
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 **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 **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 **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 **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 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 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety. The State CIP Grants Fund accounts for all grants received from the State to fund the non-recurring CIP projects of the city.

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	Proposition A Local Return Fund
ASSETS				
Cash and investments	\$ 6,050	\$ 456,604	\$ 25,863	\$ 1,372,688
Receivables:				
Interest-other	-	-	-	-
Due from Successor Agency	-	7,633	-	-
Due from governmental agencies	-	285,963	-	18,353
Total assets	<u>\$ 6,050</u>	<u>\$ 750,200</u>	<u>\$ 25,863</u>	<u>\$ 1,391,041</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ -	\$ 106,910	\$ -	\$ 587,024
Accrued payroll	-	-	-	10,969
Due to other funds	-	-	-	-
Due to Successor Agency	-	1,891	-	-
Retentions payable	-	20,455	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>129,256</u>	<u>-</u>	<u>597,993</u>
FUND BALANCES (DEFICIT)				
Restricted	6,050	620,944	25,863	793,048
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>6,050</u>	<u>620,944</u>	<u>25,863</u>	<u>793,048</u>
Total liabilities and fund balances	<u>\$ 6,050</u>	<u>\$ 750,200</u>	<u>\$ 25,863</u>	<u>\$ 1,391,041</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2014

Proposition C Local Return Fund	Air Quality Improvement Fund	Self- Supporting Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ 934,747	\$ 137,362	\$ 128,795	\$ 770,578	\$ 2,346,804	\$ 41,360	\$ 48,334
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	29,702	-	-	-	5,096	-
<u>\$ 934,747</u>	<u>\$ 167,064</u>	<u>\$ 128,795</u>	<u>\$ 770,578</u>	<u>\$ 2,346,804</u>	<u>\$ 46,456</u>	<u>\$ 48,334</u>
\$ 477,407	\$ 350	\$ 21,102	\$ 76,637	3,210	\$ 2,384	\$ -
511	-	74,728	-	133	-	-
-	-	-	-	-	-	-
-	-	-	-	1,602	-	-
-	-	-	-	8,905	-	-
-	-	-	-	-	-	-
<u>477,918</u>	<u>350</u>	<u>95,830</u>	<u>76,637</u>	<u>13,850</u>	<u>2,384</u>	<u>-</u>
456,829	166,714	-	-	2,332,954	44,072	48,334
-	-	-	693,941	-	-	-
-	-	32,965	-	-	-	-
<u>456,829</u>	<u>166,714</u>	<u>32,965</u>	<u>693,941</u>	<u>2,332,954</u>	<u>44,072</u>	<u>48,334</u>
<u>\$ 934,747</u>	<u>\$ 167,064</u>	<u>\$ 128,795</u>	<u>\$ 770,578</u>	<u>\$ 2,346,804</u>	<u>\$ 46,456</u>	<u>\$ 48,334</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Balance Sheet (Continued)
June 30, 2014

	MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
ASSETS					
Cash and investments	\$ 61,851	\$ 1,351,989	\$ 286,700	\$ 510,253	\$ 8,479,978
Receivables:					
Interest-other	-	-	-	176,041	176,041
Due from Successor Agency	-	-	-	-	7,633
Due from governmental agencies	934,848	-	51,615	769,841	2,095,418
Total assets	<u>996,699</u>	<u>\$ 1,351,989</u>	<u>\$ 338,315</u>	<u>\$ 1,456,135</u>	<u>\$ 10,759,070</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ -	\$ 24,889	\$ 19,735	\$ 546,047	\$ 1,865,695
Accrued payroll	-	-	-	9,562	95,903
Due to other funds	-	174,134	164,761	176,786	515,681
Due to Successor Agency	62,711	-	-	-	66,204
Retentions payable	-	-	5,710	-	35,070
Deferred revenue	-	-	8,964	165,000	173,964
Total liabilities	<u>62,711</u>	<u>199,023</u>	<u>199,170</u>	<u>897,395</u>	<u>2,752,517</u>
FUND BALANCES (DEFICIT)					
Restricted	933,988	1,351,989	312,621	562,488	7,655,894
Assigned	-	-	-	-	693,941
Unassigned	-	(199,023)	(173,476)	(3,748)	(343,282)
Total fund balances	<u>933,988</u>	<u>1,152,966</u>	<u>139,145</u>	<u>558,740</u>	<u>8,006,553</u>
Total liabilities and fund balances	<u>996,699</u>	<u>\$ 1,351,989</u>	<u>\$ 338,315</u>	<u>\$ 1,456,135</u>	<u>\$ 10,759,070</u>

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – Parks and Recreation Funds
June 30, 2014

	Park Development Fund	LA County Park District Fund	Totals
ASSETS			
Cash and investments	\$ 1,351,989	\$ -	\$ 1,351,989
Total assets	<u>\$ 1,351,989</u>	<u>\$ -</u>	<u>\$ 1,351,989</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ -	\$ 24,889	\$ 24,889
Due to other funds	-	174,134	174,134
Total liabilities	<u>-</u>	<u>199,023</u>	<u>199,023</u>
FUND BALANCES (DEFICIT)			
Restricted	1,351,989	-	1,351,989
Unassigned	-	(199,023)	(199,023)
Total fund balances	<u>1,351,989</u>	<u>(199,023)</u>	<u>1,152,966</u>
Total liabilities and fund balances	<u>\$ 1,351,989</u>	<u>\$ -</u>	<u>\$ 1,351,989</u>

