
SUPPLEMENTARY SCHEDULES

CITY OF CARSON, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT



GOVERNMENTAL FUNDS

**CITY OF CARSON, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT**



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 **Proposition C 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 1990. 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 \$56 out of the \$175 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 **MTA Call for Project Fund** accounts for the Los Angeles County Metropolitan Transportation Authority (MTA) Call-for-Project programs. The fund is used to improve all modes of surface transportation.

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 CIP Grants Fund accounts for all grants received from the State to fund the non-recurring CIP projects of the city.

The **State Grant Funds** represent six 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 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety.

The **Federal Grant Funds** account for six 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 Federal Highway Planning Grant Fund accounts for federal monies passed through the State of California Department of Transportation to local cities for the construction and repair of inter-connected Interstate highways and other public roads important to interstate commerce and travel. 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).



	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund
ASSETS			
Cash and investments	\$ 6,003	\$ 600,000	\$ 71,832
Cash and investments with fiscal agent	-	-	-
Receivables:			
Accounts	-	9,533	-
Interest-other	-	-	-
Due from other funds	-	-	-
Due from Successor Agency	-	6,332	-
Due from governmental agencies	-	187,806	-
Total assets	<u>\$ 6,003</u>	<u>\$ 803,671</u>	<u>\$ 71,832</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ -	\$ 281,668	\$ 50,000
Accrued payroll	-	-	-
Due to other funds	-	365,577	-
Due to Successor Agency	-	-	-
Retentions payable	-	20,455	-
Deferred revenue	-	-	-
Total liabilities	<u>-</u>	<u>667,700</u>	<u>50,000</u>
FUND BALANCES (DEFICIT)			
Restricted	6,003	135,971	21,832
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	<u>6,003</u>	<u>135,971</u>	<u>21,832</u>
Total liabilities and fund balances	<u>\$ 6,003</u>	<u>\$ 803,671</u>	<u>\$ 71,832</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2013

Proposition A Local Return Fund	Proposition C Local Return Fund	Measure R Fund	Air Quality Improvement Fund	Self- Supporting Fund	Capital Asset Replacement Fund
\$ 1,095,508	\$ 296,828	2,027,188	\$ 94,005	\$ 9,396	\$ 1,016,045
-	-	-	-	-	-
-	-	-	-	-	-
-	23,410	-	-	-	-
-	-	1,814	-	-	-
21,303	-	-	29,005	-	-
<u>\$ 1,116,811</u>	<u>\$ 320,238</u>	<u>2,029,002</u>	<u>\$ 123,010</u>	<u>\$ 9,396</u>	<u>\$ 1,016,045</u>
\$ 144,743	\$ 88,794	121,844	\$ 2,963	\$ 35,764	\$ 938
4,416	2,776	729	1,146	55,399	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	0	-	-	-
-	-	-	-	-	-
<u>149,159</u>	<u>91,570</u>	<u>122,573</u>	<u>4,109</u>	<u>91,163</u>	<u>938</u>
967,652	228,668	1,906,429	118,901	-	-
-	-	-	-	-	1,015,107
-	-	-	-	(81,767)	-
<u>967,652</u>	<u>228,668</u>	<u>1,906,429</u>	<u>118,901</u>	<u>(81,767)</u>	<u>1,015,107</u>
<u>\$ 1,116,811</u>	<u>\$ 320,238</u>	<u>2,029,002</u>	<u>\$ 123,010</u>	<u>\$ 9,396</u>	<u>\$ 1,016,045</u>

	Restricted Administrative Tow Fee Fund	Youth Services Program Fund	Metropolitan Water District Fund
ASSETS			
Cash and investments	\$ 21,054	\$ 45,672	\$ -
Cash and investments with fiscal agent	-	-	-
Receivables:			
Accounts	-	-	-
Interest-other	-	-	-
Due from other funds	-	-	-
Due from Successor Agency	-	-	-
Due from governmental agencies	9,016	-	-
Total assets	\$ 30,070	\$ 45,672	\$ -
LIABILITIES			
Accounts payable and accrued liabilities	\$ 20	\$ 39	\$ -
Accrued payroll	-	-	-
Due to other funds	-	-	-
Due to Successor Agency	-	-	-
Retentions payable	-	-	-
Deferred revenue	-	-	-
Total liabilities	20	39	-
FUND BALANCES (DEFICIT)			
Restricted	30,050	45,633	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	30,050	45,633	-
Total liabilities and fund balances	\$ 30,070	\$ 45,672	\$ -

City of Carson
All Nonmajor Special Revenue Funds
Combining Balance Sheet (Continued)
June 30, 2013

MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
\$ 1,119,900	\$ 941,330	\$ 255,602	\$ 490,231	\$ 8,090,594
-	-	-	-	-
-	-	-	-	9,533
-	-	-	181,121	181,121
-	-	-	15,550	38,960
-	-	-	134,708	142,854
216,768	-	138,085	258,208	860,191
<u>1,336,668</u>	<u>\$ 941,330</u>	<u>\$ 393,687</u>	<u>\$ 1,079,818</u>	<u>\$ 9,323,253</u>
\$ -	\$ 75,508	\$ 57,073	\$ 147,809	\$ 1,007,163
-	3,515	-	9,458	77,439
23,410	-	37,360	211,424	637,771
1,254,220	-	-	-	1,254,220
-	1,875	-	-	22,330
-	-	8,964	176,000	184,964
<u>1,277,630</u>	<u>80,898</u>	<u>103,397</u>	<u>544,691</u>	<u>3,183,887</u>
59,038	860,432	290,290	535,127	5,206,026
-	-	-	-	1,015,107
-	-	-	-	(81,767)
<u>59,038</u>	<u>860,432</u>	<u>290,290</u>	<u>535,127</u>	<u>6,139,366</u>
<u>1,336,668</u>	<u>\$ 941,330</u>	<u>\$ 393,687</u>	<u>\$ 1,079,818</u>	<u>\$ 9,323,253</u>

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – Parks and Recreation Funds
June 30, 2013

	Park Development Fund	LA County Park District Fund	State CIP Grants Fund	Totals
ASSETS				
Cash and investments	\$ 816,839	\$ 124,491	\$ -	\$ 941,330
Total assets	\$ 816,839	\$ 124,491	\$ -	\$ 941,330
LIABILITIES				
Accounts payable and accrued liabilities	\$ 17,311	\$ 22,572	\$ 35,625	\$ 75,508
Accrued payroll	-	3,515	-	\$ 3,515
Retentions payable	-	-	1,875	1,875
Total liabilities	17,311	26,087	37,500	80,898
FUND BALANCES				
Restricted	799,528	98,404	(37,500)	860,432
Total fund balances	799,528	98,404	(37,500)	860,432
Total liabilities and fund balances	\$ 816,839	\$ 124,491	\$ -	\$ 941,330

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – State Grant Funds
June 30, 2013

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	Totals
ASSETS						
Cash and investments	\$ 62,515	\$ 125,414	\$ 29,196	\$ 3,000	\$ 35,477	\$ 255,602
Due from governmental agencies	24,802	23,055	-	90,228	-	138,085
Total assets	\$ 87,317	\$ 148,469	\$ 29,196	\$ 93,228	\$ 35,477	\$ 393,687
LIABILITIES						
Accounts payable and accrued liabilities	\$ 400	\$ 17,000	\$ 4,196	-	35,477	\$ 57,073
Due to other funds	-	-	-	37,360	-	37,360
Retentions payable	-	-	-	-	-	-
Deferred revenue	-	-	-	8,964	-	8,964
Total liabilities	400	17,000	4,196	46,324	35,477	103,397
FUND BALANCES (DEFICIT)						
Restricted	86,917	131,469	25,000	46,904	-	290,290
Total fund balances	86,917	131,469	25,000	46,904	-	290,290
Total liabilities and fund balances	\$ 87,317	\$ 148,469	\$ 29,196	\$ 93,228	\$ 35,477	\$ 393,687

	Department of Justice/ OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund
ASSETS			
Cash and investments	\$ -	\$ 7,307	\$ 172,568
Receivables:			
Loans, interest and other	-	-	-
Due from other funds	-	-	3,619
Due from Successor Agency	-	-	-
Due from governmental agencies	17,000	20,984	188,659
Total assets	<u>\$ 17,000</u>	<u>\$ 28,291</u>	<u>\$ 364,846</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ -	\$ 4,040	\$ 141,205
Accrued payroll	-	-	3,273
Due to other funds	17,000	-	12,300
Deferred revenue	-	-	-
Total liabilities	<u>17,000</u>	<u>4,040</u>	<u>156,778</u>
FUND BALANCES (DEFICIT)			
Restricted	-	24,251	208,068
Total fund balances	<u>-</u>	<u>24,251</u>	<u>208,068</u>
Total liabilities and fund balances	<u>\$ 17,000</u>	<u>\$ 28,291</u>	<u>\$ 364,846</u>

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – Federal Grant Funds
June 30, 2013

Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ -	\$ -	\$ 310,356	\$ 490,231
-	11,000	170,121	181,121
11,931	-	-	15,550
134,708	-	-	134,708
-	31,565	-	258,208
<u>\$ 146,639</u>	<u>\$ 42,565</u>	<u>\$ 480,477</u>	<u>\$ 1,079,818</u>
\$ -	\$ 1,461	\$ 1,103	\$ 147,809
-	5,519	666	9,458
146,639	35,485	-	211,424
-	11,000	165,000	176,000
<u>146,639</u>	<u>53,465</u>	<u>166,769</u>	<u>544,691</u>
-	(10,900)	313,708	535,127
-	(10,900)	313,708	535,127
<u>\$ 146,639</u>	<u>\$ 42,565</u>	<u>\$ 480,477</u>	<u>\$ 1,079,818</u>

