

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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**SUPPLEMENTARY SCHEDULES**

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CITY OF CARSON, CALIFORNIA



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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## **GOVERNMENTAL FUNDS**

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CITY OF CARSON, CALIFORNIA



### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

The **Proposition C Local Return Fund** is used to account for the City's share of an additional one-half cent sales tax, which was approved by the electorate in November 1990. These funds must be used for local transportation programs.

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

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

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

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

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

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

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

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

The **State Grant Funds** represent five funds used for specific community programs. The Beverage Container Recycling Fund is used for the effective disposal of recyclable containers while preserving the environment. The State COPS Grant Fund is used to provide a Community Oriented Policing program. The Used Oil State Grant Fund is used to increase public awareness of the benefits of recycling oil. The Proposition 42 funds are used to relieve traffic congestion through street or road maintenance or reconstruction. The Proposition 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety.

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

**City of Carson**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2011**

	Special Revenue Funds	Debt Service Funds	Totals
<b>ASSETS</b>			
Cash and investments	\$ 13,935,389	\$ -	\$ 13,935,389
Cash and investments with fiscal agent	-	15,168,145	15,168,145
Receivables:			
Accounts	17,300	-	17,300
Interest-other	102,520	-	102,520
Due from other funds	22,526	-	22,526
Due from governmental agencies	4,624,552	-	4,624,552
<b>Total assets</b>	\$ 18,702,287	\$ 15,168,145	\$ 33,870,432
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 1,114,197	\$ -	\$ 1,114,197
Accrued payroll	57,184	-	57,184
Due to other governmental agencies	9,575	-	9,575
Due to other funds	3,992,825	-	3,992,825
Retentions payable	280,810	-	280,810
Deferred revenue	2,980,726	-	2,980,726
<b>Total liabilities</b>	8,435,317	-	8,435,317
<b>FUND BALANCES (DEFICIT)</b>			
Restricted	13,099,376	15,168,145	28,267,521
Assigned	589,883	-	589,883
Unassigned	(3,422,289)	-	(3,422,289)
<b>Total fund balances</b>	10,266,970	15,168,145	25,435,115
<b>Total liabilities and fund balances</b>	\$ 18,702,287	\$ 15,168,145	\$ 33,870,432

**City of Carson**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2011**

	Special Revenue Funds	Debt Service Funds	Totals
<b>Revenues</b>			
Taxes	\$ 2,429,291	\$ -	\$ 2,429,291
Fines and forfeitures	138,501	-	138,501
Charges for services	776,247	-	776,247
Intergovernmental	10,045,307	-	10,045,307
Use of money and property	165,509	99,613	265,122
Charges to other funds	71,329	-	71,329
Miscellaneous	1,088,577	-	1,088,577
<b>Total revenues</b>	<u>14,714,761</u>	<u>99,613</u>	<u>14,814,374</u>
<b>Expenditures</b>			
Current:			
Public services	1,278,707	-	1,278,707
Development services	4,558,154	-	4,558,154
Economic development	2,102,403	-	2,102,403
Capital improvement programs	8,065,547	-	8,065,547
Principal payment	-	4,390,000	4,390,000
Interest and fiscal charges	-	8,394,118	8,394,118
<b>Total expenditures</b>	<u>16,004,811</u>	<u>12,784,118</u>	<u>28,788,929</u>
Excess (deficiency) of revenues over expenditures	<u>(1,290,050)</u>	<u>(12,684,505)</u>	<u>(13,974,555)</u>
<b>Other financing sources (uses)</b>			
Transfers in	99,527	15,956,693	16,056,220
Transfers out	(1,218,418)	-	(1,218,418)
<b>Net other financing sources (uses)</b>	<u>(1,118,891)</u>	<u>15,956,693</u>	<u>14,837,802</u>
Change in fund balance	(2,408,941)	3,272,188	863,247
<b>Fund balances, beginning of year</b>	<u>12,675,911</u>	<u>11,895,957</u>	<u>24,571,868</u>
<b>Fund balances, end of year</b>	<u>\$ 10,266,970</u>	<u>\$ 15,168,145</u>	<u>\$ 25,435,115</u>





	Asset Forfeiture Fund	State Gas Tax Fund	TDA Article 3 Fund	Proposition A Local Return Fund
<b>ASSETS</b>				
Cash and investments	\$ 15,168	\$ 1,195,669	\$ 59,245	\$ 1,107,005
Receivables:				
Accounts	-	17,300	-	-
Interest-other	-	-	-	-
Due from other funds	-	-	-	-
Due from governmental agencies	-	286,380	-	14,712
<b>Total assets</b>	<b>\$ 15,168</b>	<b>\$ 1,499,349</b>	<b>\$ 59,245</b>	<b>\$ 1,121,717</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ 158,185	\$ -	\$ 320,120
Accrued payroll	-	-	-	4,284
Due to other governmental agencies	-	-	-	-
Due to other funds	-	-	-	-
Retentions payable	-	20,455	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>178,640</b>	<b>-</b>	<b>324,404</b>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted	15,168	1,320,709	59,245	797,313
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>15,168</b>	<b>1,320,709</b>	<b>59,245</b>	<b>797,313</b>
<b>Total liabilities and fund balances</b>	<b>\$ 15,168</b>	<b>\$ 1,499,349</b>	<b>\$ 59,245</b>	<b>\$ 1,121,717</b>

**City of Carson  
All Nonmajor Special Revenue Funds  
Combining Balance Sheet  
June 30, 2011**

Proposition C Local Return Fund	Measure R Fund	Air Quality Improvement Fund	Self- Supporting Fund	Capital Asset Replacement Fund	Restricted Administrative Tow Fee Fund
\$ 665,946	\$ 1,384,337	\$ 101,275	\$ -	\$ 589,866	\$ 102,356
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,418	-
-	-	23,779	-	-	-
<u>\$ 665,946</u>	<u>\$ 1,384,337</u>	<u>\$ 125,054</u>	<u>\$ -</u>	<u>\$ 592,284</u>	<u>\$ 102,356</u>
\$ 227,155	\$ -	\$ -	\$ 27,243	\$ 2,401	\$ 3,704
5,645	-	1,206	34,530	-	-
-	-	-	-	-	-
-	-	-	354,668	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>232,800</u>	<u>-</u>	<u>1,206</u>	<u>416,441</u>	<u>2,401</u>	<u>3,704</u>
433,146	1,384,337	123,848	1,506	-	98,652
-	-	-	-	589,883	-
-	-	-	(417,947)	-	-
<u>433,146</u>	<u>1,384,337</u>	<u>123,848</u>	<u>(416,441)</u>	<u>589,883</u>	<u>98,652</u>
<u>\$ 665,946</u>	<u>\$ 1,384,337</u>	<u>\$ 125,054</u>	<u>\$ -</u>	<u>\$ 592,284</u>	<u>\$ 102,356</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Balance Sheet (Continued)**  
**June 30, 2011**