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – State Grant Funds
June 30, 2014

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	State CIP Grants Fund	Totals
ASSETS							
Cash and investments	\$ 81,274	\$ 75,235	\$ 4,979	\$ 125,212	\$ -	\$ -	\$ 286,700
Due from governmental agencies	24,307	14,421	-	8,964	3,923	-	51,615
Total assets	<u>\$ 105,581</u>	<u>\$ 89,656</u>	<u>\$ 4,979</u>	<u>\$ 134,176</u>	<u>\$ 3,923</u>	<u>\$ -</u>	<u>\$ 338,315</u>
LIABILITIES							
Accounts payable and accrued liabilities	\$ 1,440	\$ 6,493	\$ 4,874	\$ -	\$ 6,928	\$ -	\$ 19,735
Due to other funds	-	-	-	-	630	164,131	164,761
Retentions payable	-	-	-	-	-	5,710	5,710
Deferred revenue	-	-	-	8,964	-	-	8,964
Total liabilities	<u>1,440</u>	<u>6,493</u>	<u>4,874</u>	<u>8,964</u>	<u>7,558</u>	<u>169,841</u>	<u>199,170</u>
FUND BALANCES (DEFICIT)							
Restricted	104,141	83,163	105	125,212	-	-	312,621
Unassigned	-	-	-	-	(3,635)	(169,841)	(173,476)
Total fund balances	<u>104,141</u>	<u>83,163</u>	<u>105</u>	<u>125,212</u>	<u>(3,635)</u>	<u>(169,841)</u>	<u>139,145</u>
Total liabilities and fund balances	<u>\$ 105,581</u>	<u>\$ 89,656</u>	<u>\$ 4,979</u>	<u>\$ 134,176</u>	<u>\$ 3,923</u>	<u>\$ -</u>	<u>\$ 338,315</u>



	<u>Department of Justice/ OJP Grant Fund</u>	<u>Family Support Grant Fund</u>	<u>Housing and Community Development Fund</u>
ASSETS			
Cash and investments	\$ -	\$ 3,972	\$ 166,916
Receivables:			
Loans, interest and other	-	-	41
Due from governmental agencies	10,507	17,996	90,091
Total assets	<u>\$ 10,507</u>	<u>\$ 21,968</u>	<u>\$ 257,048</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 10,507	\$ 1,486	\$ 45,333
Accrued payroll	-	-	2,994
Due to other funds	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>10,507</u>	<u>1,486</u>	<u>48,327</u>
FUND BALANCES (DEFICIT)			
Restricted	-	20,482	208,721
Unassigned	-	-	-
Total fund balances	<u>-</u>	<u>20,482</u>	<u>208,721</u>
Total liabilities and fund balances	<u>\$ 10,507</u>	<u>\$ 21,968</u>	<u>\$ 257,048</u>

City of Carson
Nonmajor Special Revenue Funds
Combining Balance Sheet – Federal Grant Funds
June 30, 2014

Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ -	\$ -	\$ 339,365	\$ 510,253
-	11,000	165,000	176,041
615,808	35,439	-	769,841
<u>\$ 615,808</u>	<u>\$ 46,439</u>	<u>\$ 504,365</u>	<u>\$ 1,456,135</u>
\$ 480,975	\$ 2,233	\$ 5,513	\$ 546,047
-	5,901	667	9,562
138,581	38,205	-	176,786
-	-	165,000	165,000
<u>619,556</u>	<u>46,339</u>	<u>171,180</u>	<u>897,395</u>
-	100	333,185	562,488
(3,748)	-	-	(3,748)
<u>(3,748)</u>	<u>100</u>	<u>333,185</u>	<u>558,740</u>
<u>\$ 615,808</u>	<u>\$ 46,439</u>	<u>\$ 504,365</u>	<u>\$ 1,456,135</u>

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Arcticle 3 Fund	Proposition A Local Return Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 1,564,731
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Charges to other funds	-	-	-	-
Intergovernmental	-	3,044,349	-	263,737
Use of money and property	47	-	165	7,958
Miscellaneous	-	18,826	-	185,030
Total revenues	<u>47</u>	<u>3,063,175</u>	<u>165</u>	<u>2,021,456</u>
Expenditures				
Current:				
Community services	-	-	-	2,196,060
Public works	-	-	-	-
Community development	-	-	-	-
Capital improvement programs	-	1,653,202	1,250	-
Total expenditures	<u>-</u>	<u>1,653,202</u>	<u>1,250</u>	<u>2,196,060</u>
Excess (deficiency) of revenues over expenditures	<u>47</u>	<u>1,409,973</u>	<u>(1,085)</u>	<u>(174,604)</u>
Other financing sources (uses)				
Transfers in	-	-	5,116	-
Transfers out	-	(925,000)	-	-
Net other financing sources (uses)	<u>-</u>	<u>(925,000)</u>	<u>5,116</u>	<u>-</u>
Change in fund balance	47	484,973	4,031	(174,604)
Fund balances, beginning of year	<u>6,003</u>	<u>135,971</u>	<u>21,832</u>	<u>967,652</u>
Fund balances, end of year	<u>\$ 6,050</u>	<u>\$ 620,944</u>	<u>\$ 25,863</u>	<u>\$ 793,048</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 2014

