
SUPPLEMENTARY INFORMATION

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 account for and finance 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.

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CITY OF CARSON

NONMAJOR GOVERNMENTAL FUNDS
(CONTINUED)

SPECIAL REVENUE FUNDS
(CONTINUED)

The **City Special Events Fund** accounts for restricted donations received from the Community for various annual City events, as well as contributions from the General Fund.

The **MTA Call for Projects 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** represent two funds 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 Proposition 1 B 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 seven types of federal grant monies. The Department of Justice/OJP 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 HOME and Community Development Block Grant Funds account 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).

CITY OF CARSON

ALL NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2016

| | Asset Forfeiture Fund | State Gas Tax Fund | TDA Article 3 Fund | Proposition A Local Return Fund |
|---|-----------------------------|-----------------------------|--------------------------|--|
| ASSETS | | | | |
| Cash and investments | \$ 76 | \$ 423,449 | \$ - | \$ 578,537 |
| Receivables: | | | | |
| Accounts | - | - | - | - |
| Loans, net of allowance | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from Successor Agency | - | - | - | - |
| Due from government agencies | - | - | 58,898 | 3,946 |
| TOTAL ASSETS | \$ 76 | \$ 423,449 | \$ 58,898 | \$ 582,483 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | \$ - | \$ 173,506 | \$ 3,834 | \$ 438,533 |
| Accrued payroll | - | 2,045 | - | - |
| Due to other funds | - | - | 58,898 | - |
| Due to government agencies | - | - | - | - |
| Retentions payable | - | - | - | 5,054 |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | - | 175,551 | 62,732 | 443,587 |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Unavailable revenues | - | - | - | - |
| FUND BALANCES (DEFICIT): | | | | |
| Restricted | 76 | 247,898 | - | 138,896 |
| Unassigned | - | - | (3,834) | - |
| TOTAL FUND BALANCES (DEFICIT) | 76 | 247,898 | (3,834) | 138,896 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 76 | \$ 423,449 | \$ 58,898 | \$ 582,483 |

| Proposition C Local Return Fund | Air Quality Improvement Fund | Self-Supporting Fund | Capital Asset Replacement Fund | Measure R Fund | Restricted Administrative Tow Fee Fund |
|--|---------------------------------------|-------------------------|---|---------------------|---|
| \$ 963,256 | \$ 236,459 | \$ 105,332 | \$ 543,053 | \$ 1,277,047 | \$ 84,806 |
| 92 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 31 | - |
| - | - | - | - | - | - |
| - | 30,880 | - | - | - | 3,640 |
| <u>\$ 963,348</u> | <u>\$ 267,339</u> | <u>\$ 105,332</u> | <u>\$ 543,053</u> | <u>\$ 1,277,078</u> | <u>\$ 88,446</u> |
| | | | | | |
| \$ 328,870 | \$ - | \$ 25,785 | \$ 39,000 | \$ 2,134 | \$ 3,757 |
| 1,248 | - | 79,547 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>330,118</u> | <u>-</u> | <u>105,332</u> | <u>39,000</u> | <u>2,134</u> | <u>3,757</u> |
| | | | | | |
| - | - | - | - | - | - |
| | | | | | |
| 633,230 | 267,339 | - | 504,053 | 1,274,944 | 84,689 |
| - | - | - | - | - | - |
| <u>633,230</u> | <u>267,339</u> | <u>-</u> | <u>504,053</u> | <u>1,274,944</u> | <u>84,689</u> |
| | | | | | |
| <u>\$ 963,348</u> | <u>\$ 267,339</u> | <u>\$ 105,332</u> | <u>\$ 543,053</u> | <u>\$ 1,277,078</u> | <u>\$ 88,446</u> |

CITY OF CARSON

ALL NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2016

| | Youth Services Program Fund | City Special Events Fund | MTA Call for Projects Fund | Combined Parks and Recreation Funds |
|---|--------------------------------------|--------------------------------|----------------------------------|--|
| ASSETS | | | | |
| Cash and investments | \$ 51,232 | \$ 53,770 | \$ 815,190 | \$ 1,441,500 |
| Receivables: | | | | |
| Accounts | - | - | - | - |
| Loans, net of allowance | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from Successor Agency | - | - | - | 12,497 |
| Due from government agencies | - | - | 224,734 | 264,494 |
| TOTAL ASSETS | \$ 51,232 | \$ 53,770 | \$ 1,039,924 | \$ 1,718,491 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | \$ - | \$ - | \$ 144,599 | \$ 130,852 |
| Accrued payroll | - | - | - | - |
| Due to other funds | - | - | 62,711 | 127,405 |
| Due to government agencies | - | - | - | - |
| Retentions payable | - | - | - | 5,941 |
| Unearned revenue | - | - | 31,376 | - |
| TOTAL LIABILITIES | - | - | 238,686 | 264,198 |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Unavailable revenues | - | - | - | 264,494 |
| FUND BALANCES (DEFICIT): | | | | |
| Restricted | 51,232 | 53,770 | 801,238 | 1,321,145 |
| Unassigned | - | - | - | (131,346) |
| TOTAL FUND BALANCES (DEFICIT) | 51,232 | 53,770 | 801,238 | 1,189,799 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 51,232 | \$ 53,770 | \$ 1,039,924 | \$ 1,718,491 |

| Combined State Grant Funds | Combined Federal Grant Funds | Total Nonmajor Governmental Funds |
|-------------------------------------|---------------------------------------|--|
| \$ 115,654 | \$ 879,802 | \$ 7,569,163 |
| 49 | 125,754 | 125,895 |
| - | 361,326 | 361,326 |
| - | - | 31 |
| - | - | 12,497 |
| 8,639 | 187,342 | 782,573 |
| <u>\$ 124,342</u> | <u>\$ 1,554,224</u> | <u>\$ 8,851,485</u> |

| | | |
|---------------|------------------|------------------|
| \$ 52,977 | \$ 437,408 | \$ 1,781,255 |
| - | 20,881 | 103,721 |
| 6,480 | 245,388 | 500,882 |
| - | 361,326 | 361,326 |
| - | 116 | 11,111 |
| - | - | 31,376 |
| <u>59,457</u> | <u>1,065,119</u> | <u>2,789,671</u> |

| | | |
|--------------|----------|----------------|
| <u>5,068</u> | <u>-</u> | <u>269,562</u> |
|--------------|----------|----------------|

| | | |
|---------------|----------------|------------------|
| 97,168 | 927,678 | 6,403,356 |
| (37,351) | (438,573) | (611,104) |
| <u>59,817</u> | <u>489,105</u> | <u>5,792,252</u> |

| | | |
|-------------------|---------------------|---------------------|
| <u>\$ 124,342</u> | <u>\$ 1,554,224</u> | <u>\$ 8,851,485</u> |
|-------------------|---------------------|---------------------|