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Charges for services	-	-	-
Charges to other funds	-	-	-
Intergovernmental	-	2,202,794	128,918
Use of money and property	49	8,064	335
Miscellaneous	-	47,723	-
Total revenues	<u>49</u>	<u>2,258,581</u>	<u>129,253</u>
Expenditures			
Current:			
Community services	-	-	-
Public works	-	-	-
Community development	-	-	-
Capital improvement programs	-	2,516,300	103,045
Total expenditures	<u>-</u>	<u>2,516,300</u>	<u>103,045</u>
Excess (deficiency) of revenues over expenditures	<u>49</u>	<u>(257,719)</u>	<u>26,208</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	(936,931)	-
Net other financing sources (uses)	<u>-</u>	<u>(936,931)</u>	<u>-</u>
Change in fund balance	49	(1,194,650)	26,208
Fund balances, beginning of year	<u>5,954</u>	<u>1,330,621</u>	<u>(4,376)</u>
Fund balances, end of year	<u>\$ 6,003</u>	<u>\$ 135,971</u>	<u>\$ 21,832</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 2013

Proposition A Local Return Fund	Proposition C Local Return Fund	Measure R Fund	Air Quality Improvement Fund	Self Supporting Fund
\$ 1,515,067	1,281,394	\$ -	\$ -	\$ -
-	-	-	-	69,928
-	-	-	-	781,988
-	-	-	-	-
278,204	-	941,401	110,774	-
7,349	1,860	13,267	777	-
205,635	114,641	-	-	3,550
<u>2,006,255</u>	<u>1,397,895</u>	<u>954,668</u>	<u>111,551</u>	<u>855,466</u>
2,019,704	1,303,317	-	108,759	929,586
-	-	-	-	-
-	-	-	-	-
-	-	285,515	-	7,649
<u>2,019,704</u>	<u>1,303,317</u>	<u>285,515</u>	<u>108,759</u>	<u>937,235</u>
<u>(13,449)</u>	<u>94,578</u>	<u>669,153</u>	<u>2,792</u>	<u>(81,769)</u>
-	-	-	-	540,014
-	-	-	-	-
-	-	-	-	540,014
<u>(13,449)</u>	<u>94,578</u>	<u>669,153</u>	<u>2,792</u>	<u>458,245</u>
981,101	134,090	1,237,276	116,109	(540,012)
<u>\$ 967,652</u>	<u>228,668</u>	<u>\$ 1,906,429</u>	<u>\$ 118,901</u>	<u>\$ (81,767)</u>

	Capital Asset Replacement Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Fines and forfeitures	-	53,342	-
Charges for services	-	-	2,235
Charges to other funds	567,509	-	-
Intergovernmental	-	-	-
Use of money and property	-	206	-
Miscellaneous	-	-	-
Total revenues	<u>567,509</u>	<u>53,548</u>	<u>2,235</u>
Expenditures			
Current:			
Community services	-	12,447	2,594
Public works	-	-	-
Community development	-	-	-
Capital improvement programs	161,064	18,617	-
Total expenditures	<u>161,064</u>	<u>31,064</u>	<u>2,594</u>
Excess (deficiency) of revenues over expenditures	<u>406,445</u>	<u>22,484</u>	<u>(359)</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	406,445	22,484	(359)
Fund balances, beginning of year	<u>608,662</u>	<u>7,566</u>	<u>45,992</u>
Fund balances, end of year	<u>\$ 1,015,107</u>	<u>\$ 30,050</u>	<u>\$ 45,633</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 2013

Metropolitan Water District Fund	MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,796,461
-	-	-	-	-	123,270
-	-	-	-	-	784,223
-	-	-	-	-	567,509
-	1,370,405	127,182	320,493	2,323,938	7,804,109
-	425	7,368	6,369	720,803	766,872
-	-	45,998	-	239	417,786
-	<u>1,370,830</u>	<u>180,548</u>	<u>326,862</u>	<u>3,044,980</u>	<u>13,260,230</u>
-	-	-	250,000	118,099	4,744,506
-	958,668	89,592	34,187	-	1,082,447
-	-	-	1,315	1,912,597	1,913,912
-	353,124	124,350	799,323	411,318	4,780,305
-	<u>1,311,792</u>	<u>213,942</u>	<u>1,084,825</u>	<u>2,442,014</u>	<u>12,521,170</u>
-	59,038	(33,394)	(757,963)	602,966	739,060
-	-	-	-	11,931	551,945
(33)	-	-	(89,603)	-	(1,026,567)
(33)	-	-	(89,603)	11,931	(474,622)
(33)	59,038	(33,394)	(847,566)	614,897	264,438
33	-	893,826	1,137,856	(79,770)	5,874,928
\$ -	\$ <u>59,038</u>	\$ <u>860,432</u>	\$ <u>290,290</u>	\$ <u>535,127</u>	\$ <u>6,139,366</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, 2013

	Park Development Fund	LA County Park District Fund	State CIP Grants Fund	Totals
Revenues				
Intergovernmental	\$ -	\$ 127,182	\$ -	\$ 127,182
Use of money and property	6,875	493	-	7,368
Miscellaneous	45,998	-	-	45,998
Total revenues	<u>52,873</u>	<u>127,675</u>	<u>-</u>	<u>180,548</u>
Expenditures				
Current:				
Public works	-	89,592	-	89,592
Capital improvement programs	57,142	29,708	37,500	124,350
Total expenditures	<u>57,142</u>	<u>119,300</u>	<u>37,500</u>	<u>213,942</u>
Change in fund balance	(4,269)	8,375	(37,500)	(33,394)
Fund balances, beginning of year	<u>803,797</u>	<u>90,029</u>	<u>-</u>	<u>893,826</u>
Fund balances, end of year	<u>\$ 799,528</u>	<u>\$ 98,404</u>	<u>\$ (37,500)</u>	<u>\$ 860,432</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, 2013

