

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: FY2015/2016

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? \$879,780

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, 2015.

3. Expenses

a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$1,101,445

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, 2015.

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, 2016, pg 20: \$9,927,537, \$9,629,579

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, 2015

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	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 REVENU</u>							
<u>CHARGES FOR SERVICES</u>							
<u>MISCELLANEOUS</u>							
36112-1087 Small Boat Basin Res. inter	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
36112-1088 Dredging & Cap Imp. interes	2,700.00	0.00	0.00	0.00	0.00	2,700.00	0.00
36310-1141 Pacific Choice	96,000.00	0.00	0.00	96,000.00	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	240.00	0.00	0.00	3,720.00	0.00	(3,480.00)	1,550.00
36310-1180 Humb Bay Naval Air/Sea Muse	1,560.00	0.00	0.00	0.00	0.00	1,560.00	0.00
36310-1199 Englund Marine	75,000.00	0.00	0.00	60,384.46	0.00	14,615.54	80.51
36310-1200 Englund M. utilities	4,500.00	0.00	0.00	4,754.28	0.00	(254.28)	105.65
36310-1201 Englund M. UST maint fee	7,000.00	0.00	0.00	2,829.12	0.00	4,170.88	40.42
36310-1251 Public Marina-Misc.	67,500.00	0.00	0.00	58,006.25	0.00	9,493.75	85.94
36310-1253 Yacht Club	6,300.00	0.00	0.00	7,083.00	0.00	(783.00)	112.43
36331-1107 Chevron	42,570.00	0.00	0.00	0.00	0.00	42,570.00	0.00
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	8,215.00	0.00	0.00	8,877.00	0.00	(662.00)	108.06
36333-0000 Oyster beds lease-Coast	30,000.00	0.00	0.00	45,154.49	0.00	(15,154.49)	150.51
36334-0000 Marina rnt-local	160,000.00	0.00	0.00	157,011.45	0.00	2,988.55	98.13
36335-0000 Marina rnt-transient	90,000.00	0.00	0.00	78,769.69	0.00	11,230.31	87.52
36336-1150 FTB - Wild Planet	28,000.00	0.00	0.00	42,055.73	0.00	(14,055.73)	150.20
36336-1151 Caito	3,766.00	0.00	0.00	0.00	0.00	3,766.00	0.00
36336-1152 FTB - Coast Seafood	25,000.00	0.00	0.00	24,035.00	0.00	965.00	96.14
36336-1153 FTB - Restaurant	0.00	0.00	0.00	24,700.00	0.00	(24,700.00)	0.00
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	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
36336-1185 Wild Planet	11,000.00	0.00	0.00	10,440.00	0.00	560.00	94.91
36336-1186 Humb Seafood Unload.	4,200.00	0.00	0.00	4,634.16	0.00	(434.16)	110.34
36336-1187 Ralph Davis -1091 Boat moor	2,934.00	0.00	0.00	0.00	0.00	2,934.00	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	6,000.00	0.00	0.00	100.00
36890-1251 Public Marina-Miscellaneous	5,000.00	0.00	0.00	4,408.30	0.00	591.70	88.17
TOTAL MISCELLANEOUS	715,354.00	0.00	0.00	655,499.53	0.00	59,854.47	91.63
<u>OTHER FINANCIAL SOURCES</u>							
39100-0000 Transfers In	174,283.00	0.00	0.00	0.00	0.00	174,283.00	0.00
TOTAL OTHER FINANCIAL SOURCES	174,283.00	0.00	0.00	0.00	0.00	174,283.00	0.00