	Youth Services Program Fund	Metropolitan Water District Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>ASSETS</b>						
Cash and investments	\$ 38,911	\$ 15,033	\$ 357,855	\$ 2,220,191	\$ 6,082,532	\$ 13,935,389
Receivables:						
Accounts	-	-	-	-	-	17,300
Interest-other	-	-	-	-	102,520	102,520
Due from other funds	-	-	-	-	20,108	22,526
Due from governmental agencies	-	-	-	88,988	4,210,693	4,624,552
<b>Total assets</b>	<u>\$ 38,911</u>	<u>\$ 15,033</u>	<u>\$ 357,855</u>	<u>\$ 2,309,179</u>	<u>\$ 10,415,853</u>	<u>\$ 18,702,287</u>
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	\$ 146	\$ -	\$ -	\$ 9,980	\$ 365,263	\$ 1,114,197
Accrued payroll	-	-	3,987	-	7,532	57,184
Due to other governmental agencies	-	-	-	-	9,575	9,575
Due to other funds	-	-	-	1,423	3,636,734	3,992,825
Retentions payable	-	-	-	6,420	253,935	280,810
Deferred revenue	-	-	-	24,725	2,956,001	2,980,726
<b>Total liabilities</b>	<u>146</u>	<u>-</u>	<u>3,987</u>	<u>42,548</u>	<u>7,229,040</u>	<u>8,435,317</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted	38,765	15,033	353,868	2,270,147	6,187,639	13,099,376
Assigned	-	-	-	-	-	589,883
Unassigned	-	-	-	(3,516)	(3,000,826)	(3,422,289)
<b>Total fund balances</b>	<u>38,765</u>	<u>15,033</u>	<u>353,868</u>	<u>2,266,631</u>	<u>3,186,813</u>	<u>10,266,970</u>
<b>Total liabilities and fund balances</b>	<u>\$ 38,911</u>	<u>\$ 15,033</u>	<u>\$ 357,855</u>	<u>\$ 2,309,179</u>	<u>\$ 10,415,853</u>	<u>\$ 18,702,287</u>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet – Parks and Recreation Funds**  
**June 30, 2011**

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	Park Development Fund	LA County Park District Fund	Totals
<b>ASSETS</b>			
Cash and investments	\$ 294,150	\$ 63,705	\$ 357,855
<b>Total assets</b>	<u>\$ 294,150</u>	<u>\$ 63,705</u>	<u>\$ 357,855</u>
<b>LIABILITIES</b>			
Accrued payroll	\$ -	\$ 3,987	\$ 3,987
<b>Total liabilities</b>	<u>-</u>	<u>3,987</u>	<u>3,987</u>
<b>FUND BALANCES (DEFICIT)</b>			
Restricted	294,150	59,718	353,868
<b>Total fund balances</b>	<u>294,150</u>	<u>59,718</u>	<u>353,868</u>
<b>Total liabilities and fund balances</b>	<u>\$ 294,150</u>	<u>\$ 63,705</u>	<u>\$ 357,855</u>

**City of Carson  
Nonmajor Special Revenue Funds  
Combining Balance Sheet – State Grant Funds  
June 30, 2011**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 42 Fund	Proposition 1B Fund	Totals
<b>ASSETS</b>							
Cash and investments	\$ 80,497	\$ 58,010	\$ 7,887	\$ 247,996	\$ 276,618	\$ 1,549,183	\$ 2,220,191
Due from governmental agencies	25,866	38,397	24,725	-	-	-	88,988
<b>Total assets</b>	<u>\$ 106,363</u>	<u>\$ 96,407</u>	<u>\$ 32,612</u>	<u>\$ 247,996</u>	<u>\$ 276,618</u>	<u>\$ 1,549,183</u>	<u>\$ 2,309,179</u>
<b>LIABILITIES</b>							
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 9,980	\$ -	\$ -	\$ -	\$ 9,980
Due to other funds	-	-	1,423	-	-	-	1,423
Retentions payable	-	-	-	-	6,420	-	6,420
Deferred revenue	-	-	24,725	-	-	-	24,725
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>36,128</u>	<u>-</u>	<u>6,420</u>	<u>-</u>	<u>42,548</u>
<b>FUND BALANCES (DEFICIT)</b>							
Restricted	106,363	96,407	-	247,996	270,198	1,549,183	2,270,147
Unassigned	-	-	(3,516)	-	-	-	(3,516)
<b>Total fund balances</b>	<u>106,363</u>	<u>96,407</u>	<u>(3,516)</u>	<u>247,996</u>	<u>270,198</u>	<u>1,549,183</u>	<u>2,266,631</u>
<b>Total liabilities and fund balances</b>	<u>\$ 106,363</u>	<u>\$ 96,407</u>	<u>\$ 32,612</u>	<u>\$ 247,996</u>	<u>\$ 276,618</u>	<u>\$ 1,549,183</u>	<u>\$ 2,309,179</u>

	Department of Justice / OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund	Federal Highway Planning Grant Fund	Traffic Safety Fund
<b>ASSETS</b>					
Cash and investments	\$ 311,353	\$ 11,245	\$ 5,681,392	\$ -	\$ -
Receivables:					
Loans, interest and other	-	-	27,520	-	-
Due from other funds	-	-	711	16,239	-
Due from governmental agencies	21,893	21,318	54,457	3,635,795	1,469
<b>Total assets</b>	<b>\$ 333,246</b>	<b>\$ 32,563</b>	<b>\$ 5,764,080</b>	<b>\$ 3,652,034</b>	<b>\$ 1,469</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 33,500	\$ 6,989	\$ 69,301	\$ -	\$ -
Accrued payroll	-	-	3,341	-	-
Due to other governmental agencies	-	-	-	-	-
Due to other funds	-	-	-	3,544,424	1,469
Retentions payable	-	-	-	227,435	-
Deferred revenue	-	-	-	2,879,531	1,470
<b>Total liabilities</b>	<b>33,500</b>	<b>6,989</b>	<b>72,642</b>	<b>6,651,390</b>	<b>2,939</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	299,746	25,574	5,691,438	-	-
Unassigned	-	-	-	(2,999,356)	(1,470)
<b>Total fund balances</b>	<b>299,746</b>	<b>25,574</b>	<b>5,691,438</b>	<b>(2,999,356)</b>	<b>(1,470)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 333,246</b>	<b>\$ 32,563</b>	<b>\$ 5,764,080</b>	<b>\$ 3,652,034</b>	<b>\$ 1,469</b>



**City of Carson  
Nonmajor Special Revenue Funds  
Combining Balance Sheet – Federal Grant Funds  
June 30, 2011**

Brownfields Cleanup Revolving Loan Fund	Brownfields Economic Development Initiative Grant Fund	FTA Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	EECBG/ Energy Grant Fund	Totals
\$ 1,568	\$ -	\$ -	\$ -	\$ 76,974	\$ -	\$ 6,082,532
-	-	-	-	75,000	-	102,520
-	-	-	3,158	-	-	20,108
-	4,322	-	100,571	105,868	265,000	4,210,693
<u>\$ 1,568</u>	<u>\$ 4,322</u>	<u>\$ -</u>	<u>\$ 103,729</u>	<u>\$ 257,842</u>	<u>\$ 265,000</u>	<u>\$ 10,415,853</u>
\$ 1,568	\$ -	\$ -	\$ 4,062	\$ 11,343	\$ 238,500	\$ 365,263
-	-	-	3,472	719	-	7,532
-	4,322	-	5,253	-	-	9,575
-	-	-	90,841	-	-	3,636,734
-	-	-	-	-	26,500	253,935
-	-	-	-	75,000	-	2,956,001
<u>1,568</u>	<u>4,322</u>	<u>-</u>	<u>103,628</u>	<u>87,062</u>	<u>265,000</u>	<u>7,229,040</u>
-	-	-	101	170,780	-	6,187,639
-	-	-	-	-	-	(3,000,826)
-	-	-	101	170,780	-	3,186,813
<u>\$ 1,568</u>	<u>\$ 4,322</u>	<u>\$ -</u>	<u>\$ 103,729</u>	<u>\$ 257,842</u>	<u>\$ 265,000</u>	<u>\$ 10,415,853</u>

