

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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**SUPPLEMENTARY SCHEDULES**

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CITY OF CARSON, CALIFORNIA



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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## **GOVERNMENTAL FUNDS**

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CITY OF CARSON, CALIFORNIA



### SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for specific revenues that are legally restricted to expenditure for a particular purpose. All the Special Revenue funds of the City are nonmajor governmental funds.

The **Asset Forfeiture Fund** accounts for funds accumulated through seizure and forfeiture of properties which are then used to supplement funds for public safety services.

The **State Gas Tax Fund** accounts for revenues apportioned under the Streets and Highway Code of the State of California. These funds can be expended for any street-related purpose.

The **TDA Article 3 Fund** accounts for Transportation Development Act grant monies received for building or improving bicycle paths and handicapped accesses.

The **Proposition A Local Return Fund** is used to account for the City's share of an additional one-half cent sales tax, which was approved by the electorate in November 1980. These funds must be used for local transportation programs.

The **Measure R Fund** is used to account for the City's share of an additional half-cent sales tax that became effective on July 1, 2009. The fund is used for transportation and highway projects.

The **Air Quality Improvement Fund** accounts for revenues and expenditures for clean air measures authorized by AB2766, which increased motor vehicle registration fees.

The **Self-Supporting Fund** accounts for the self-sustaining programs of the City.

The **Capital Asset Replacement Fund** is used to finance and account for the on-going replacement of the City's stock of vehicles, heavy equipment, specialized equipment, and office furniture and equipment. It is also used to renovate and construct City building and park facilities.

The **Restricted Administrative Tow Fee Fund** represents the \$43 out of the \$135 collected for administering the City's towing program which is being exclusively used to address the public safety and code enforcement issues in the City.

The **Youth Services Program Fund** accounts for funds related to the implementation of the following youth services program: (a) Parent Project (b) Positive Choices (c) Anger Management (d) Youth and the Law and (e) Community Services.

The **Metropolitan Water District Fund** accounts for the funding of the water management equipment to upgrade the City's irrigation systems.

The **Parks and Recreation Funds** are used to account for capital improvements at City parks and recreation facilities. Included in this category is the Park Development Fund, which accounts for monies used to implement capital improvements to various parks and the Los Angeles County Park District Grant Fund.

The **State Grant Funds** represent five funds used for specific community programs. The Beverage Container Recycling Fund is used for the effective disposal of recyclable containers while preserving the environment. The State COPS Grant Fund is used to provide a Community Oriented Policing program. The Used Oil State Grant Fund is used to increase public awareness of the benefits of recycling oil. The State Local Transportation Fund accounts for a variety of state transportation grant. The Proposition 42 funds are used to relieve traffic congestion through street or road maintenance or reconstruction. This fund was eliminated by the passages of ABx8 6 and ABx 8 9 in FY2010/11, with remaining balances in FY2011/12, and will be replaced by the gasoline tax Section 2103. The Proposition 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety.

The **Federal Grant Funds** account for eleven types of federal grant monies. The OJP/JAG Assistance Grant Fund accounts for monies required to be expended for public safety services that include anti-gang and community crime prevention activities. The Family Support Grant Fund provides funds for a Youth Enrichment Scholarship Program available to children ages 17 and under, who are local area residents and are in financial need. The Housing and Community Development Fund accounts for funds used for a variety of projects and programs primarily benefiting low-income residents. These funds were originally authorized under the Housing and Community Development Act of 1974 and their expenditure is approved by the Department of Housing and Urban Development (HUD). The Office of Traffic Safety Driving Under the Influence Grant Fund is used for programs designed to reduce the number of impaired (DUI) drivers on the City streets. The Brownfields Economic Development Initiative (BEDI) Grant Fund is used to pay interest on the \$5.5 million Section 108 HUD loan which assists in the redevelopment of a 90-acre Brownfields site. After the \$5.5 million loan was returned to HUD in FY2011/12, the BEDI grant account was closed. The Workforce Investment Act (WIA) Grant Fund provides assistance for youth employment, training efforts, and dislocated worker support services. The Neighborhood Stabilization Program Grant Fund accounts for monies received for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This grant was authorized under the American Recovery and Reinvestment Act (ARRA). Also an ARRA grant, the Energy Efficiency and Conservation Block Grant (EECBG) is used for the City's solar energy system at the Juanita Millender-McDonald Community Center.

**City of Carson**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2012**

	Special Revenue Funds	RDA			Totals
		Debt Service Funds	Capital Projects Fund	Low and Moderate Income Housing Fund	
<b>ASSETS</b>					
Cash and investments	\$ 7,000,170	\$ -	-	-	\$ 7,000,170
Receivables:					
Interest-other	165,040	-	-	-	165,040
Due from governmental agencies	1,073,520	-	-	-	1,073,520
<b>Total assets</b>	<b>\$ 8,238,730</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 8,238,730</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 878,082	\$ -	-	-	\$ 878,082
Accrued payroll	60,879	-	-	-	60,879
Due to other governmental agencies	5,253	-	-	-	5,253
Due to other funds	623,104	-	-	-	623,104
Due to Successor Agency	123,827	-	-	-	123,827
Retentions payable	92,045	-	-	-	92,045
Deferred revenue	165,000	-	-	-	165,000
<b>Total liabilities</b>	<b>1,948,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,948,190</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	6,221,890	-	-	-	6,221,890
Assigned	608,662	-	-	-	608,662
Unassigned	(540,012)	-	-	-	(540,012)
<b>Total fund balances</b>	<b>6,290,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,290,540</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,238,730</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 8,238,730</b>