Proposition C Local Return Fund	Air Quality Improvement Fund	Self Supporting Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ 1,300,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	94,369	-	-	58,464	-
-	-	876,933	-	-	-	3,789
-	-	-	567,509	-	-	-
-	114,510	-	-	968,616	-	-
4,304	796	-	-	17,146	256	-
98,814	-	-	21,280	-	-	-
<u>1,403,567</u>	<u>115,306</u>	<u>971,302</u>	<u>588,789</u>	<u>985,762</u>	<u>58,720</u>	<u>3,789</u>
1,175,406	67,493	952,873	37,395	-	44,698	1,088
-	-	-	675,266	517,078	-	-
-	-	-	-	-	-	-
-	-	3,697	197,294	42,159	-	-
<u>1,175,406</u>	<u>67,493</u>	<u>956,570</u>	<u>909,955</u>	<u>559,237</u>	<u>44,698</u>	<u>1,088</u>
<u>228,161</u>	<u>47,813</u>	<u>14,732</u>	<u>(321,166)</u>	<u>426,525</u>	<u>14,022</u>	<u>2,701</u>
-	-	100,000	-	-	-	-
-	-	-	-	-	-	-
-	-	100,000	-	-	-	-
228,161	47,813	114,732	(321,166)	426,525	14,022	2,701
<u>228,668</u>	<u>118,901</u>	<u>(81,767)</u>	<u>1,015,107</u>	<u>1,906,429</u>	<u>30,050</u>	<u>45,633</u>
<u>\$ 456,829</u>	<u>\$ 166,714</u>	<u>\$ 32,965</u>	<u>\$ 693,941</u>	<u>\$ 2,332,954</u>	<u>\$ 44,072</u>	<u>\$ 48,334</u>

City of Carson
All Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
(Continued)
Year ended June 30, 2014

	MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,865,180
Fines and forfeitures	-	-	-	-	152,833
Charges for services	-	-	-	-	880,722
Charges to other funds	-	-	-	-	567,509
Intergovernmental	2,476,268	-	279,070	3,269,370	10,415,920
Use of money and property	5,161	7,388	5,938	597,488	646,647
Miscellaneous	-	600,232	-	11,920	936,102
Total revenues	<u>2,481,429</u>	<u>607,620</u>	<u>285,008</u>	<u>3,878,778</u>	<u>16,464,913</u>
Expenditures					
Current:					
Community services	-	-	206,493	109,354	4,790,860
Public works	1,606,479	73,771	30,156	-	2,902,750
Community development	-	-	-	1,967,533	1,967,533
Capital improvement programs	-	278,815	154,283	1,787,230	4,117,930
Total expenditures	<u>1,606,479</u>	<u>352,586</u>	<u>390,932</u>	<u>3,864,117</u>	<u>13,779,073</u>
Excess (deficiency) of revenues over expenditures	<u>874,950</u>	<u>255,034</u>	<u>(105,924)</u>	<u>14,661</u>	<u>2,685,840</u>
Other financing sources (uses)					
Transfers in	-	-	-	19,952	125,068
Transfers out	-	-	(7,721)	(11,000)	(943,721)
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,721)</u>	<u>8,952</u>	<u>(818,653)</u>
Change in fund balance	874,950	255,034	(113,645)	23,613	1,867,187
Fund balances, beginning of year	<u>59,038</u>	<u>897,932</u>	<u>252,790</u>	<u>535,127</u>	<u>6,139,366</u>
Fund balances, end of year	<u>\$ 933,988</u>	<u>\$ 1,152,966</u>	<u>\$ 139,145</u>	<u>\$ 558,740</u>	<u>\$ 8,006,553</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, 2014

	Park Development Fund	LA County Park District Fund	Totals
Revenues			
Use of money and property	\$ 7,023	\$ 365	\$ 7,388
Miscellaneous	600,232	-	600,232
Total revenues	<u>607,255</u>	<u>365</u>	<u>607,620</u>
Expenditures			
Current:			
Public works	-	73,771	73,771
Capital improvement programs	54,794	224,021	278,815
Total expenditures	<u>54,794</u>	<u>297,792</u>	<u>352,586</u>
Change in fund balance	552,461	(297,427)	255,034
Fund balances, beginning of year	<u>799,528</u>	<u>98,404</u>	<u>897,932</u>
Fund balances, end of year	<u>\$ 1,351,989</u>	<u>\$ (199,023)</u>	<u>\$ 1,152,966</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, 2014

