

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year:

Grantee Name:

Contact Person:

Mailing Address:

1. Funds

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

YES NO

If “Yes”, please list the name(s) of the fund(s).

If “No”, under what fund are they accounted for?

b. Are separate financial statements prepared for the trust?

YES NO

If “Yes,” describe the organization of the separate financial statement.

If “No,” in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

GRANTED PUBLIC TRUST LANDS STANDARDIZED REPORTING FORM

SLC 150 (formerly Form 12.26)

3. Expenses

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

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

- 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?

- 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 entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

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
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2018**

ASSETS	Enterprise Funds		
	Water	Wastewater	Harbor
Current Assets:			
Cash and investments	\$ 903,354	\$ 3,417,463	\$ -
Cash and investments with fiscal agents	2,694,707	1,048,305	
Accounts receivable - net	877,471	2,825,036	7,738
Prepaid items			
Land held for resale			4,488,678
Due from other funds	8,101,924		
Total current assets	12,577,456	7,290,804	4,496,416
Noncurrent Assets:			
Advances to RDA Successor Agency	72,401	689,680	
Total noncurrent assets	72,401	689,680	
Capital Assets:			
Nondepreciable			
Land	1,052,115	5,073,142	5,155,468
Construction in progress	1,613,677	4,495,760	
Total nondepreciable capital assets	2,665,792	9,568,902	5,155,468
Depreciable			
Infrastructure	17,488,253	38,311,567	
Buildings	723,908	6,264,431	4,660,614
Improvements	7,157,959	23,855,409	10,588,465
Equipment	16,098,148	33,000,611	1,151,705
Total depreciable capital assets	41,468,268	101,432,018	16,400,784
Less accumulated depreciation	(16,740,236)	(47,322,513)	(9,419,506)
Net depreciable capital assets	24,728,032	54,109,505	6,981,278
Total capital assets, net	27,393,824	63,678,407	12,136,746
Total capital and noncurrent assets	27,466,225	64,368,087	12,136,746
Total Assets	40,043,681	71,658,891	16,633,162
DEFERRED OUTFLOWS OF RESOURCES			
Pensions related	810,514	1,148,002	164,678
Deferred loss on refunding	251,644		
Total deferred outflows of resources	1,062,158	1,148,002	164,678
Total Assets and Deferred Outflows of Resources	41,105,839	72,806,893	16,797,840

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	
\$ -	\$ -	\$ 90,171	\$ 4,410,988	\$ 2,946,657
			3,743,012	
2,528,362	2,413,689		8,652,296	12,151
			4,488,678	20,000
			8,101,924	
2,528,362	2,413,689	90,171	29,396,898	2,978,808
			762,081	
			762,081	
		418,075	11,698,800	
		6,839	6,116,276	
		424,914	17,815,076	
			55,799,820	
		191,159	11,840,112	675,550
		344,115	41,945,948	34,930
116,950	3,155,460		53,522,874	9,668,756
116,950	3,155,460	535,274	163,108,754	10,379,236
(109,504)	(2,978,517)	(274,737)	(76,845,013)	(8,669,243)
7,446	176,943	260,537	86,263,741	1,709,993
7,446	176,943	685,451	104,078,817	1,709,993
7,446	176,943	685,451	104,840,898	1,709,993
2,535,808	2,590,632	775,622	134,237,796	4,688,801
235,157			2,358,351	621,439
			251,644	
235,157			2,609,995	621,439
2,770,965	2,590,632	775,622	136,847,791	5,310,240

(Continued)