**City of Carson**  
**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2012**

	Special Revenue Funds	RDA			Totals
		Debt Service Fund	Capital Projects Fund	Low and Moderate Income Housing Fund	
<b>Revenues</b>					
Taxes	\$ 1,432,757	\$ -	\$ 13,942,448	\$ -	\$ 15,375,205
Fines and forfeitures	112,852	-	-	-	112,852
Charges for services	816,361	-	-	-	816,361
Intergovernmental	7,938,469	-	-	-	7,938,469
Use of money and property	97,308	66,860	628,206	384,059	1,176,433
Charges to other funds	579,209	-	8,568	74,162	661,939
Miscellaneous	200,203	-	-	-	200,203
<b>Total revenues</b>	<u>11,177,159</u>	<u>66,860</u>	<u>14,579,222</u>	<u>458,221</u>	<u>26,281,462</u>
<b>Expenditures</b>					
Current:					
Public services	1,251,011	-	-	-	1,251,011
Development services	2,176,832	-	-	-	2,176,832
Economic development	7,107,853	-	9,523,519	9,399,784	26,031,156
Capital improvement programs	6,256,163	-	9,584,300	284,703	16,125,166
Pass-through expenditures	-	-	1,397,879	-	1,397,879
Debt service:					
Principal payment	-	5,735,000	-	-	5,735,000
Interest and fiscal charges	-	5,096,767	-	-	5,096,767
<b>Total expenditures</b>	<u>16,791,859</u>	<u>10,831,767</u>	<u>20,505,698</u>	<u>9,684,487</u>	<u>57,813,811</u>
Excess (deficiency) of revenues over expenditures	<u>(5,614,700)</u>	<u>(10,764,907)</u>	<u>(5,926,476)</u>	<u>(9,226,266)</u>	<u>(31,532,349)</u>
<b>Other financing sources (uses)</b>					
Transfers in	2,003	10,352,128	2,788,489	11,445,710	24,588,330
Transfers out	<u>(929,943)</u>	<u>-</u>	<u>(19,643,220)</u>	<u>(5,190,480)</u>	<u>(25,763,643)</u>
<b>Net other financing sources (uses)</b>	<u>(927,940)</u>	<u>10,352,128</u>	<u>(16,854,731)</u>	<u>6,255,230</u>	<u>(1,175,313)</u>
Change in fund balance before extraordinary	(6,542,640)	(412,779)	(22,781,207)	(2,971,036)	(32,707,662)
<b>Extraordinary items</b>	<u>-</u>	<u>(14,755,366)</u>	<u>(100,900,290)</u>	<u>(56,548,282)</u>	<u>(172,203,938)</u>
Change in fund balance	(6,542,640)	(15,168,145)	(123,681,497)	(59,519,318)	(204,911,600)
<b>Fund balances, beginning of year</b>	<u>12,833,180</u>	<u>15,168,145</u>	<u>123,681,497</u>	<u>59,519,318</u>	<u>211,202,140</u>
<b>Fund balances, end of year</b>	<u>\$ 6,290,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,290,540</u>





	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund	Proposition A Local Return Fund
<b>ASSETS</b>				
Cash and investments	\$ 5,954	\$ 1,427,841	\$ 33,194	\$ 842,969
Receivables:				
Interest-other	-	-	-	-
Due from governmental agencies	-	270,559	-	273,923
<b>Total assets</b>	<u>\$ 5,954</u>	<u>\$ 1,698,400</u>	<u>\$ 33,194</u>	<u>\$ 1,116,892</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ 327,610	\$ 37,570	\$ 130,062
Accrued payroll	-	-	-	5,729
Due to other governmental agencies	-	-	-	-
Due to other funds	-	-	-	-
Due to Successor Agency	-	-	-	-
Retentions payable	-	40,169	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>367,779</u>	<u>37,570</u>	<u>135,791</u>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted	5,954	1,330,621	(4,376)	981,101
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<u>5,954</u>	<u>1,330,621</u>	<u>(4,376)</u>	<u>981,101</u>
<b>Total liabilities and fund balances</b>	<u>\$ 5,954</u>	<u>\$ 1,698,400</u>	<u>\$ 33,194</u>	<u>\$ 1,116,892</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2012**

Measure R Fund	Air Quality Improvement Fund	Self- Supporting Fund	Capital Asset Replacement Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
1,201,997	\$ 88,974	\$ -	\$ 796,205	\$ 8,479	\$ 45,999
-	-	-	-	-	-
86,946	28,349	-	-	-	-
<u>1,288,943</u>	<u>\$ 117,323</u>	<u>\$ -</u>	<u>\$ 796,205</u>	<u>\$ 8,479</u>	<u>\$ 45,999</u>
935	\$ -	\$ 8,653	\$ 187,543	\$ 913	\$ 7
356	1,214	39,849	-	-	-
-	-	-	-	-	-
-	-	491,510	-	-	-
-	-	-	-	-	-
50,376	-	-	-	-	-
-	-	-	-	-	-
<u>51,667</u>	<u>1,214</u>	<u>540,012</u>	<u>187,543</u>	<u>913</u>	<u>7</u>
1,237,276	116,109	-	-	7,566	45,992
-	-	-	608,662	-	-
-	-	(540,012)	-	-	-
<u>1,237,276</u>	<u>116,109</u>	<u>(540,012)</u>	<u>608,662</u>	<u>7,566</u>	<u>45,992</u>
<u>1,288,943</u>	<u>\$ 117,323</u>	<u>\$ -</u>	<u>\$ 796,205</u>	<u>\$ 8,479</u>	<u>\$ 45,999</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Balance Sheet (Continued)**  
**June 30, 2012**

	Metropolitan Water District Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>ASSETS</b>					
Cash and investments	\$ 1,533	\$ 898,233	\$ 1,141,962	\$ 506,830	\$ 7,000,170
Receivables:					
Interest-other	-	-	-	165,040	165,040
Due from governmental agencies	-	-	85,870	327,873	1,073,520
<b>Total assets</b>	<b>\$ 1,533</b>	<b>\$ 898,233</b>	<b>\$ 1,227,832</b>	<b>\$ 999,743</b>	<b>\$ 8,238,730</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 67,053	\$ 117,736	\$ 878,082
Accrued payroll	-	4,407	-	9,324	60,879
Due to other governmental agencies	-	-	-	5,253	5,253
Due to other funds	-	-	1,423	130,171	623,104
Due to Successor Agency	-	-	21,500	102,327	123,827
Retentions payable	1,500	-	-	-	92,045
Deferred revenue	-	-	-	165,000	165,000
<b>Total liabilities</b>	<b>1,500</b>	<b>4,407</b>	<b>89,976</b>	<b>529,811</b>	<b>1,948,190</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	33	893,826	1,137,856	469,932	6,221,890
Assigned	-	-	-	-	608,662
Unassigned	-	-	-	-	(540,012)
<b>Total fund balances</b>	<b>33</b>	<b>893,826</b>	<b>1,137,856</b>	<b>469,932</b>	<b>6,290,540</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,533</b>	<b>\$ 898,233</b>	<b>\$ 1,227,832</b>	<b>\$ 999,743</b>	<b>\$ 8,238,730</b>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet – Parks and Recreation Funds**  
**June 30, 2012**

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	Park Development Fund	LA County Park District Fund	Totals
<b>ASSETS</b>			
Cash and investments	\$ 803,797	\$ 94,436	\$ 898,233
<b>Total assets</b>	<b>\$ 803,797</b>	<b>\$ 94,436</b>	<b>\$ 898,233</b>
<b>LIABILITIES</b>			
Accrued payroll	\$ -	\$ 4,407	\$ 4,407
<b>Total liabilities</b>	<b>-</b>	<b>4,407</b>	<b>4,407</b>
<b>FUND BALANCES</b>			
Restricted	803,797	90,029	893,826
<b>Total fund balances</b>	<b>803,797</b>	<b>90,029</b>	<b>893,826</b>
<b>Total liabilities and fund balances</b>	<b>\$ 803,797</b>	<b>\$ 94,436</b>	<b>\$ 898,233</b>