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CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET - PARKS AND RECREATION FUNDS

June 30, 2016

| | Park Development Fund | Los Angeles County Park District Fund | Total Parks and Recreation Funds |
|---|-----------------------------|--|---|
| ASSETS | | | |
| Cash and investments | \$ 1,441,500 | \$ - | \$ 1,441,500 |
| Due from Successor Agency | - | 12,497 | 12,497 |
| Due from government agencies | - | 264,494 | 264,494 |
| TOTAL ASSETS | \$ 1,441,500 | \$ 276,991 | \$ 1,718,491 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | |
| LIABILITIES: | | | |
| Accounts payable and accrued liabilities | \$ 114,414 | \$ 16,438 | \$ 130,852 |
| Due to other funds | - | 127,405 | 127,405 |
| Retentions payable | 5,941 | - | 5,941 |
| TOTAL LIABILITIES | 120,355 | 143,843 | 264,198 |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Unavailable revenues | - | 264,494 | 264,494 |
| FUND BALANCES (DEFICIT): | | | |
| Restricted | 1,321,145 | - | 1,321,145 |
| Unassigned | - | (131,346) | (131,346) |
| TOTAL FUND BALANCES (DEFICIT) | 1,321,145 | (131,346) | 1,189,799 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 1,441,500 | \$ 276,991 | \$ 1,718,491 |

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET - STATE GRANT FUNDS

June 30, 2016

| | Beverage Container Recycling Fund | State COPS Grant Fund |
|---|--|--------------------------------|
| ASSETS | | |
| Cash and investments | \$ 27,589 | \$ 75,444 |
| Receivables: | - | - |
| Accounts | - | 49 |
| Due from government agencies | - | 715 |
| | <u>27,589</u> | <u>76,208</u> |
| TOTAL ASSETS | \$ 27,589 | \$ 76,208 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | \$ - | \$ 19,250 |
| Due to other funds | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>19,250</u> |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Unavailable revenues | - | - |
| FUND BALANCES (DEFICITS): | | |
| Restricted | 27,589 | 56,958 |
| Unassigned | - | - |
| TOTAL FUND BALANCES (DEFICITS) | <u>27,589</u> | <u>56,958</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 27,589 | \$ 76,208 |

| Used Oil State Grant Fund | Proposition 1B Fund | State CIP Grants Fund | Total State Grant Funds |
|------------------------------------|---------------------------|--------------------------------|----------------------------------|
| \$ 12,621 | \$ - | \$ - | \$ 115,654 |
| - | - | - | 49 |
| - | 2,856 | 5,068 | 8,639 |
| <u>\$ 12,621</u> | <u>\$ 2,856</u> | <u>\$ 5,068</u> | <u>\$ 124,342</u> |
| | | | |
| \$ - | \$ 31,189 | \$ 2,538 | \$ 52,977 |
| - | 3,978 | 2,502 | 6,480 |
| <u>-</u> | <u>35,167</u> | <u>5,040</u> | <u>59,457</u> |
| | | | |
| - | - | 5,068 | 5,068 |
| | | | |
| 12,621 | - | - | 97,168 |
| - | (32,311) | (5,040) | (37,351) |
| <u>12,621</u> | <u>(32,311)</u> | <u>(5,040)</u> | <u>59,817</u> |
| | | | |
| <u>\$ 12,621</u> | <u>\$ 2,856</u> | <u>\$ 5,068</u> | <u>\$ 124,342</u> |

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET - FEDERAL GRANT FUNDS

June 30, 2016

| | Department of Justice/OJP Grant Fund | Family Support Grant Fund |
|--|---|------------------------------------|
| | <u> </u> | <u> </u> |
| ASSETS | | |
| Cash and investments | \$ - | \$ - |
| Receivables: | | |
| Accounts | - | - |
| Loans, net of allowance | - | - |
| Due from government agencies | <u>-</u> | <u>37,076</u> |
| TOTAL ASSETS | <u>\$ -</u> | <u>\$ 37,076</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | \$ - | \$ - |
| Accrued payroll | - | 1,533 |
| Due to other funds | - | 15,455 |
| Due to government agencies | - | - |
| Retentions payable | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>16,988</u> |
| FUND BALANCES (DEFICIT): | | |
| Restricted | - | 20,088 |
| Unassigned | - | - |
| TOTAL FUND BALANCES (DEFICIT) | <u>-</u> | <u>20,088</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ -</u> | <u>\$ 37,076</u> |

| HOME Grant Fund | Community Development Block Grant Fund | Federal Highway Planning Grant Fund | Workforce Investment Act (WIA) Grant Fund | Neighborhood Stabilization Grant Fund | Total Federal Grant Funds |
|-----------------------|---|--|--|--|------------------------------------|
| \$ - | \$ 619,891 | \$ - | \$ - | \$ 259,911 | \$ 879,802 |
| - | 125,754 | - | - | - | 125,754 |
| 196,326 | - | - | - | 165,000 | 361,326 |
| - | - | 101,970 | 48,296 | - | 187,342 |
| <u>\$ 196,326</u> | <u>\$ 745,645</u> | <u>\$ 101,970</u> | <u>\$ 48,296</u> | <u>\$ 424,911</u> | <u>\$ 1,554,224</u> |
| \$ - | \$ 91,399 | \$ 345,342 | \$ 667 | \$ - | \$ 437,408 |
| - | 6,667 | - | 12,681 | - | 20,881 |
| - | - | 195,085 | 34,848 | - | 245,388 |
| 196,326 | - | - | - | 165,000 | 361,326 |
| - | - | 116 | - | - | 116 |
| <u>196,326</u> | <u>98,066</u> | <u>540,543</u> | <u>48,196</u> | <u>165,000</u> | <u>1,065,119</u> |
| - | 647,579 | - | 100 | 259,911 | 927,678 |
| - | - | (438,573) | - | - | (438,573) |
| - | <u>647,579</u> | <u>(438,573)</u> | <u>100</u> | <u>259,911</u> | <u>489,105</u> |
| <u>\$ 196,326</u> | <u>\$ 745,645</u> | <u>\$ 101,970</u> | <u>\$ 48,296</u> | <u>\$ 424,911</u> | <u>\$ 1,554,224</u> |

