

Eureka Fire Protection District
Financial Statements
December 31, 2024

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Eureka Fire Protection District
As of December 31, 2024

	General Fund	Ambulance Fund	Bond Retirement Fund	Dispatch - Communications Fund	Pension Tax Fund	Bond Fund	Capital Projects Fund	Total
ASSETS								
Cash and Investments	\$ 2,215,746	\$ 442,507	\$ 843,266	\$ 149,771	\$ 437,928	\$ -	\$ 615,454	4,704,671
Property Tax Receivable	341,595	98,678	64,351	9,830	204,651	-	-	719,105
Accounts Receivable, net	-	206,738	-	-	-	12,974	-	219,712
Prepaid items	239,979	127,216	-	-	1,945	-	-	369,140
Restricted Cash and Investments	-	-	-	-	-	1,093,044	-	1,093,044
Due From Other Funds	(57,739)	-	(0)	(0)	0	(0)	195,500	137,761
Long-term Assets	0	-	-	-	-	0	-	1
TOTAL ASSETS	2,739,581	875,139	907,617	159,600	644,525	1,106,018	810,954	7,243,435
LIABILITIES								
Accounts Payable	138,483	22,565	-	-	-	-	12,069	173,118
Accrued Wages and Payroll Taxes	4,497	7,068	-	-	-	-	-	11,565
Due To Other Funds	-	131,564	-	-	-	-	-	131,564
TOTAL LIABILITIES	142,980	161,197	-	-	-	-	12,069	316,246
Balance Sheet - Governmental Funds								
DEFERRED INFLOWS OF RESOURCES								
Property Taxes	531,817	153,629	100,049	15,304	51,433	-	-	852,233
Other	-	142,176	-	-	-	-	-	142,176
TOTAL DEFERRED INFLOWS OF RESOURCES	531,817	295,806	100,049	15,304	51,433	-	-	994,410
FUND BALANCES								
Nonspendable:								
Prepaid Insurance	223,521	124,214	-	-	1,945	-	-	349,681
Prepaid Other	16,458	3,002	-	-	-	-	-	19,460
Restricted: Dispatching	-	-	-	144,296	-	-	-	144,296
Restricted: Capital Projects	-	-	-	-	-	1,106,018	-	1,106,018
Restricted: Post Retirement Benefits	-	-	-	-	591,146	-	-	591,146
Restricted: Debt Service	-	-	807,567	-	-	-	-	807,567
Restricted: Ambulance Services	-	290,921	-	-	-	-	-	290,921
Assigned: Capital Projects	-	-	-	-	-	-	798,885	798,885
Unassigned Fund Balance	1,824,805	-	-	-	-	-	-	1,824,805
TOTAL FUND BALANCES	2,064,784	418,137	807,567	144,296	593,092	1,106,018	798,885	5,932,779
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,739,581	\$ 875,139	\$ 907,617	\$ 159,600	\$ 644,525	\$ 1,106,018	\$ 810,954	\$ 7,243,435

No assurance is provided on these financial statements.

Eureka Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balances -Governmental Funds
For the Period Ended December 31, 2024

	General Fund	Ambulance Fund	Bond Retirement Fund	Dispatch - Communications Fund	Pension Tax Fund	Bond Fund	Capital Projects Fund	Totals
Revenues								
Property Taxes	\$ 3,038,553	\$ 876,095	\$ 614,671	\$ 87,370	\$ 465,150	\$ -	\$ -	\$ 5,081,839
Intergovernmental Grants	134,478	-	-	-	-	-	-	134,478
Service Fees	-	874,490	-	-	-	-	-	874,490
Interest	26,516	3,637	11,128	563	3,167	59,111.87	10,190	114,314
Permits and reports	7,974	-	-	-	-	-	-	7,974
Miscellaneous Income	3,724	-	-	-	-	-	-	3,724
Total Revenues	3,211,245	1,754,222	625,799	87,932	468,317	59,111.87	10,190	6,216,818
Expenditures								
Public Safety								
Personnel	2,049,383	2,782,426	-	-	-	-	-	4,831,809
Employee Benefits	716,790	863,020	-	-	405,460	-	-	1,985,270
Supplies	23,383	57,255	-	-	-	-	-	80,638
Utilities	63,576	-	-	-	-	-	-	63,576
Buildings, vehicles and equipment	578,031	78,939	-	-	-	-	53,635	710,605
Miscellaneous	115,094	26,183	-	-	-	-	19,926	161,203
Professional Fees	138,449	176,840	-	-	-	-	-	315,289
Dispatching	-	-	-	236,458	-	-	-	236,458
Capital Outlay	98,120	-	-	-	-	(3.00)	74,146	172,263
Debt service:								
Principal, interest and fiscal charges	-	-	1,243,259	-	-	-	-	1,243,259
Total Expenditures	3,782,827	3,984,662	1,243,259	236,458	405,460	(3.00)	147,707	9,800,371
EXCESS OF REVENUE OVER EXP.	(571,582)	(2,230,440)	(617,460)	(148,526)	62,857	59,114.87	(137,517)	(3,583,552)
Other Financing Sources (Uses)								
Transfer in (out)	(1,092,500)	1,000,000	-	92,500	-	-	-	-
Total Financing Sources (Uses)	(1,092,500)	1,000,000	-	92,500	-	-	-	-
Net Change in Fund Balances	(1,664,082)	(1,230,440)	(617,460)	(56,026)	62,857	59,114.87	(137,517)	(3,583,552)
Fund Balances - Beg. of Year, Prev. Stated	3,728,865	1,648,577	1,425,027	200,322	530,235	1,046,903.16	936,402	9,516,331
Fund Balances Beg. of Year Restated	3,728,865	1,648,577	1,425,027	200,322	530,235	1,046,903.16	936,402	9,516,331
Fund Balances End of Year	\$ 2,064,784	\$ 418,137	\$ 807,567	\$ 144,296	\$ 593,092	1,106,018.03	\$ 798,885	\$ 5,932,779