**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet – State Grant Funds**  
**June 30, 2012**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 42 Fund	Proposition 1B Fund	Totals
<b>ASSETS</b>							
Cash and investments	\$ 95,818	\$ 173,707	\$ 42,077	\$ 1,534	\$ -	\$ 828,826	\$ 1,141,962
Due from governmental agencies	-	85,870	-	-	-	-	85,870
<b>Total assets</b>	<b>\$ 95,818</b>	<b>\$ 259,577</b>	<b>\$ 42,077</b>	<b>\$ 1,534</b>	<b>\$ -</b>	<b>\$ 828,826</b>	<b>\$ 1,227,832</b>
<b>LIABILITIES</b>							
Accounts payable and accrued liabilities	\$ 26,889	\$ 17,000	\$ 21,589	1,575	-	-	\$ 67,053
Due to other funds	-	-	1,423	-	-	-	1,423
Due to Successor Agency	-	-	-	-	-	21,500	21,500
<b>Total liabilities</b>	<b>26,889</b>	<b>17,000</b>	<b>23,012</b>	<b>1,575</b>	<b>-</b>	<b>21,500</b>	<b>89,976</b>
<b>FUND BALANCES (DEFICIT)</b>							
Restricted	68,929	242,577	19,065	(41)	-	807,326	1,137,856
<b>Total fund balances</b>	<b>68,929</b>	<b>242,577</b>	<b>19,065</b>	<b>(41)</b>	<b>-</b>	<b>807,326</b>	<b>1,137,856</b>
<b>Total liabilities and fund balances</b>	<b>\$ 95,818</b>	<b>\$ 259,577</b>	<b>\$ 42,077</b>	<b>\$ 1,534</b>	<b>\$ -</b>	<b>\$ 828,826</b>	<b>\$ 1,227,832</b>

	Edward Byrne Justice Assistance Grant Fund	Family Support Grant Fund	Housing and Community Development Fund	Traffic Safety Fund
<b>ASSETS</b>				
Cash and investments	\$ 301,479	\$ 12,565	\$ 90,459	\$ -
Receivables:				
Loans, interest and other	-	-	40	-
Due from governmental agencies	-	16,796	224,154	-
<b>Total assets</b>	<b>\$ 301,479</b>	<b>\$ 29,361</b>	<b>\$ 314,653</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ 4,834	\$ 104,410	\$ -
Accrued payroll	-	-	3,021	-
Due to other governmental agencies	-	-	-	-
Due to other funds	-	-	-	-
Due to Successor Agency	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>4,834</b>	<b>107,431</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted	301,479	24,527	207,222	-
<b>Total fund balances</b>	<b>301,479</b>	<b>24,527</b>	<b>207,222</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 301,479</b>	<b>\$ 29,361</b>	<b>\$ 314,653</b>	<b>\$ -</b>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet – Federal Grant Funds**  
**June 30, 2012**

Brownfields Economic Development Initiative Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	EECBG/ Energy Grant Fund	Totals
\$ -	\$ -	\$ -	\$ 102,327	\$ 506,830
-	-	165,000	-	165,040
-	86,923	-	-	327,873
<u>\$ -</u>	<u>\$ 86,923</u>	<u>\$ 165,000</u>	<u>\$ 102,327</u>	<u>\$ 999,743</u>
\$ -	\$ 318	\$ 8,174	\$ -	\$ 117,736
-	5,547	756	-	9,324
-	5,253	-	-	5,253
-	75,704	54,467	-	130,171
-	-	-	102,327	102,327
-	-	165,000	-	165,000
<u>-</u>	<u>86,822</u>	<u>228,397</u>	<u>102,327</u>	<u>529,811</u>
-	101	(63,397)	-	469,932
-	101	(63,397)	-	469,932
<u>\$ -</u>	<u>\$ 86,923</u>	<u>\$ 165,000</u>	<u>\$ 102,327</u>	<u>\$ 999,743</u>

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Arcticle 3 Fund	Proposition A Local Return Fund
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,432,757
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Charges to other funds	-	-	-	-
Intergovernmental	-	2,713,835	-	274,832
Use of money and property	86	11,099	326	4,485
Miscellaneous	-	4,597	-	187,193
<b>Total revenues</b>	<u>86</u>	<u>2,729,531</u>	<u>326</u>	<u>1,899,267</u>
<b>Expenditures</b>				
Current:				
Public services	9,300	-	-	-
Development services	-	-	-	1,717,482
Economic development	-	-	-	-
Capital improvement programs	-	1,794,619	63,947	-
<b>Total expenditures</b>	<u>9,300</u>	<u>1,794,619</u>	<u>63,947</u>	<u>1,717,482</u>
Excess (deficiency) of revenues over expenditures	<u>(9,214)</u>	<u>934,912</u>	<u>(63,621)</u>	<u>181,785</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	2,003
Transfers out	-	(925,000)	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>(925,000)</u>	<u>-</u>	<u>2,003</u>
Change in fund balance	(9,214)	9,912	(63,621)	183,788
<b>Fund balances, beginning of year</b>	<u>15,168</u>	<u>1,320,709</u>	<u>59,245</u>	<u>797,313</u>
<b>Fund balances, end of year</b>	<u>\$ 5,954</u>	<u>\$ 1,330,621</u>	<u>\$ (4,376)</u>	<u>\$ 981,101</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2012**

Measure R Fund	Air Quality Improvement Fund	Self Supporting Fund	Capital Asset Replacement Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	46,667	-	66,185	-
-	-	805,846	-	-	10,515
-	-	-	579,209	-	-
885,559	114,841	-	-	-	-
9,131	571	-	-	457	-
-	-	4,550	-	-	-
<u>894,690</u>	<u>115,412</u>	<u>857,063</u>	<u>579,209</u>	<u>66,642</u>	<u>10,515</u>
-	-	980,634	-	151,638	3,288
-	123,151	-	-	-	-
-	-	-	-	-	-
1,041,751	-	-	560,430	6,090	-
<u>1,041,751</u>	<u>123,151</u>	<u>980,634</u>	<u>560,430</u>	<u>157,728</u>	<u>3,288</u>
<u>(147,061)</u>	<u>(7,739)</u>	<u>(123,571)</u>	<u>18,779</u>	<u>(91,086)</u>	<u>7,227</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(147,061)	(7,739)	(123,571)	18,779	(91,086)	7,227
1,384,337	123,848	(416,441)	589,883	98,652	38,765
<u>\$ 1,237,276</u>	<u>\$ 116,109</u>	<u>\$ (540,012)</u>	<u>\$ 608,662</u>	<u>\$ 7,566</u>	<u>\$ 45,992</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2012**