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2018
 (Continued)**

LIABILITIES	Enterprise Funds		
	Water	Wastewater	Harbor
Current Liabilities:			
Accounts payable	\$ 482,497	\$ 820,879	\$ 93,159
Payroll and related liabilities	46,481	71,730	11,103
Deposits payable	349,469		37,529
Due to other funds			1,391,364
Unearned revenue	802		
Accrued interest payable	194,604	205,948	61,316
Claims and judgments payable			
Loan payable, current portion			107,392
Bonds payable, current portion	645,000	480,000	
Compensated absences, current portion	112,553	148,675	25,493
Unamortized premium, current portion	16,705	5,344	
Total current liabilities	1,848,111	1,732,576	1,727,356
Noncurrent Liabilities:			
Loan payable			1,379,050
Bonds payable	15,920,000	16,290,000	
Net pension liability	4,422,286	6,263,673	898,508
Unamortized premium	200,310	174,238	
Total noncurrent liabilities	20,542,596	22,727,911	2,277,558
Total Liabilities	22,390,707	24,460,487	4,004,914
DEFERRED INFLOWS OF RESOURCES			
Pensions related	79,827	113,066	16,219
Total deferred inflows of resources	79,827	113,066	16,219
Total Liabilities and Deferred Inflows of Resources	22,470,534	24,573,553	4,021,133
NET POSITION			
Net investment in capital assets	13,306,516	47,777,130	10,650,304
Restricted for debt service	251,644		
Unrestricted	5,077,145	456,210	2,126,403
Total Net Position	\$ 18,635,305	\$ 48,233,340	\$ 12,776,707

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	
\$ 32,067	\$ 128,304	\$ -	\$ 1,556,906	\$ 852,457
12,144			141,458	36,150
			386,998	
974,957	1,849,205		4,215,526	
			802	
			461,868	174,693
			107,392	
			1,125,000	
28,223			314,944	66,532
			22,049	
<u>1,047,391</u>	<u>1,977,509</u>		<u>8,332,943</u>	<u>1,129,832</u>
			1,379,050	
1,283,055			32,210,000	3,390,666
			12,867,522	
			374,548	
<u>1,283,055</u>			<u>46,831,120</u>	<u>3,390,666</u>
<u>2,330,446</u>	<u>1,977,509</u>		<u>55,164,063</u>	<u>4,520,498</u>
23,160			232,272	61,204
<u>23,160</u>			<u>232,272</u>	<u>61,204</u>
<u>2,353,606</u>	<u>1,977,509</u>		<u>55,396,335</u>	<u>4,581,702</u>
7,446	176,943	685,451	72,603,790	1,709,993
			251,644	
409,913	436,180	90,171	8,596,022	(981,455)
<u>\$ 417,359</u>	<u>\$ 613,123</u>	<u>\$ 775,622</u>	<u>\$ 81,451,456</u>	<u>\$ 728,538</u>

**CITY OF EUREKA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Enterprise Funds		
	Water	Wastewater	Harbor
Operating Revenues:			
Charges for services	\$ 8,214,264	\$ 8,516,978	\$ 789,047
Other operating revenues	7,920	748,498	
Intergovernmental			224,282
Total Operating Revenues	8,222,184	9,265,476	1,013,329
Operating Expenses:			
Purchase of water	2,585,667		
Maintenance and operation	2,179,076	4,431,817	1,566,317
Administration	583,220	420,315	34,540
Insurance costs and claims	122,199	130,735	15,785
Depreciation	837,919	1,915,701	323,980
Total Operating Expenses	6,308,081	6,898,568	1,940,622
Operating Income (Loss)	1,914,103	2,366,908	(927,293)
Non-Operating Revenues (Expenses):			
Gain (loss) on sales of capital assets	(40,318)	(1,542,462)	
Investment income	58,860	20,335	1,683
Interest expense	(837,615)	(823,343)	(67,275)
Total Non-Operating Revenue (Expense)	(819,073)	(2,345,470)	(65,592)
Income (Loss) Before Transfers	1,095,030	21,438	(992,885)
Transfers in			
Change in Net Position	1,095,030	21,438	(992,885)
Net Position (Deficit), beginning of fiscal year	17,540,275	48,211,902	13,769,592
Net Position, end of fiscal year	\$ 18,635,305	\$ 48,233,340	\$ 12,776,707