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	Totals
Revenues						
Intergovernmental	\$ 24,802	\$ 137,533	\$ 36,463	\$ 121,695	\$ -	\$ 320,493
Use of money and property	553	1,359	172	-	4,285	6,369
Total revenues	<u>25,355</u>	<u>138,892</u>	<u>36,635</u>	<u>121,695</u>	<u>4,285</u>	<u>326,862</u>
Expenditures						
Current:						
Community services	-	250,000	-	-	-	250,000
Public works	6,167	-	28,020	-	-	34,187
Community development	-	-	-	1,315	-	1,315
Capital improvement programs	-	-	-	73,435	725,888	799,323
Total expenditures	<u>6,167</u>	<u>250,000</u>	<u>28,020</u>	<u>74,750</u>	<u>725,888</u>	<u>1,084,825</u>
Excess (deficiency) of revenues over expenditures	<u>19,188</u>	<u>(111,108)</u>	<u>8,615</u>	<u>46,945</u>	<u>(721,603)</u>	<u>(757,963)</u>
Other financing sources (uses)						
Transfers out	(1,200)	-	(2,680)	-	(85,723)	(89,603)
Net other financing sources (uses)	<u>(1,200)</u>	<u>-</u>	<u>(2,680)</u>	<u>-</u>	<u>(85,723)</u>	<u>(89,603)</u>
Change in fund balance	17,988	(111,108)	5,935	46,945	(807,326)	(847,566)
Fund balances, beginning of year	<u>68,929</u>	<u>242,577</u>	<u>19,065</u>	<u>(41)</u>	<u>807,326</u>	<u>1,137,856</u>
Fund balances, end of year	<u>\$ 86,917</u>	<u>\$ 131,469</u>	<u>\$ 25,000</u>	<u>\$ 46,904</u>	<u>\$ -</u>	<u>\$ 290,290</u>

	Department of Justice/ OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund
Revenues			
Intergovernmental	\$ 68,000	\$ 44,000	\$ 1,117,555
Use of money and property	-	144	846
Miscellaneous	-	-	239
Total revenues	<u>68,000</u>	<u>44,144</u>	<u>1,118,640</u>
Expenditures			
Current:			
Community services	73,679	44,420	-
Community development	-	-	1,117,794
Capital improvement programs	295,800	-	-
Total expenditures	<u>369,479</u>	<u>44,420</u>	<u>1,117,794</u>
Excess (deficiency) of revenues over expenditures	<u>(301,479)</u>	<u>(276)</u>	<u>846</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	(301,479)	(276)	846
Fund balances, beginning of year	<u>301,479</u>	<u>24,527</u>	<u>207,222</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 24,251</u>	<u>\$ 208,068</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, 2013

Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ 537,760	\$ 556,623	\$ -	\$ 2,323,938
11	-	719,802	720,803
	-	-	239
537,771	556,623	719,802	3,044,980
-	-	-	118,099
-	546,498	248,305	1,912,597
-	21,126	94,392	411,318
-	567,624	342,697	2,442,014
537,771	(11,001)	377,105	602,966
11,931	-	-	11,931
-	-	-	-
11,931	-	-	11,931
549,702	(11,001)	377,105	614,897
(549,702)	101	(63,397)	(79,770)
\$ -	\$ (10,900)	\$ 313,708	\$ 535,127

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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Use of money and property	\$ -	\$ 49	\$ 49
Total revenues	<u>-</u>	<u>49</u>	<u>49</u>
Change in fund balance	<u>\$ -</u>	49	<u>\$ 49</u>
Fund balances, beginning of year		<u>5,954</u>	
Fund balances, end of year		<u>\$ 6,003</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 2,466,937	\$ 2,202,794	\$ (264,143)
Use of money and property	11,100	8,064	(3,036)
Miscellaneous	-	47,723	47,723
Total revenues	<u>2,478,037</u>	<u>2,258,581</u>	<u>(219,456)</u>
Expenditures			
Capital improvement programs	2,378,940	2,516,300	(137,360)
Total expenditures	<u>2,378,940</u>	<u>2,516,300</u>	<u>(137,360)</u>
Excess (deficiency) of revenues over expenditures	<u>99,097</u>	<u>(257,719)</u>	<u>(356,816)</u>
Other financing sources (uses)			
Transfers out	<u>(925,000)</u>	<u>(936,931)</u>	<u>(11,931)</u>
Change in fund balance	<u>\$ (825,903)</u>	<u>(1,194,650)</u>	<u>\$ (368,747)</u>
Fund balances, beginning of year		<u>1,330,621</u>	
Fund balances, end of year		<u>\$ 135,971</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 183,026	\$ 128,918	\$ (54,108)
Use of money and property	-	335	335
Total revenues	183,026	129,253	(53,773)
Expenditures			
Capital improvement programs	178,650	103,045	75,605
Total expenditures	178,650	103,045	75,605
Change in fund balance	\$ 4,376	26,208	\$ 21,832
Fund balances, beginning of year		(4,376)	
Fund balances, end of year		\$ 21,832	