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	State CIP Grants Fund	Totals
Revenues							
Intergovernmental	\$ 24,307	\$ 157,688	\$ -	\$ 91,477	\$ 5,598	\$ -	\$ 279,070
Use of money and property	647	499	136	528	23	4,105	5,938
Total revenues	<u>24,954</u>	<u>158,187</u>	<u>136</u>	<u>92,005</u>	<u>5,621</u>	<u>4,105</u>	<u>285,008</u>
Expenditures							
Current:							
Community services	-	206,493	-	-	-	-	206,493
Public works	7,730	-	22,426	-	-	-	30,156
Capital improvement programs	-	-	-	8,581	9,256	136,446	154,283
Total expenditures	<u>7,730</u>	<u>206,493</u>	<u>22,426</u>	<u>8,581</u>	<u>9,256</u>	<u>136,446</u>	<u>390,932</u>
Excess (deficiency) of revenues over expenditures	17,224	(48,306)	(22,290)	83,424	(3,635)	(132,341)	(105,924)
Other financing sources (uses)							
Transfers out	-	-	(2,605)	(5,116)	-	-	(7,721)
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,605)</u>	<u>(5,116)</u>	<u>-</u>	<u>-</u>	<u>(7,721)</u>
Change in fund balance	17,224	(48,306)	(24,895)	78,308	(3,635)	(132,341)	(113,645)
Fund balances, beginning of year	<u>86,917</u>	<u>131,469</u>	<u>25,000</u>	<u>46,904</u>	<u>-</u>	<u>(37,500)</u>	<u>252,790</u>
Fund balances, end of year	<u>\$ 104,141</u>	<u>\$ 83,163</u>	<u>\$ 105</u>	<u>\$ 125,212</u>	<u>\$ (3,635)</u>	<u>\$ (169,841)</u>	<u>\$ 139,145</u>



	Department of Justice/ OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund
Revenues			
Intergovernmental	\$ 61,507	\$ 44,000	\$ 946,412
Use of money and property	-	78	653
Miscellaneous	-	-	11,920
Total revenues	<u>61,507</u>	<u>44,078</u>	<u>958,985</u>
Expenditures			
Current:			
Community services	61,507	47,847	-
Community development	-	-	978,284
Capital improvement programs	-	-	-
Total expenditures	<u>61,507</u>	<u>47,847</u>	<u>978,284</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,769)</u>	<u>(19,299)</u>
Other financing sources (uses)			
Transfers in	-	-	19,952
Transfers out	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>19,952</u>
Change in fund balance	-	(3,769)	653
Fund balances, beginning of year	-	24,251	208,068
Fund balances, end of year	<u>\$ -</u>	<u>\$ 20,482</u>	<u>\$ 208,721</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, 2014

Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ 1,783,482	\$ 433,969	\$ -	\$ 3,269,370
-	22,000	574,757	597,488
-	-	-	11,920
<u>1,783,482</u>	<u>455,969</u>	<u>574,757</u>	<u>3,878,778</u>
-	-	-	109,354
-	433,969	555,280	1,967,533
<u>1,787,230</u>	<u>-</u>	<u>-</u>	<u>1,787,230</u>
<u>1,787,230</u>	<u>433,969</u>	<u>555,280</u>	<u>3,864,117</u>
<u>(3,748)</u>	<u>22,000</u>	<u>19,477</u>	<u>14,661</u>
-	-	-	19,952
-	(11,000)	-	(11,000)
<u>-</u>	<u>(11,000)</u>	<u>-</u>	<u>8,952</u>
(3,748)	11,000	19,477	23,613
-	(10,900)	313,708	535,127
<u>\$ (3,748)</u>	<u>\$ 100</u>	<u>\$ 333,185</u>	<u>\$ 558,740</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Use of money and property	\$ -	\$ 47	\$ 47
Total revenues	<u>-</u>	<u>47</u>	<u>47</u>
 Change in fund balance	 <u><u>-</u></u>	 47	 <u><u>47</u></u>
 Fund balances, beginning of year		 <u>6,003</u>	
 Fund balances, end of year		 \$ <u><u>6,050</u></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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 2,851,801	\$ 3,044,349	\$ 192,548
Miscellaneous	-	18,826	18,826
Total revenues	<u>2,851,801</u>	<u>3,063,175</u>	<u>211,374</u>
Expenditures			
Capital improvement programs	2,239,761	1,653,202	586,559
Total expenditures	<u>2,239,761</u>	<u>1,653,202</u>	<u>586,559</u>
Excess (deficiency) of revenues over expenditures	<u>612,040</u>	<u>1,409,973</u>	<u>797,933</u>
Other financing sources (uses)			
Transfers out	<u>(925,000)</u>	<u>(925,000)</u>	<u>-</u>
Change in fund balance	<u>\$ (312,960)</u>	484,973	<u>\$ 797,933</u>
Fund balances, beginning of year		<u>135,971</u>	
Fund balances, end of year		<u>\$ 620,944</u>	

