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# **SUPPLEMENTARY INFORMATION**

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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 **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.

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 (MT A) Call-for-Project programs. The fund is used to improve all modes of surface transportation.

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CITY OF CARSON

NONMAJOR GOVERNMENTAL FUNDS  
(CONTINUED)

**SPECIAL REVENUE FUNDS  
(CONTINUED)**

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 four 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 **Federal Grant Funds** account for six types of federal grant monies. 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).

**The Building Plan Retention Fund** accounts for building plan maintenance and retention fees imposed by the County. The fees must be used to maintain an official copy of plans for every building in the City, during the life of the building.

**The Load Shed Program Fund** accounts for revenues received by the City from Southern California Edison for participating on the Load Shed Program. As part of the Load Shed Program Southern California Edison will notify the City of peak usage times and the City will turn off lights for 1 hour during peak usage.

**The Public Education and Government Access (PEG) Fund** accounts for fees that are restricted to broadcasting.

**The Raised Median In-Lieu Fund** accounts for fees collected from development in-lieu and is restricted for construction of raised medians.

**The Utility Underground In-Lieu Fund** accounts for undergrounding of utility lines funded by a development in-lieu fee.

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

June 30, 2017

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund	Proposition A Local Return Fund
<b>ASSETS</b>				
Cash and investments	\$ 78	\$ 717,908	\$ -	\$ 676,496
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Loans, net of allowance	-	-	-	-
Due from other funds	-	5,050	-	-
Due from government agencies	-	-	15,834	9,069
<b>TOTAL ASSETS</b>	<b>\$ 78</b>	<b>\$ 722,958</b>	<b>\$ 15,834</b>	<b>\$ 685,565</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 222,267	\$ -	\$ 604,748
Accrued payroll	-	3,836	-	20,538
Due to other funds	-	-	15,834	-
Due to government agencies	-	-	-	-
Retentions payable	-	-	-	-
Unearned revenue	-	-	15,834	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>226,103</b>	<b>31,668</b>	<b>625,286</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenues	-	-	-	-
<b>FUND BALANCES (DEFICIT):</b>				
Restricted	78	496,855	-	60,279
Unassigned	-	-	(15,834)	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>78</b>	<b>496,855</b>	<b>(15,834)</b>	<b>60,279</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 78</b>	<b>\$ 722,958</b>	<b>\$ 15,834</b>	<b>\$ 685,565</b>

Proposition C Local Return Fund	Air Quality Improvement Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ 1,300,935	\$ 409,771	\$ 1,193,309	\$ 2,171,883	\$ 99,066	\$ 51,232
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	30,511	-	-	3,648	-
<u>\$ 1,300,935</u>	<u>\$ 440,282</u>	<u>\$ 1,193,309</u>	<u>\$ 2,171,883</u>	<u>\$ 102,714</u>	<u>\$ 51,232</u>
\$ 523,275	\$ 99	\$ 11,323	\$ -	\$ 2,279	\$ -
2,260	-	-	-	-	-
-	-	-	184,937	-	-
-	-	-	-	-	-
-	-	-	330	-	-
-	-	-	-	-	-
<u>525,535</u>	<u>99</u>	<u>11,323</u>	<u>185,267</u>	<u>2,279</u>	<u>-</u>
-	-	-	-	-	-
775,400	440,183	1,181,986	1,986,616	100,435	51,232
-	-	-	-	-	-
<u>775,400</u>	<u>440,183</u>	<u>1,181,986</u>	<u>1,986,616</u>	<u>100,435</u>	<u>51,232</u>
<u>\$ 1,300,935</u>	<u>\$ 440,282</u>	<u>\$ 1,193,309</u>	<u>\$ 2,171,883</u>	<u>\$ 102,714</u>	<u>\$ 51,232</u>

(Continued)

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2017

	City Special Events Fund	MTA Call for Projects Fund	Park Development Fund	Los Angeles County Park District Fund
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 1,274,334	\$ 852,710	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	542	-	-	-
Other	-	-	-	-
Loans, net of allowance	-	-	-	-
Due from other funds	-	-	703	-
Due from government agencies	-	1,365,063	-	755,376
<b>TOTAL ASSETS</b>	<b>\$ 542</b>	<b>\$ 2,639,397</b>	<b>\$ 853,413</b>	<b>\$ 755,376</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ 19,046	\$ 464,415	\$ 653	\$ 5,655
Accrued payroll	11,520	-	-	-
Due to other funds	95,270	1,375,704	-	617,447
Due to government agencies	-	-	-	-
Retentions payable	-	612	-	1
Unearned revenue	-	31,376	-	-
<b>TOTAL LIABILITIES</b>	<b>125,836</b>	<b>1,872,107</b>	<b>653</b>	<b>623,103</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenues	-	1,102,330	-	716,527
<b>FUND BALANCES (DEFICIT):</b>				
Restricted	-	(335,040)	852,760	-
Unassigned	(125,294)	-	-	(584,254)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>(125,294)</b>	<b>(335,040)</b>	<b>852,760</b>	<b>(584,254)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 542</b>	<b>\$ 2,639,397</b>	<b>\$ 853,413</b>	<b>\$ 755,376</b>

Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	Proposition 1B Fund	Family Support Grant Fund	HOME Grant Fund	Community Development Block Grant Fund
\$ 35,444	\$ 143,242	\$ 25,240	\$ -	\$ 1,247	\$ 9,200	\$ 405,770
-	-	-	-	-	-	-
-	-	-	-	-	-	149,605
-	-	-	-	-	371,546	-
-	-	-	-	-	-	-
23,649	62,276	-	32,465	9,726	-	-
<u>\$ 59,093</u>	<u>\$ 205,518</u>	<u>\$ 25,240</u>	<u>\$ 32,465</u>	<u>\$ 10,973</u>	<u>\$ 380,746</u>	<u>\$ 555,375</u>
\$ -	\$ 100,000	\$ 3,203	\$ -	\$ -	\$ -	\$ 110,303
-	-	-	-	2,210	-	1,978
-	-	-	57,600	-	-	-
-	-	-	-	-	380,746	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>100,000</u>	<u>3,203</u>	<u>57,600</u>	<u>2,210</u>	<u>380,746</u>	<u>112,281</u>
-	-	-	-	2,210	-	-
59,093	105,518	22,037	-	6,553	-	443,094
-	-	-	(25,135)	-	-	-
<u>59,093</u>	<u>105,518</u>	<u>22,037</u>	<u>(25,135)</u>	<u>6,553</u>	<u>-</u>	<u>443,094</u>
<u>\$ 59,093</u>	<u>\$ 205,518</u>	<u>\$ 25,240</u>	<u>\$ 32,465</u>	<u>\$ 10,973</u>	<u>\$ 380,746</u>	<u>\$ 555,375</u>

(Continued)

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2017

	Federal Highway Planning Grant Fund	Workforce Investment Act (WIA) Grant Fund	Neighborhood Stabilization Grant Fund	Building Plan Retention Fund
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 4,641	\$ 314,969	\$ 241,858
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Other	-	-	-	-
Loans, net of allowance	-	-	165,000	-
Due from other funds	-	-	-	-
Due from government agencies	256,616	17,057	-	-
<b>TOTAL ASSETS</b>	<b>\$ 256,616</b>	<b>\$ 21,698</b>	<b>\$ 479,969</b>	<b>\$ 241,858</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 934	\$ -	\$ -
Accrued payroll	-	4,392	-	-
Due to other funds	493,636	-	-	-
Due to government agencies	-	16,271	165,000	-
Retentions payable	-	-	-	-
Unearned revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>493,636</b>	<b>21,597</b>	<b>165,000</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenues	-	-	-	-
<b>FUND BALANCES (DEFICIT):</b>				
Restricted	-	101	314,969	241,858
Unassigned	(237,020)	-	-	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>(237,020)</b>	<b>101</b>	<b>314,969</b>	<b>241,858</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 256,616</b>	<b>\$ 21,698</b>	<b>\$ 479,969</b>	<b>\$ 241,858</b>

Load Shed Program Fund	Public Education and Government Access (PEG) Fund	Raised Median In-Lieu Fund	Utility Underground In-Lieu Fund	Total Nonmajor Governmental Funds
\$ 353,567	\$ 512,362	\$ 233,114	\$ 1,116,110	\$ 12,144,486
-	29,474	-	-	29,474
-	-	-	-	150,147
-	-	-	-	371,546
-	-	-	-	165,000
-	-	-	-	5,753
-	-	-	-	2,581,290
<u>\$ 353,567</u>	<u>\$ 541,836</u>	<u>\$ 233,114</u>	<u>\$ 1,116,110</u>	<u>\$ 15,447,696</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,068,200
-	-	-	-	46,734
-	-	-	-	2,840,428
-	-	-	-	562,017
-	-	-	-	943
-	-	-	-	47,210
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,565,532</u>
-	-	-	-	1,821,067
353,567	541,836	233,114	1,116,110	9,048,634
-	-	-	-	(987,537)
<u>353,567</u>	<u>541,836</u>	<u>233,114</u>	<u>1,116,110</u>	<u>8,061,097</u>
<u>\$ 353,567</u>	<u>\$ 541,836</u>	<u>\$ 233,114</u>	<u>\$ 1,116,110</u>	<u>\$ 15,447,696</u>

CITY OF CARSON

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

For the year ended June 30, 2017

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund	Proposition A Local Return Fund
REVENUES:				
Taxes	\$ -	\$ 1,768,930	\$ -	\$ 1,699,705
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	202,848
Charges for services	-	-	-	-
Investment income	2	2,004	-	4,286
Miscellaneous	-	435,870	-	128,114
<b>TOTAL REVENUES</b>	<b>2</b>	<b>2,206,804</b>	<b>-</b>	<b>2,034,953</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public works	-	-	-	-
Community services	-	-	-	2,110,316
Capital improvement programs	-	1,957,847	12,000	202
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,957,847</b>	<b>12,000</b>	<b>2,110,518</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2</b>	<b>248,957</b>	<b>(12,000)</b>	<b>(75,565)</b>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(3,052)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,052)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2</b>	<b>248,957</b>	<b>(12,000)</b>	<b>(78,617)</b>
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR	76	247,898	(3,834)	138,896
FUND BALANCES (DEFICIT) - END OF YEAR	\$ 78	\$ 496,855	\$ (15,834)	\$ 60,279

