3,225,401</u>
NET POSITION			
Net investment in capital assets	13,300,524	42,020,096	11,384,720
Unrestricted	3,287,977	6,333,604	(1,457,183)
Total Net Position (Deficit)	<u>\$ 16,588,501</u>	<u>\$ 48,353,700</u>	<u>\$ 9,927,537</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	
\$ 14,467	\$ 163,022	\$ 12,195	\$ 1,872,291	\$ 504,452
8,804		121	104,773	20,367
			273,114	
1,264,483	1,099,304		2,760,179	937,826
			633	
			446,820	
				190,157
			1,000,000	
			354,794	57,133
32,162		189	254,151	47,260
			22,049	
<u>1,319,916</u>	<u>1,262,326</u>	<u>12,505</u>	<u>7,088,804</u>	<u>1,757,195</u>
			312,755	58,745
			1,687,552	
			35,450,000	
1,254,694		14,360	10,379,753	1,984,216
			440,694	
<u>1,254,694</u>		<u>14,360</u>	<u>48,270,754</u>	<u>2,042,961</u>
<u>2,574,610</u>	<u>1,262,326</u>	<u>26,865</u>	<u>55,359,558</u>	<u>3,800,156</u>
209,944		2,403	1,736,812	332,013
<u>209,944</u>		<u>2,403</u>	<u>1,736,812</u>	<u>332,013</u>
<u>2,784,554</u>	<u>1,262,326</u>	<u>29,268</u>	<u>57,096,370</u>	<u>4,132,169</u>
33,185	811,107	492,022	68,041,654	1,559,814
(1,437,651)	92,113	199,707	7,018,567	(1,270,960)
<u>\$ (1,404,466)</u>	<u>\$ 903,220</u>	<u>\$ 691,729</u>	<u>\$ 75,060,221</u>	<u>\$ 288,854</u>

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 7,689,752	\$ 6,815,733	\$ 693,982
Other operating revenues	24,905	4,403,160	
Intergovernmental			224,282
Total Operating Revenues	<u>7,714,657</u>	<u>11,218,893</u>	<u>918,264</u>
Operating Expenses:			
Purchase of water	2,389,766		
Maintenance and operation	2,208,670	3,594,953	678,909
Administration	475,909	415,297	23,773
Insurance costs and claims	94,237	110,838	23,763
Depreciation	834,562	1,071,531	331,980
Total Operating Expenses	<u>6,003,144</u>	<u>5,192,619</u>	<u>1,058,425</u>
Operating Income (Loss)	<u>1,711,513</u>	<u>6,026,274</u>	<u>(140,161)</u>
Non-Operating Revenues (Expenses):			
Investment income	1,519	9,828	3,547
Interest expense	(908,524)	(875,028)	(80,512)
Total Non-Operating Revenue (Expense)	<u>(907,005)</u>	<u>(865,200)</u>	<u>(76,965)</u>
Change in Net Position	<u>804,508</u>	<u>5,161,074</u>	<u>(217,126)</u>
Net Position (Deficit), beginning of fiscal year	19,510,282	48,409,082	10,941,408
Prior Period Adjustments	(3,726,289)	(5,216,456)	(796,745)
Net Position (Deficit), beginning of fiscal year, restated	<u>15,783,993</u>	<u>43,192,626</u>	<u>10,144,663</u>
Net Position (Deficit), end of fiscal year	<u>\$ 16,588,501</u>	<u>\$ 48,353,700</u>	<u>\$ 9,927,537</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	
\$ 1,466,942	\$ 377,034	\$ -	\$ 17,043,443	\$ 4,666,827
40,307		26,256	4,494,628	2,311
	1,344,323		1,568,605	
1,507,249	1,721,357	26,256	23,106,676	4,669,138
			2,389,766	
1,243,238	1,834,175	8,168	9,568,113	2,296,803
36,177		290	951,446	
16,766	44,278	465	290,347	1,670,354
13,041	261,808	4,359	2,517,281	529,630
1,309,222	2,140,261	13,282	15,716,953	4,496,787
198,027	(418,904)	12,974	7,389,723	172,351
			14,894	
			(1,864,064)	(4,835)
			(1,849,170)	(4,835)
198,027	(418,904)	12,974	5,540,553	167,516
(241,916)	1,322,124	694,327	80,635,307	2,273,000
(1,360,577)		(15,572)	(11,115,639)	(2,151,662)
(1,602,493)	1,322,124	678,755	69,519,668	121,338
\$ (1,404,466)	\$ 903,220	\$ 691,729	\$ 75,060,221	\$ 288,854