	Metropolitan Water District Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,432,757
Fines and forfeitures	-	-	-	-	112,852
Charges for services	-	-	-	-	816,361
Charges to other funds	-	-	-	-	579,209
Intergovernmental	-	640,927	289,781	3,018,694	7,938,469
Use of money and property	-	2,418	12,107	56,628	97,308
Miscellaneous	-	-	3,863	-	200,203
<b>Total revenues</b>	<u>-</u>	<u>643,345</u>	<u>305,751</u>	<u>3,075,322</u>	<u>11,177,159</u>
<b>Expenditures</b>					
Current:					
Public services	-	-	68,000	38,151	1,251,011
Development services	-	-	336,199	-	2,176,832
Economic development	-	-	-	7,107,853	7,107,853
Capital improvement programs	15,000	103,387	1,025,384	1,645,555	6,256,163
<b>Total expenditures</b>	<u>15,000</u>	<u>103,387</u>	<u>1,429,583</u>	<u>8,791,559</u>	<u>16,791,859</u>
Excess (deficiency) of revenues over expenditures	<u>(15,000)</u>	<u>539,958</u>	<u>(1,123,832)</u>	<u>(5,716,237)</u>	<u>(5,614,700)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	2,003
Transfers out	-	-	(4,943)	-	(929,943)
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(4,943)</u>	<u>-</u>	<u>(927,940)</u>
Change in fund balance	(15,000)	539,958	(1,128,775)	(5,716,237)	(6,542,640)
<b>Fund balances, beginning of year</b>	<u>15,033</u>	<u>353,868</u>	<u>2,266,631</u>	<u>6,186,169</u>	<u>12,833,180</u>
<b>Fund balances, end of year</b>	<u>\$ 33</u>	<u>\$ 893,826</u>	<u>\$ 1,137,856</u>	<u>\$ 469,932</u>	<u>\$ 6,290,540</u>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**Parks and Recreation Funds**  
**Year ended June 30, 2012**

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	Park Development Fund	LA County Park District Fund	Totals
<b>Revenues</b>			
Intergovernmental	\$ 512,793	\$ 128,134	\$ 640,927
Use of money and property	2,265	153	2,418
<b>Total revenues</b>	<u>515,058</u>	<u>128,287</u>	<u>643,345</u>
<b>Expenditures</b>			
Current:			
Public services	5,411	97,976	103,387
<b>Total expenditures</b>	<u>5,411</u>	<u>97,976</u>	<u>103,387</u>
Change in fund balance	509,647	30,311	539,958
<b>Fund balances, beginning of year</b>	<u>294,150</u>	<u>59,718</u>	<u>353,868</u>
<b>Fund balances, end of year</b>	<u>\$ 803,797</u>	<u>\$ 90,029</u>	<u>\$ 893,826</u>

**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**State Grant Funds**  
**Year ended June 30, 2012**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 42 Fund	Proposition 1B Fund	Totals
<b>Revenues</b>							
Intergovernmental	\$ 24,800	\$ 213,439	\$ 51,542	\$ -	\$ -	\$ -	\$ 289,781
Use of money and property	620	731	52	1,238	1,323	8,143	12,107
Miscellaneous	-	-	-	-	3,863	-	3,863
<b>Total revenues</b>	<u>25,420</u>	<u>214,170</u>	<u>51,594</u>	<u>1,238</u>	<u>5,186</u>	<u>8,143</u>	<u>305,751</u>
<b>Expenditures</b>							
Current:							
Public services	-	68,000	-	-	-	-	68,000
Development services	61,654	-	25,270	249,275	-	-	336,199
Capital improvement programs	-	-	-	-	275,384	750,000	1,025,384
<b>Total expenditures</b>	<u>61,654</u>	<u>68,000</u>	<u>25,270</u>	<u>249,275</u>	<u>275,384</u>	<u>750,000</u>	<u>1,429,583</u>
Excess (deficiency) of revenues over expenditures	<u>(36,234)</u>	<u>146,170</u>	<u>26,324</u>	<u>(248,037)</u>	<u>(270,198)</u>	<u>(741,857)</u>	<u>(1,123,832)</u>
<b>Other financing sources (uses)</b>							
Transfers out	<u>(1,200)</u>	<u>-</u>	<u>(3,743)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,943)</u>
<b>Net other financing sources (uses)</b>	<u>(1,200)</u>	<u>-</u>	<u>(3,743)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,943)</u>
Change in fund balance	(37,434)	146,170	22,581	(248,037)	(270,198)	(741,857)	(1,128,775)
<b>Fund balances, beginning of year</b>	<u>106,363</u>	<u>96,407</u>	<u>(3,516)</u>	<u>247,996</u>	<u>270,198</u>	<u>1,549,183</u>	<u>2,266,631</u>
<b>Fund balances, end of year</b>	<u>\$ 68,929</u>	<u>\$ 242,577</u>	<u>\$ 19,065</u>	<u>\$ (41)</u>	<u>\$ -</u>	<u>\$ 807,326</u>	<u>\$ 1,137,856</u>

	DOJ/OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund	Traffic Safety Fund
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 37,000	\$ 901,998	\$ 1,470
Use of money and property	1,733	104	52,293	-
<b>Total revenues</b>	<u>1,733</u>	<u>37,104</u>	<u>954,291</u>	<u>1,470</u>
<b>Expenditures</b>				
Current:				
Public services	-	38,151	-	-
Economic development	-	-	6,438,507	-
Capital improvement programs	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>38,151</u>	<u>6,438,507</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,733</u>	<u>(1,047)</u>	<u>(5,484,216)</u>	<u>1,470</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	1,733	(1,047)	(5,484,216)	1,470
<b>Fund balances, beginning of year</b>	<u>299,746</u>	<u>25,574</u>	<u>5,691,438</u>	<u>(1,470)</u>
<b>Fund balances, end of year</b>	<u>\$ 301,479</u>	<u>\$ 24,527</u>	<u>\$ 207,222</u>	<u>\$ -</u>



City of Carson  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**Federal Grant Funds**  
**Year ended June 30, 2012**