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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 1,403,502	\$ 1,515,067	\$ 111,565
Intergovernmental	204,100	278,204	74,104
Use of money and property	3,441	7,349	3,908
Miscellaneous	<u>248,000</u>	<u>205,635</u>	<u>(42,365)</u>
Total revenues	<u>1,859,043</u>	<u>2,006,255</u>	<u>147,212</u>
Expenditures			
Current:			
Community services	2,270,283	2,019,704	250,579
Capital improvement programs	<u>81,412</u>	<u>-</u>	<u>81,412</u>
Total expenditures	<u>2,351,695</u>	<u>2,019,704</u>	<u>331,991</u>
Change in fund balance	<u>\$ (492,652)</u>	(13,449)	<u>\$ 479,203</u>
Fund balances, beginning of year		<u>981,101</u>	
Fund balances, end of year		<u>\$ 967,652</u>	

City of Carson
Nonmajor Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
PROPOSITION C LOCAL RETURN FUND
Year ended June 30, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 1,164,168	\$ 1,281,394	\$ 117,226
Use of money and property	400	1,860	1,460
Miscellaneous	135,000	114,641	(20,359)
Total revenues	<u>1,299,568</u>	<u>1,397,895</u>	<u>98,327</u>
Expenditures			
Current:			
Community services	1,264,706	1,303,317	(38,611)
Total expenditures	<u>1,264,706</u>	<u>1,303,317</u>	<u>(38,611)</u>
Change in fund balance	<u>\$ 34,862</u>	94,578	<u>\$ 59,716</u>
Fund balances, beginning of year		<u>134,090</u>	
Fund balances, end of year		<u>\$ 228,668</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 870,148	\$ 941,401	\$ 71,253
Use of money and property	3,000	13,267	10,267
Total revenues	873,148	954,668	81,520
 Expenditures			
Capital improvement programs	427,199	285,515	141,684
Total expenditures	427,199	285,515	141,684
 Change in fund balance	\$ 445,949	669,153	\$ 223,204
 Fund balances, beginning of year		1,237,276	
 Fund balances, end of year		\$ 1,906,429	

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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 117,629	\$ 110,774	\$ (6,855)
Use of money and property	<u>429</u>	<u>777</u>	<u>348</u>
Total revenues	<u>118,058</u>	<u>111,551</u>	<u>(6,507)</u>
Expenditures			
Current:			
Community services	<u>97,424</u>	<u>108,759</u>	<u>(11,335)</u>
Total expenditures	<u>97,424</u>	<u>108,759</u>	<u>(11,335)</u>
Change in fund balance	<u>\$ 20,634</u>	2,792	<u>\$ (17,842)</u>
Fund balances, beginning of year		<u>116,109</u>	
Fund balances, end of year		<u>\$ 118,901</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 862,582	\$ 781,988	\$ (80,594)
Fines and forfeitures	60,000	69,928	9,928
Miscellaneous	-	3,550	3,550
Total revenues	<u>922,582</u>	<u>855,466</u>	<u>(67,116)</u>
Expenditures			
Current:			
Community services	822,850	929,586	(106,736)
Capital improvement program	13,000	7,649	5,351
Total expenditures	<u>835,850</u>	<u>937,235</u>	<u>(101,385)</u>
Excess (deficiency) of revenues over expenditures	<u>86,732</u>	<u>(81,769)</u>	<u>34,269</u>
Other financing sources			
Transfers in	<u>525,000</u>	<u>540,014</u>	<u>15,014</u>
Change in fund balance	<u>\$ 611,732</u>	458,245	<u>\$ (168,501)</u>
Fund balances, beginning of year		<u>(540,012)</u>	
Fund balances, end of year		<u>\$ (81,767)</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges to other funds	\$ 580,508	\$ 567,509	\$ (12,999)
Total revenues	<u>580,508</u>	<u>567,509</u>	<u>(12,999)</u>
Expenditures			
Capital improvement programs	<u>775,419</u>	<u>161,064</u>	<u>614,355</u>
Total expenditures	<u>775,419</u>	<u>161,064</u>	<u>614,355</u>
Excess (deficiency) of revenues over expenditures	<u>(194,911)</u>	<u>406,445</u>	<u>601,356</u>
Other financing sources (uses)			
Transfers in	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Change in fund balance	<u>\$ 305,089</u>	<u>406,445</u>	<u>\$ 101,356</u>
Fund balances, beginning of year		<u>608,662</u>	
Fund balances, end of year		<u>\$ 1,015,107</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 69,500	\$ 53,342	\$ (16,158)
Use of money and property	45	206	161
Total revenues	<u>69,545</u>	<u>53,548</u>	<u>(15,997)</u>
Expenditures			
Current:			
Community services	33,450	12,447	21,003
Capital improvement programs	25,000	18,617	6,383
Total expenditures	<u>58,450</u>	<u>31,064</u>	<u>27,386</u>
Change in fund balance	<u>\$ 11,095</u>	22,484	<u>\$ 11,389</u>
Fund balances, beginning of year		<u>7,566</u>	
Fund balances, end of year		<u>\$ 30,050</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 5,400	\$ 2,235	\$ (3,165)
Total revenues	<u>5,400</u>	<u>2,235</u>	<u>(3,165)</u>
Expenditures			
Current:			
Community services	<u>7,100</u>	<u>2,594</u>	<u>4,506</u>
Total expenditures	<u>7,100</u>	<u>2,594</u>	<u>4,506</u>
Change in fund balance	<u>\$ (1,700)</u>	(359)	<u>\$ 1,341</u>
Fund balances, beginning of year		<u>45,992</u>	
Fund balances, end of year		<u>\$ 45,633</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Other financing sources			
Transfers out	\$ -	\$ (33)	\$ (33)
Change in fund balance	\$ -	-	\$ -
 Fund balances, beginning of year		33	
Fund balances, end of year		\$ -	