	Asset Forfeiture Fund	State Gas Tax Fund	TDA Arcticle 3 Fund	Proposition A Local Return Fund	Proposition C Local Return Fund
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 1,327,575	\$ 1,101,716
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Charges to other funds	-	-	-	-	-
Intergovernmental	-	2,491,196	128,312	263,973	-
Use of money and property	245	5,917	241	9,359	7,101
Miscellaneous	-	250,000	-	164,396	145,563
<b>Total revenues</b>	<u>245</u>	<u>2,747,113</u>	<u>128,553</u>	<u>1,765,303</u>	<u>1,254,380</u>
<b>Expenditures</b>					
Current:					
Public services	13,977	-	-	-	-
Development services	-	-	-	1,992,063	1,327,367
Economic development	-	-	-	-	-
Capital improvement programs	-	1,261,061	30,217	8,716	180,141
<b>Total expenditures</b>	<u>13,977</u>	<u>1,261,061</u>	<u>30,217</u>	<u>2,000,779</u>	<u>1,507,508</u>
Excess (deficiency) of revenues over expenditures	<u>(13,732)</u>	<u>1,486,052</u>	<u>98,336</u>	<u>(235,476)</u>	<u>(253,128)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(925,000)	-	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>(925,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	(13,732)	561,052	98,336	(235,476)	(253,128)
<b>Fund balances, beginning of year</b>	<u>28,900</u>	<u>759,657</u>	<u>(39,091)</u>	<u>1,032,789</u>	<u>686,274</u>
<b>Fund balances, end of year</b>	<u>\$ 15,168</u>	<u>\$ 1,320,709</u>	<u>\$ 59,245</u>	<u>\$ 797,313</u>	<u>\$ 433,146</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2011**

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Measure R Fund	Air Quality Improvement Fund	Self Supporting Fund	Capital Asset Replacement Fund	Restricted Administrative Tow Fee Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	51,019	-	87,482
-	-	754,255	-	-
-	-	-	71,329	-
823,107	107,911	-	-	-
9,654	859	-	-	1,537
-	-	-	-	-
<u>832,761</u>	<u>108,770</u>	<u>805,274</u>	<u>71,329</u>	<u>89,019</u>
-	-	906,646	-	29,938
-	67,882	-	-	-
-	-	-	-	-
74,150	-	-	177,617	99,318
<u>74,150</u>	<u>67,882</u>	<u>906,646</u>	<u>177,617</u>	<u>129,256</u>
<u>758,611</u>	<u>40,888</u>	<u>(101,372)</u>	<u>(106,288)</u>	<u>(40,237)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
758,611	40,888	(101,372)	(106,288)	(40,237)
625,726	82,960	(315,069)	696,171	138,889
<u>\$ 1,384,337</u>	<u>\$ 123,848</u>	<u>\$ (416,441)</u>	<u>\$ 589,883</u>	<u>\$ 98,652</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2011**

	Youth Services Program Fund	Metropolitan Water District Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	2,429,291
Fines and forfeitures	-	-	-	-	-	138,501
Charges for services	6,992	15,000	-	-	-	776,247
Charges to other funds	-	-	-	-	-	71,329
Intergovernmental	-	-	106,847	455,651	5,769,455	10,146,452
Use of money and property	-	33	3,435	24,654	102,474	165,509
Miscellaneous	-	-	-	-	429,041	989,000
<b>Total revenues</b>	<u>6,992</u>	<u>15,033</u>	<u>110,282</u>	<u>480,305</u>	<u>6,300,970</u>	<u>14,716,329</u>
<b>Expenditures</b>						
Current:						
Public services	1,392	-	103,516	61,857	161,381	1,278,707
Development services	-	-	-	41,680	-	3,428,992
Economic development	-	-	-	-	2,103,971	2,103,971
Capital improvement programs	-	-	-	1,106,329	6,257,160	9,194,709
<b>Total expenditures</b>	<u>1,392</u>	<u>-</u>	<u>103,516</u>	<u>1,209,866</u>	<u>8,522,512</u>	<u>16,006,379</u>
Excess (deficiency) of revenues over expenditures	<u>5,600</u>	<u>15,033</u>	<u>6,766</u>	<u>(729,561)</u>	<u>(2,221,542)</u>	<u>(1,290,050)</u>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	99,527	99,527
Transfers out	-	-	-	(108,952)	(184,466)	(1,218,418)
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,952)</u>	<u>(84,939)</u>	<u>(1,118,891)</u>
Change in fund balance	5,600	15,033	6,766	(838,513)	(2,306,481)	(2,408,941)
<b>Fund balances, beginning of year</b>	<u>33,165</u>	<u>-</u>	<u>347,102</u>	<u>3,105,144</u>	<u>5,493,294</u>	<u>12,675,911</u>
<b>Fund balances, end of year</b>	<u>\$ 38,765</u>	<u>\$ 15,033</u>	<u>\$ 353,868</u>	<u>\$ 2,266,631</u>	<u>\$ 3,186,813</u>	<u>\$ 10,266,970</u>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**Parks and Recreation Funds**  
**Year ended June 30, 2011**

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	Park Development Fund	LA County Park District Fund	Totals
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 106,847	\$ 106,847
Use of money and property	2,993	442	3,435
<b>Total revenues</b>	<u>2,993</u>	<u>107,289</u>	<u>110,282</u>
<b>Expenditures</b>			
Current:			
Public services	-	103,516	103,516
<b>Total expenditures</b>	<u>-</u>	<u>103,516</u>	<u>103,516</u>
Change in fund balance	2,993	3,773	6,766
<b>Fund balances, beginning of year</b>	291,157	55,945	347,102
<b>Fund balances, end of year</b>	<u>\$ 294,150</u>	<u>\$ 59,718</u>	<u>\$ 353,868</u>

**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**State Grant Funds**  
**Year ended June 30, 2011**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 42 Fund	Proposition 1B Fund	Totals
<b>Revenues</b>							
Intergovernmental	\$ 25,866	\$ 125,692	\$ 56,393	\$ 247,700	\$ -	\$ -	\$ 455,651
Use of money and property	820	463	19	296	5,655	17,401	24,654
<b>Total revenues</b>	<u>26,686</u>	<u>126,155</u>	<u>56,412</u>	<u>247,996</u>	<u>5,655</u>	<u>17,401</u>	<u>480,305</u>
<b>Expenditures</b>							
Current:							
Public services	-	61,857	-	-	-	-	61,857
Development services	8,400	-	33,280	-	-	-	41,680
Capital improvement programs	-	-	-	-	454,831	651,498	1,106,329
<b>Total expenditures</b>	<u>8,400</u>	<u>61,857</u>	<u>33,280</u>	<u>-</u>	<u>454,831</u>	<u>651,498</u>	<u>1,209,866</u>
Excess (deficiency) of revenues over expenditures	<u>18,286</u>	<u>64,298</u>	<u>23,132</u>	<u>247,996</u>	<u>(449,176)</u>	<u>(634,097)</u>	<u>(729,561)</u>
<b>Other financing sources (uses)</b>							
Transfers out	-	-	(1,425)	-	(107,527)	-	(108,952)
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(1,425)</u>	<u>-</u>	<u>(107,527)</u>	<u>-</u>	<u>(108,952)</u>
Change in fund balance	18,286	64,298	21,707	247,996	(556,703)	(634,097)	(838,513)
<b>Fund balances, beginning of year</b>	<u>88,077</u>	<u>32,109</u>	<u>(25,223)</u>	<u>-</u>	<u>826,901</u>	<u>2,183,280</u>	<u>3,105,144</u>
<b>Fund balances, end of year</b>	<u>\$ 106,363</u>	<u>\$ 96,407</u>	<u>\$ (3,516)</u>	<u>\$ 247,996</u>	<u>\$ 270,198</u>	<u>\$ 1,549,183</u>	<u>\$ 2,266,631</u>