Proposition C Local Return Fund	Air Quality Improvement Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ 1,412,923	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	41,872	-
-	181,018	-	1,057,651	-	-
-	-	-	-	-	-
22,379	6,908	-	36,638	1,671	-
47,608	-	5,465	-	-	-
<u>1,482,910</u>	<u>187,926</u>	<u>5,465</u>	<u>1,094,289</u>	<u>43,543</u>	<u>-</u>
-	-	-	-	27,797	-
-	-	-	-	-	-
-	-	-	49,331	-	-
1,340,740	15,082	-	-	-	-
-	-	327,532	337,880	-	-
<u>1,340,740</u>	<u>15,082</u>	<u>327,532</u>	<u>387,211</u>	<u>27,797</u>	<u>-</u>
<u>142,170</u>	<u>172,844</u>	<u>(322,067)</u>	<u>707,078</u>	<u>15,746</u>	<u>-</u>
-	-	1,000,000	4,594	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>4,594</u>	<u>-</u>	<u>-</u>
142,170	172,844	677,933	711,672	15,746	-
633,230	267,339	504,053	1,274,944	84,689	51,232
<u>\$ 775,400</u>	<u>\$ 440,183</u>	<u>\$ 1,181,986</u>	<u>\$ 1,986,616</u>	<u>\$ 100,435</u>	<u>\$ 51,232</u>

(Continued)

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)

For the year ended June 30, 2017

	City Special Events Fund	MTA Call for Projects Fund	Park Development Fund	Los Angeles County Park District Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	1,691,550	-	38,850
Charges for services	104,516	-	-	-
Investment income	-	-	15,195	-
Miscellaneous	6,021	-	98,568	-
TOTAL REVENUES	<u>110,537</u>	<u>1,691,550</u>	<u>113,763</u>	<u>38,850</u>
EXPENDITURES:				
Current:				
General government	289,601	-	-	-
Community development	-	-	-	-
Public works	-	-	-	5,074
Community services	-	-	-	-
Capital improvement programs	-	2,827,828	582,148	486,684
TOTAL EXPENDITURES	<u>289,601</u>	<u>2,827,828</u>	<u>582,148</u>	<u>491,758</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(179,064)</u>	<u>(1,136,278)</u>	<u>(468,385)</u>	<u>(452,908)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(179,064)	(1,136,278)	(468,385)	(452,908)
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR	<u>53,770</u>	<u>801,238</u>	<u>1,321,145</u>	<u>(131,346)</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u><u>\$ (125,294)</u></u>	<u><u>\$ (335,040)</u></u>	<u><u>\$ 852,760</u></u>	<u><u>\$ (584,254)</u></u>

Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	Proposition 1B Fund	Family Support Grant Fund	HOME Grant Fund	Community Development Block Grant Fund
\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
47,418	246,144	25,824	32,465	40,671	-	798,920
-	-	-	-	-	-	-
598	2,416	426	-	21	-	6,846
-	-	-	-	-	-	239
<u>48,016</u>	<u>248,560</u>	<u>26,250</u>	<u>32,465</u>	<u>40,692</u>	<u>-</u>	<u>806,005</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	860,490
7,706	-	7,991	-	-	-	-
-	200,000	-	-	54,227	-	-
-	-	-	25,289	-	-	150,000
<u>7,706</u>	<u>200,000</u>	<u>7,991</u>	<u>25,289</u>	<u>54,227</u>	<u>-</u>	<u>1,010,490</u>
<u>40,310</u>	<u>48,560</u>	<u>18,259</u>	<u>7,176</u>	<u>(13,535)</u>	<u>-</u>	<u>(204,485)</u>
-	-	-	-	-	-	-
(8,806)	-	(8,843)	-	-	-	-
<u>(8,806)</u>	<u>-</u>	<u>(8,843)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31,504	48,560	9,416	7,176	(13,535)	-	(204,485)
<u>27,589</u>	<u>56,958</u>	<u>12,621</u>	<u>(32,311)</u>	<u>20,088</u>	<u>-</u>	<u>647,579</u>
<u>\$ 59,093</u>	<u>\$ 105,518</u>	<u>\$ 22,037</u>	<u>\$ (25,135)</u>	<u>\$ 6,553</u>	<u>\$ -</u>	<u>\$ 443,094</u>

(Continued)

CITY OF CARSON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)

For the year ended June 30, 2017

	Federal Highway Planning Grant Fund	Workforce Investment Act (WIA) Grant Fund	Neighborhood Stabilization Grant Fund	Building Plan Retention Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	255,576	556,739	-	-
Charges for services	-	-	-	12,709
Investment income	-	-	5,313	-
Miscellaneous	-	-	49,745	-
<b>TOTAL REVENUES</b>	<b>255,576</b>	<b>556,739</b>	<b>55,058</b>	<b>12,709</b>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public works	-	-	-	-
Community services	-	556,738	-	-
Capital improvement programs	195,200	-	-	778
<b>TOTAL EXPENDITURES</b>	<b>195,200</b>	<b>556,738</b>	<b>-</b>	<b>778</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>60,376</b>	<b>1</b>	<b>55,058</b>	<b>11,931</b>
OTHER FINANCING SOURCES (USES):				
Transfers in	141,177	-	-	229,927
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>141,177</b>	<b>-</b>	<b>-</b>	<b>229,927</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>201,553</b>	<b>1</b>	<b>55,058</b>	<b>241,858</b>
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR	(438,573)	100	259,911	-
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<b>\$ (237,020)</b>	<b>\$ 101</b>	<b>\$ 314,969</b>	<b>\$ 241,858</b>