CITY OF EUREKA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2015

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	157,182.00 (	292.00)	0.00	166,482.19	0.00 (	9,300.19)	105.92
44440-1111 Overtime pay	6,000.00	0.00	0.00	4,081.74	0.00	1,918.26	68.03
44440-1290 Temp salaries-gen	15,000.00	0.00	0.00	7,952.75	0.00	7,047.25	53.02
44440-1301 Life insurance	50.00	0.00	0.00	56.24	0.00 (	6.24)	112.48
44440-1302 PERS-employer contribution	40,239.00	0.00	0.00	40,731.76	0.00 (	492.76)	101.22
44440-1304 Health insurance	32,725.00	0.00	0.00	33,322.10	0.00 (	597.10)	101.82
44440-1305 Medicare	2,331.00 (	5.00)	0.00	2,640.10	0.00 (	309.10)	113.26
44440-1309 Boot Allowance	375.00	0.00	0.00	62.50	0.00	312.50	16.67
44440-1313 Workers Comp	11,688.00	0.00	0.00	11,688.00	0.00	0.00	100.00
44440-1317 Dental & Vision	1,029.00	0.00	0.00	1,531.35	0.00 (	502.35)	148.82
TOTAL PERSONNEL SERVICES	266,619.00 (	297.00)	0.00	268,548.73	0.00 (	1,929.73)	100.72
<u>OPER SUPPLIES & MATERIAL</u>							
44440-2110 Oper suppl-miscell.	12,000.00	0.00	0.00	8,124.82	195.23	3,679.95	69.33
44440-2119 Office supplies	400.00	0.00	0.00	187.04	0.00	212.96	46.76
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	33.98	0.00	216.02	13.59
44440-2133 Repair parts	6,000.00	0.00	0.00	5,841.90	79.46	78.64	98.69
44440-2151 Janitorial/cleaning	1,000.00	0.00	0.00	986.43	0.00	13.57	98.64
44440-2168 Landscaping/plants	500.00	0.00	0.00	493.04	0.00	6.96	98.61
44440-2171 Locks, hardware	1,000.00	0.00	0.00	367.87	308.82	323.31	67.67
TOTAL OPER SUPPLIES & MATERIAL	21,950.00	0.00	0.00	16,560.08	583.51	4,806.41	78.10
<u>PROFESS & TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,000.00	0.00	0.00	2,679.30	1,600.00	2,720.70	61.13
44440-3110 Misc. financial svcs	0.00	0.00	0.00	103.81	0.00 (	103.81)	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	2,500.00	0.00	0.00	1,078.87	1,500.00 (	78.87)	103.15
44440-3164 Environmental svcs.	350.00	0.00	0.00	6,450.98	0.00 (	6,100.98)	1,843.14
44440-3200 Maint/rep-miscell.	5,000.00	0.00	0.00	3,792.15	0.00	1,207.85	75.84
44440-3201 Building repairs	2,500.00	0.00	0.00	2,480.86	0.00	19.14	99.23
44440-3202 Elevator services	2,500.00	0.00	0.00	252.80	0.00	2,247.20	10.11
44440-3304 General liability	0.00	0.00	0.00	14,870.00	0.00 (	14,870.00)	0.00
44440-3406 Air space rent/lease	0.00	0.00	0.00	1,999.00	0.00 (	1,999.00)	0.00
44440-3601 Training-general	1,250.00	0.00	0.00	95.50	0.00	1,154.50	7.64
44440-3711 Electricity	80,000.00	0.00	0.00	69,725.66	0.00	10,274.34	87.16
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	274.48	0.00	475.52	36.60
TOTAL PROFESS & TECHNICAL SVCS	102,900.00	0.00	0.00	103,803.41	3,100.00 (	4,003.41)	103.89
<u>MATERIALS & SERVICES</u>							
44440-4506 Depreciation-regular	0.00	0.00	0.00	330,797.19	0.00 (	330,797.19)	0.00
44440-4606 SBOE - UST maint. fee	0.00	0.00	0.00	1,549.38	0.00 (	1,549.38)	0.00
TOTAL MATERIALS & SERVICES	0.00	0.00	0.00	332,346.57	0.00 (	332,346.57)	0.00

CITY OF EUREKA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:MONTH 30TH, 2015

530-Humboldt Bay
 Debt Service

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>DEBT SERVICE</u>							
48000-8120 Cal Boat loan princ	94,108.00	0.00	0.00	0.00	0.00	94,108.00	0.00
48000-8229 Interest - CA DBAW	<u>80,175.00</u>	<u>69,611.50</u>	<u>0.00</u>	<u>76,292.72</u>	<u>0.00</u>	<u>3,882.28</u>	<u>95.16</u>
TOTAL DEBT SERVICE	174,283.00	69,611.50	0.00	76,292.72	0.00	97,990.28	43.78
TOTAL Debt Service	174,283.00	69,611.50	0.00	76,292.72	0.00	97,990.28	43.78

CITY OF EUREKA
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:MONTH 30TH, 2015

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	1,104,207.00	69,198.50	(68.65)	1,180,781.18	6,088.67	(82,731.50)	107.49