CITY OF CARSON

ALL NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended June 30, 2016

| | Asset Forfeiture Fund | State Gas Tax Fund | TDA Article 3 Fund | Proposition A Local Return Fund |
|---|-----------------------------|-----------------------------|--------------------------|--|
| REVENUES: | | | | |
| Taxes | \$ - | \$ 1,762,219 | \$ - | \$ 1,672,103 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 58,898 | 203,772 |
| Charges for services | - | - | - | - |
| Investment income | - | 4,138 | - | 4,245 |
| Miscellaneous | - | 34,276 | - | 163,326 |
| TOTAL REVENUES | - | 1,800,633 | 58,898 | 2,043,446 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | - | - | - | - |
| Public works | - | - | - | - |
| Community services | - | - | - | 2,364,121 |
| Capital improvement programs | - | 1,816,074 | 69,632 | 14,382 |
| TOTAL EXPENDITURES | - | 1,816,074 | 69,632 | 2,378,503 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | - | (15,441) | (10,734) | (335,057) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | (15,441) | (10,734) | (335,057) |
| FUND BALANCES (DEFICIT) - BEGINNING OF YEAR | 76 | 263,339 | 6,900 | 473,953 |
| FUND BALANCES (DEFICIT) - END OF YEAR | \$ 76 | \$ 247,898 | \$ (3,834) | \$ 138,896 |

| Proposition C Local Return Fund | Air Quality Improvement Fund | Self-Supporting Fund | Capital Asset Replacement Fund | Measure R Fund | Restricted Administrative Tow Fee Fund |
|--|---------------------------------------|-------------------------|---|---------------------|---|
| \$ 1,389,345 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 103,223 | - | - | 58,408 |
| - | 117,691 | - | - | 1,040,853 | - |
| - | - | 1,015,907 | - | - | - |
| 7,871 | 1,910 | - | - | 10,319 | 682 |
| 65,558 | - | - | 136,079 | - | - |
| <u>1,462,774</u> | <u>119,601</u> | <u>1,119,130</u> | <u>136,079</u> | <u>1,051,172</u> | <u>59,090</u> |
| - | - | - | - | - | - |
| - | - | - | - | 26,871 | - |
| 1,084,834 | 18,940 | 1,101,739 | - | - | 41,694 |
| 505,113 | 97,169 | - | 126,149 | 2,134 | - |
| <u>1,589,947</u> | <u>116,109</u> | <u>1,101,739</u> | <u>126,149</u> | <u>29,005</u> | <u>41,694</u> |
| <u>(127,173)</u> | <u>3,492</u> | <u>17,391</u> | <u>9,930</u> | <u>1,022,167</u> | <u>17,396</u> |
| - | - | 72,103 | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>72,103</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (127,173) | 3,492 | 89,494 | 9,930 | 1,022,167 | 17,396 |
| <u>760,403</u> | <u>263,847</u> | <u>(89,494)</u> | <u>494,123</u> | <u>252,777</u> | <u>67,293</u> |
| <u>\$ 633,230</u> | <u>\$ 267,339</u> | <u>\$ -</u> | <u>\$ 504,053</u> | <u>\$ 1,274,944</u> | <u>\$ 84,689</u> |

CITY OF CARSON

ALL NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended June 30, 2016

| | Youth Services Program Fund | City Special Events Fund | MTA Call for Projects Fund | Combined Parks and Recreation Funds |
|---|--------------------------------------|--------------------------------|----------------------------------|--|
| REVENUES: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 2,054,658 | 2,500 |
| Charges for services | 120 | - | - | - |
| Investment income | - | - | - | 10,912 |
| Miscellaneous | - | - | - | 87,616 |
| TOTAL REVENUES | 120 | - | 2,054,658 | 101,028 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | - | - | - | - |
| Public works | - | - | - | 855 |
| Community services | - | - | - | - |
| Capital improvement programs | - | - | 1,350,686 | 119,929 |
| TOTAL EXPENDITURES | - | - | 1,350,686 | 120,784 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 120 | - | 703,972 | (19,756) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | 53,770 | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 53,770 | - | - |
| NET CHANGE IN FUND BALANCES | 120 | 53,770 | 703,972 | (19,756) |
| FUND BALANCES (DEFICIT) - BEGINNING OF YEAR | 51,112 | - | 97,266 | 1,209,555 |
| FUND BALANCES (DEFICIT) - END OF YEAR | \$ 51,232 | \$ 53,770 | \$ 801,238 | \$ 1,189,799 |

| Combined State Grant Funds | Combined Federal Grant Funds | Total Nonmajor Governmental Funds |
|-------------------------------------|---------------------------------------|--|
| \$ - | \$ - | \$ 4,823,667 |
| - | - | 161,631 |
| 529,636 | 2,773,613 | 6,781,621 |
| - | - | 1,016,027 |
| 935 | 7,046 | 48,058 |
| - | 773,327 | 1,260,182 |
| <u>530,571</u> | <u>3,553,986</u> | <u>14,091,186</u> |
| - | 1,379,391 | 1,379,391 |
| 50,750 | - | 78,476 |
| 193,394 | 687,787 | 5,492,509 |
| 363,949 | 1,703,194 | 6,168,411 |
| <u>608,093</u> | <u>3,770,372</u> | <u>13,118,787</u> |
| <u>(77,522)</u> | <u>(216,386)</u> | <u>972,399</u> |
| - | - | 125,873 |
| <u>(19,884)</u> | <u>-</u> | <u>(19,884)</u> |
| <u>(19,884)</u> | <u>-</u> | <u>105,989</u> |
| (97,406) | (216,386) | 1,078,388 |
| <u>157,223</u> | <u>705,491</u> | <u>4,713,864</u> |
| <u>\$ 59,817</u> | <u>\$ 489,105</u> | <u>\$ 5,792,252</u> |

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CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 PARKS AND RECREATION FUNDS

For the year ended June 30, 2016

| | Park Development Fund | Los Angeles County Park District Fund | Total Parks and Recreation Funds |
|--|-----------------------------|--|---|
| REVENUES: | | | |
| Intergovernmental | \$ - | \$ 2,500 | \$ 2,500 |
| Investment income | 10,912 | - | 10,912 |
| Miscellaneous | 87,616 | - | 87,616 |
| | | | |
| TOTAL REVENUES | <u>98,528</u> | <u>2,500</u> | <u>101,028</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Public works | - | 855 | 855 |
| Capital improvement programs | 31,545 | 88,384 | 119,929 |
| | | | |
| TOTAL EXPENDITURES | <u>31,545</u> | <u>89,239</u> | <u>120,784</u> |
| | | | |
| NET CHANGE IN FUND BALANCES | 66,983 | (86,739) | (19,756) |
| | | | |
| FUND BALANCES (DEFICIT) - BEGINNING OF YEAR | <u>1,254,162</u> | <u>(44,607)</u> | <u>1,209,555</u> |
| | | | |
| FUND BALANCES (DEFICIT) - END OF YEAR | <u>\$ 1,321,145</u> | <u>\$ (131,346)</u> | <u>\$ 1,189,799</u> |