Load Shed Program Fund	Public Education and Government Access (PEG) Fund	Raised Median In-Lieu Fund	Utility Underground In-Lieu Fund	Total Nonmajor Governmental Funds
\$ -	\$ 119,947	\$ -	\$ -	\$ 5,001,505
-	-	-	-	41,872
-	-	-	-	5,175,674
-	-	-	-	117,225
-	-	-	-	104,703
127,190	-	-	-	898,820
<u>127,190</u>	<u>119,947</u>	<u>-</u>	<u>-</u>	<u>11,339,799</u>
-	2,243	-	-	319,641
-	-	-	-	860,490
-	-	-	-	70,102
-	-	-	-	4,277,103
21,044	7,271	-	-	6,931,703
<u>21,044</u>	<u>9,514</u>	<u>-</u>	<u>-</u>	<u>12,459,039</u>
<u>106,146</u>	<u>110,433</u>	<u>-</u>	<u>-</u>	<u>(1,119,240)</u>
247,421	431,403	233,114	1,116,110	3,403,746
-	-	-	-	(20,701)
<u>247,421</u>	<u>431,403</u>	<u>233,114</u>	<u>1,116,110</u>	<u>3,383,045</u>
353,567	541,836	233,114	1,116,110	2,263,805
-	-	-	-	5,797,292
<u>\$ 353,567</u>	<u>\$ 541,836</u>	<u>\$ 233,114</u>	<u>\$ 1,116,110</u>	<u>\$ 8,061,097</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,905,622	\$ 1,905,622	\$ 1,768,930	\$ (136,692)
Investment income	7,193	7,193	2,004	(5,189)
Miscellaneous	-	346,423	435,870	89,447
TOTAL REVENUES	<u>1,912,815</u>	<u>2,259,238</u>	<u>2,206,804</u>	<u>(52,434)</u>
EXPENDITURES:				
Capital improvement programs	<u>2,071,325</u>	<u>2,153,217</u>	<u>1,957,847</u>	<u>195,370</u>
TOTAL EXPENDITURES	<u>2,071,325</u>	<u>2,153,217</u>	<u>1,957,847</u>	<u>195,370</u>
NET CHANGE IN FUND BALANCE	(158,510)	106,021	248,957	142,936
FUND BALANCE - BEGINNING OF YEAR	<u>247,898</u>	<u>247,898</u>	<u>247,898</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 89,388</u>	<u>\$ 353,919</u>	<u>\$ 496,855</u>	<u>\$ 142,936</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 60,645	\$ 60,645	\$ -	\$ (60,645)
TOTAL REVENUES	60,645	60,645	-	(60,645)
EXPENDITURES:				
Capital improvement programs	50,000	-	12,000	(12,000)
TOTAL EXPENDITURES	50,000	-	12,000	(12,000)
NET CHANGE IN FUND BALANCE	10,645	60,645	(12,000)	(72,645)
FUND BALANCE - BEGINNING OF YEAR	(3,834)	(3,834)	(3,834)	-
FUND BALANCE - END OF YEAR	\$ 6,811	\$ 56,811	\$ (15,834)	\$ (72,645)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,706,685	\$ 1,706,685	\$ 1,699,705	\$ (6,980)
Intergovernmental	232,000	232,000	202,848	(29,152)
Investment income	2,268	2,268	4,286	2,018
Miscellaneous	160,900	160,900	128,114	(32,786)
TOTAL REVENUES	2,101,853	2,101,853	2,034,953	(66,900)
EXPENDITURES:				
Current:				
Community services	1,991,725	2,078,657	2,110,316	(31,659)
Capital improvement programs	14,000	14,000	202	13,798
TOTAL EXPENDITURES	2,005,725	2,092,657	2,110,518	(17,861)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	96,128	9,196	(75,565)	(84,761)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(3,052)	(3,052)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(3,052)	(3,052)
NET CHANGE IN FUND BALANCE	96,128	9,196	(78,617)	(87,813)
FUND BALANCE - BEGINNING OF YEAR	138,896	138,896	138,896	-
FUND BALANCE - END OF YEAR	\$ 235,024	\$ 148,092	\$ 60,279	\$ (87,813)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,415,650	\$ 1,415,650	\$ 1,412,923	\$ (2,727)
Investment income	8,078	8,078	22,379	14,301
Miscellaneous	88,100	88,100	47,608	(40,492)
TOTAL REVENUES	<u>1,511,828</u>	<u>1,511,828</u>	<u>1,482,910</u>	<u>(28,918)</u>
EXPENDITURES:				
Current:				
Community services	1,498,494	1,585,426	1,340,740	244,686
TOTAL EXPENDITURES	<u>1,498,494</u>	<u>1,585,426</u>	<u>1,340,740</u>	<u>244,686</u>
NET CHANGE IN FUND BALANCE	13,334	(73,598)	142,170	215,768
FUND BALANCE - BEGINNING OF YEAR	<u>633,230</u>	<u>633,230</u>	<u>633,230</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 646,564</u>	<u>\$ 559,632</u>	<u>\$ 775,400</u>	<u>\$ 215,768</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 115,000	\$ 115,000	\$ 181,018	\$ 66,018
Investment income	1,774	1,774	6,908	5,134
TOTAL REVENUES	<u>116,774</u>	<u>116,774</u>	<u>187,926</u>	<u>71,152</u>
EXPENDITURES:				
Current:				
Community services	32,494	32,494	15,082	17,412
TOTAL EXPENDITURES	<u>32,494</u>	<u>32,494</u>	<u>15,082</u>	<u>17,412</u>
NET CHANGE IN FUND BALANCE	84,280	84,280	172,844	88,564
FUND BALANCE - BEGINNING OF YEAR	<u>267,339</u>	<u>267,339</u>	<u>267,339</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 351,619</u>	<u>\$ 351,619</u>	<u>\$ 440,183</u>	<u>\$ 88,564</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 14,461	\$ 14,461	\$ -	\$ (14,461)
Miscellaneous	-	-	5,465	5,465
TOTAL REVENUES	14,461	14,461	5,465	(8,996)
EXPENDITURES:				
Capital improvement programs	-	326,033	327,532	(1,499)
TOTAL EXPENDITURES	-	326,033	327,532	(1,499)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,461	(311,572)	(322,067)	(10,495)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,000,000	1,000,000	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,000,000	1,000,000	-
NET CHANGE IN FUND BALANCE	14,461	688,428	677,933	(10,495)
FUND BALANCE - BEGINNING OF YEAR	504,053	504,053	504,053	-
FUND BALANCE - END OF YEAR	\$ 518,514	\$ 1,192,481	\$ 1,181,986	\$ (10,495)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,061,743	\$ 1,061,743	\$ 1,057,651	\$ (4,092)
Investment income	62	62	36,638	36,576
TOTAL REVENUES	1,061,805	1,061,805	1,094,289	32,484
EXPENDITURES:				
Current:				
Public works	65,401	65,401	49,331	16,070
Capital improvement programs	1,000,000	430,988	337,880	93,108
TOTAL EXPENDITURES	1,065,401	496,389	387,211	109,178
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,596)	565,416	707,078	141,662
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	4,594	4,594
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,594	4,594
NET CHANGE IN FUND BALANCE	(3,596)	565,416	711,672	146,256
FUND BALANCE - BEGINNING OF YEAR	1,274,944	1,274,944	1,274,944	-
FUND BALANCE - END OF YEAR	\$ 1,271,348	\$ 1,840,360	\$ 1,986,616	\$ 146,256