	Department of Justice DOJ/OJP Grant Fund	Family Support Grant Fund	Housing and Community Development Fund	Federal Highway Planning Grant Fund	Traffic Safety Fund
<b>Revenues</b>					
Intergovernmental	\$ 72,143	\$ 49,720	\$ 900,326	\$ 2,647,281	\$ 25,989
Use of money and property	2,921	247	99,063	-	-
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<u>75,064</u>	<u>49,967</u>	<u>999,389</u>	<u>2,647,281</u>	<u>25,989</u>
<b>Expenditures</b>					
Current:					
Public services	72,143	65,616	-	-	23,622
Economic development	-	-	935,225	-	-
Capital improvement programs	-	-	-	5,286,060	-
<b>Total expenditures</b>	<u>72,143</u>	<u>65,616</u>	<u>935,225</u>	<u>5,286,060</u>	<u>23,622</u>
Excess (deficiency) of revenues over expenditures	<u>2,921</u>	<u>(15,649)</u>	<u>64,164</u>	<u>(2,638,779)</u>	<u>2,367</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	99,527	-
Transfers out	-	(4,670)	-	(179,796)	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>(4,670)</u>	<u>-</u>	<u>(80,269)</u>	<u>-</u>
Change in fund balance	2,921	(20,319)	64,164	(2,719,048)	2,367
<b>Fund balances, beginning of year</b>	<u>296,825</u>	<u>45,893</u>	<u>5,627,274</u>	<u>(280,308)</u>	<u>(3,837)</u>
<b>Fund balances, end of year</b>	<u>\$ 299,746</u>	<u>\$ 25,574</u>	<u>\$ 5,691,438</u>	<u>\$ (2,999,356)</u>	<u>\$ (1,470)</u>



**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –**  
**Federal Grant Funds**  
**Year ended June 30, 2011**

Browfields Cleanup Revolving Loan Fund	Brownfields Economic Development Initiative Grant Fund	FTA Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	EECBG/ DOE/ Fund	Totals
\$ 1,568	\$ 29,794	\$ 19,916	\$ 774,351	\$ 983,367	\$ 265,000	\$ 5,769,455
-	-	-	-	243	-	102,474
-	-	-	-	429,041	-	429,041
<u>1,568</u>	<u>29,794</u>	<u>19,916</u>	<u>774,351</u>	<u>1,412,651</u>	<u>265,000</u>	<u>6,300,970</u>
-	-	-	-	-	-	161,381
1,568	29,794	-	601,613	535,771	-	2,103,971
-	-	-	-	706,100	265,000	6,257,160
<u>1,568</u>	<u>29,794</u>	<u>-</u>	<u>601,613</u>	<u>1,241,871</u>	<u>265,000</u>	<u>8,522,512</u>
-	-	19,916	172,738	170,780	-	(2,221,542)
-	-	-	-	-	-	99,527
-	-	-	-	-	-	(184,466)
-	-	-	-	-	-	(84,939)
-	-	19,916	172,738	170,780	-	(2,306,481)
-	-	(19,916)	(172,637)	-	-	5,493,294
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ 170,780</u>	<u>\$ -</u>	<u>\$ 3,186,813</u>

City of Carson  
 Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**ASSET FORFEITURE FUND**  
 Year ended June 30, 2011

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 3,000	\$ -	\$ (3,000)
Use of money and property	<u>700</u>	<u>245</u>	<u>(455)</u>
<b>Total revenues</b>	<u>3,700</u>	<u>245</u>	<u>(3,455)</u>
<b>Expenditures</b>			
Current:			
Public services	<u>25,262</u>	<u>13,977</u>	<u>11,285</u>
<b>Total expenditures</b>	<u>25,262</u>	<u>13,977</u>	<u>11,285</u>
<b>Change in fund balance</b>	<u>\$ (21,562)</u>	(13,732)	<u>\$ 7,830</u>
<b>Fund balances, beginning of year</b>		<u>28,900</u>	
<b>Fund balances, end of year</b>		<u>\$ 15,168</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**STATE GAS TAX FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 2,512,576	\$ 2,491,196	\$ (21,380)
Use of money and property	25,000	5,917	(19,083)
Miscellaneous	-	250,000	250,000
<b>Total revenues</b>	<u>2,537,576</u>	<u>2,747,113</u>	<u>209,537</u>
 <b>Expenditures</b>			
Capital improvement programs	1,942,510	1,261,061	681,449
<b>Total expenditures</b>	<u>1,942,510</u>	<u>1,261,061</u>	<u>681,449</u>
 Excess (deficiency) of revenues over expenditures	<u>595,066</u>	<u>1,486,052</u>	<u>890,986</u>
 <b>Other financing sources (uses)</b>			
Transfers out	<u>(925,000)</u>	<u>(925,000)</u>	<u>-</u>
 <b>Change in fund balance</b>	<u>\$ (329,934)</u>	561,052	<u>\$ 890,986</u>
 <b>Fund balances, beginning of year</b>		<u>759,657</u>	
 <b>Fund balances, end of year</b>		<u>\$ 1,320,709</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**BICYCLE PATHWAY (TDA ARTICLE 3) FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 209,999	\$ 128,312	\$ (81,687)
Use of money and property	-	241	241
<b>Total revenues</b>	209,999	128,553	(81,446)
<b>Expenditures</b>			
Capital improvement programs	157,200	30,217	126,983
<b>Total expenditures</b>	157,200	30,217	126,983
<b>Change in fund balance</b>	\$ 52,799	98,336	\$ 45,537
<b>Fund balances, beginning of year</b>		(39,091)	
<b>Fund balances, end of year</b>		\$ 59,245	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**PROPOSITION A LOCAL RETURN FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Final Budget - Positive (Negative)
<b>Revenues</b>			
Taxes	\$ 1,322,976	\$ 1,327,575	\$ 4,599
Intergovernmental	259,716	263,973	4,257
Use of money and property	25,000	9,359	(15,641)
Miscellaneous	170,000	164,396	(5,604)
<b>Total revenues</b>	1,777,692	1,765,303	(12,389)
<b>Expenditures</b>			
Current:			
Development services	2,611,387	1,992,063	619,324
Capital improvement programs	40,000	8,716	31,284
<b>Total expenditures</b>	2,651,387	2,000,779	650,608
Excess (deficiency) of revenues over expenditures	(873,695)	(235,476)	638,219
<b>Change in fund balance</b>	\$ (873,695)	(235,476)	\$ 638,219
<b>Fund balances, beginning of year</b>		1,032,789	
<b>Fund balances, end of year</b>		\$ 797,313	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**PROPOSITION C LOCAL RETURN FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes	\$ 1,097,374	\$ 1,101,716	\$ 4,342
Intergovernmental	6,770,950	-	(6,770,950)
Use of money and property	18,000	7,101	(10,899)
Miscellaneous	79,400	145,563	66,163
<b>Total revenues</b>	<u>7,965,724</u>	<u>1,254,380</u>	<u>(6,711,344)</u>
<b>Expenditures</b>			
Current:			
Development services	1,363,272	1,327,367	35,905
Capital improvement programs	6,770,950	180,141	6,590,809
<b>Total expenditures</b>	<u>8,134,222</u>	<u>1,507,508</u>	<u>6,626,714</u>
Excess (deficiency) of revenues over expenditures	<u>(168,498)</u>	<u>(253,128)</u>	<u>(84,630)</u>
<b>Change in fund balance</b>	<u>\$ (168,498)</u>	<u>(253,128)</u>	<u>\$ (84,630)</u>
<b>Fund balances, beginning of year</b>		<u>686,274</u>	
<b>Fund balances, end of year</b>		<u>\$ 433,146</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**MEASURE R FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 823,031	\$ 823,107	\$ 76
Use of money and property	<u>3,129</u>	<u>9,654</u>	<u>6,525</u>
<b>Total revenues</b>	<u>826,160</u>	<u>832,761</u>	<u>6,601</u>
<b>Expenditures</b>			
Current:			
Capital improvement programs	<u>600,000</u>	<u>74,150</u>	<u>525,850</u>
<b>Total expenditures</b>	<u>600,000</u>	<u>74,150</u>	<u>525,850</u>
<b>Change in fund balance</b>	<u>\$ 226,160</u>	758,611	<u>\$ 532,451</u>
<b>Fund balances, beginning of year</b>		<u>625,726</u>	
<b>Fund balances, end of year</b>		<u>\$ 1,384,337</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**AIR QUALITY IMPROVEMENT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 120,000	\$ 107,911	\$ (12,089)
Use of money and property	<u>800</u>	<u>859</u>	<u>59</u>
<b>Total revenues</b>	<u>120,800</u>	<u>108,770</u>	<u>(12,030)</u>
<b>Expenditures</b>			
Current:			
Development services	<u>101,332</u>	<u>67,882</u>	<u>33,450</u>
<b>Total expenditures</b>	<u>101,332</u>	<u>67,882</u>	<u>33,450</u>
<b>Change in fund balance</b>	<u>\$ 19,468</u>	40,888	<u>\$ 21,420</u>
<b>Fund balances, beginning of year</b>		<u>82,960</u>	
<b>Fund balances, end of year</b>		<u>\$ 123,848</u>	