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 STATE GRANT FUNDS

For the year ended June 30, 2016

| | Beverage Container Recycling Fund | State COPS Grant Fund |
|---|--|--------------------------------|
| REVENUES: | | |
| Intergovernmental | \$ 24,568 | \$ 167,033 |
| Investment income | 224 | 609 |
| | <u>24,792</u> | <u>167,642</u> |
| TOTAL REVENUES | | |
| EXPENDITURES: | | |
| Current: | | |
| Public works | 47,622 | - |
| Community services | - | 193,394 |
| Capital improvement programs | 14,229 | - |
| | <u>61,851</u> | <u>193,394</u> |
| TOTAL EXPENDITURES | | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>(37,059)</u> | <u>(25,752)</u> |
| OTHER FINANCING USES: | | |
| Transfers out | <u>(9,841)</u> | <u>-</u> |
| TOTAL OTHER FINANCING USES | <u>(9,841)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (46,900) | (25,752) |
| FUND BALANCES (DEFICIT) - BEGINNING OF YEAR | <u>74,489</u> | <u>82,710</u> |
| FUND BALANCES (DEFICITS) - END OF YEAR | <u><u>\$ 27,589</u></u> | <u><u>\$ 56,958</u></u> |

| Used Oil State Grant Fund | Proposition 1B Fund | State CIP Grants Fund | Total State Grant Funds |
|------------------------------------|---------------------------|--------------------------------|----------------------------------|
| \$ 25,690 | \$ 22,345 | \$ 290,000 | \$ 529,636 |
| 102 | - | - | 935 |
| <u>25,792</u> | <u>22,345</u> | <u>290,000</u> | <u>530,571</u> |
| 3,128 | - | - | 50,750 |
| - | - | - | 193,394 |
| | 54,652 | 295,068 | 363,949 |
| <u>3,128</u> | <u>54,652</u> | <u>295,068</u> | <u>608,093</u> |
| <u>22,664</u> | <u>(32,307)</u> | <u>(5,068)</u> | <u>(77,522)</u> |
| <u>(10,043)</u> | <u>-</u> | <u>-</u> | <u>(19,884)</u> |
| <u>(10,043)</u> | <u>-</u> | <u>-</u> | <u>(19,884)</u> |
| 12,621 | (32,307) | (5,068) | (97,406) |
| <u>-</u> | <u>(4)</u> | <u>28</u> | <u>157,223</u> |
| <u>\$ 12,621</u> | <u>\$ (32,311)</u> | <u>\$ (5,040)</u> | <u>\$ 59,817</u> |

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FEDERAL GRANT FUNDS

For the year ended June 30, 2016

| | Department of Justice/OJP Grant Fund | Family Support Grant Fund |
|--|---|------------------------------------|
| REVENUES: | | |
| Intergovernmental | \$ 33,606 | \$ 86,236 |
| Investment income | - | - |
| Miscellaneous | - | - |
| | <hr/> | <hr/> |
| TOTAL REVENUES | 33,606 | 86,236 |
| | <hr/> | <hr/> |
| EXPENDITURES: | | |
| Current: | | |
| Community development | - | - |
| Community services | 33,606 | 86,236 |
| Capital improvement programs | - | - |
| | <hr/> | <hr/> |
| TOTAL EXPENDITURES | 33,606 | 86,236 |
| | <hr/> | <hr/> |
| NET CHANGE IN FUND BALANCES | - | - |
| FUND BALANCES (DEFICIT) - BEGINNING OF YEAR | <hr/> | <hr/> |
| | - | 20,088 |
| FUND BALANCES (DEFICIT) - END OF YEAR | <hr/> | <hr/> |
| | \$ - | \$ 20,088 |
| | <hr/> | <hr/> |