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Licenses and permits	\$ 56,141	\$ 56,141	\$ 41,872	\$ (14,269)
Investment income	815	815	1,671	856
TOTAL REVENUES	<u>56,956</u>	<u>56,956</u>	<u>43,543</u>	<u>(13,413)</u>
EXPENDITURES:				
Current:				
General government	52,500	32,500	27,797	4,703
TOTAL EXPENDITURES	<u>52,500</u>	<u>32,500</u>	<u>27,797</u>	<u>4,703</u>
NET CHANGE IN FUND BALANCE	4,456	24,456	15,746	(8,710)
FUND BALANCE - BEGINNING OF YEAR	<u>84,689</u>	<u>84,689</u>	<u>84,689</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 89,145</u>	<u>\$ 109,145</u>	<u>\$ 100,435</u>	<u>\$ (8,710)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 434	\$ 434	\$ -	\$ (434)
TOTAL REVENUES	434	434	-	(434)
NET CHANGE IN FUND BALANCE	434	434	-	(434)
FUND BALANCE - BEGINNING OF YEAR	51,232	51,232	51,232	-
FUND BALANCE - END OF YEAR	\$ 51,666	\$ 51,666	\$ 51,232	\$ (434)

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CITY SPECIAL EVENTS SPECIAL REVENUE FUND

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ -	\$ 14,000	\$ 104,516	\$ 90,516
Investment income	832	832	-	(832)
Miscellaneous	35,050	35,050	6,021	(29,029)
TOTAL REVENUES	35,882	49,882	110,537	60,655
EXPENDITURES:				
General government	153,866	355,549	289,601	65,948
TOTAL EXPENDITURES	153,866	355,549	289,601	65,948
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(117,984)	(305,667)	(179,064)	126,603
OTHER FINANCING SOURCES (USES):				
Transfers in	151,115	292,798	-	(292,798)
TOTAL OTHER FINANCING SOURCES (USES)	151,115	292,798	-	(292,798)
NET CHANGE IN FUND BALANCE	33,131	(12,869)	(179,064)	(166,195)
FUND BALANCE - BEGINNING OF YEAR	53,770	53,770	53,770	-
FUND BALANCE - END OF YEAR	\$ 86,901	\$ 40,901	\$ (125,294)	\$ (166,195)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 1,691,550	\$ 1,691,550
Investment income	1,394	1,394	-	(1,394)
TOTAL REVENUES	1,394	1,394	1,691,550	1,690,156
EXPENDITURES:				
Capital improvement programs	-	1,059,322	2,827,828	(1,768,506)
TOTAL EXPENDITURES	-	1,059,322	2,827,828	(1,768,506)
NET CHANGE IN FUND BALANCE	1,394	(1,057,928)	(1,136,278)	(78,350)
FUND BALANCE - BEGINNING OF YEAR	801,238	801,238	801,238	-
FUND BALANCE - END OF YEAR	\$ 802,632	\$ (256,690)	\$ (335,040)	\$ (78,350)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 4,506	\$ 4,506	\$ 15,195	\$ 10,689
Miscellaneous	-	-	98,568	98,568
TOTAL REVENUES	4,506	4,506	113,763	109,257
EXPENDITURES:				
Capital improvement programs	300,000	794,764	582,148	212,616
TOTAL EXPENDITURES	300,000	794,764	582,148	212,616
NET CHANGE IN FUND BALANCE	(295,494)	(790,258)	(468,385)	321,873
FUND BALANCE - BEGINNING OF YEAR	1,321,145	1,321,145	1,321,145	-
FUND BALANCE - END OF YEAR	\$ 1,025,651	\$ 530,887	\$ 852,760	\$ 321,873