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Enterprise Funds		
	Water	Wastewater	Harbor
Cash Flows from Operating Activities:			
Receipts from customers/interfund charges	\$ 7,868,756	\$ 14,673,956	\$ 924,247
Payments to suppliers and users	(3,525,038)	(2,546,820)	(190,781)
Payments to employees	(1,596,309)	(2,289,238)	(327,530)
Net Cash Provided (Used) by Operating Activities	<u>2,747,409</u>	<u>9,837,898</u>	<u>405,936</u>
Cash Flows from Non-Capital Financing Activities:			
Due to/from other funds	(822,048)	333,135	68,538
Taxes received			(28,417)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(822,048)</u>	<u>333,135</u>	<u>40,121</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisitions of capital assets	(116,124)	(7,950,857)	
Interest paid	(902,667)	(883,621)	(161,264)
Principal payments - long-term debt	(863,869)	(415,000)	(289,162)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,882,660)</u>	<u>(9,249,478)</u>	<u>(450,426)</u>
Cash Flows from Investing Activities:			
Interest received	1,519	12,083	4,369
Net Cash Provided (Used) by Investing Activities	<u>1,519</u>	<u>12,083</u>	<u>4,369</u>
Net Increase (Decrease) in Cash and Cash Equivalents	44,220	933,638	
Cash and Cash Equivalents, July 1, 2014	<u>7,468,394</u>	<u>9,419,786</u>	
Cash and Cash Equivalents, June 30, 2015	<u>\$ 7,512,614</u>	<u>\$ 10,353,424</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents To Statement of Net Position			
Cash and investments	\$ 1,471,468	\$ 9,315,077	\$ -
Cash and investments with fiscal agents	<u>6,041,146</u>	<u>1,038,347</u>	
Total Cash and Cash Equivalents	<u>\$ 7,512,614</u>	<u>\$ 10,353,424</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	
\$ 1,048,025	\$ 1,949,123	\$ 33,163	\$ 26,497,270	\$ 4,669,250
(791,337)	(1,740,825)		(8,794,801)	(3,201,914)
(497,684)		(5,594)	(4,716,355)	(848,700)
(240,996)	208,298	27,569	12,986,114	618,636
240,996	(208,298)		(387,677)	(122,252)
			(28,417)	
240,996	(208,298)		(416,094)	(122,252)
		(24,227)	(8,091,208)	(208,392)
			(1,947,552)	(4,835)
			(1,568,031)	(55,566)
		(24,227)	(11,606,791)	(268,793)
			17,971	
			17,971	
		3,342	981,200	227,591
		224,714	17,112,894	2,477,441
\$ -	\$ -	\$ 228,056	\$ 18,094,094	\$ 2,705,032
\$ -	\$ -	\$ 228,056	\$ 11,014,601	\$ 2,705,032
			7,079,493	
\$ -	\$ -	\$ 228,056	\$ 18,094,094	\$ 2,705,032

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (Continued)**

	Enterprise Funds		
	Water	Wastewater	Harbor
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,711,513	\$ 6,026,274	\$ (140,161)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	834,562	1,071,531	331,980
(Increase) Decrease in Operating Assets:			
Accounts receivable	138,969	3,455,063	6,273
Prepaid expenses			(6,681)
Deferred outflows of resources - pensions	67,253	96,618	14,375
Increase (Decrease) in Operating Liabilities:			
Accounts payable	23,327	(786,993)	196,625
Deposits payable	14,937		(290)
Unearned revenue	193		
Payroll and related liabilities	870	1,407	475
Deferred inflows of resources - pensions	575,188	826,335	122,942
Net pension liability	(577,334)	(829,419)	(123,401)
Claims and judgments payable			
Compensated absences	(42,069)	(22,918)	3,799
Net Cash Provided (Used) by Operating Activities	\$ 2,747,409	\$ 9,837,898	\$ 405,936

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	
\$ 198,027	\$ (418,904)	\$ 12,974	\$ 7,389,723	\$ 172,351
13,041	261,808	4,359	2,517,281	529,630
(459,224)	227,766		3,368,847	112
24,547		281	(6,681)	
			203,074	38,820
(560)	137,628	9,936	(420,037)	(70,016)
			14,647	
			193	
(3,756)		89	(915)	(111)
209,944		2,403	1,736,812	332,013
(210,728)		(2,412)	(1,743,294)	(333,252)
				(48,101)
(12,287)		(61)	(73,536)	(2,810)
<u>\$ (240,996)</u>	<u>\$ 208,298</u>	<u>\$ 27,569</u>	<u>\$ 12,986,114</u>	<u>\$ 618,636</u>