City of Carson
Nonmajor Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
MTA CALL FOR PROJECTS FUND
Year ended June 30, 2013

	Final Budget	Actual Amounts	Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 2,286,610	\$ 1,370,405	\$ (916,205)
Use of money and property	-	425	425
Total revenues	2,286,610	1,370,830	(915,780)
Expenditures			
Current:			
Public works	958,668	958,668	-
Capital improvement programs	1,327,942	353,124	974,818
Total expenditures	2,286,610	1,311,792	974,818
Change in fund balance	\$ -	59,038	\$ 59,038
Fund balances, beginning of year		-	
Fund balances, end of year		\$ 59,038	

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 45,998	\$ 45,998
Use of money and property	3,050	6,875	3,825
Total revenues	3,050	52,873	49,823
Expenditures			
Capital improvement programs	582,042	57,142	524,900
Total expenditures	582,042	57,142	524,900
Change in fund balance	\$ (578,992)	(4,269)	\$ 574,723
Fund balances, beginning of year		803,797	
Fund balances, end of year		\$ 799,528	

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 350,000	\$ 127,182	\$ (222,818)
Use of money and property	-	493	493
Total revenues	350,000	127,675	(222,325)
Expenditures			
Current:			
Public works	130,000	89,592	40,408
Capital improvement programs	250,000	29,708	220,292
Total expenditures	380,000	119,300	260,700
Change in fund balance	\$ (30,000)	8,375	\$ 38,375
Fund balances, beginning of year		90,029	
Fund balances, end of year		\$ 98,404	

City of Carson
 State Grants Nonmajor Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 STATE CIP GRANTS FUND
 Year ended June 30, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Use of money and property	\$ 654,550	\$ -	\$ (654,550)
Total revenues	<u>654,550</u>	<u>-</u>	<u>(654,550)</u>
Expenditures			
Current:			
Capital improvement program	<u>654,550</u>	<u>37,500</u>	<u>617,050</u>
Total expenditures	<u>654,550</u>	<u>37,500</u>	<u>617,050</u>
Change in fund balance	<u>\$ -</u>	<u>(37,500)</u>	<u>\$ (37,500)</u>
Fund balances, beginning of year		<u>-</u>	
Fund balances, end of year		<u>\$ (37,500)</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 24,000	\$ 24,802	\$ 802
Use of money and property	414	553	139
Total revenues	<u>24,414</u>	<u>25,355</u>	<u>941</u>
Expenditures			
Current:			
Public works	32,992	6,167	26,825
Total expenditures	<u>32,992</u>	<u>6,167</u>	<u>26,825</u>
Other financing uses			
Transfer out	<u>(1,200)</u>	<u>(1,200)</u>	<u>-</u>
Change in fund balance	<u>\$ (8,578)</u>	17,988	<u>\$ 27,766</u>
Fund balances, beginning of year		<u>68,929</u>	
Fund balances, end of year		<u>\$ 86,917</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 203,858	\$ 137,533	\$ (66,325)
Use of money and property	731	1,359	628
Total revenues	204,589	138,892	(65,697)
Expenditures			
Current:			
Community services	250,000	250,000	-
Total expenditures	250,000	250,000	-
Change in fund balance	\$ (45,411)	(111,108)	\$ (65,697)
Fund balances, beginning of year		242,577	
Fund balances, end of year		\$ 131,469	

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 37,250	\$ 36,463	\$ (787)
Use of money and property	-	172	172
Total revenues	37,250	36,635	(615)
 Expenditures			
Current:			
Public works	33,593	28,020	5,573
Total expenditures	33,593	28,020	5,573
Excess (deficiency) of revenues over expenditures	3,657	8,615	4,958
Other financing sources			
Transfers out	(2,680)	(2,680)	-
Change in fund balance	\$ 977	5,935	\$ 4,958
 Fund balances, beginning of year		19,065	
Fund balances, end of year		\$ 25,000	