City of Carson
Nonmajor Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
TDA ARTICLE 3 FUND
Year ended June 30, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 107,982	\$ -	\$ (107,982)
Use of money and property	-	165	165
Total revenues	107,982	165	(107,817)
Expenditures			
Capital improvement programs	173,604	1,250	172,354
Total expenditures	173,604	1,250	172,354
Excess (deficiency) of revenues over expenditures	(65,622)	(1,085)	64,537
Other financing sources (uses)			
Transfers in	-	5,116	5,116
Change in fund balance	\$ (65,622)	4,031	\$ 69,653
Fund balances, beginning of year		21,832	
Fund balances, end of year		\$ 25,863	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 1,562,992	\$ 1,564,731	\$ 1,739
Intergovernmental	258,000	263,737	5,737
Use of money and property	7,703	7,958	255
Miscellaneous	204,537	185,030	(19,507)
Total revenues	<u>2,033,232</u>	<u>2,021,456</u>	<u>(11,776)</u>
Expenditures			
Current:			
Community services	2,462,752	2,196,060	266,692
Total expenditures	<u>2,462,752</u>	<u>2,196,060</u>	<u>266,692</u>
Excess (deficiency) of revenues over expenditures	<u>(429,520)</u>	<u>(174,604)</u>	<u>254,916</u>
Change in fund balance	<u>\$ (429,520)</u>	<u>(174,604)</u>	<u>\$ 254,916</u>
Fund balances, beginning of year		<u>967,652</u>	
Fund balances, end of year		<u>\$ 793,048</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
Revenues			
Taxes	\$ 1,296,461	\$ 1,300,449	\$ 3,988
Use of money and property	2,557	4,304	1,747
Miscellaneous	144,187	98,814	(45,373)
Total revenues	<u>1,443,205</u>	<u>1,403,567</u>	<u>(39,638)</u>
Expenditures			
Current:			
Community services	1,176,904	1,175,406	1,498
Total expenditures	<u>1,176,904</u>	<u>1,175,406</u>	<u>1,498</u>
Change in fund balance	<u>\$ 266,301</u>	228,161	<u>\$ (38,140)</u>
Fund balances, beginning of year		<u>228,668</u>	
Fund balances, end of year		<u>\$ 456,829</u>	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 111,822	\$ 114,510	\$ 2,688
Use of money and property	-	796	796
Total revenues	<u>111,822</u>	<u>115,306</u>	<u>3,484</u>
 Expenditures			
Current:			
Community services	<u>43,002</u>	<u>67,493</u>	<u>(24,491)</u>
Total expenditures	<u>43,002</u>	<u>67,493</u>	<u>(24,491)</u>
 Change in fund balance	 <u>\$ 68,820</u>	 47,813	 <u>\$ (21,007)</u>
 Fund balances, beginning of year		 <u>118,901</u>	
 Fund balances, end of year		 <u>\$ 166,714</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 732,317	\$ 876,933	\$ 144,616
Fines and forfeitures	51,923	94,369	42,446
Miscellaneous	1,000	-	(1,000)
Total revenues	<u>785,240</u>	<u>971,302</u>	<u>186,062</u>
Expenditures			
Current:			
Community services	833,664	952,873	(119,209)
Capital improvement program	4,500	3,697	803
Total expenditures	<u>838,164</u>	<u>956,570</u>	<u>(118,406)</u>
Excess (deficiency) of revenues over expenditures	<u>(52,924)</u>	<u>14,732</u>	<u>67,656</u>
Other financing sources			
Transfers in	<u>123,931</u>	<u>100,000</u>	<u>(23,931)</u>
Change in fund balance	<u>\$ 71,007</u>	<u>114,732</u>	<u>\$ 43,725</u>
Fund balances, beginning of year		<u>(81,767)</u>	
Fund balances, end of year		<u>\$ 32,965</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges to other funds	\$ 569,761	\$ 567,509	\$ (2,252)
Miscellaneous	-	21,280	21,280
Total revenues	<u>569,761</u>	<u>588,789</u>	<u>19,028</u>
Expenditures			
Current:			
Community services	35,176	37,395	(2,219)
Public works	778,814	675,266	103,548
Capital improvement programs	601,907	197,294	404,613
Total expenditures	<u>1,415,897</u>	<u>909,955</u>	<u>505,942</u>
Excess (deficiency) of revenues over expenditures	<u>(846,136)</u>	<u>(321,166)</u>	<u>524,970</u>
Change in fund balance	<u>\$ (846,136)</u>	(321,166)	<u>\$ 524,970</u>
Fund balances, beginning of year		<u>1,015,107</u>	
Fund balances, end of year		<u>\$ 693,941</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 972,344	\$ 968,616	\$ (3,728)
Use of money and property	14,527	17,146	2,619
Total revenues	<u>986,871</u>	<u>985,762</u>	<u>(1,109)</u>
Expenditures			
Current:			
Public works	2,686,600	517,078	2,169,522
Capital improvement programs	327,571	42,159	285,412
Total expenditures	<u>3,014,171</u>	<u>559,237</u>	<u>2,454,934</u>
Change in fund balance	<u>\$ (2,027,300)</u>	426,525	<u>\$ 2,453,825</u>
Fund balances, beginning of year		<u>1,906,429</u>	
Fund balances, end of year		<u>\$ 2,332,954</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 66,680	\$ 58,464	\$ (8,216)
Use of money and property	-	256	256
Total revenues	<u>66,680</u>	<u>58,720</u>	<u>(7,960)</u>
Expenditures			
Current:			
Community services	<u>67,533</u>	<u>44,698</u>	<u>22,835</u>
Total expenditures	<u>67,533</u>	<u>44,698</u>	<u>22,835</u>
 Change in fund balance	 <u>\$ (853)</u>	 14,022	 <u>\$ 14,875</u>
 Fund balances, beginning of year		 <u>30,050</u>	
 Fund balances, end of year		 <u>\$ 44,072</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 2,300	\$ 3,789	\$ 1,489
Total revenues	<u>2,300</u>	<u>3,789</u>	<u>1,489</u>
Expenditures			
Current:			
Community services	<u>5,000</u>	<u>1,088</u>	<u>3,912</u>
Total expenditures	<u>5,000</u>	<u>1,088</u>	<u>3,912</u>
Change in fund balance	<u>\$ (2,700)</u>	2,701	<u>\$ 5,401</u>
Fund balances, beginning of year		<u>45,633</u>	
Fund balances, end of year		<u>\$ 48,334</u>	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 10,095,444	\$ 2,476,268	\$ (7,619,176)
Use of money and property	-	5,161	5,161
Total revenues	<u>10,095,444</u>	<u>2,481,429</u>	<u>(7,614,015)</u>