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 38,850	\$ 38,850
Investment income	1,884	1,884	-	(1,884)
TOTAL REVENUES	1,884	1,884	38,850	36,966
EXPENDITURES:				
Current:				
Public works	-	-	5,074	(5,074)
Capital improvement programs	110,000	532,060	486,684	45,376
TOTAL EXPENDITURES	110,000	532,060	491,758	40,302
NET CHANGE IN FUND BALANCE	(108,116)	(530,176)	(452,908)	77,268
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(131,346)	(131,346)	(131,346)	-
FUND BALANCE (DEFICIT) - END OF YEAR	\$ (239,462)	\$ (661,522)	\$ (584,254)	\$ 77,268

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 24,568	\$ 24,568	\$ 47,418	\$ 22,850
Investment income	62	62	598	536
TOTAL REVENUES	24,630	24,630	48,016	23,386
EXPENDITURES:				
Current:				
Public works	3,600	3,600	7,706	(4,106)
TOTAL EXPENDITURES	3,600	3,600	7,706	(4,106)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,030	21,030	40,310	19,280
OTHER FINANCING USES:				
Transfers out	(9,840)	(9,840)	(8,806)	1,034
TOTAL OTHER FINANCING USES	(9,840)	(9,840)	(8,806)	1,034
NET CHANGE IN FUND BALANCE	11,190	11,190	31,504	20,314
FUND BALANCE - BEGINNING OF YEAR	27,589	27,589	27,589	-
FUND BALANCE - END OF YEAR	\$ 38,779	\$ 38,779	\$ 59,093	\$ 20,314

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 246,144	\$ 86,144
Investment income	572	572	2,416	1,844
TOTAL REVENUES	<u>160,572</u>	<u>160,572</u>	<u>248,560</u>	<u>87,988</u>
EXPENDITURES:				
Current:				
Community services	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(39,428)	(39,428)	48,560	87,988
FUND BALANCE - BEGINNING OF YEAR	<u>56,958</u>	<u>56,958</u>	<u>56,958</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 17,530</u>	<u>\$ 17,530</u>	<u>\$ 105,518</u>	<u>\$ 87,988</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 25,637	\$ 25,637	\$ 25,824	\$ 187
Investment income	-	-	426	426
TOTAL REVENUES	<u>25,637</u>	<u>25,637</u>	<u>26,250</u>	<u>613</u>
EXPENDITURES:				
Current:				
Public works	<u>15,229</u>	<u>15,229</u>	<u>7,991</u>	<u>7,238</u>
TOTAL EXPENDITURES	<u>15,229</u>	<u>15,229</u>	<u>7,991</u>	<u>7,238</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>10,408</u>	<u>10,408</u>	<u>18,259</u>	<u>7,851</u>
OTHER FINANCING USES:				
Transfers out	<u>(10,461)</u>	<u>(10,461)</u>	<u>(8,843)</u>	<u>1,618</u>
TOTAL OTHER FINANCING USES	<u>(10,461)</u>	<u>(10,461)</u>	<u>(8,843)</u>	<u>1,618</u>
NET CHANGE IN FUND BALANCE	(53)	(53)	9,416	9,469
FUND BALANCE - BEGINNING OF YEAR	<u>12,621</u>	<u>12,621</u>	<u>12,621</u>	-
FUND BALANCE - END OF YEAR	<u>\$ 12,568</u>	<u>\$ 12,568</u>	<u>\$ 22,037</u>	<u>\$ 9,469</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 32,465	\$ 32,465
TOTAL REVENUES	-	-	32,465	32,465
EXPENDITURES:				
Capital improvement programs	-	81,607	25,289	56,318
TOTAL EXPENDITURES	-	81,607	25,289	56,318
NET CHANGE IN FUND BALANCE	-	(81,607)	7,176	88,783
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(32,311)	(32,311)	(32,311)	-
FUND BALANCE (DEFICIT) - END OF YEAR	\$ (32,311)	\$ (113,918)	\$ (25,135)	\$ 88,783