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Brownfields Economic Development Initiative Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	EECBG/ DOE Fund	Totals
\$ 7,294	\$ 473,889	\$ 962,143	\$ 634,900	\$ 3,018,694
-	-	2,498	-	56,628
<u>7,294</u>	<u>473,889</u>	<u>964,641</u>	<u>634,900</u>	<u>3,075,322</u>
-	-	-	-	38,151
7,294	473,889	188,163	-	7,107,853
-	-	1,010,655	634,900	1,645,555
<u>7,294</u>	<u>473,889</u>	<u>1,198,818</u>	<u>634,900</u>	<u>8,791,559</u>
-	-	(234,177)	-	(5,716,237)
-	-	-	-	-
-	-	-	-	-
-	-	(234,177)	-	(5,716,237)
-	101	170,780	-	6,186,169
<u>\$ -</u>	<u>\$ 101</u>	<u>\$ (63,397)</u>	<u>\$ -</u>	<u>\$ 469,932</u>

City of Carson  
 Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**ASSET FORFEITURE FUND**  
 Year ended June 30, 2012

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 3,000	\$ -	\$ (3,000)
Use of money and property	<u>217</u>	<u>86</u>	<u>(131)</u>
<b>Total revenues</b>	<u>3,217</u>	<u>86</u>	<u>(3,131)</u>
<b>Expenditures</b>			
Current:			
Public services	<u>12,300</u>	<u>9,300</u>	<u>3,000</u>
<b>Total expenditures</b>	<u>12,300</u>	<u>9,300</u>	<u>3,000</u>
<b>Change in fund balance</b>	<u>\$ (9,083)</u>	(9,214)	<u>\$ (131)</u>
<b>Fund balances, beginning of year</b>		<u>15,168</u>	
<b>Fund balances, end of year</b>		<u>\$ 5,954</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**STATE GAS TAX FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 2,615,189	\$ 2,713,835	\$ 98,646
Use of money and property	10,690	11,099	409
Miscellaneous	-	4,597	4,597
<b>Total revenues</b>	<u>2,625,879</u>	<u>2,729,531</u>	<u>103,652</u>
<b>Expenditures</b>			
Development services	260,000	-	260,000
Capital improvement programs	2,667,158	1,794,619	872,539
<b>Total expenditures</b>	<u>2,927,158</u>	<u>1,794,619</u>	<u>1,132,539</u>
Excess (deficiency) of revenues over expenditures	<u>(301,279)</u>	<u>934,912</u>	<u>1,236,191</u>
<b>Other financing sources (uses)</b>			
Transfers out	<u>(925,000)</u>	<u>(925,000)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (1,226,279)</u>	<u>9,912</u>	<u>\$ 1,236,191</u>
<b>Fund balances, beginning of year</b>		<u>1,320,709</u>	
<b>Fund balances, end of year</b>		<u>\$ 1,330,621</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**BICYCLE PATHWAY (TDA ARTICLE 3) FUND**  
**Year ended June 30, 2012**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 128,917	\$ -	\$ (128,917)
Use of money and property	-	326	326
<b>Total revenues</b>	128,917	326	(128,591)
<b>Expenditures</b>			
Capital improvement programs	187,921	63,947	123,974
<b>Total expenditures</b>	187,921	63,947	123,974
<b>Change in fund balance</b>	\$ (59,004)	(63,621)	\$ (4,617)
<b>Fund balances, beginning of year</b>		59,245	
<b>Fund balances, end of year</b>		\$ (4,376)	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**PROPOSITION A LOCAL RETURN FUND**  
**Year ended June 30, 2012**

	Final Budget	Actual Amounts	Final Budget - Positive (Negative)
<b>Revenues</b>			
Taxes	\$ 1,349,521	\$ 1,432,757	\$ 83,236
Intergovernmental	271,685	274,832	3,147
Use of money and property	23,000	4,485	(18,515)
Miscellaneous	200,000	187,193	(12,807)
<b>Total revenues</b>	<u>1,844,206</u>	<u>1,899,267</u>	<u>55,061</u>
<b>Expenditures</b>			
Current:			
Development services	2,019,814	1,717,482	302,332
Capital improvement programs	25,000	-	25,000
<b>Total expenditures</b>	<u>2,044,814</u>	<u>1,717,482</u>	<u>327,332</u>
Excess (deficiency) of revenues over expenditures	<u>(200,608)</u>	<u>181,785</u>	<u>382,393</u>
<b>Other financing sources (uses)</b>			
Transfers In	<u>-</u>	<u>2,003</u>	<u>(2,003)</u>
<b>Change in fund balance</b>	<u>\$ (200,608)</u>	<u>183,788</u>	<u>\$ 380,390</u>
<b>Fund balances, beginning of year</b>		<u>797,313</u>	
<b>Fund balances, end of year</b>		<u>\$ 981,101</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**MEASURE R FUND**  
**Year ended June 30, 2012**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 839,552	\$ 885,559	\$ 46,007
Use of money and property	9,645	9,131	(514)
<b>Total revenues</b>	849,197	894,690	45,493
 <b>Expenditures</b>			
Capital improvement programs	1,605,850	1,041,751	564,099
<b>Total expenditures</b>	1,605,850	1,041,751	564,099
 <b>Change in fund balance</b>	\$ (756,653)	(147,061)	\$ 609,592
 <b>Fund balances, beginning of year</b>		1,384,337	
<b>Fund balances, end of year</b>		\$ 1,237,276	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**AIR QUALITY IMPROVEMENT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 113,706	\$ 114,841	\$ 1,135
Use of money and property	<u>902</u>	<u>571</u>	<u>(331)</u>
<b>Total revenues</b>	<u>114,608</u>	<u>115,412</u>	<u>804</u>
<b>Expenditures</b>			
Current:			
Development services	<u>135,535</u>	<u>123,151</u>	<u>12,384</u>
<b>Total expenditures</b>	<u>135,535</u>	<u>123,151</u>	<u>12,384</u>
<b>Change in fund balance</b>	\$ <u><u>(20,927)</u></u>	(7,739)	\$ <u><u>13,188</u></u>
<b>Fund balances, beginning of year</b>		<u>123,848</u>	
<b>Fund balances, end of year</b>		\$ <u><u>116,109</u></u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**SELF-SUPPORTING FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 744,100	\$ 805,846	\$ 61,746
Fines and forfeitures	55,000	46,667	(8,333)
Miscellaneous	-	4,550	4,550
<b>Total revenues</b>	<u>799,100</u>	<u>857,063</u>	<u>57,963</u>
<b>Expenditures</b>			
Current:			
Public services	<u>1,014,900</u>	<u>980,634</u>	<u>34,266</u>
<b>Total expenditures</b>	<u>1,014,900</u>	<u>980,634</u>	<u>34,266</u>
<b>Change in fund balance</b>	<u>\$ (215,800)</u>	<u>(123,571)</u>	<u>\$ 92,229</u>
<b>Fund balances, beginning of year</b>		<u>(416,441)</u>	
<b>Fund balances, end of year</b>		<u>\$ (540,012)</u>	