| HOME Grant Fund | Community Development Block Grant Fund | Federal Highway Planning Grant Fund | Workforce Investment Act (WIA) Grant Fund | Neighborhood Stabilization Grant Fund | Total Federal Grant Funds |
|-----------------|--|-------------------------------------|---|---------------------------------------|---------------------------|
| \$ 348,000 | \$ 402,662 | \$ 1,335,164 | \$ 567,945 | \$ - | \$ 2,773,613 |
| - | 4,946 | - | - | 2,100 | 7,046 |
| - | 773,327 | - | - | - | 773,327 |
| <u>348,000</u> | <u>1,180,935</u> | <u>1,335,164</u> | <u>567,945</u> | <u>2,100</u> | <u>3,553,986</u> |
| 348,000 | 996,840 | - | - | 34,551 | 1,379,391 |
| - | - | - | 567,945 | - | 687,787 |
| - | - | 1,703,194 | - | - | 1,703,194 |
| <u>348,000</u> | <u>996,840</u> | <u>1,703,194</u> | <u>567,945</u> | <u>34,551</u> | <u>3,770,372</u> |
| - | 184,095 | (368,030) | - | (32,451) | (216,386) |
| - | 463,484 | (70,543) | 100 | 292,362 | 705,491 |
| <u>\$ -</u> | <u>\$ 647,579</u> | <u>\$ (438,573)</u> | <u>\$ 100</u> | <u>\$ 259,911</u> | <u>\$ 489,105</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE GAS TAX SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes | \$ 2,077,145 | \$ 2,077,145 | \$ 1,762,219 | \$ (314,926) |
| Investment income | - | - | 4,138 | 4,138 |
| Miscellaneous | - | - | 34,276 | 34,276 |
| TOTAL REVENUES | <u>2,077,145</u> | <u>2,077,145</u> | <u>1,800,633</u> | <u>(276,512)</u> |
| EXPENDITURES: | | | | |
| Capital improvement programs | <u>1,838,516</u> | <u>1,818,871</u> | <u>1,816,074</u> | <u>2,797</u> |
| TOTAL EXPENDITURES | <u>1,838,516</u> | <u>1,818,871</u> | <u>1,816,074</u> | <u>2,797</u> |
| NET CHANGE IN FUND BALANCE | 238,629 | 258,274 | (15,441) | (273,715) |
| FUND BALANCE - BEGINNING OF YEAR | <u>263,339</u> | <u>263,339</u> | <u>263,339</u> | <u>-</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 501,968</u> | <u>\$ 521,613</u> | <u>\$ 247,898</u> | <u>\$ (273,715)</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TDA ARTICLE 3 SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 84,100 | \$ 136,725 | \$ 58,898 | \$ (77,827) |
| TOTAL REVENUES | 84,100 | 136,725 | 58,898 | (77,827) |
| EXPENDITURES: | | | | |
| Capital improvement programs | 91,000 | 82,625 | 69,632 | 12,993 |
| TOTAL EXPENDITURES | 91,000 | 82,625 | 69,632 | 12,993 |
| NET CHANGE IN FUND BALANCE | (6,900) | 54,100 | (10,734) | (64,834) |
| FUND BALANCE - BEGINNING OF YEAR | 6,900 | 6,900 | 6,900 | - |
| FUND BALANCE - END OF YEAR | \$ - | \$ 61,000 | \$ (3,834) | \$ (64,834) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROPOSITION A LOCAL RETURN SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|--------------|--------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes | \$ 1,672,788 | \$ 1,672,788 | \$ 1,672,103 | \$ (685) |
| Intergovernmental | 245,734 | 245,734 | 203,772 | (41,962) |
| Investment income | 5,100 | 5,100 | 4,245 | (855) |
| Miscellaneous | 171,500 | 171,500 | 163,326 | (8,174) |
| TOTAL REVENUES | 2,095,122 | 2,095,122 | 2,043,446 | (51,676) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 2,396,820 | 2,397,057 | 2,364,121 | 32,936 |
| Capital improvement programs | 14,000 | 14,000 | 14,382 | (382) |
| TOTAL EXPENDITURES | 2,410,820 | 2,411,057 | 2,378,503 | 32,554 |
| NET CHANGE IN FUND BALANCE | (315,698) | (315,935) | (335,057) | (19,122) |
| FUND BALANCE - BEGINNING OF YEAR | 473,953 | 473,953 | 473,953 | - |
| FUND BALANCE - END OF YEAR | \$ 158,255 | \$ 158,018 | \$ 138,896 | \$ (19,122) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROPOSITION C LOCAL RETURN SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes | \$ 1,387,534 | \$ 1,387,534 | \$ 1,389,345 | \$ 1,811 |
| Investment income | 5,800 | 5,800 | 7,871 | 2,071 |
| Miscellaneous | 92,100 | 92,100 | 65,558 | (26,542) |
| TOTAL REVENUES | <u>1,485,434</u> | <u>1,485,434</u> | <u>1,462,774</u> | <u>(22,660)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 1,166,054 | 1,165,720 | 1,084,834 | 80,886 |
| Capital improvement programs | 516,000 | 771,371 | 505,113 | 266,258 |
| TOTAL EXPENDITURES | <u>1,682,054</u> | <u>1,937,091</u> | <u>1,589,947</u> | <u>347,144</u> |
| NET CHANGE IN FUND BALANCE | (196,620) | (451,657) | (127,173) | 324,484 |
| FUND BALANCE - BEGINNING OF YEAR | <u>760,403</u> | <u>760,403</u> | <u>760,403</u> | <u>-</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 563,783</u> | <u>\$ 308,746</u> | <u>\$ 633,230</u> | <u>\$ 324,484</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AIR QUALITY IMPROVEMENT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 115,500 | \$ 175,500 | \$ 117,691 | \$ (57,809) |
| Investment income | 1,800 | 1,800 | 1,910 | 110 |
| TOTAL REVENUES | 117,300 | 177,300 | 119,601 | (57,699) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 42,349 | 42,349 | 18,940 | 23,409 |
| Capital improvement programs | 215,000 | 180,000 | 97,169 | 82,831 |
| TOTAL EXPENDITURES | 257,349 | 222,349 | 116,109 | 106,240 |
| NET CHANGE IN FUND BALANCE | (140,049) | (45,049) | 3,492 | 48,541 |
| FUND BALANCE - BEGINNING OF YEAR | 263,847 | 263,847 | 263,847 | - |
| FUND BALANCE - END OF YEAR | \$ 123,798 | \$ 218,798 | \$ 267,339 | \$ 48,541 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SELF-SUPPORTING SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Licenses and permits | \$ 150,000 | \$ 150,000 | \$ 103,223 | \$ (46,777) |
| Charges for services | 927,500 | 927,500 | 1,015,907 | 88,407 |
| TOTAL REVENUES | 1,077,500 | 1,077,500 | 1,119,130 | 41,630 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 971,883 | 971,883 | 1,101,739 | (129,856) |
| Capital improvement programs | 6,127 | 6,127 | - | 6,127 |
| TOTAL EXPENDITURES | 978,010 | 978,010 | 1,101,739 | (123,729) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 99,490 | 99,490 | 17,391 | (82,099) |
| OTHER FINANCING SOURCES: | | | | |
| Transfers in | - | - | 72,103 | 72,103 |
| TOTAL OTHER FINANCING SOURCES | - | - | 72,103 | 72,103 |
| NET CHANGE IN FUND BALANCE | 99,490 | 99,490 | 89,494 | (9,996) |
| FUND BALANCE (DEFICIT) - BEGINNING OF YEAR | (89,494) | (89,494) | (89,494) | - |
| FUND BALANCE - END OF YEAR | \$ 9,996 | \$ 9,996 | \$ - | \$ (9,996) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL ASSET REPLACEMENT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Miscellaneous | \$ - | \$ - | \$ 136,079 | \$ 136,079 |
| TOTAL REVENUES | - | - | 136,079 | 136,079 |
| EXPENDITURES: | | | | |