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Eureka Fire Protection District
Statement of Net Position
Internal Service Fund
As of December 31, 2024

	Medical Fund
ASSETS	
Cash and Cash Equivalents	\$ 186,950
Due From Other Funds	<u>(7,308)</u>
TOTAL ASSETS	<u>179,642</u>
LIABILITIES	
Accounts Payable	101,565
Accrued Expenses	(2,056)
Due to Other Funds	<u>(1,460)</u>
TOTAL LIABILITIES	<u>98,049</u>
NET POSITION	<u>\$ 81,593</u>

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**Eureka Fire Protection District
Statement of Revenues, Expenditures and Changes in Net Position- Internal Service Fund
For the Period Ended December 31, 2024**

	<u>Medical Fund</u>
Operating Revenue	
Charges for Services	\$1,089,074
Operating Expenses	
Medical, dental and vision benefits	<u>1,010,666</u>
Total Operating Income (loss)	78,408
Investment Income	<u>1,130</u>
Change in Net Position	79,537
Net Position - Beginning of Year	<u>2,056</u>
Net Position - End of Year	<u><u>\$ 81,593</u></u>

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**Eureka Fire Protection District
Statement fo Cash Flows
For the Period Ended December 31, 2024**

	<u>Medical Fund</u>
Increase or Decrease in Cash	
Cash flows from operating activities	
Cash Received From Services	\$ 16,261
Cash received from investments	1,130
Cash paid to employees suppliers	<u>(62,147)</u>
Total Cash flows from operating activities	<u>79,537</u>
Total Increase or Decrease in Cash	<u>79,537</u>
Cash, Beginning Period	<u>108,872</u>
Cash, End of Period	<u><u>\$ 186,950</u></u>

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**Eureka Fire Protection District
Statement of Fiduciary Net Position
As of December 31, 2024**

	<u>Pension Trust Fund</u>	<u>EFPD Explorers</u>	<u>Totals</u>
ASSETS			
Cash	\$ 694	\$ 6,774	\$ 7,468
Investments	17,052,607	-	17,052,607
TOTAL ASSETS	<u>17,053,302</u>	<u>6,774</u>	<u>17,060,076</u>
LIABILITIES			
Accounts Payable	(0)	99	98
Due to other funds	-	348	348
TOTAL LIABILITIES	<u>(0)</u>	<u>447</u>	<u>447</u>
NET POSITION - Restricted for Pension Benefits	<u>\$ 17,053,302</u>	<u>\$ 6,327</u>	<u>\$ 17,059,629</u>

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**Eureka Fire Protection District
Statement of Changes in Fiduciary Net Position
For the Period Ended December 31, 2024**

	Pension Trust Fund	EFPD Explorers
Additions		
Contributions	\$ 694	\$ 351
Total Additions	<u>694</u>	<u>351</u>
Deductions		
Administrative Expenses	389	
Explorer Activities	-	181
Total Deductions	<u>389</u>	<u>181</u>
Total Change in Net Position	<u>305</u>	<u>170</u>
Fund Balances - Beg. of Year, Prev. Stated	17,052,608	6,156
Fund Balances Beg. of Year Restated	<u>17,052,608</u>	<u>6,156</u>
Fund Balances End of Year	<u>\$ 17,052,913</u>	<u>\$ 6,327</u>

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