**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**CAPITAL ASSET REPLACEMENT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges to other funds	\$ 589,743	\$ 579,209	\$ (10,534)
<b>Total revenues</b>	<u>589,743</u>	<u>579,209</u>	<u>(10,534)</u>
<b>Expenditures</b>			
Capital improvement programs	1,074,661	560,430	514,231
<b>Total expenditures</b>	<u>1,074,661</u>	<u>560,430</u>	<u>514,231</u>
Excess (deficiency) of revenues over expenditures	<u>(484,918)</u>	<u>18,779</u>	<u>503,697</u>
<b>Change in fund balance</b>	<u>\$ (484,918)</u>	<u>18,779</u>	<u>\$ 503,697</u>
<b>Fund balances, beginning of year</b>		<u>589,883</u>	
<b>Fund balances, end of year</b>		<u>\$ 608,662</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**RESTRICTED ADMINISTRATIVE TOW FEE FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 92,000	\$ 66,185	\$ (25,815)
Use of money and property	1,643	457	(1,186)
<b>Total revenues</b>	<u>93,643</u>	<u>66,642</u>	<u>(27,001)</u>
<b>Expenditures</b>			
Current:			
Public services	118,900	151,638	(32,738)
Capital improvement programs	25,000	6,090	18,910
<b>Total expenditures</b>	<u>143,900</u>	<u>157,728</u>	<u>(13,828)</u>
<b>Change in fund balance</b>	<u>\$ (50,257)</u>	(91,086)	<u>\$ (40,829)</u>
<b>Fund balances, beginning of year</b>		<u>98,652</u>	
<b>Fund balances, end of year</b>		<u>\$ 7,566</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**YOUTH SERVICES PROGRAM FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 6,600	\$ 10,515	\$ 3,915
<b>Total revenues</b>	<u>6,600</u>	<u>10,515</u>	<u>3,915</u>
<b>Expenditures</b>			
Current:			
Public services	<u>4,500</u>	<u>3,288</u>	<u>1,212</u>
<b>Total expenditures</b>	<u>4,500</u>	<u>3,288</u>	<u>1,212</u>
<b>Change in fund balance</b>	<u>\$ 2,100</u>	7,227	<u>\$ 5,127</u>
<b>Fund balances, beginning of year</b>		<u>38,765</u>	
<b>Fund balances, end of year</b>		<u>\$ 45,992</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**METROPOLITAN WATER DISTRICT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ -	\$ -	\$ -
Use of money and property	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public safety	-	-	-
Capital improvement programs	-	15,000	(15,000)
<b>Total expenditures</b>	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>(15,000)</u>	<u>\$ (15,000)</u>
<b>Fund balances, beginning of year</b>		<u>15,033</u>	
<b>Fund balances, end of year</b>		<u>\$ 33</u>	

City of Carson  
Parks and Recreation Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PARK DEVELOPMENT FUND**  
Year ended June 30, 2012

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 512,793	\$ 512,793
Use of money and property	<u>2,052</u>	<u>2,265</u>	<u>213</u>
<b>Total revenues</b>	<u>2,052</u>	<u>515,058</u>	<u>513,006</u>
 <b>Expenditures</b>			
Capital improvement programs	<u>268,000</u>	<u>5,411</u>	<u>262,589</u>
<b>Total expenditures</b>	<u>268,000</u>	<u>5,411</u>	<u>262,589</u>
 <b>Change in fund balance</b>	 <u>\$ (265,948)</u>	 509,647	 <u>\$ 775,595</u>
 <b>Fund balances, beginning of year</b>		<u>294,150</u>	
<b>Fund balances, end of year</b>		<u>\$ 803,797</u>	

**City of Carson**  
**Parks and Recreation Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**LOS ANGELES COUNTY PARK DISTRICT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 100,000	\$ 128,134	\$ 28,134
Use of money and property	-	153	153
<b>Total revenues</b>	<u>100,000</u>	<u>128,287</u>	<u>28,287</u>
<b>Expenditures</b>			
Capital improvement programs	<u>130,000</u>	<u>97,976</u>	<u>32,024</u>
<b>Total expenditures</b>	<u>130,000</u>	<u>97,976</u>	<u>32,024</u>
<b>Change in fund balance</b>	<u>\$ (30,000)</u>	30,311	<u>\$ 60,311</u>
<b>Fund balances, beginning of year</b>		<u>59,718</u>	
<b>Fund balances, end of year</b>		<u>\$ 90,029</u>	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**BEVERAGE CONTAINER RECYCLING FUND**  
 Year ended June 30, 2012

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 25,000	\$ 24,800	\$ (200)
Use of money and property	1,500	620	(880)
<b>Total revenues</b>	<u>26,500</u>	<u>25,420</u>	<u>(1,080)</u>
<b>Expenditures</b>			
Current:			
Development services	76,587	61,654	14,933
<b>Total expenditures</b>	<u>76,587</u>	<u>61,654</u>	<u>14,933</u>
Other financing uses			
Transfer out	<u>(1,200)</u>	<u>(1,200)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (50,087)</u>	<u>(37,434)</u>	<u>\$ 13,853</u>
<b>Fund balances, beginning of year</b>		<u>106,363</u>	
<b>Fund balances, end of year</b>		<u>\$ 68,929</u>	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**STATE COPS GRANT FUND**  
 Year ended June 30, 2012

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 213,439	\$ 213,439
Use of money and property	<u>1,000</u>	<u>731</u>	<u>(269)</u>
<b>Total revenues</b>	<u>1,000</u>	<u>214,170</u>	<u>213,170</u>
<b>Expenditures</b>			
Current:			
Public services	<u>67,000</u>	<u>68,000</u>	<u>(1,000)</u>
<b>Total expenditures</b>	<u>67,000</u>	<u>68,000</u>	<u>(1,000)</u>
<b>Change in fund balance</b>	<u>\$ (66,000)</u>	146,170	<u>\$ 212,170</u>
<b>Fund balances, beginning of year</b>		<u>96,407</u>	
<b>Fund balances, end of year</b>		<u>\$ 242,577</u>	