| Capital improvement programs | 484,889 | 124,754 | 126,149 | (1,395) |
| TOTAL EXPENDITURES | 484,889 | 124,754 | 126,149 | (1,395) |
| NET CHANGE IN FUND BALANCE | (484,889) | (124,754) | 9,930 | 134,684 |
| FUND BALANCE - BEGINNING OF YEAR | 494,123 | 494,123 | 494,123 | - |
| FUND BALANCE - END OF YEAR | \$ 9,234 | \$ 369,369 | \$ 504,053 | \$ 134,684 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MEASURE R SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|--------------|--------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 1,040,663 | \$ 1,040,663 | \$ 1,040,853 | \$ 190 |
| Investment income | 7,584 | 7,584 | 10,319 | 2,735 |
| TOTAL REVENUES | 1,048,247 | 1,048,247 | 1,051,172 | 2,925 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 63,057 | 63,057 | 26,871 | 36,186 |
| Capital improvement programs | 1,216,999 | 62,899 | 2,134 | 60,765 |
| TOTAL EXPENDITURES | 1,280,056 | 125,956 | 29,005 | 96,951 |
| NET CHANGE IN FUND BALANCE | (231,809) | 922,291 | 1,022,167 | 99,876 |
| FUND BALANCE - BEGINNING OF YEAR | 252,777 | 252,777 | 252,777 | - |
| FUND BALANCE - END OF YEAR | \$ 20,968 | \$ 1,175,068 | \$ 1,274,944 | \$ 99,876 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RESTRICTED ADMINISTRATIVE TOW FEE SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------------|------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Licenses and permits | \$ 56,733 | \$ 56,733 | \$ 58,408 | \$ 1,675 |
| Investment income | 639 | 639 | 682 | 43 |
| TOTAL REVENUES | <u>57,372</u> | <u>57,372</u> | <u>59,090</u> | <u>1,718</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 57,758 | 57,758 | 41,694 | 16,064 |
| Capital improvement programs | 10,000 | 10,000 | - | 10,000 |
| TOTAL EXPENDITURES | <u>67,758</u> | <u>67,758</u> | <u>41,694</u> | <u>26,064</u> |
| NET CHANGE IN FUND BALANCE | (10,386) | (10,386) | 17,396 | 27,782 |
| FUND BALANCE - BEGINNING OF YEAR | <u>67,293</u> | <u>67,293</u> | <u>67,293</u> | <u>-</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 56,907</u> | <u>\$ 56,907</u> | <u>\$ 84,689</u> | <u>\$ 27,782</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH SERVICES PROGRAM SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Charges for services | \$ 3,300 | \$ 3,300 | \$ 120 | \$ (3,180) |
| TOTAL REVENUES | 3,300 | 3,300 | 120 | (3,180) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 24,150 | 24,150 | - | 24,150 |
| TOTAL EXPENDITURES | 24,150 | 24,150 | - | 24,150 |
| NET CHANGE IN FUND BALANCE | (20,850) | (20,850) | 120 | 20,970 |
| FUND BALANCE - BEGINNING OF YEAR | 51,112 | 51,112 | 51,112 | - |
| FUND BALANCE - END OF YEAR | \$ 30,262 | \$ 30,262 | \$ 51,232 | \$ 20,970 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MTA CALL FOR PROJECTS SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|--------------|--------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 7,022,940 | \$ 7,022,940 | \$ 2,054,658 | \$ (4,968,282) |
| TOTAL REVENUES | 7,022,940 | 7,022,940 | 2,054,658 | (4,968,282) |
| EXPENDITURES: | | | | |
| Capital improvement programs | 7,022,940 | 1,350,686 | 1,350,686 | - |
| TOTAL EXPENDITURES | 7,022,940 | 1,350,686 | 1,350,686 | - |
| NET CHANGE IN FUND BALANCE | - | 5,672,254 | 703,972 | (4,968,282) |
| FUND BALANCE - BEGINNING OF YEAR | 97,266 | 97,266 | 97,266 | - |
| FUND BALANCE - END OF YEAR | \$ 97,266 | \$ 5,769,520 | \$ 801,238 | \$ (4,968,282) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK DEVELOPMENT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|--------------|--------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Investment income | \$ 8,779 | \$ 8,779 | \$ 10,912 | \$ 2,133 |
| Miscellaneous | 173,320 | 182,855 | 87,616 | (95,239) |
| TOTAL REVENUES | 182,099 | 191,634 | 98,528 | (93,106) |
| EXPENDITURES: | | | | |
| Capital improvement programs | 1,121,759 | 29,288 | 31,545 | (2,257) |
| TOTAL EXPENDITURES | 1,121,759 | 29,288 | 31,545 | (2,257) |
| NET CHANGE IN FUND BALANCE | (939,660) | 162,346 | 66,983 | (95,363) |
| FUND BALANCE - BEGINNING OF YEAR | 1,254,162 | 1,254,162 | 1,254,162 | - |
| FUND BALANCE - END OF YEAR | \$ 314,502 | \$ 1,416,508 | \$ 1,321,145 | \$ (95,363) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 LOS ANGELES COUNTY PARK DISTRICT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|--------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 866,874 | \$ 866,874 | \$ 2,500 | \$ (864,374) |
| TOTAL REVENUES | 866,874 | 866,874 | 2,500 | (864,374) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 61,414 | 61,414 | 855 | 60,559 |
| Capital improvement programs | 629,350 | 97,290 | 88,384 | 8,906 |
| TOTAL EXPENDITURES | 690,764 | 158,704 | 89,239 | 69,465 |
| NET CHANGE IN FUND BALANCE | 176,110 | 708,170 | (86,739) | (794,909) |
| FUND BALANCE (DEFICIT) - BEGINNING OF YEAR | (44,607) | (44,607) | (44,607) | - |
| FUND BALANCE (DEFICIT) - END OF YEAR | \$ 131,503 | \$ 663,563 | \$ (131,346) | \$ (794,909) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BEVERAGE CONTAINER RECYCLING SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------|-----------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 24,568 | \$ 24,568 | \$ 24,568 | \$ - |
| Investment income | 350 | 350 | 224 | (126) |
| TOTAL REVENUES | 24,918 | 24,918 | 24,792 | (126) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 51,000 | 51,000 | 47,622 | 3,378 |
| Capital improvement programs | 38,505 | 38,505 | 14,229 | 24,276 |
| TOTAL EXPENDITURES | 89,505 | 89,505 | 61,851 | 27,654 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (64,587) | (64,587) | (37,059) | 27,528 |
| OTHER FINANCING USES: | | | | |
| Transfers out | (9,841) | (9,841) | (9,841) | - |
| TOTAL OTHER FINANCING USES | (9,841) | (9,841) | (9,841) | - |
| NET CHANGE IN FUND BALANCE | (74,428) | (74,428) | (46,900) | 27,528 |
| FUND BALANCE - BEGINNING OF YEAR | 74,489 | 74,489 | 74,489 | - |
| FUND BALANCE - END OF YEAR | \$ 61 | \$ 61 | \$ 27,589 | \$ 27,528 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE COPS GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 150,000 | \$ 150,000 | \$ 167,033 | \$ 17,033 |
| Investment income | 579 | 579 | 609 | 30 |
| TOTAL REVENUES | 150,579 | 150,579 | 167,642 | 17,063 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 193,394 | 193,394 | 193,394 | - |
| TOTAL EXPENDITURES | 193,394 | 193,394 | 193,394 | - |
| NET CHANGE IN FUND BALANCE | (42,815) | (42,815) | (25,752) | 17,063 |
| FUND BALANCE - BEGINNING OF YEAR | 82,710 | 82,710 | 82,710 | - |