**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**SELF-SUPPORTING FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 901,439	\$ 754,255	\$ (147,184)
Fines and forfeitures	-	51,019	51,019
<b>Total revenues</b>	<u>901,439</u>	<u>805,274</u>	<u>(96,165)</u>
<b>Expenditures</b>			
Current:			
Public services	<u>901,439</u>	<u>906,646</u>	<u>(5,207)</u>
<b>Total expenditures</b>	<u>901,439</u>	<u>906,646</u>	<u>(5,207)</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>(101,372)</u>	<u>\$ (101,372)</u>
<b>Fund balances, beginning of year</b>		<u>(315,069)</u>	
<b>Fund balances, end of year</b>		<u>\$ (416,441)</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**CAPITAL ASSET REPLACEMENT FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Charges to other funds	\$ 68,359	\$ 71,329	\$ 2,970
<b>Total revenues</b>	68,359	71,329	2,970
<b>Expenditures</b>			
Capital improvement programs	788,770	177,617	611,153
<b>Total expenditures</b>	788,770	177,617	611,153
Excess (deficiency) of revenues over expenditures	(720,411)	(106,288)	614,123
<b>Change in fund balance</b>	\$ (720,411)	(106,288)	\$ 614,123
<b>Fund balances, beginning of year</b>		696,171	
<b>Fund balances, end of year</b>		\$ 589,883	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**RESTRICTED ADMINISTRATIVE TOW FEE FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Fines and forfeitures	\$ 102,300	\$ 87,482	\$ (14,818)
Use of money and property	-	1,537	1,537
<b>Total revenues</b>	<u>102,300</u>	<u>89,019</u>	<u>(13,281)</u>
<b>Expenditures</b>			
Current:			
Public services	19,568	29,938	(10,370)
Capital improvement programs	125,000	99,318	25,682
<b>Total expenditures</b>	<u>144,568</u>	<u>129,256</u>	<u>15,312</u>
<b>Change in fund balance</b>	<u>\$ (42,268)</u>	<u>(40,237)</u>	<u>\$ 2,031</u>
<b>Fund balances, beginning of year</b>		<u>138,889</u>	
<b>Fund balances, end of year</b>		<u>\$ 98,652</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**YOUTH SERVICES PROGRAM FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 6,600	\$ 6,992	\$ 392
<b>Total revenues</b>	<u>6,600</u>	<u>6,992</u>	<u>392</u>
<b>Expenditures</b>			
Current:			
Public services	<u>9,000</u>	<u>1,392</u>	<u>7,608</u>
<b>Total expenditures</b>	<u>9,000</u>	<u>1,392</u>	<u>7,608</u>
<b>Change in fund balance</b>	<u>\$ (2,400)</u>	5,600	<u>\$ 8,000</u>
<b>Fund balances, beginning of year</b>		<u>33,165</u>	
<b>Fund balances, end of year</b>		<u>\$ 38,765</u>	

**City of Carson**  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**METROPOLITAN WATER DISTRICT FUND**  
**Year ended June 30, 2011**

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

City of Carson  
Parks and Recreation Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PARK DEVELOPMENT FUND**  
Year ended June 30, 2011

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ 10,000	\$ 2,993	\$ (7,007)
<b>Total revenues</b>	<u>10,000</u>	<u>2,993</u>	<u>(7,007)</u>
<b>Expenditures</b>			
Current:			
Public services	-	-	-
Capital improvement programs	291,046	-	291,046
<b>Total expenditures</b>	<u>291,046</u>	<u>-</u>	<u>291,046</u>
<b>Change in fund balance</b>	\$ <u>(281,046)</u>	2,993	\$ <u>284,039</u>
<b>Fund balances, beginning of year</b>		<u>291,157</u>	
<b>Fund balances, end of year</b>		<u>\$ 294,150</u>	

**City of Carson**  
**Parks and Recreation Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**LOS ANGELES COUNTY PARK DISTRICT FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 106,847	\$ 106,847	\$ -
Use of money and property	1,000	442	(558)
<b>Total revenues</b>	107,847	107,289	(558)
<b>Expenditures</b>			
Current:			
Public Services	145,139	103,516	41,623
<b>Total expenditures</b>	145,139	103,516	41,623
<b>Change in fund balance</b>	\$ (37,292)	3,773	\$ 41,065
<b>Fund balances, beginning of year</b>		55,945	
<b>Fund balances, end of year</b>		\$ 59,718	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**BEVERAGE CONTAINER RECYCLING FUND**  
 Year ended June 30, 2011

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Intergovernmental	\$ 12,000	\$ 25,866	\$ 13,866
Use of money and property	440	820	380
<b>Total revenues</b>	<u>12,440</u>	<u>26,686</u>	<u>14,246</u>
 <b>Expenditures</b>			
Current:			
Development services	82,478	8,400	74,078
<b>Total expenditures</b>	<u>82,478</u>	<u>8,400</u>	<u>74,078</u>
 <b>Change in fund balance</b>	 <u>\$ (70,038)</u>	 18,286	 <u>\$ 88,324</u>
 <b>Fund balances, beginning of year</b>		 <u>88,077</u>	
 <b>Fund balances, end of year</b>		 <u>\$ 106,363</u>	