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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 88,466	\$ 121,695	\$ 33,229
Total revenues	<u>88,466</u>	<u>121,695</u>	<u>33,229</u>
Expenditures			
Current:			
Community development	-	1,315	(1,315)
Capital improvement programs	<u>88,425</u>	<u>73,435</u>	<u>14,990</u>
Total expenditures	<u>88,425</u>	<u>74,750</u>	<u>13,675</u>
Change in fund balance	<u>\$ 41</u>	46,945	<u>\$ 46,904</u>
Fund balances, beginning of year		<u>(41)</u>	
Fund balances, end of year		<u>\$ 46,904</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Use of money and property	\$ 5,651	\$ 4,285	\$ (1,366)
Total revenues	<u>5,651</u>	<u>4,285</u>	<u>(1,366)</u>
Expenditures			
Current:			
Capital improvement program	709,548	725,888	(16,340)
Total expenditures	<u>709,548</u>	<u>725,888</u>	<u>(16,340)</u>
Excess (deficiency) of revenues over expenditures	(703,897)	(721,603)	(17,706)
Other financing sources			
Transfers out	<u>(103,429)</u>	<u>(85,723)</u>	<u>17,706</u>
Change in fund balance	<u>\$ (807,326)</u>	(807,326)	<u>\$ -</u>
Fund balances, beginning of year		<u>807,326</u>	
Fund balances, end of year		<u>\$ -</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 92,890	\$ 68,000	\$ (24,890)
Use of money and property	<u>1,809</u>	<u>-</u>	<u>(1,809)</u>
Total revenues	<u>94,699</u>	<u>68,000</u>	<u>(26,699)</u>
Expenditures			
Current:			
Community services	68,000	73,679	(5,679)
Capital improvement program	<u>287,000</u>	<u>295,800</u>	<u>(8,800)</u>
Total expenditures	<u>355,000</u>	<u>369,479</u>	<u>(5,679)</u>
Change in fund balance	<u>\$ (260,301)</u>	(301,479)	<u>\$ (32,378)</u>
Fund balances, beginning of year		<u>301,479</u>	
Fund balances, end of year		<u>\$ -</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 44,000	\$ 44,000	\$ -
Use of money and property	100	144	44
Total revenues	44,100	44,144	44
 Expenditures			
Current:			
Community services	63,133	44,420	18,713
Total expenditures	63,133	44,420	18,713
 Change in fund balance	\$ (19,033)	(276)	\$ 18,757
 Fund balances, beginning of year		24,527	
Fund balances, end of year		\$ 24,251	

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 1,451,609	\$ 1,117,555	\$ (334,054)
Use of money and property	-	846	846
Miscellaneous	-	239	239
Total revenues	1,451,609	1,118,640	(332,969)
Expenditures			
Current:			
Community development	1,471,310	1,117,794	353,516
Total expenditures	1,471,310	1,117,794	353,516
Change in fund balance	\$ (19,701)	846	\$ 20,547
Fund balances, beginning of year		207,222	
Fund balances, end of year		\$ 208,068	

City of Carson
Federal Grants Nonmajor Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
FEDERAL HIGHWAY PLANNING GRANT FUND
Year ended June 30, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 5,107,998	\$ 537,760	\$ (4,570,238)
Use of money and property	-	11	11
Total revenues	<u>5,107,998</u>	<u>537,771</u>	<u>(4,570,227)</u>
Expenditures			
Current:			
Capital improvement program	<u>4,558,296</u>	-	<u>4,558,296</u>
Total expenditures	<u>4,558,296</u>	<u>-</u>	<u>4,558,296</u>
Excess (deficiency) of revenues over expenditures	549,702	537,771	(11,931)
Other financing sources			
Transfers in	<u>-</u>	<u>11,931</u>	<u>11,931</u>
Change in fund balance	<u>\$ 549,702</u>	549,702	<u>\$ -</u>
Fund balances, beginning of year		<u>(549,702)</u>	
Fund balances, end of year		<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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 629,443	\$ 556,623	\$ (72,820)
Total revenues	<u>629,443</u>	<u>556,623</u>	<u>(72,820)</u>
Expenditures			
Current:			
Community development	629,443	546,498	82,945
Capital improvement programs	-	21,126	(21,126)
Total expenditures	<u>629,443</u>	<u>567,624</u>	<u>61,819</u>
Change in fund balance	<u>\$ -</u>	(11,001)	<u>\$ (11,001)</u>
Fund balances, beginning of year		<u>101</u>	
Fund balances, end of year		<u>\$ (10,900)</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Use of money and property	\$ 1,213,000	\$ 719,802	\$ (493,198)
Total expenditures	1,213,000	719,802	(493,198)
Expenditures			
Current:			
Community development	327,000	248,305	78,695
Capital improvement program	820,000	94,392	725,608
Total expenditures	1,147,000	342,697	804,303
Change in fund balance	\$ 66,000	377,105	\$ (311,105)
Fund balances, beginning of year		(63,397)	
Fund balances, end of year		\$ 313,708	

FIDUCIARY FUNDS

CITY OF CARSON, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT



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 Position and a Statement of Changes in Fiduciary Net Position.