Expenditures			
Current:			
Public works	<u>10,000,000</u>	<u>1,606,479</u>	<u>8,393,521</u>
Total expenditures	<u>10,000,000</u>	<u>1,606,479</u>	<u>8,393,521</u>
Change in fund balance	<u>\$ 95,444</u>	874,950	<u>\$ 779,506</u>
Fund balances, beginning of year		<u>59,038</u>	
Fund balances, end of year		<u>\$ 933,988</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Use of money and property	\$ 5,734	\$ 7,023	\$ 1,289
Miscellaneous	710,144	600,232	(109,912)
Total revenues	715,878	607,255	(108,623)
 Expenditures			
Current:			
Capital improvement programs	1,198,207	54,794	1,143,413
Total expenditures	1,198,207	54,794	1,143,413
Change in fund balance	\$ (482,329)	552,461	\$ 1,034,790
Fund balances, beginning of year		799,528	
Fund balances, end of year		\$ 1,351,989	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 620,000	\$ -	\$ (620,000)
Use of money and property	-	365	365
Total revenues	<u>620,000</u>	<u>365</u>	<u>(619,635)</u>
Expenditures			
Current:			
Public works	82,856	73,771	9,085
Capital improvement programs	370,292	224,021	146,271
Total expenditures	<u>453,148</u>	<u>297,792</u>	<u>155,356</u>
Change in fund balance	<u>\$ 166,852</u>	(297,427)	<u>\$ (464,279)</u>
Fund balances, beginning of year		<u>98,404</u>	
Fund balances, end of year		<u>\$ (199,023)</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 24,802	\$ 24,307	\$ (495)
Use of money and property	-	647	647
Total revenues	<u>24,802</u>	<u>24,954</u>	<u>152</u>
Expenditures			
Current:			
Public works	24,086	7,730	16,356
Total expenditures	<u>24,086</u>	<u>7,730</u>	<u>16,356</u>
Other financing uses			
Transfer out	(1,200)	-	1,200
Change in fund balance	<u>\$ 716</u>	17,224	<u>\$ 17,708</u>
Fund balances, beginning of year		<u>86,917</u>	
Fund balances, end of year		<u>\$ 104,141</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 147,606	\$ 157,688	\$ 10,082
Use of money and property	<u>993</u>	<u>499</u>	<u>(494)</u>
Total revenues	<u>148,599</u>	<u>158,187</u>	<u>9,588</u>
Expenditures			
Current:			
Community services	<u>258,610</u>	<u>206,493</u>	<u>52,117</u>
Total expenditures	<u>258,610</u>	<u>206,493</u>	<u>52,117</u>
Change in fund balance	<u>\$ (110,011)</u>	<u>(48,306)</u>	<u>\$ 61,705</u>
Fund balances, beginning of year		<u>131,469</u>	
Fund balances, end of year		<u>\$ 83,163</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Use of money and property	\$ 362	\$ 136	\$ (226)
Total revenues	<u>362</u>	<u>136</u>	<u>(226)</u>
Expenditures			
Current:			
Public works	<u>23,444</u>	<u>22,426</u>	<u>1,018</u>
Total expenditures	<u>23,444</u>	<u>22,426</u>	<u>1,018</u>
Excess (deficiency) of revenues over expenditures	(23,082)	(22,290)	792
Other financing sources			
Transfers out	<u>(2,605)</u>	<u>(2,605)</u>	<u>-</u>
Change in fund balance	<u>\$ (25,687)</u>	<u>(24,895)</u>	<u>\$ 792</u>
Fund balances, beginning of year		<u>25,000</u>	
Fund balances, end of year		<u>\$ 105</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 138,311	\$ 91,477	\$ (46,834)
Use of money and property	-	528	528
Total revenues	<u>138,311</u>	<u>92,005</u>	<u>(46,306)</u>
 Expenditures			
Capital improvement programs	<u>117,587</u>	<u>8,581</u>	<u>109,006</u>
Total expenditures	<u>117,587</u>	<u>8,581</u>	<u>109,006</u>
 Excess (deficiency) of revenues over expenditures	 20,724	 83,424	 62,700
 Other financing sources			
Transfers out	<u>-</u>	<u>(5,116)</u>	<u>(5,116)</u>
 Change in fund balance	 <u>\$ 20,724</u>	 78,308	 <u>\$ 57,584</u>
 Fund balances, beginning of year		<u>46,904</u>	
Fund balances, end of year		<u>\$ 125,212</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 231,045	\$ 5,598	\$ (225,447)
Use of money and property	-	23	23
Total revenues	<u>231,045</u>	<u>5,621</u>	<u>(225,424)</u>
Expenditures			
Current:			
Capital improvement program	231,045	9,256	221,789
Total expenditures	<u>231,045</u>	<u>9,256</u>	<u>221,789</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,635)</u>	<u>(3,635)</u>
Change in fund balance	<u>\$ -</u>	<u>(3,635)</u>	<u>\$ -</u>
Fund balances, beginning of year		<u>-</u>	
Fund balances, end of year		<u>\$ (3,635)</u>	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 610,150	\$ -	\$ (610,150)
Use of money and property	-	4,105	4,105
Total revenues	<u>610,150</u>	<u>4,105</u>	<u>(606,045)</u>
Expenditures			
Current:			
Capital improvement program	<u>610,150</u>	<u>136,446</u>	<u>473,704</u>
Total expenditures	<u>610,150</u>	<u>136,446</u>	<u>473,704</u>
Change in fund balance	<u>\$ -</u>	<u>(132,341)</u>	<u>\$ (132,341)</u>
Fund balances, beginning of year		<u>(37,500)</u>	
Fund balances, end of year		<u>\$ (169,841)</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 24,890	\$ 61,507	\$ 36,617
Total revenues	<u>24,890</u>	<u>61,507</u>	<u>36,617</u>
 Expenditures			
Current:			
Community services	24,890	61,507	(36,617)
Total expenditures	<u>24,890</u>	<u>61,507</u>	<u>(36,617)</u>
 Change in fund balance	 <u>\$ -</u>	 <u>-</u>	 <u>\$ -</u>
 Fund balances, beginning of year		 <u>-</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 44,000	\$ 44,000	\$ -
Use of money and property	169	78	(91)
Total revenues	<u>44,169</u>	<u>44,078</u>	<u>(91)</u>
 Expenditures			
Current:			
Community services	62,715	47,847	14,868
Total expenditures	<u>62,715</u>	<u>47,847</u>	<u>14,868</u>
 Change in fund balance	<u>\$ (18,546)</u>	<u>(3,769)</u>	<u>\$ 14,777</u>
 Fund balances, beginning of year		<u>24,251</u>	
 Fund balances, end of year		<u>\$ 20,482</u>	