City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**STATE COPS GRANT FUND**  
 Year ended June 30, 2011

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 101,000	\$ 125,692	\$ 24,692
Use of money and property	<u>900</u>	<u>463</u>	<u>(437)</u>
<b>Total revenues</b>	<u>101,900</u>	<u>126,155</u>	<u>24,255</u>
<b>Expenditures</b>			
Current:			
Public services	<u>97,000</u>	<u>61,857</u>	<u>35,143</u>
<b>Total expenditures</b>	<u>97,000</u>	<u>61,857</u>	<u>35,143</u>
<b>Change in fund balance</b>	<u>\$ 4,900</u>	64,298	<u>\$ 59,398</u>
<b>Fund balances, beginning of year</b>		<u>32,109</u>	
<b>Fund balances, end of year</b>		<u>\$ 96,407</u>	

City of Carson  
**State Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**USED OIL STATE GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 25,223	\$ 56,393	\$ 31,170
Use of money and property	-	19	19
<b>Total revenues</b>	<u>25,223</u>	<u>56,412</u>	<u>31,189</u>
 <b>Expenditures</b>			
Current:			
Development services	<u>23,300</u>	<u>33,280</u>	<u>(9,980)</u>
<b>Total expenditures</b>	<u>23,300</u>	<u>33,280</u>	<u>(9,980)</u>
Excess (deficiency) of revenues over expenditures	1,923	23,132	21,209
 <b>Other financing sources</b>			
Transfers out	<u>(1,175)</u>	<u>(1,425)</u>	<u>(250)</u>
 <b>Change in fund balance</b>	<u>\$ 748</u>	21,707	<u>\$ 20,959</u>
 <b>Fund balances, beginning of year</b>		<u>(25,223)</u>	
 <b>Fund balances, end of year</b>		<u>\$ (3,516)</u>	

City of Carson  
**State Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**STATE LOCAL TRANSPORTATION FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 247,700	\$ 247,700	\$ -
Use of money and property	-	296	296
<b>Total revenues</b>	<u>247,700</u>	<u>247,996</u>	<u>296</u>
<b>Expenditures</b>			
Current:			
Capital improvement programs	<u>247,700</u>	-	<u>247,700</u>
<b>Total expenditures</b>	<u>247,700</u>	<u>-</u>	<u>247,700</u>
<b>Change in fund balance</b>	<u>\$ -</u>	247,996	<u>\$ 247,996</u>
<b>Fund balances, beginning of year</b>		<u>-</u>	
<b>Fund balances, end of year</b>		<u>\$ 247,996</u>	

City of Carson  
State Grants Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PROPOSITION 42 FUND**  
Year ended June 30, 2011

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ -	\$ 5,655	\$ 5,655
<b>Total revenues</b>	<u>-</u>	<u>5,655</u>	<u>5,655</u>
<b>Expenditures</b>			
Current:			
Development services	-	-	-
Capital improvement program	<u>787,126</u>	<u>454,831</u>	<u>332,295</u>
<b>Total expenditures</b>	<u>787,126</u>	<u>454,831</u>	<u>332,295</u>
Excess (deficiency) of revenues over expenditures	(787,126)	(449,176)	337,950
<b>Other financing sources</b>			
Transfers out	-	<u>(107,527)</u>	<u>(107,527)</u>
	<u>-</u>	<u>(107,527)</u>	<u>(107,527)</u>
<b>Change in fund balance</b>	<u>\$ (787,126)</u>	<u>(556,703)</u>	<u>\$ 230,423</u>
<b>Fund balances, beginning of year</b>		<u>826,901</u>	
<b>Fund balances, end of year</b>		<u>\$ 270,198</u>	

City of Carson  
State Grants Nonmajor Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**PROPOSITION 1B FUND**  
Year ended June 30, 2011

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ 10,916	\$ 17,401	\$ 6,485
<b>Total revenues</b>	<u>10,916</u>	<u>17,401</u>	<u>6,485</u>
<b>Expenditures</b>			
Current:			
Capital improvement program	1,401,498	651,498	750,000
<b>Total expenditures</b>	<u>1,401,498</u>	<u>651,498</u>	<u>750,000</u>
<b>Change in fund balance</b>	<u>\$ (1,390,582)</u>	(634,097)	<u>\$ 756,485</u>
<b>Fund balances, beginning of year</b>		<u>2,183,280</u>	
<b>Fund balances, end of year</b>		<u>\$ 1,549,183</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**DEPARTMENT OF JUSTICE / OJP GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 72,143	\$ 72,143	\$ -
Use of money and property	<u>100</u>	<u>2,921</u>	<u>2,821</u>
<b>Total revenues</b>	<u>72,243</u>	<u>75,064</u>	<u>2,821</u>
<b>Expenditures</b>			
Current:			
Public services	67,000	72,143	(5,143)
Capital project	<u>295,680</u>	<u>-</u>	<u>295,680</u>
<b>Total expenditures</b>	<u>362,680</u>	<u>72,143</u>	<u>290,537</u>
<b>Change in fund balance</b>	<u>\$ (290,437)</u>	2,921	<u>\$ 293,358</u>
<b>Fund balances, beginning of year</b>		<u>296,825</u>	
<b>Fund balances, end of year</b>		<u>\$ 299,746</u>	

**City of Carson**  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**FAMILY SUPPORT GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 49,720	\$ 49,720	\$ -
Use of money and property	<u>800</u>	<u>247</u>	<u>(553)</u>
<b>Total revenues</b>	<u>50,520</u>	<u>49,967</u>	<u>(553)</u>
 <b>Expenditures</b>			
Current:			
Public services	<u>62,453</u>	<u>65,616</u>	<u>(3,163)</u>
<b>Total expenditures</b>	<u>62,453</u>	<u>65,616</u>	<u>(3,163)</u>
Excess (deficiency) of revenues over expenditures	(11,933)	(15,649)	(3,716)
 <b>Other financing sources</b>			
Transfers out	<u>(6,000)</u>	<u>(4,670)</u>	<u>1,330</u>
 <b>Change in fund balance</b>	<u>\$ (17,933)</u>	(20,319)	<u>\$ (2,386)</u>
 <b>Fund balances, beginning of year</b>		<u>45,893</u>	
 <b>Fund balances, end of year</b>		<u>\$ 25,574</u>	

**City of Carson**  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**HOUSING AND COMMUNITY DEVELOPMENT FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 7,265,458	\$ 900,326	\$ (6,365,132)
Use of money and property	-	99,063	99,063
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>7,265,458</u>	<u>999,389</u>	<u>(6,266,069)</u>
<b>Expenditures</b>			
Current:			
Economic development	1,444,381	935,225	509,156
Capital improvement programs	<u>5,499,930</u>	-	<u>5,499,930</u>
<b>Total expenditures</b>	<u>6,944,311</u>	<u>935,225</u>	<u>6,009,086</u>
<b>Change in fund balance</b>	<u>\$ 321,147</u>	64,164	<u>\$ (256,983)</u>
<b>Fund balances, beginning of year</b>		<u>5,627,274</u>	
<b>Fund balances, end of year</b>		<u>\$ 5,691,438</u>	