**City of Carson
Fiduciary Funds
Combining Statement of Fiduciary Assets and Liabilities
June 30, 2013**

	Trust and Agency	Wilmington Ave Assessment District	Sepulveda Blvd Assessment District	Dominguez Tech Center Assessment District	Totals
ASSETS					
Cash and investments	\$ 3,121,786	\$ 717,837	\$ 1,106,360	\$ 2,181,055	\$ 7,127,038
Cash and investments with fiscal agent	-	-	-	2,536,229	2,536,229
Due from other funds	-	-	-	3,816	3,816
Total assets	<u>\$ 3,121,786</u>	<u>\$ 717,837</u>	<u>\$ 1,106,360</u>	<u>\$ 4,721,100</u>	<u>\$ 9,667,083</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ 152,988	\$ -	\$ -	\$ 2,120	\$ 155,108
Refundable deposits	2,925,665	-	-	-	2,925,665
Due to other funds	43,133	-	-	-	43,133
Due to assessees/bondholders	-	717,837	1,106,360	4,718,980	6,543,177
Total liabilities	<u>\$ 3,121,786</u>	<u>\$ 717,837</u>	<u>\$ 1,106,360</u>	<u>\$ 4,721,100</u>	<u>\$ 9,667,083</u>

**City of Carson
Fiduciary Funds
Statement of Changes in Fiduciary Assets and Liabilities
Year ended June 30, 2013**

	<u>Balance at July 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2013</u>
<u>Trust and Agency</u>				
ASSETS				
Cash and investments	\$ 3,587,079	\$ 1,224,650	\$ 1,689,943	\$ 3,121,786
Receivable:				
Interest	36	-	36	-
Total assets	<u>\$ 3,587,115</u>	<u>\$ 1,224,650</u>	<u>\$ 1,689,979</u>	<u>\$ 3,121,786</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 427,310	\$ 1,352,076	\$ 1,626,398	\$ 152,988
Refundable deposits	3,159,805	1,218,618	1,452,758	2,925,665
Due to other funds	-	43,133	-	43,133
Total liabilities	<u>\$ 3,587,115</u>	<u>\$ 2,613,827</u>	<u>\$ 3,079,156</u>	<u>\$ 3,121,786</u>
 <u>Wilmington Ave Assessment District</u>				
ASSETS				
Cash and investments	\$ 711,929	\$ 5,908	\$ -	\$ 717,837
Total assets	<u>\$ 711,929</u>	<u>\$ 5,908</u>	<u>\$ -</u>	<u>\$ 717,837</u>
LIABILITIES				
Current liabilities				
Due to bondholders	\$ 711,929	\$ 5,908	\$ -	\$ 717,837
Total liabilities	<u>\$ 711,929</u>	<u>\$ 5,908</u>	<u>\$ -</u>	<u>\$ 717,837</u>
 <u>Sepulveda Blvd Assessment District</u>				
ASSETS				
Cash and investments	\$ 1,081,999	\$ 218,727	\$ 194,366	\$ 1,106,360
Total assets	<u>\$ 1,081,999</u>	<u>\$ 218,727</u>	<u>\$ 194,366</u>	<u>\$ 1,106,360</u>
LIABILITIES				
Due to bondholders	\$ 1,081,999	\$ 218,727	\$ 194,366	\$ 1,106,360
Total liabilities	<u>\$ 1,081,999</u>	<u>\$ 218,727</u>	<u>\$ 194,366</u>	<u>\$ 1,106,360</u>

**City of Carson
Fiduciary Funds
Statement of Changes in Fiduciary Assets and Liabilities
Year ended June 30, 2013**

	Balance at July 1, 2012	Additions	Reductions	Balance at June 30, 2013
<u>Dominguez Tech Center Assessment District</u>				
ASSETS				
Cash and investments	\$ 973,112	\$ 3,481,955	\$ 2,274,012	\$ 2,181,055
Cash and investments with fiscal agent	2,512,651	4,071,018	4,047,440	2,536,229
Receivable:				
Accounts	1,166,856	-	1,166,856	-
Due from other funds	-	3,816	-	3,816
Total assets	\$ 4,652,619	\$ 7,556,789	\$ 7,488,308	\$ 4,721,100

LIABILITIES				
Accounts payable and accrued liabilities	\$ -	\$ 9,542	\$ 7,422	\$ 2,120
Due to bondholders	4,652,619	5,912,620	5,846,259	4,718,980
Total liabilities	\$ 4,652,619	\$ 9,542	\$ 7,422	\$ 4,721,100

Totals - All Fiduciary Funds

ASSETS				
Cash and investments	\$ 6,354,119	\$ 4,931,240	\$ 4,158,321	\$ 7,127,038
Cash and investments with fiscal agent	2,512,651	4,071,018	4,047,440	2,536,229
Receivables:				
Accounts	1,166,856	-	1,166,856	-
Interest	36	-	36	-
Due from other funds	-	3,816	-	3,816
Total assets	\$ 10,033,662	\$ 9,006,074	\$ 9,372,653	\$ 9,667,083

LIABILITIES				
Current liabilities				
Accounts payable and accrued liabilities	\$ 427,310	\$ 1,361,618	\$ 1,633,820	\$ 155,108
Refundable deposits	3,159,805	1,218,618	1,452,758	2,925,665
Due to other funds	-	43,133	-	43,133
Due to assesses/bondholders	6,446,547	6,137,255	6,040,625	6,543,177
Total liabilities	\$ 10,033,662	\$ 8,760,624	\$ 9,127,203	\$ 9,667,083