| FUND BALANCE - END OF YEAR | \$ 39,895 | \$ 39,895 | \$ 56,958 | \$ 17,063 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
USED OIL STATE GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-----------------|------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 25,414 | \$ 25,414 | \$ 25,690 | \$ 276 |
| Investment income | 53 | 53 | 102 | 49 |
| TOTAL REVENUES | <u>25,467</u> | <u>25,467</u> | <u>25,792</u> | <u>325</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public works | 15,371 | 15,371 | 3,128 | 12,243 |
| TOTAL EXPENDITURES | <u>15,371</u> | <u>15,371</u> | <u>3,128</u> | <u>12,243</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>10,096</u> | <u>10,096</u> | <u>22,664</u> | <u>12,568</u> |
| OTHER FINANCING USES: | | | | |
| Transfers out | (10,043) | (10,043) | (10,043) | - |
| TOTAL OTHER FINANCING USES | <u>(10,043)</u> | <u>(10,043)</u> | <u>(10,043)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | 53 | 53 | 12,621 | 12,568 |
| FUND BALANCE - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE - END OF YEAR | <u>\$ 53</u> | <u>\$ 53</u> | <u>\$ 12,621</u> | <u>\$ 12,568</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROPOSITION 1B SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|-------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 136,259 | \$ 136,259 | \$ 22,345 | \$ (113,914) |
| TOTAL REVENUES | 136,259 | 136,259 | 22,345 | (113,914) |
| EXPENDITURES: | | | | |
| Capital improvement programs | 136,256 | 54,649 | 54,652 | (3) |
| TOTAL EXPENDITURES | 136,256 | 54,649 | 54,652 | (3) |
| NET CHANGE IN FUND BALANCE | 3 | 81,610 | (32,307) | (113,917) |
| FUND BALANCE (DEFICIT) - BEGINNING OF YEAR | (4) | (4) | (4) | - |
| FUND BALANCE (DEFICIT) - END OF YEAR | \$ (1) | \$ 81,606 | \$ (32,311) | \$ (113,917) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE CIP GRANTS SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 860,000 | \$ 860,000 | \$ 290,000 | \$ (570,000) |
| TOTAL REVENUES | 860,000 | 860,000 | 290,000 | (570,000) |
| EXPENDITURES: | | | | |
| Capital improvement programs | 950,000 | 385,068 | 295,068 | 90,000 |
| TOTAL EXPENDITURES | 950,000 | 385,068 | 295,068 | 90,000 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (90,000) | 474,932 | (5,068) | (480,000) |
| OTHER FINANCING SOURCES: | | | | |
| Transfers in | 90,000 | 90,000 | - | (90,000) |
| TOTAL OTHER FINANCING SOURCES | 90,000 | 90,000 | - | (90,000) |
| NET CHANGE IN FUND BALANCE | - | 564,932 | (5,068) | (570,000) |
| FUND BALANCE - BEGINNING OF YEAR | 28 | 28 | 28 | - |
| FUND BALANCE (DEFICIT) - END OF YEAR | \$ 28 | \$ 564,960 | \$ (5,040) | \$ (570,000) |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 DEPARTMENT OF JUSTICE/OJP GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 33,606 | \$ 33,606 | \$ 33,606 | \$ - |
| TOTAL REVENUES | 33,606 | 33,606 | 33,606 | - |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 33,606 | 33,606 | 33,606 | - |
| TOTAL EXPENDITURES | 33,606 | 33,606 | 33,606 | - |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE - END OF YEAR | \$ - | \$ - | \$ - | \$ - |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FAMILY SUPPORT GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 77,160 | \$ 77,160 | \$ 86,236 | \$ 9,076 |
| Investment income | 100 | 100 | - | (100) |
| TOTAL REVENUES | 77,260 | 77,260 | 86,236 | 8,976 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community services | 92,160 | 92,160 | 86,236 | 5,924 |
| TOTAL EXPENDITURES | 92,160 | 92,160 | 86,236 | 5,924 |
| NET CHANGE IN FUND BALANCE | (14,900) | (14,900) | - | 14,900 |
| FUND BALANCE - BEGINNING OF YEAR | 20,088 | 20,088 | 20,088 | - |
| FUND BALANCE - END OF YEAR | \$ 5,188 | \$ 5,188 | \$ 20,088 | \$ 14,900 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOME GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 632,723 | \$ 632,723 | \$ 348,000 | \$ (284,723) |
| TOTAL REVENUES | 632,723 | 632,723 | 348,000 | (284,723) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | 632,723 | 632,723 | 348,000 | 284,723 |
| TOTAL EXPENDITURES | 632,723 | 632,723 | 348,000 | 284,723 |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE - END OF YEAR | \$ - | \$ - | \$ - | \$ - |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 685,146 | \$ 685,146 | \$ 402,662 | \$ (282,484) |
| Investment income | - | - | 4,946 | 4,946 |
| Miscellaneous | 698,777 | 698,777 | 773,327 | 74,550 |
| TOTAL REVENUES | 1,383,923 | 1,383,923 | 1,180,935 | (202,988) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | 1,458,462 | 1,356,124 | 996,840 | 359,284 |
| Capital improvement programs | - | 150,000 | - | 150,000 |
| TOTAL EXPENDITURES | 1,458,462 | 1,506,124 | 996,840 | 509,284 |
| NET CHANGE IN FUND BALANCE | (74,539) | (122,201) | 184,095 | 306,296 |
| FUND BALANCE - BEGINNING OF YEAR | 463,484 | 463,484 | 463,484 | - |
| FUND BALANCE - END OF YEAR | \$ 388,945 | \$ 341,283 | \$ 647,579 | \$ 306,296 |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FEDERAL HIGHWAY PLANNING GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|---------------------|---------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 6,881,292 | \$ 6,881,292 | \$ 1,335,164 | \$ (5,546,128) |
| TOTAL REVENUES | <u>6,881,292</u> | <u>6,881,292</u> | <u>1,335,164</u> | <u>(5,546,128)</u> |
| EXPENDITURES: | | | | |
| Capital improvement programs | <u>6,881,292</u> | <u>1,636,718</u> | <u>1,703,194</u> | <u>(66,476)</u> |
| TOTAL EXPENDITURES | <u>6,881,292</u> | <u>1,636,718</u> | <u>1,703,194</u> | <u>(66,476)</u> |
| NET CHANGE IN FUND BALANCE | - | 5,244,574 | (368,030) | (5,612,604) |
| FUND BALANCE (DEFICIT) - BEGINNING OF YEAR | <u>(70,543)</u> | <u>(70,543)</u> | <u>(70,543)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) - END OF YEAR | <u>\$ (70,543)</u> | <u>\$ 5,174,031</u> | <u>\$ (438,573)</u> | <u>\$ (5,612,604)</u> |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 WORKFORCE INVESTMENT ACT (WIA) GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental | \$ 641,885 | \$ 641,885 | \$ 567,945 | \$ (73,940) |
| TOTAL REVENUES | 641,885 | 641,885 | 567,945 | (73,940) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | 641,885 | 641,885 | 567,945 | 73,940 |
| TOTAL EXPENDITURES | 641,885 | 641,885 | 567,945 | 73,940 |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING OF YEAR | 100 | 100 | 100 | - |
| FUND BALANCE - END OF YEAR | \$ 100 | \$ 100 | \$ 100 | \$ - |