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

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2017

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 REVENUE</u>							
<u>CHARGES FOR SERVICES</u>							
<u>MISCELLANEOUS</u>							
36112-1087 Small Boat Basin Res. inter	0.00	0.00	0.00	1,682.61	0.00 (	1,682.61)	0.00
36310-1141 Pacific Choice	96,000.00	0.00	0.00	110,924.00	0.00 (	14,924.00)	115.55
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	3,600.00	0.00	0.00	3,840.00	0.00 (	240.00)	106.67
36310-1199 Englund Marine	65,000.00	0.00	0.00	65,137.17	0.00 (	137.17)	100.21
36310-1200 Englund M. utilities	4,500.00	0.00	0.00	5,304.00	0.00 (	804.00)	117.87
36310-1201 Englund M. UST maint fee	5,000.00	0.00	0.00	6,325.42	0.00 (	1,325.42)	126.51
36310-1251 Public Marina-Misc.	65,000.00	0.00	0.00	60,256.25	0.00	4,743.75	92.70
36310-1253 Yacht Club	7,404.00	0.00	0.00	6,989.00	0.00	415.00	94.39
36315-0000 Land rent	0.00	0.00	0.00	4,400.00	0.00 (	4,400.00)	0.00
36331-1107 Chevron	34,117.00	0.00	0.00	0.00	0.00	34,117.00	0.00
36331-1109 Eureka Forest Prod.	23,400.00	0.00	0.00	27,578.00	0.00 (	4,178.00)	117.85
36331-1179 Pacific Affiliates	8,877.00	0.00	0.00	9,433.00	0.00 (	556.00)	106.26
36333-0000 Oyster beds lease-Coast	35,000.00	0.00	0.00	38,809.65	0.00 (	3,809.65)	110.88
36334-0000 Marina rent-local	150,000.00	0.00	0.00	120,417.30	0.00	29,582.70	80.28
36335-0000 Marina rent-transient	75,000.00	0.00	0.00	84,534.30	0.00 (	9,534.30)	112.71
36336-1118 CA Dept-Fish & Game	0.00	0.00	0.00	34,999.99	0.00 (	34,999.99)	0.00
36336-1150 FTB - Wild Planet	35,511.00	0.00	0.00	52,444.32	0.00 (	16,933.32)	147.68
36336-1151 Caito	3,766.00	0.00	0.00	14,228.00	0.00 (	10,462.00)	377.80
36336-1152 FTB - Coast Seafood	25,000.00	0.00	0.00	25,664.00	0.00 (	664.00)	102.66
36336-1153 FTB - Restaurant	37,200.00	0.00	0.00	37,200.00	0.00	0.00	100.00
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	4,398.29	0.00 (	4,398.29)	0.00
36336-1185 Wild Planet	11,400.00	0.00	0.00	30,600.00	0.00 (	19,200.00)	268.42
36336-1186 Humb Seafood Unload.	4,200.00	0.00	0.00	0.00	0.00	4,200.00	0.00
36336-1187 Ralph Davis -1091 Boat moor	0.00	0.00	0.00	2,934.00	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	0.00	0.00	6,000.00	0.00
36336-1190 Pacific Outfitters	0.00	0.00	0.00 (	700.00)	0.00	700.00	0.00
36337-0000 Seafood unloading	0.00	0.00	0.00	17,072.00	0.00 (	17,072.00)	0.00
36890-0000 Miscellaneous	0.00	0.00	0.00	46.96	0.00 (	46.96)	0.00
36890-1251 Public Marina-Miscellaneous	5,000.00	0.00	0.00	10,575.50	0.00 (	5,575.50)	211.51
TOTAL MISCELLANEOUS	716,444.00	0.00	0.00	790,730.36	0.00 (	74,286.36)	110.37