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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 1,416,400	\$ 946,412	\$ (469,988)
Use of money and property	-	653	653
Miscellaneous	-	11,920	11,920
Total revenues	1,416,400	958,985	(457,415)
Expenditures			
Current:			
Community development	1,424,980	978,284	446,696
Total expenditures	1,424,980	978,284	446,696
Excess (deficiency) of revenues over expenditures	(8,580)	(19,299)	(10,719)
Other financing sources (uses)			
Transfers in	-	19,952	19,952
Change in fund balance	\$ (8,580)	653	\$ 9,233
Fund balances, beginning of year		208,068	
Fund balances, end of year		\$ 208,721	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 10,453,546	\$ 1,783,482	\$ (8,670,064)
Total revenues	<u>10,453,546</u>	<u>1,783,482</u>	<u>(8,670,064)</u>
Expenditures			
Current:			
Capital improvement program	10,306,896	1,787,230	8,519,666
Total expenditures	<u>10,306,896</u>	<u>1,787,230</u>	<u>8,519,666</u>
Change in fund balance	<u>\$ 146,650</u>	(3,748)	<u>\$ (150,398)</u>
Fund balances, beginning of year		<u>-</u>	
Fund balances, end of year		<u>\$ (3,748)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 555,156	\$ 433,969	\$ (121,187)
Use of money and property	11,000	22,000	11,000
Total revenues	566,156	455,969	(110,187)
 Expenditures			
Current:			
Community development	600,582	433,969	166,613
Total expenditures	600,582	433,969	166,613
Excess (deficiency) of revenues over expenditures	(34,426)	22,000	56,426
 Other financing sources			
Transfers out	-	(11,000)	(11,000)
 Change in fund balance	\$ (34,426)	11,000	\$ 45,426
 Fund balances, beginning of year		(10,900)	
 Fund balances, end of year		\$ 100	