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NEIGHBORHOOD STABILIZATION GRANT SPECIAL REVENUE FUND

For the year ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|------------------|------------|------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Investment income | \$ 2,400 | \$ - | \$ 2,100 | \$ 2,100 |
| TOTAL REVENUES | 2,400 | - | 2,100 | 2,100 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Community development | 127,684 | 127,684 | 34,551 | 93,133 |
| TOTAL EXPENDITURES | 127,684 | 127,684 | 34,551 | 93,133 |
| NET CHANGE IN FUND BALANCE | (125,284) | (127,684) | (32,451) | 95,233 |
| FUND BALANCE - BEGINNING OF YEAR | 292,362 | 292,362 | 292,362 | - |
| FUND BALANCE - END OF YEAR | \$ 167,078 | \$ 164,678 | \$ 259,911 | \$ 95,233 |

CITY OF CARSON

AGENCY FUNDS

The Agency funds are used to account for assets held by the City as an agent for individuals, private organizations and/or other governmental units.

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 Agency Funds are funds deposited with the City by various individuals and private organizations:

The **Trust and Agency Fund** is used to account for assets that are held in a custodial relationship for various individuals and private organizations.

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 Boulevard 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.

CITY OF CARSON
 FIDUCIARY FUNDS
 COMBINING STATEMENT OF ASSETS AND LIABILITIES

June 30, 2016

| | Trust and Agency | Wilmington Avenue Assessment District | Sepulveda Boulevard Assessment District | Dominquez Tech Center Assessment District | Total Agency Funds |
|---|------------------------|--|--|--|--------------------------|
| ASSETS: | | | | | |
| Cash and investments | \$ 3,432,308 | \$ 735,101 | \$ 1,166,545 | \$ 2,290,171 | \$ 7,624,125 |
| Cash and investments with fiscal agents | - | - | - | 2,536,573 | 2,536,573 |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| TOTAL ASSETS | \$ 3,432,308 | \$ 735,101 | \$ 1,166,545 | \$ 4,826,744 | \$ 10,160,698 |
| LIABILITIES: | | | | | |
| Accounts payable and accrued liabilities | \$ 609,793 | \$ - | \$ - | \$ - | \$ 609,793 |
| Refundable deposits | 2,822,515 | - | - | - | 2,822,515 |
| Due to assessed parties | - | 735,101 | - | - | 735,101 |
| Due to other government | - | - | - | - | - |
| Due to bondholders | - | - | 1,166,545 | 4,826,744 | 5,993,289 |
| TOTAL LIABILITIES | \$ 3,432,308 | \$ 735,101 | \$ 1,166,545 | \$ 4,826,744 | \$ 10,160,698 |

CITY OF CARSON
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the year ended June 30, 2016

| | <u>Balance</u> <u>July 1, 2015</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2016</u> |
|--|---------------------------------------|---------------------|-----------------------|--|
| TRUST AND AGENCY | | | | |
| ASSETS: | | | | |
| Cash and investments | \$ 4,449,165 | \$ 3,449,665 | \$ (4,466,522) | \$ 3,432,308 |
| TOTAL ASSETS | <u>\$ 4,449,165</u> | <u>\$ 3,449,665</u> | <u>\$ (4,466,522)</u> | <u>\$ 3,432,308</u> |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | \$ 389,906 | \$ 3,642,321 | \$ (3,422,434) | \$ 609,793 |
| Refundable deposits | 2,608,259 | 3,763,746 | (3,549,490) | 2,822,515 |
| Due to other governments | 1,451,000 | - | (1,451,000) | - |
| TOTAL LIABILITIES | <u>\$ 4,449,165</u> | <u>\$ 7,406,067</u> | <u>\$ (8,422,924)</u> | <u>\$ 3,432,308</u> |
| WILMINGTON AVENUE ASSESSMENT DISTRICT | | | | |
| ASSETS: | | | | |
| Cash and investments | \$ 729,161 | \$ 5,940 | \$ - | \$ 735,101 |
| TOTAL ASSETS | <u>\$ 729,161</u> | <u>\$ 5,940</u> | <u>\$ -</u> | <u>\$ 735,101</u> |
| LIABILITIES: | | | | |
| Due to assessed parties | \$ 729,161 | \$ 5,940 | \$ - | \$ 735,101 |
| TOTAL LIABILITIES | <u>\$ 729,161</u> | <u>\$ 5,940</u> | <u>\$ -</u> | <u>\$ 735,101</u> |
| SEPULVEDA BOULEVARD ASSESSMENT DISTRICT | | | | |
| ASSETS: | | | | |
| Cash and investments | \$ 1,146,524 | \$ 221,839 | \$ (201,818) | \$ 1,166,545 |
| TOTAL ASSETS | <u>\$ 1,146,524</u> | <u>\$ 221,839</u> | <u>\$ (201,818)</u> | <u>\$ 1,166,545</u> |
| LIABILITIES: | | | | |
| Due to bondholders | \$ 1,146,524 | \$ 228,232 | \$ (208,211) | \$ 1,166,545 |
| TOTAL LIABILITIES | <u>\$ 1,146,524</u> | <u>\$ 228,232</u> | <u>\$ (208,211)</u> | <u>\$ 1,166,545</u> |

(Continued)

CITY OF CARSON
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 (CONTINUED)

For the year ended June 30, 2016

| | Balance July 1, 2015 | Additions | Deletions | Balance June 30, 2016 |
|--|-------------------------|----------------------|------------------------|--------------------------|
| DOMINGUEZ TECH CENTER ASSESSMENT DISTRICT | | | | |
| ASSETS: | | | | |
| Cash and investments | \$ 2,291,340 | \$ 2,356,864 | \$ (2,358,033) | \$ 2,290,171 |
| Cash and investments with fiscal agent | 2,537,376 | 2,270,999 | (2,271,802) | 2,536,573 |
| Receivables: | | | | |
| Taxes | 28 | - | (28) | - |
| TOTAL ASSETS | \$ 4,828,744 | \$ 4,627,863 | \$ (4,629,863) | \$ 4,826,744 |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | \$ - | \$ 7,194 | \$ (7,194) | \$ - |
| Due to bondholders | 4,828,744 | 4,627,863 | (4,629,863) | 4,826,744 |
| TOTAL LIABILITIES | \$ 4,828,744 | \$ 4,635,057 | \$ (4,637,057) | \$ 4,826,744 |
| TOTAL ALL FIDUCIARY FUNDS | | | | |
| ASSETS: | | | | |
| Cash and investments | \$ 8,616,190 | \$ 6,034,308 | \$ (7,026,373) | \$ 7,624,125 |
| Cash and investments with fiscal agent | 2,537,376 | 2,270,999 | (2,271,802) | 2,536,573 |
| Receivables: | | | | |
| Taxes | 28 | - | (28) | - |
| TOTAL ASSETS | \$ 11,153,594 | \$ 8,305,307 | \$ (9,298,203) | \$ 10,160,698 |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | \$ 389,906 | \$ 3,649,515 | \$ (3,429,628) | \$ 609,793 |
| Refundable deposits | 2,608,259 | 3,763,746 | (3,549,490) | 2,822,515 |
| Due to other governments | 1,451,000 | - | (1,451,000) | - |
| Due to assessed parties | 729,161 | 5,940 | - | 735,101 |
| Due to bondholders | 5,975,268 | 4,856,095 | (4,838,074) | 5,993,289 |
| TOTAL LIABILITIES | \$ 11,153,594 | \$ 12,275,296 | \$ (13,268,192) | \$ 10,160,698 |