**City of Carson**  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**FEDERAL HIGHWAY PLANNING GRANT FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 13,835,817	\$ 2,647,281	\$ (11,188,536)
<b>Total revenues</b>	13,835,817	2,647,281	(11,188,536)
<b>Expenditures</b>			
Current:			
Capital improvement programs	13,695,582	5,286,060	8,409,522
<b>Total expenditures</b>	13,695,582	5,286,060	8,409,522
Excess (deficiency) of revenues over expenditures	140,235	(2,638,779)	(2,779,014)
<b>Other financing sources (uses)</b>			
Transfers in	139,298	99,527	(39,771)
Transfers out	-	(179,796)	(179,796)
<b>Net other financing sources (uses)</b>	139,298	(80,269)	(219,567)
<b>Change in fund balance</b>	\$ 279,533	(2,719,048)	\$ (2,998,581)
<b>Fund balances, beginning of year</b>		(280,308)	
<b>Fund balances, end of year</b>		\$ (2,999,356)	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**TRAFFIC SAFETY FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 34,044	\$ 25,989	\$ (8,055)
<b>Total revenues</b>	<u>34,044</u>	<u>25,989</u>	<u>(8,055)</u>
<b>Expenditures</b>			
Current:			
Public services	<u>30,207</u>	<u>23,622</u>	<u>6,585</u>
<b>Total expenditures</b>	<u>30,207</u>	<u>23,622</u>	<u>6,585</u>
<b>Change in fund balance</b>	<u>\$ 3,837</u>	<u>2,367</u>	<u>\$ (1,470)</u>
 <b>Fund balances, beginning of year</b>		<u>(3,837)</u>	
 <b>Fund balances, end of year</b>		<u>\$ (1,470)</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**BROWNFIELDS CLEANUP REVOLVING LOAN FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 169,256	\$ 1,568	\$ (167,688)
<b>Total revenues</b>	<u>169,256</u>	<u>1,568</u>	<u>(167,688)</u>
<b>Expenditures</b>			
Current:			
Economic development	-	1,568	(1,568)
<b>Total expenditures</b>	<u>-</u>	<u>1,568</u>	<u>(1,568)</u>
<b>Other financing sources</b>			
Transfers out	<u>169,256</u>	<u>-</u>	<u>169,256</u>
<b>Change in fund balance</b>	<u>\$ 338,512</u>	1,568	<u>\$ -</u>
<b>Fund balances, beginning of year</b>		<u>-</u>	
<b>Fund balances, end of year</b>		<u>\$ 1,568</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**BROWNFIELDS ECONOMIC DEVELOPMENT INITIATIVE (BEDI) GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 129,308	\$ 29,794	\$ (99,514)
<b>Total revenues</b>	<u>129,308</u>	<u>29,794</u>	<u>(99,514)</u>
 <b>Expenditures</b>			
Economic development	<u>129,308</u>	<u>29,794</u>	<u>99,514</u>
<b>Total expenditures</b>	<u>129,308</u>	<u>29,794</u>	<u>99,514</u>
 <b>Change in fund balance</b>	 <u>\$ -</u>	 -	 <u>\$ -</u>
 <b>Fund balances, beginning of year</b>		 <u>-</u>	
 <b>Fund balances, end of year</b>		 <u>\$ -</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**FEDERAL TRANSPORTATION ADMINISTRATION (FTA) GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 19,916	\$ 19,916	\$ -
<b>Total revenues</b>	<u>19,916</u>	<u>19,916</u>	<u>-</u>
 <b>Change in fund balance</b>	 <u>\$ 19,916</u>	 19,916	 <u>\$ -</u>
 <b>Fund balances, beginning of year</b>		 <u>(19,916)</u>	
 <b>Fund balances, end of year</b>		 <u>\$ -</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**WORKFORCE INVESTMENT ACT (WIA) GRANT FUND**  
**Year ended June 30, 2011**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 829,138	\$ 774,351	\$ (54,787)
<b>Total revenues</b>	<u>829,138</u>	<u>774,351</u>	<u>(54,787)</u>
<b>Expenditures</b>			
<b>Current:</b>			
Economic development	<u>663,033</u>	<u>601,613</u>	<u>61,420</u>
<b>Total expenditures</b>	<u>663,033</u>	<u>601,613</u>	<u>61,420</u>
<b>Change in fund balance</b>	<u>\$ 166,105</u>	172,738	<u>\$ 6,633</u>
<b>Fund balances, beginning of year</b>		<u>(172,637)</u>	
<b>Fund balances, end of year</b>		<u>\$ 101</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**NEIGHBORHOOD STABILIZATION PROGRAM FUND**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Intergovernmental	\$ 980,367	\$ 983,367	\$ 3,000
Use of money and property	-	243	243
Miscellaneous	-	429,041	429,041
<b>Total expenditures</b>	<u>980,367</u>	<u>1,412,651</u>	<u>432,284</u>
 <b>Expenditures</b>			
<b>Current:</b>			
Economic development	483,415	535,771	(52,356)
Capital improvement program	<u>496,952</u>	<u>706,100</u>	<u>(209,148)</u>
<b>Total expenditures</b>	<u>980,367</u>	<u>1,241,871</u>	<u>(261,504)</u>
 <b>Change in fund balance</b>	<u>\$ -</u>	170,780	<u>\$ 693,788</u>
 <b>Fund balances, beginning of year</b>		<u>-</u>	
 <b>Fund balances, end of year</b>		<u>\$ 170,780</u>	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**DOE/EECBG Fund**  
**Year ended June 30, 2011**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 899,900	\$ 265,000	\$ (634,900)
<b>Total revenues</b>	<u>899,900</u>	<u>265,000</u>	<u>(634,900)</u>
<b>Expenditures</b>			
<b>Current:</b>			
Capital improvement program	900,321	265,000	635,321
<b>Total expenditures</b>	<u>900,321</u>	<u>265,000</u>	<u>635,321</u>
<b>Change in fund balance</b>	<u>\$ (421)</u>	-	<u>\$ 421</u>
<b>Fund balances, beginning of year</b>		<u>-</u>	
<b>Fund balances, end of year</b>		<u>\$ -</u>	



### Capital Projects Funds

Capital Projects funds are used to account for the acquisition and construction of major capital facilities. The following Capital Projects Funds have been classified as major funds in the accompanying financial statements.

The **Redevelopment Agency Capital Project Merged Fund** – is used to account for revenues and expenditures related to activities in the merged Redevelopment Project Areas.

In September 2010, the City Council and the Redevelopment Agency Board adopted a resolution approving the amendment to the redevelopment plans for Project Area No. 1, Merged and Amended Project Area, Project Area No. 4 and Carson Consolidated Project Area. The purpose of the amendment is to merge the existing project areas; add one project to the approved capital improvement project list for Project Area No. 1; and reestablish and extend eminent domain authority within the existing project areas for 12 years except for property that is zoned or used for any residential purpose, which includes mobile homes and trailer parks, as stated in the redevelopment plans.

The **Low- and Moderate-Income Housing Fund** – accounts for expenditures related to activities that increase and improve the supply of low-and moderate-income housing in the community. Financing for the activities is provided by the 20% tax increment set-aside and through proceeds from bond issuance.