**City of Carson**  
**State Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**USED OIL STATE GRANT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 37,725	\$ 51,542	\$ 13,817
Use of money and property	-	52	52
<b>Total revenues</b>	<u>37,725</u>	<u>51,594</u>	<u>13,869</u>
 <b>Expenditures</b>			
Current:			
Development services	<u>31,170</u>	<u>25,270</u>	<u>5,900</u>
<b>Total expenditures</b>	<u>31,170</u>	<u>25,270</u>	<u>5,900</u>
Excess (deficiency) of revenues over expenditures	6,555	26,324	19,769
 <b>Other financing sources</b>			
Transfers out	<u>(5,436)</u>	<u>(3,743)</u>	<u>1,693</u>
 <b>Change in fund balance</b>	<u>\$ 1,119</u>	22,581	<u>\$ 21,462</u>
 <b>Fund balances, beginning of year</b>		<u>(3,516)</u>	
 <b>Fund balances, end of year</b>		<u>\$ 19,065</u>	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 STATE LOCAL TRANSPORTATION FUND  
 Year ended June 30, 2012

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 90,000	\$ -	\$ (90,000)
Use of money and property	-	1,238	1,238
<b>Total revenues</b>	90,000	1,238	(88,762)
<b>Expenditures</b>			
Current:			
Capital improvement programs	337,700	249,275	88,425
<b>Total expenditures</b>	337,700	249,275	88,425
<b>Change in fund balance</b>	\$ (247,700)	(248,037)	\$ (337)
<b>Fund balances, beginning of year</b>		247,996	
<b>Fund balances, end of year</b>		\$ (41)	

City of Carson  
State Grants Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PROPOSITION 42 FUND**  
Year ended June 30, 2012

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ 2,439	\$ 1,323	\$ (1,116)
Miscellaneous	-	3,863	
<b>Total revenues</b>	<u>2,439</u>	<u>5,186</u>	<u>(1,116)</u>
<b>Expenditures</b>			
Capital improvement program	<u>246,347</u>	<u>275,384</u>	<u>(29,037)</u>
<b>Total expenditures</b>	<u>246,347</u>	<u>275,384</u>	<u>(29,037)</u>
Excess (deficiency) of revenues over expenditures	(243,908)	(270,198)	(30,153)
<b>Other financing sources</b>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (243,908)</u>	<u>(270,198)</u>	<u>\$ (30,153)</u>
<b>Fund balances, beginning of year</b>		<u>270,198</u>	
<b>Fund balances, end of year</b>		<u>\$ -</u>	

City of Carson  
State Grants Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PROPOSITION 1B FUND**  
Year ended June 30, 2012

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ 10,841	\$ 8,143	\$ (2,698)
<b>Total revenues</b>	<u>10,841</u>	<u>8,143</u>	<u>(2,698)</u>
<b>Expenditures</b>			
Current:			
Capital improvement program	1,557,892	750,000	807,892
<b>Total expenditures</b>	<u>1,557,892</u>	<u>750,000</u>	<u>807,892</u>
<b>Change in fund balance</b>	<u>\$ (1,547,051)</u>	(741,857)	<u>\$ 805,194</u>
<b>Fund balances, beginning of year</b>		<u>1,549,183</u>	
<b>Fund balances, end of year</b>		<u>\$ 807,326</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**DEPARTMENT OF JUSTICE / OJP GRANT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ 1,000	\$ 1,733	\$ 733
<b>Total revenues</b>	<u>1,000</u>	<u>1,733</u>	<u>733</u>
<b>Expenditures</b>			
Capital improvement programs	297,182	-	297,182
<b>Total expenditures</b>	<u>297,182</u>	<u>-</u>	<u>297,182</u>
<b>Change in fund balance</b>	<u>\$ (296,182)</u>	1,733	<u>\$ 297,915</u>
<b>Fund balances, beginning of year</b>		<u>299,746</u>	
<b>Fund balances, end of year</b>		<u>\$ 301,479</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**FAMILY SUPPORT GRANT FUND**  
**Year ended June 30, 2012**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 28,000	\$ 37,000	\$ 9,000
Use of money and property	400	104	(296)
<b>Total revenues</b>	28,400	37,104	8,704
<b>Expenditures</b>			
Current:			
Public services	55,733	38,151	17,582
<b>Total expenditures</b>	55,733	38,151	17,582
Excess (deficiency) of revenues over expenditures	(27,333)	(1,047)	26,286
<b>Other financing sources</b>			
Transfers out	(5,000)	-	5,000
<b>Change in fund balance</b>	\$ (32,333)	(1,047)	\$ 31,286
<b>Fund balances, beginning of year</b>		25,574	
<b>Fund balances, end of year</b>		\$ 24,527	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**HOUSING AND COMMUNITY DEVELOPMENT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 901,998	\$ 901,998
Use of money and property	-	52,293	52,293
<b>Total revenues</b>	<u>-</u>	<u>954,291</u>	<u>954,291</u>
<b>Expenditures</b>			
Current:			
Economic development	<u>7,206,052</u>	<u>6,438,507</u>	<u>767,545</u>
<b>Total expenditures</b>	<u>7,206,052</u>	<u>6,438,507</u>	<u>767,545</u>
<b>Change in fund balance</b>	<u>\$ (7,206,052)</u>	(5,484,216)	<u>\$ 1,721,836</u>
<b>Fund balances, beginning of year</b>		<u>5,691,438</u>	
<b>Fund balances, end of year</b>		<u>\$ 207,222</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**TRAFFIC SAFETY FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 1,470	\$ 1,470
<b>Total revenues</b>	<u>-</u>	<u>1,470</u>	<u>1,470</u>
<b>Expenditures</b>			
Current:			
Public services	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>1,470</u>	<u>\$ 1,470</u>
 <b>Fund balances, beginning of year</b>		<u>(1,470)</u>	
 <b>Fund balances, end of year</b>		<u>\$ -</u>	