*** END OF REPORT ***

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2016**

ASSETS	Enterprise Funds		
	Water	Wastewater	Harbor
Current Assets:			
Cash and investments	\$ 2,634,119	\$ 8,290,604	\$ -
Cash and investments with fiscal agents	6,044,162	1,040,301	
Accounts receivable - net	777,123	671,383	9,463
Interest receivable	7,310	52,701	
Prepaid items			
Inventory			
Due from other funds	4,785,781		
Total current assets	14,248,495	10,054,989	9,463
Noncurrent Assets:			
Advances to RDA Successor Agency	131,369	1,518,234	
Total noncurrent assets	131,369	1,518,234	
Capital Assets:			
Nondepreciable			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	3,072,255	34,923,671	
Total nondepreciable capital assets	4,124,370	39,996,813	5,155,468
Depreciable			
Infrastructure	14,817,807	5,383,291	
Buildings	723,908	6,264,431	4,646,614
Improvements	5,004,226	19,995,868	10,588,464
Equipment	16,075,408	32,671,023	1,116,705
Total depreciable capital assets	36,621,349	64,314,613	16,351,783
Less accumulated depreciation	(15,063,556)	(44,079,749)	(8,765,778)
Net depreciable capital assets	21,557,793	20,234,864	7,586,005
Total capital assets, net	25,682,163	60,231,677	12,741,473
Total capital and noncurrent assets	25,813,532	61,749,911	12,741,473
Total Assets	40,062,027	71,804,900	12,750,936
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	270,211	392,097	59,099
Deferred loss on refunding	321,062		
Total deferred outflows of resources	591,273	392,097	59,099
Total Assets and Deferred Outflows of Resources	40,653,300	72,196,997	12,810,035

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	
\$ -	\$ -	\$ 130,261	\$ 11,054,984	\$ 3,111,679
			7,084,463	
1,450,491	424,373		3,332,833	9,960
			60,011	
	9,000		9,000	20,000
			4,785,781	
1,450,491	433,373	130,261	26,327,072	3,141,639
			1,649,603	
			1,649,603	
		418,075	11,698,800	
		23,303	38,019,229	
		441,378	49,718,029	
			20,201,098	
		158,411	11,793,364	429,246
		261,518	35,850,076	31,236
116,950	3,155,460		53,135,546	8,851,638
116,950	3,155,460	419,929	120,980,084	9,312,120
(96,039)	(2,605,485)	(256,030)	(70,866,637)	(7,955,959)
20,911	549,975	163,899	50,113,447	1,356,161
20,911	549,975	605,277	99,831,476	1,356,161
20,911	549,975	605,277	101,481,079	1,356,161
1,471,402	983,348	735,538	127,808,151	4,497,800
98,102		1,192	820,701	160,412
			321,062	
98,102		1,192	1,141,763	160,412
1,569,504	983,348	736,730	128,949,914	4,658,212

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2016
 (Continued)**

LIABILITIES	Enterprise Funds		
	Water	Wastewater	Harbor
Current Liabilities:			
Accounts payable	\$ 359,921	\$ 442,913	\$ 28,948
Payroll and related liabilities	34,400	56,599	8,611
Deposits payable	324,721		32,892
Due to other funds			465,873
Unearned revenue	576		
Accrued interest payable	214,800	215,156	69,612
Claims and judgments payable			
Loan payable, current portion			98,342
Bonds payable, current portion	595,000	445,000	
Capital lease payable, current portion	340,592		
Compensated absences, current portion	82,238	132,738	20,252
Unamortized premium, current portion	16,704	5,344	
Total current liabilities	1,968,952	1,297,750	724,530
Noncurrent Liabilities:			
Loan payable			1,589,210
Bonds payable	17,180,000	17,230,000	
Net pension liability	3,764,284	5,433,297	813,329
Unamortized premium	233,720	184,927	
Total noncurrent liabilities	21,178,004	22,848,224	2,402,539
Total Liabilities	23,146,956	24,145,974	3,127,069
DEFERRED INFLOWS OF RESOURCES			
Pensions	285,973	388,361	53,387
Total deferred inflows of resources	285,973	388,361	53,387
Total Liabilities and Deferred Inflows of Resources	23,432,929	24,534,335	3,180,456
NET POSITION			
Net investment in capital assets	13,681,371	43,406,707	11,053,921
Unrestricted	3,539,000	4,255,955	(1,424,342)
Total Net Position (Deficit)	\$ 17,220,371	\$ 47,662,662	\$ 9,629,579