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Use of money and property	\$ 587,000	\$ 574,757	\$ (12,243)
Total expenditures	<u>587,000</u>	<u>574,757</u>	<u>(12,243)</u>
Expenditures			
Current:			
Community development	855,925	555,280	300,645
Total expenditures	<u>855,925</u>	<u>555,280</u>	<u>300,645</u>
Change in fund balance	<u>\$ (268,925)</u>	19,477	<u>\$ (288,402)</u>
Fund balances, beginning of year		<u>313,708</u>	
Fund balances, end of year		<u>\$ 333,185</u>	



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, 2014**

	<u>Trust and Agency</u>	<u>Wilmington Ave Assessment District</u>	<u>Sepulveda Blvd Assessment District</u>	<u>Dominguez Tech Center Assessment District</u>	<u>Totals</u>
ASSETS					
Cash and investments	\$ 3,237,021	\$ 723,432	\$ 1,127,813	\$ 2,215,114	\$ 7,303,380
Cash and investments with fiscal agent	-	-	-	2,537,069	2,537,069
Total assets	<u>\$ 3,237,021</u>	<u>\$ 723,432</u>	<u>\$ 1,127,813</u>	<u>\$ 4,752,183</u>	<u>\$ 9,840,449</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ 188,400	\$ -	\$ -	\$ 1,050	\$ 189,450
Refundable deposits	3,048,621	-	-	-	3,048,621
Due to assessed parties		723,432			723,432
Due to bondholders	-	-	1,127,813	4,751,133	5,878,946
Total liabilities	<u>\$ 3,237,021</u>	<u>\$ 723,432</u>	<u>\$ 1,127,813</u>	<u>\$ 4,752,183</u>	<u>\$ 9,840,449</u>

**City of Carson
Fiduciary Funds
Statement of Changes in Fiduciary Assets and Liabilities
Year ended June 30, 2014**

	<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2014</u>
<u>Trust and Agency</u>				
ASSETS				
Cash and investments	\$ 3,121,786	\$ 1,088,060	\$ 972,825	\$ 3,237,021
Total assets	<u>\$ 3,121,786</u>	<u>\$ 1,088,060</u>	<u>\$ 972,825</u>	<u>\$ 3,237,021</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 152,988	\$ 953,632	\$ 918,220	\$ 188,400
Refundable deposits	2,925,665	1,111,294	988,338	3,048,621
Due to other funds	43,133	-	43,133	-
Total liabilities	<u>\$ 3,121,786</u>	<u>\$ 2,064,926</u>	<u>\$ 1,949,691</u>	<u>\$ 3,237,021</u>
<u>Wilmington Ave Assessment District</u>				
ASSETS				
Cash and investments	\$ 717,837	\$ 5,595	\$ -	\$ 723,432
Total assets	<u>\$ 717,837</u>	<u>\$ 5,595</u>	<u>\$ -</u>	<u>\$ 723,432</u>
LIABILITIES				
Current liabilities				
Due to assessed parties	\$ 717,837	\$ 5,595	\$ -	\$ 723,432
Total liabilities	<u>\$ 717,837</u>	<u>\$ 5,595</u>	<u>\$ -</u>	<u>\$ 723,432</u>
<u>Sepulveda Blvd Assessment District</u>				
ASSETS				
Cash and investments	\$ 1,106,360	\$ 216,327	\$ 194,874	\$ 1,127,813
Total assets	<u>\$ 1,106,360</u>	<u>\$ 216,327</u>	<u>\$ 194,874</u>	<u>\$ 1,127,813</u>
LIABILITIES				
Due to bondholders	\$ 1,106,360	\$ 216,327	\$ 194,874	\$ 1,127,813
Total liabilities	<u>\$ 1,106,360</u>	<u>\$ 216,327</u>	<u>\$ 194,874</u>	<u>\$ 1,127,813</u>

**City of Carson
Fiduciary Funds**

Statement of Changes in Fiduciary Assets and Liabilities (Continued)

Year ended June 30, 2014

	Balance at July 1, 2013	Additions	Reductions	Balance at June 30, 2014
<u>Dominguez Tech Center Assessment District</u>				
ASSETS				
Cash and investments	\$ 2,181,055	\$ 2,314,851	\$ 2,280,792	\$ 2,215,114
Cash and investments with fiscal agent	2,536,229	2,272,285	2,271,445	2,537,069
Due from other funds	3,816	-	3,816	-
Total assets	\$ 4,721,100	\$ 4,587,136	\$ 4,556,053	\$ 4,752,183
LIABILITIES				
Accounts payable and accrued liabilities	\$ 2,120	\$ 8,870	\$ 9,940	\$ 1,050
Due to bondholders	4,718,980	4,620,160	4,588,007	4,751,133
Total liabilities	\$ 4,721,100	\$ 4,629,030	\$ 4,597,947	\$ 4,752,183
 <u>Totals - All Fiduciary Funds</u>				
ASSETS				
Cash and investments	\$ 7,127,038	\$ 3,624,833	\$ 3,448,491	\$ 7,303,380
Cash and investments with fiscal agent	2,536,229	2,272,285	2,271,445	2,537,069
Due from other funds	3,816	-	3,816	-
Total assets	\$ 9,667,083	\$ 5,897,118	\$ 5,723,752	\$ 9,840,449
LIABILITIES				
Current liabilities				
Accounts payable and accrued liabilities	\$ 155,108	\$ 962,502	\$ 928,160	\$ 189,450
Refundable deposits	2,925,665	1,111,294	988,338	3,048,621
Due to other funds	43,133	-	43,133	-
Due to assessees	717,837	5,595	-	723,432
Due to bondholders	5,825,340	4,836,487	4,782,881	5,878,946
Total liabilities	\$ 9,667,083	\$ 6,915,878	\$ 6,742,512	\$ 9,840,449