City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**BROWNFIELDS ECONOMIC DEVELOPMENT INITIATIVE (BEDI) GRANT FUND**  
**Year ended June 30, 2012**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 99,515	\$ 7,294	\$ (92,221)
<b>Total revenues</b>	<u>99,515</u>	<u>7,294</u>	<u>(92,221)</u>
<b>Expenditures</b>			
Economic development	99,515	7,294	92,221
<b>Total expenditures</b>	<u>99,515</u>	<u>7,294</u>	<u>92,221</u>
<b>Change in fund balance</b>	<u>\$ -</u>	-	<u>\$ -</u>
<b>Fund balances, beginning of year</b>		<u>-</u>	
<b>Fund balances, end of year</b>		<u>\$ -</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**WORKFORCE INVESTMENT ACT (WIA) GRANT FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 523,299	\$ 473,889	\$ (49,410)
<b>Total revenues</b>	<u>523,299</u>	<u>473,889</u>	<u>(49,410)</u>
<b>Expenditures</b>			
Current:			
Economic development	417,984	473,889	(55,905)
<b>Total expenditures</b>	<u>417,984</u>	<u>473,889</u>	<u>(55,905)</u>
<b>Change in fund balance</b>	<u>\$ 105,315</u>	-	<u>\$ (105,315)</u>
<b>Fund balances, beginning of year</b>		<u>101</u>	
<b>Fund balances, end of year</b>		<u>\$ 101</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**NEIGHBORHOOD STABILIZATION PROGRAM FUND**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 1,101,700	\$ 962,143	\$ (139,557)
Use of money and property	-	2,498	2,498
<b>Total expenditures</b>	<u>1,101,700</u>	<u>964,641</u>	<u>(137,059)</u>
<b>Expenditures</b>			
Current:			
Economic development	305,590	188,163	117,427
Capital improvement program	879,458	1,010,655	(131,197)
<b>Total expenditures</b>	<u>1,185,048</u>	<u>1,198,818</u>	<u>(13,770)</u>
<b>Change in fund balance</b>	<u>\$ (83,348)</u>	(234,177)	<u>\$ (123,289)</u>
<b>Fund balances, beginning of year</b>		<u>170,780</u>	
<b>Fund balances, end of year</b>		<u>\$ (63,397)</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**DOE/EECBG Fund**  
**Year ended June 30, 2012**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 634,900	\$ 634,900	\$ -
<b>Total revenues</b>	<u>634,900</u>	<u>634,900</u>	<u>-</u>
<b>Expenditures</b>			
Capital improvement program	634,900	634,900	-
<b>Total expenditures</b>	<u>634,900</u>	<u>634,900</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ -</u>	-	<u>\$ -</u>
<b>Fund balances, beginning of year</b>		<u>-</u>	
<b>Fund balances, end of year</b>		<u>\$ -</u>	

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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## **FIDUCIARY FUNDS**

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CITY OF CARSON, CALIFORNIA



The Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations and/or other governmental units. The City has two types of Fiduciary funds: Agency Fund and Private-Purpose Trust Fund.

An agency fund is accounted for in essentially the same manner as governmental funds; however, its purpose is custodial in nature (assets equal liabilities); therefore, the measurement of results is not appropriate. The following Trust and Agency Funds are funds deposited with the City by various individuals and private organization:

The **Wilmington Assessment District Fund** is used to account for the \$2.2 million Assessment District Limited Obligation Refunding Improvement Bonds, Series 1995. The bonds were used to finance the installations and construction of certain public improvements within the boundaries of the District. The City is in no way liable for the repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

The **Sepulveda Blvd. Assessment District Fund** is used to account for the \$13.1 million Limited Obligation Improvement Bonds, Series 1992. The bonds were used to finance the cost of certain street improvements. The City is in no way liable for repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

The **Dominquez Technology Center West Assessment District Fund** is used to account for the \$32.2 million Limited Obligation Improvement Bonds, Series 2001. The bonds were used to finance the acquisition costs for improvements within the Assessment District, to establish the Reserve Fund and to pay the cost of issuing the bonds. The City is in no way liable for repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

A Private-Purpose Trust Fund accounts is a fiduciary fund type used by the City to report trust arrangements under which principal and income benefit other governments. The City has the following private-purpose trust fund:

**Successor Agency Private-purpose Trust Fund** reports the assets, liabilities and activities of the Successor Agency to the Dissolved Carson Redevelopment Agency. Unlike the limited reporting typically utilized for Agency Fund, Private-purpose Trust Fund reports a Statement of Fiduciary Net Assets and a Statement of Changes in Fiduciary Net Assets.

**City of Carson  
Fiduciary Funds  
Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2012**

	Trust and Agency	Wilmington Ave Assessment District	Sepulveda Blvd Assessment District	Dominguez Tech Center Assessment District	Totals
<b>ASSETS</b>					
Cash and investments	\$ 3,587,079	\$ 711,929	\$ 1,081,999	\$ 973,112	\$ 6,354,119
Cash and investments with fiscal agent	-	-	-	2,512,652	2,512,652
Receivables:					
Accounts	-	-	-	1,166,855	1,166,855
Interest	36	-	-	-	36
Total assets	\$ 3,587,115	\$ 711,929	\$ 1,081,999	\$ 4,652,619	\$ 10,033,662
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 427,310	\$ -	\$ -	\$ -	\$ 427,310
Refundable deposits	3,159,805	-	-	-	3,159,805
Due to assessees/bondholders	-	711,929	1,081,999	4,652,619	6,446,547
Total liabilities	\$ 3,587,115	\$ 711,929	\$ 1,081,999	\$ 4,652,619	\$ 3,587,115



**City of Carson  
Fiduciary Funds  
Statement of Changes in Fiduciary Assets and Liabilities  
Year ended June 30, 2012**

	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2012</u>
<b><u>Trust and Agency</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,779,558	\$ 2,056,186	\$ 1,248,665	\$ 3,587,079
Receivable:				
Interest	36	-	-	36
Total assets	<u>\$ 2,779,594</u>	<u>\$ 2,056,186</u>	<u>\$ 1,248,665</u>	<u>\$ 3,587,115</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 238,315	\$ 1,401,206	\$ 1,212,211	\$ 427,310
Refundable deposits	2,541,279	2,615,966	1,997,440	3,159,805
Total liabilities	<u>\$ 2,779,594</u>	<u>\$ 4,017,172</u>	<u>\$ 3,209,651</u>	<u>\$ 3,587,115</u>
 <b><u>Wilmington Ave Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 452,750	\$ 259,179	\$ -	\$ 711,929
Total assets	<u>\$ 452,750</u>	<u>\$ 259,179</u>	<u>\$ -</u>	<u>\$ 711,929</u>
<b>LIABILITIES</b>				
Due to bondholders	\$ 452,750	\$ 730,119	\$ 470,940	\$ 711,929
Total liabilities	<u>\$ 452,750</u>	<u>\$ 730,120</u>	<u>\$ 470,941</u>	<u>\$ 711,929</u>
 <b><u>Sepulveda Blvd Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,318,828	\$ 215,605	\$ 452,434	\$ 1,081,999
Total assets	<u>\$ 1,318,828</u>	<u>\$ 215,605</u>	<u>\$ 452,434</u>	<u>\$ 1,081,999</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,257	\$ 7,150	\$ 8,407	\$ -
Due to bondholders	1,317,571	686,546	922,118	1,081,999
Total liabilities	<u>\$ 1,318,828</u>	<u>\$ 693,696</u>	<u>\$ 930,525</u>	<u>\$ 1,081,999</u>