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	
\$ 23,654	\$ 24,792	\$ 14,885	\$ 895,113	\$ 317,783
10,811		107	110,528	22,192
			357,613	
1,263,758	519,899		2,249,530	612,938
			576	
			499,568	254,061
			98,342	
			1,040,000	
			340,592	58,745
25,226			260,454	47,213
			22,048	
<u>1,323,449</u>	<u>544,691</u>	<u>14,992</u>	<u>5,874,364</u>	<u>1,312,932</u>
			1,589,210	
			34,410,000	
1,370,548		16,135	11,397,593	2,201,726
			418,647	
<u>1,370,548</u>	<u></u>	<u>16,135</u>	<u>47,815,450</u>	<u>2,201,726</u>
<u>2,693,997</u>	<u>544,691</u>	<u>31,127</u>	<u>53,689,814</u>	<u>3,514,658</u>
107,405		832	835,958	139,503
<u>107,405</u>	<u></u>	<u>832</u>	<u>835,958</u>	<u>139,503</u>
<u>2,801,402</u>	<u>544,691</u>	<u>31,959</u>	<u>54,525,772</u>	<u>3,654,161</u>
20,911	549,975	605,277	69,318,162	1,356,161
(1,252,809)	(111,318)	99,494	5,105,980	(352,110)
<u>\$ (1,231,898)</u>	<u>\$ 438,657</u>	<u>\$ 704,771</u>	<u>\$ 74,424,142</u>	<u>\$ 1,004,051</u>

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 7,679,048	\$ 6,673,482	\$ 655,498
Other operating revenues	9,729	490,335	
Intergovernmental			224,282
Total Operating Revenues	<u>7,688,777</u>	<u>7,163,817</u>	<u>879,780</u>
Operating Expenses:			
Purchase of water	2,573,596		
Maintenance and operation	2,019,162	5,328,145	719,563
Administration	657,268	459,433	36,821
Insurance costs and claims	107,655	117,702	14,264
Depreciation	836,403	1,100,299	330,797
Total Operating Expenses	<u>6,194,084</u>	<u>7,005,579</u>	<u>1,101,445</u>
Operating Income (Loss)	<u>1,494,693</u>	<u>158,238</u>	<u>(221,665)</u>
Non-Operating Revenues (Expenses):			
Gain (loss) on sales of capital assets			
Investment income	10,499	10,130	
Interest expense	(873,322)	(859,406)	(76,293)
Total Non-Operating Revenue (Expense)	<u>(862,823)</u>	<u>(849,276)</u>	<u>(76,293)</u>
Change in Net Position	<u>631,870</u>	<u>(691,038)</u>	<u>(297,958)</u>
Net Position (Deficit), beginning of fiscal year	16,588,501	48,353,700	9,927,537
Prior Period Adjustments			
Net Position (Deficit), beginning of fiscal year, restated	<u>16,588,501</u>	<u>48,353,700</u>	<u>9,927,537</u>
Net Position (Deficit), end of fiscal year	<u>\$ 17,220,371</u>	<u>\$ 47,662,662</u>	<u>\$ 9,629,579</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	
\$ 825,849	\$ 353,290	\$ -	\$ 16,187,167	\$ 5,225,648
47,926		39,792	587,782	18,928
	1,394,872		1,619,154	
873,775	1,748,162	39,792	18,394,103	5,244,576
			2,573,596	
626,092	1,770,755	20,274	10,483,991	2,342,396
44,670		720	1,198,912	
18,171	49,000	177	306,969	1,685,770
12,274	261,133	5,579	2,546,485	493,510
701,207	2,080,888	26,750	17,109,953	4,521,676
172,568	(332,726)	13,042	1,284,150	722,900
				(4,435)
			20,629	
			(1,809,021)	(3,268)
			(1,788,392)	(7,703)
172,568	(332,726)	13,042	(504,242)	715,197
(1,404,466)	903,220	691,729	75,060,221	288,854
	(131,837)		(131,837)	
(1,404,466)	771,383	691,729	74,928,384	288,854
\$ (1,231,898)	\$ 438,657	\$ 704,771	\$ 74,424,142	\$ 1,004,051