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 55,200	\$ 55,200	\$ 40,671	\$ (14,529)
Investment income	74	74	21	(53)
TOTAL REVENUES	55,274	55,274	40,692	(14,582)
EXPENDITURES:				
Current:				
Community services	53,166	53,166	54,227	(1,061)
TOTAL EXPENDITURES	53,166	53,166	54,227	(1,061)
NET CHANGE IN FUND BALANCE	2,108	2,108	(13,535)	(15,643)
FUND BALANCE - BEGINNING OF YEAR	20,088	20,088	20,088	-
FUND BALANCE - END OF YEAR	\$ 22,196	\$ 22,196	\$ 6,553	\$ (15,643)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,122,783	\$ 2,122,783	\$ 798,920	\$ (1,323,863)
Investment income	3,424	3,424	6,846	3,422
Miscellaneous	-	-	239	239
TOTAL REVENUES	<u>2,126,207</u>	<u>2,126,207</u>	<u>806,005</u>	<u>(1,320,202)</u>
EXPENDITURES:				
Current:				
Community development	1,091,079	1,147,579	860,490	287,089
Capital improvement programs	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,241,079</u>	<u>1,297,579</u>	<u>1,010,490</u>	<u>287,089</u>
NET CHANGE IN FUND BALANCE	885,128	828,628	(204,485)	(1,033,113)
FUND BALANCE - BEGINNING OF YEAR	<u>647,579</u>	<u>647,579</u>	<u>647,579</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,532,707</u>	<u>\$ 1,476,207</u>	<u>\$ 443,094</u>	<u>\$ (1,033,113)</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,979,333	\$ 1,979,333	\$ 255,576	\$ (1,723,757)
TOTAL REVENUES	1,979,333	1,979,333	255,576	(1,723,757)
EXPENDITURES:				
Capital improvement programs	-	72,028	195,200	(123,172)
TOTAL EXPENDITURES	-	72,028	195,200	(123,172)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,979,333	1,907,305	60,376	(1,846,929)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	141,177	141,177
TOTAL OTHER FINANCING SOURCES (USES)	-	-	141,177	141,177
NET CHANGE IN FUND BALANCE	1,979,333	1,907,305	201,553	(1,705,752)
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(438,573)	(438,573)	(438,573)	-
FUND BALANCE (DEFICIT) - END OF YEAR	\$ 1,540,760	\$ 1,468,732	\$ (237,020)	\$ (1,705,752)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 627,154	\$ 627,154	\$ 556,739	\$ (70,415)
TOTAL REVENUES	627,154	627,154	556,739	(70,415)
EXPENDITURES:				
Current:				
Community development	620,304	620,654	556,738	63,916
TOTAL EXPENDITURES	620,304	620,654	556,738	63,916
NET CHANGE IN FUND BALANCE	6,850	6,500	1	(6,499)
FUND BALANCE - BEGINNING OF YEAR	100	100	100	-
FUND BALANCE - END OF YEAR	\$ 6,950	\$ 6,600	\$ 101	\$ (6,499)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 2,394	\$ 2,394	\$ 5,313	\$ 2,919
Miscellaneous	-	-	49,745	49,745
TOTAL REVENUES	2,394	2,394	55,058	52,664
NET CHANGE IN FUND BALANCE	2,394	2,394	55,058	52,664
FUND BALANCE - BEGINNING OF YEAR	259,911	259,911	259,911	-
FUND BALANCE - END OF YEAR	\$ 262,305	\$ 262,305	\$ 314,969	\$ 52,664

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUILDING PLAN RETENTION SPECIAL REVENUE FUND

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Charges for services	\$ 7,000	\$ 7,000	\$ 12,709	\$ 5,709
Investment income	2,874	2,874	-	(2,874)
TOTAL REVENUES	9,874	9,874	12,709	2,835
EXPENDITURES:				
Current:				
Capital improvement programs	200,000	778	778	-
TOTAL EXPENDITURES	200,000	778	778	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(190,126)	9,096	11,931	2,835
OTHER FINANCING SOURCES (USES):				
Transfers in	-	229,927	229,927	-
TOTAL OTHER FINANCING SOURCES (USES)	-	229,927	229,927	-
NET CHANGE IN FUND BALANCE	(190,126)	239,023	241,858	2,835
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-
FUND BALANCE - END OF YEAR	\$ (190,126)	\$ 239,023	\$ 241,858	\$ 2,835

CITY OF CARSON

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

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 2,273	\$ 2,273	\$ -	\$ (2,273)
Miscellaneous	47,500	47,500	127,190	79,690
TOTAL REVENUES	49,773	49,773	127,190	77,417
EXPENDITURES:				
Current:				
Capital improvement programs	-	20,639	21,044	(405)
TOTAL EXPENDITURES	-	20,639	21,044	(405)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	49,773	29,134	106,146	77,012
OTHER FINANCING SOURCES (USES):				
Transfers in	-	247,421	247,421	-
TOTAL OTHER FINANCING SOURCES (USES)	-	247,421	247,421	-
NET CHANGE IN FUND BALANCE	49,773	276,555	353,567	77,012
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-
FUND BALANCE - END OF YEAR	\$ 49,773	\$ 276,555	\$ 353,567	\$ 77,012

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC EDUCATION AND GOVERNMENT ACCESS (PEG) SPECIAL REVENUE FUND

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 115,000	\$ 115,000	\$ 119,947	\$ 4,947
Investment income	5,317	5,317	-	(5,317)
TOTAL REVENUES	<u>120,317</u>	<u>120,317</u>	<u>119,947</u>	<u>(370)</u>
EXPENDITURES:				
Current:				
General government	-	-	2,243	(2,243)
Capital improvement programs	40,600	40,600	7,271	33,329
TOTAL EXPENDITURES	<u>40,600</u>	<u>40,600</u>	<u>9,514</u>	<u>31,086</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>79,717</u>	<u>79,717</u>	<u>110,433</u>	<u>30,716</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	431,403	431,403	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>431,403</u>	<u>431,403</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	79,717	511,120	541,836	30,716
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 79,717</u>	<u>\$ 511,120</u>	<u>\$ 541,836</u>	<u>\$ 30,716</u>

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RAISED MEDIAN IN-LIEU SPECIAL REVENUE FUND

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 3,340	\$ 3,340	\$ -	\$ (3,340)
TOTAL REVENUES	3,340	3,340	-	(3,340)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	233,114	233,114	-
TOTAL OTHER FINANCING SOURCES (USES)	-	233,114	233,114	-
NET CHANGE IN FUND BALANCE	3,340	236,454	233,114	(3,340)
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-
FUND BALANCE - END OF YEAR	\$ 3,340	\$ 236,454	\$ 233,114	\$ (3,340)