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2017

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	179,310.00	980.00	0.00	187,034.27	0.00 (	7,724.27)	104.31
44440-1111 Overtime pay	6,000.00	0.00	0.00	7,283.38	0.00 (	1,283.38)	121.39
44440-1114 Vacation buyback	0.00	0.00	0.00	2,384.38	0.00 (	2,384.38)	0.00
44440-1290 Temp salaries-gen	20,000.00	0.00	0.00	18,559.38	0.00	1,440.62	92.80
44440-1301 Life insurance	76.00	0.00	0.00	75.89	0.00	0.11	99.86
44440-1302 PERS-employer contribution	64,153.00 (	88,659.00)	0.00 (	40,315.97)	0.00	104,468.97	62.84-
44440-1304 Health insurance	35,793.00	0.00	0.00	41,437.98	0.00 (	5,644.98)	115.77
44440-1305 Medicare	2,600.00	14.00	0.00	3,164.85	0.00 (	564.85)	121.73
44440-1309 Boot Allowance	0.00	0.00	0.00	268.86	0.00 (	268.86)	0.00
44440-1313 Workers Comp	21,301.00	0.00	0.00	19,525.00	0.00	1,776.00	91.66
44440-1317 Dental & Vision	<u>426.00</u>	<u>0.00</u>	<u>0.00</u>	<u>460.19</u>	<u>0.00</u>	<u>(34.19)</u>	<u>108.03</u>
TOTAL PERSONNEL SERVICES	329,659.00 (	87,665.00)	0.00	239,878.21	0.00	89,780.79	72.77
<u>OPER SUPPLIES & MATERIAL</u>							
44440-2110 Oper suppl-miscell.	12,000.00	0.00	0.00	7,292.35	689.66	4,017.99	66.52
44440-2119 Office supplies	400.00	0.00	0.00	50.41	0.00	349.59	12.60
44440-2121 Dues/memberships	800.00	0.00	0.00	565.00	0.00	235.00	70.63
44440-2122 Postage/freight	250.00	0.00	0.00	296.64	0.00 (	46.64)	118.66
44440-2133 Repair parts	6,000.00	0.00	0.00	7,253.51	86.39 (	1,339.90)	122.33
44440-2151 Janitorial/cleaning	1,500.00	0.00	0.00	1,950.20	23.66 (	473.86)	131.59
44440-2168 Landscaping/plants	500.00	0.00	0.00	406.00	0.00	94.00	81.20
44440-2171 Locks, hardware	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42.13</u>	<u>0.00</u>	<u>957.87</u>	<u>4.21</u>
TOTAL OPER SUPPLIES & MATERIAL	22,450.00	0.00	0.00	17,856.24	799.71	3,794.05	83.10
<u>PROFESS & TECHNICAL SVCS</u>							
44440-3100 Prof/tech-miscell.	7,000.00	0.00	315.00	6,853.56	0.00	461.44	93.41
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	173.17	1,326.83	1,000.00	60.00
44440-3164 Environmental svcs.	350.00	0.00	0.00	392.00	0.00 (	42.00)	112.00
44440-3200 Maint/rep-miscell.	5,000.00	0.00	0.00	6,605.96	32.19 (	1,638.15)	132.76
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
44440-3406 Air space rent/lease	0.00	0.00	0.00	1,000.00	0.00 (	1,000.00)	0.00
44440-3601 Training-general	1,250.00	0.00	0.00	0.00	0.00	1,250.00	0.00
44440-3711 Electricity	80,000.00	0.00	0.00	101,106.01	0.00 (	21,106.01)	126.38
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>396.02</u>	<u>0.00</u>	<u>353.98</u>	<u>52.80</u>
TOTAL PROFESS & TECHNICAL SVCS	102,900.00	0.00	315.00	131,396.72	1,359.02 (	29,540.74)	128.71
<u>MATERIALS & SERVICES</u>							
44440-4505 Bad debt expense	0.00	0.00	0.00	2,934.00	0.00 (	2,934.00)	0.00
44440-4506 Depreciation-regular	0.00	0.00	0.00	323,980.12	0.00 (	323,980.12)	0.00
44440-4612 4% to State	<u>28,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>62,538.47</u>	<u>0.00</u>	<u>(34,538.47)</u>	<u>223.35</u>
TOTAL MATERIALS & SERVICES	28,000.00	0.00	0.00	389,452.59	0.00 (	361,452.59)	1,390.90

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:MONTH 30TH, 2017

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	1,833,209.00 (247,867.59)		1,465.00	2,007,897.18	16,063.51 (189,286.69)		110.33

*** END OF REPORT ***