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Enterprise Funds		
	Water	Wastewater	Harbor
Cash Flows from Operating Activities:			
Receipts from customers/interfund charges	\$ 7,882,174	\$ 8,446,799	\$ 898,856
Payments to suppliers and users	(3,896,736)	(4,041,004)	(612,815)
Payments to employees	(1,626,302)	(2,369,736)	(348,843)
Net Cash Provided (Used) by Operating Activities	<u>2,359,136</u>	<u>2,036,059</u>	<u>(62,802)</u>
Cash Flows from Non-Capital Financing Activities:			
Due to/from other funds	903,637	287,089	69,481
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>903,637</u>	<u>287,089</u>	<u>69,481</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisitions of capital assets	(335,281)	(2,049,612)	
Interest paid	(868,057)	(868,875)	(6,679)
Principal payments - long-term debt	(896,957)	(430,000)	
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,100,295)</u>	<u>(3,348,487)</u>	<u>(6,679)</u>
Cash Flows from Investing Activities:			
Interest received	3,189	2,820	
Net Cash Provided (Used) by Investing Activities	<u>3,189</u>	<u>2,820</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	1,165,667	(1,022,519)	
Cash and Cash Equivalents, July 1, 2015	<u>7,512,614</u>	<u>10,353,424</u>	
Cash and Cash Equivalents, June 30, 2016	<u>\$ 8,678,281</u>	<u>\$ 9,330,905</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents To Statement of Net Position			
Cash and investments	\$ 2,634,119	\$ 8,290,604	\$ -
Cash and investments with fiscal agents	<u>6,044,162</u>	<u>1,040,301</u>	
Total Cash and Cash Equivalents	<u>\$ 8,678,281</u>	<u>\$ 9,330,905</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	
\$ 689,889	\$ 2,543,870	\$ 46,699	\$ 20,508,287	\$ 5,243,807
(174,342)	(1,964,465)	(19,494)	(10,708,856)	(3,267,571)
(514,822)		(6,166)	(4,865,869)	(890,008)
725	579,405	21,039	4,933,562	1,086,228
(725)	(579,405)		680,077	(324,888)
(725)	(579,405)		680,077	(324,888)
		(118,834)	(2,503,727)	(289,857)
			(1,743,611)	(3,268)
			(1,326,957)	(57,133)
		(118,834)	(5,574,295)	(354,693)
			6,009	
			6,009	
		(97,795)	45,353	406,647
		228,056	18,094,094	2,705,032
\$ -	\$ -	\$ 130,261	\$ 18,139,447	\$ 3,111,679
\$ -	\$ -	\$ 130,261	\$ 11,054,984	\$ 3,111,679
			7,084,463	
\$ -	\$ -	\$ 130,261	\$ 18,139,447	\$ 3,111,679

(Continued)

CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (Continued)

	Enterprise Funds		
	Water	Wastewater	Harbor
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 1,494,693	\$ 158,238	\$ (221,665)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	836,403	1,100,299	330,797
(Increase) Decrease in Operating Assets:			
Accounts receivable	110,531	1,282,982	17,500
Prepaid expenses			6,681
Inventory			
Deferred outflows of resources - pensions	(50,217)	(76,046)	(12,077)
Increase (Decrease) in Operating Liabilities:			
Accounts payable	(159,272)	(496,985)	(194,568)
Deposits payable	82,923		1,576
Unearned revenue	(57)		
Payroll and related liabilities	2,574	917	271
Deferred inflows of resources - pensions	(289,215)	(437,974)	(69,555)
Net pension liability	326,773	494,850	78,588
Claims and judgments payable			
Compensated absences	4,000	9,778	(350)
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,359,136</u>	<u>\$ 2,036,059</u>	<u>\$ (62,802)</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	
\$ 172,568	\$ (332,726)	\$ 13,042	\$ 1,284,150	\$ 722,900
12,274	261,133	5,579	2,546,485	493,510
(183,886)	795,708		2,022,835	(769)
	(6,480)		6,681	
(17,804)		(273)	(6,480)	(33,426)
9,187	(138,230)	2,690	(977,178)	(186,669)
			84,499	
			(57)	
2,007		(14)	5,755	1,825
(102,539)		(1,571)	(900,854)	(192,510)
115,854		1,775	1,017,840	217,510
				63,904
(6,936)		(189)	6,303	(47)
<u>\$ 725</u>	<u>\$ 579,405</u>	<u>\$ 21,039</u>	<u>\$ 4,933,562</u>	<u>\$ 1,086,228</u>