CITY OF CARSON

SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 UTILITY UNDERGROUND IN-LIEU SPECIAL REVENUE FUND

For the year ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income	\$ 7,680	\$ 7,680	\$ -	\$ (7,680)
TOTAL REVENUES	7,680	7,680	-	(7,680)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,116,110	1,116,110	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,116,110	1,116,110	-
NET CHANGE IN FUND BALANCE	7,680	1,123,790	1,116,110	(7,680)
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-
FUND BALANCE - END OF YEAR	\$ 7,680	\$ 1,123,790	\$ 1,116,110	\$ (7,680)

## 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, 2017

	Trust and Agency	Wilmington Avenue Assessment District	Sepulveda Boulevard Assessment District	Dominquez Tech Center Assessment District	Total Agency Funds
<b>ASSETS:</b>					
Cash and investments	\$ 3,514,749	\$ 747,714	\$ 1,047,465	\$ 2,196,696	\$ 7,506,624
Cash and investments with fiscal agents	-	-	-	2,536,472	2,536,472
<b>TOTAL ASSETS</b>	<b>\$ 3,514,749</b>	<b>\$ 747,714</b>	<b>\$ 1,047,465</b>	<b>\$ 4,733,168</b>	<b>\$ 10,043,096</b>
<b>LIABILITIES:</b>					
Accounts payable and accrued liabilities	\$ 372,517	\$ -	\$ -	\$ -	\$ 372,517
Refundable deposits	3,142,232				3,142,232
Due to assessed parties	-	747,714	-	-	747,714
Due to bondholders	-	-	1,047,465	4,733,168	5,780,633
<b>TOTAL LIABILITIES</b>	<b>\$ 3,514,749</b>	<b>\$ 747,714</b>	<b>\$ 1,047,465</b>	<b>\$ 4,733,168</b>	<b>\$ 10,043,096</b>

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

For the year ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b>TRUST AND AGENCY</b>				
ASSETS:				
Cash and investments	\$ 3,432,308	\$ 2,431,380	\$ (2,348,939)	\$ 3,514,749
TOTAL ASSETS	\$ 3,432,308	\$ 2,431,380	\$ (2,348,939)	\$ 3,514,749
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 609,793	\$ 1,729,424	\$ (1,966,700)	\$ 372,517
Refundable deposits	2,822,515	2,605,874	(2,286,157)	3,142,232
TOTAL LIABILITIES	\$ 3,432,308	\$ 4,335,298	\$ (4,252,857)	\$ 3,514,749
 <b>WILMINGTON AVENUE ASSESSMENT DISTRICT</b>				
ASSETS:				
Cash and investments	\$ 735,101	\$ 12,613	\$ -	\$ 747,714
TOTAL ASSETS	\$ 735,101	\$ 12,613	\$ -	\$ 747,714
LIABILITIES:				
Due to assessed parties	\$ 735,101	\$ 12,613	\$ -	\$ 747,714
TOTAL LIABILITIES	\$ 735,101	\$ 12,613	\$ -	\$ 747,714
 <b>SEPULVEDA BOULEVARD ASSESSMENT DISTRICT</b>				
ASSETS:				
Cash and investments	\$ 1,166,545	\$ 78,834	\$ (197,914)	\$ 1,047,465
TOTAL ASSETS	\$ 1,166,545	\$ 78,834	\$ (197,914)	\$ 1,047,465
LIABILITIES:				
Due to bondholders	\$ 1,166,545	\$ 78,834	\$ (197,914)	\$ 1,047,465
TOTAL LIABILITIES	\$ 1,166,545	\$ 78,834	\$ (197,914)	\$ 1,047,465

(Continued)

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

For the year ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b>DOMINGUEZ TECH CENTER ASSESSMENT DISTRICT</b>				
ASSETS:				
Cash and investments	\$ 2,290,171	\$ 2,178,343	\$ (2,271,818)	\$ 2,196,696
Cash and investments with fiscal agent	2,536,573	2,266,270	(2,266,371)	2,536,472
<b>TOTAL ASSETS</b>	<b>\$ 4,826,744</b>	<b>\$ 4,444,613</b>	<b>\$ (4,538,189)</b>	<b>\$ 4,733,168</b>
LIABILITIES:				
Due to bondholders	\$ 4,826,744	\$ 4,444,613	\$ (4,538,189)	\$ 4,733,168
<b>TOTAL LIABILITIES</b>	<b>\$ 4,826,744</b>	<b>\$ 4,444,613</b>	<b>\$ (4,538,189)</b>	<b>\$ 4,733,168</b>
<b>TOTAL ALL FIDUCIARY FUNDS</b>				
ASSETS:				
Cash and investments	\$ 7,624,125	\$ 4,701,170	\$ (4,818,671)	\$ 7,506,624
Cash and investments with fiscal agent	2,536,573	2,266,270	(2,266,371)	2,536,472
<b>TOTAL ASSETS</b>	<b>\$ 10,160,698</b>	<b>\$ 6,967,440</b>	<b>\$ (7,085,042)</b>	<b>\$ 10,043,096</b>
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 609,793	\$ 1,729,424	\$ (1,966,700)	\$ 372,517
Refundable deposits	2,822,515	2,605,874	(2,286,157)	3,142,232
Due to assessed parties	735,101	12,613	-	747,714
Due to bondholders	5,993,289	4,523,447	(4,736,103)	5,780,633
<b>TOTAL LIABILITIES</b>	<b>\$ 10,160,698</b>	<b>\$ 8,871,358</b>	<b>\$ (8,988,960)</b>	<b>\$ 10,043,096</b>