**City of Carson**  
**Other Major Governmental Funds**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget and Actual**  
**CAPITAL PROJECTS FUND**  
**Year ended June 30, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Property taxes	\$ 25,335,266	\$ 28,307,078	\$ 2,971,812
Use of money and property	1,845,211	1,403,484	(441,727)
Miscellaneous	-	84,833	84,833
<b>Total revenues</b>	<u>27,180,477</u>	<u>29,795,395</u>	<u>2,614,918</u>
<b>Expenditures</b>			
Current:			
Economic development	10,676,001	10,669,129	6,872
Pass-through expenditures	2,591,222	2,921,050	(329,828)
Capital improvement programs	39,912,019	15,807,004	24,105,015
Debt service:			
Bond issuance costs	172,618	-	172,618
<b>Total expenditures</b>	<u>53,351,860</u>	<u>29,397,183</u>	<u>23,954,677</u>
Excess (deficiency) of revenues over expenditures	(26,171,383)	398,212	26,569,595
<b>Other financing sources (uses)</b>			
Transfers in	-	156,485	156,485
Transfers out	(5,067,052)	(17,489,328)	(12,422,276)
<b>Net other financing sources (uses)</b>	<u>(5,067,052)</u>	<u>(17,332,843)</u>	<u>(12,265,791)</u>
<b>Change in fund balance</b>	<u>\$ (31,238,435)</u>	<u>(16,934,631)</u>	<u>\$ 14,303,804</u>
<b>Fund balances, beginning of year</b>		<u>140,616,128</u>	
<b>Fund balances, end of year</b>		<u>\$ 123,681,497</u>	

**City of Carson**  
**Other Major Governmental Funds**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget and Actual**  
**LOW- AND MODERATE-INCOME HOUSING FUND**  
**Year ended June 30, 2011**

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Use of money and property	\$ 351,544	\$ 335,594	\$ (15,950)
Miscellaneous	75,000	138,006	63,006
<b>Total revenues</b>	<u>426,544</u>	<u>473,600</u>	<u>47,056</u>
<b>Expenditures</b>			
Current:			
Economic development	1,457,349	1,244,831	212,518
Capital improvement programs	19,326,275	1,709,923	17,616,352
Debt service:			
Interest and other fiscal charges	-	198,522	(198,522)
Bond issuance costs	-	577,740	(577,740)
<b>Total expenditures</b>	<u>20,783,624</u>	<u>3,731,016</u>	<u>17,052,608</u>
Excess (deficiency) of revenues over expenditures	(20,357,080)	(3,257,416)	17,099,664
<b>Other financing sources (uses)</b>			
Transfers in	5,067,052	5,661,415	594,363
Transfers out	(900,000)	(4,128,780)	(3,228,780)
Proceeds from sale of land	2,340,000	-	(2,340,000)
Issuance of bonds	32,707,678	40,560,000	7,852,322
Gain on sale of land	-	779,500	779,500
<b>Net other financing sources (uses)</b>	<u>39,214,730</u>	<u>42,872,135</u>	<u>3,657,405</u>
<b>Change in fund balance</b>	<u>\$ 18,857,650</u>	39,614,719	<u>\$ 20,757,069</u>
<b>Fund balances, beginning of year</b>		<u>19,904,599</u>	
<b>Fund balances, end of year</b>		<u>\$ 59,519,318</u>	

## Debt Service Funds

Debt Service Funds are used primarily to account for the accumulation of resources for the payment of principal and interest on the long-term debt of the Carson Redevelopment Agency.

The **Redevelopment Debt Service Fund** is used to account for the accumulation of resources and the payment of principal and interest on long-term debt issued to finance projects in the merged project areas.

**City of Carson**  
**Nonmajor Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance –**  
**Budget and Actual**  
**Year ended June 30, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Use of money and property	\$ -	\$ 99,613	\$ 99,613
<b>Total revenues</b>	<u>-</u>	<u>99,613</u>	<u>99,613</u>
 <b>Expenditures</b>			
Debt service:			
Bond principal	4,577,868	4,390,000	187,868
Interest and fiscal charges	<u>7,537,643</u>	<u>8,394,118</u>	<u>(856,475)</u>
<b>Total expenditures</b>	<u>12,115,511</u>	<u>12,784,118</u>	<u>(668,607)</u>
 Excess (deficiency) of revenues over expenditures	 (12,115,511)	 (12,684,505)	 (568,994)
 <b>Other financing sources (uses)</b>			
Transfers in	-	15,956,693	15,956,693
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>15,956,693</u>	<u>15,956,693</u>
 <b>Change in fund balance</b>	 \$ <u>(12,115,511)</u>	 3,272,188	 \$ <u>15,387,699</u>
 <b>Fund balances, beginning of year</b>		 <u>11,895,957</u>	
 <b>Fund balances, end of year</b>		 <u>\$ 15,168,145</u>	

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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## **FIDUCIARY FUNDS**

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CITY OF CARSON, CALIFORNIA





The Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations and/or other governmental units. 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 fiduciary funds of the City of Carson include the following:

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

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

**City of Carson**  
**FIDUCIARY FUNDS**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**June 30, 2011**

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	Trust and Agency	Wilmington Ave Assessment District	Sepulveda Blvd Assessment District	Dominguez Tech Center Assessment District	Totals
<b>ASSETS</b>					
Cash and investments	\$ 2,779,558	\$ 452,750	\$ 1,318,828	\$ 1,626,146	\$ 6,177,282
Cash and investments with fiscal agent	-	-	-	2,511,475	2,511,475
Receivables:					
Accounts	-	-	-	494,867	494,867
Interest	36	-	-	-	36
Total assets	\$ 2,779,594	\$ 452,750	\$ 1,318,828	\$ 4,632,488	\$ 9,183,660
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 238,315	\$ -	\$ 1,257	\$ 740	\$ 240,312
Refundable deposits	2,541,279	-	-	-	2,541,279
Due to assessees/bondholders	-	452,750	1,317,571	4,631,748	6,402,069
Total liabilities	\$ 2,779,594	\$ 452,750	\$ 1,318,828	\$ 4,632,488	\$ 9,183,660

**City of Carson  
Fiduciary Funds  
Statement of Changes in Fiduciary Assets and Liabilities  
Year ended June 30, 2011**

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011
<b><u>Trust and Agency</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,875,452	\$ 1,020,168	\$ 1,116,062	\$ 2,779,558
Due from Capital ProjectFund	11,939	-	11,939	-
Receivable:				
Interest	36	-	-	36
Total assets	<u>\$ 2,887,427</u>	<u>\$ 1,020,168</u>	<u>\$ 1,128,001</u>	<u>\$ 2,779,594</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 170,648	\$ 845,884	\$ 778,217	\$ 238,315
Due to City of Carson	83,081	-	83,081	-
Refundable deposits	2,633,698	987,590	1,080,009	2,541,279
Total liabilities	<u>\$ 2,887,427</u>	<u>\$ 1,833,474</u>	<u>\$ 1,941,307</u>	<u>\$ 2,779,594</u>
<b><u>Wilmington Ave Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 448,321	\$ 4,429	\$ -	\$ 452,750
Total assets	<u>\$ 448,321</u>	<u>\$ 4,429</u>	<u>\$ -</u>	<u>\$ 452,750</u>
<b>LIABILITIES</b>				
Due to assessees	\$ 448,321	\$ 4,429	\$ -	\$ 452,750
Total liabilities	<u>\$ 448,321</u>	<u>\$ 4,429</u>	<u>\$ -</u>	<u>\$ 452,750</u>
<b><u>Sepulveda Blvd Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,299,855	\$ 216,632	\$ 197,660	\$ 1,318,828
Total assets	<u>\$ 1,299,855</u>	<u>\$ 216,632</u>	<u>\$ 197,660</u>	<u>\$ 1,318,828</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,500	\$ 9,030	\$ 9,273	\$ 1,257
Due to assessees/bondholders	1,298,355	216,632	197,416	1,317,571
Total liabilities	<u>\$ 1,299,855</u>	<u>\$ 225,662</u>	<u>\$ 206,689</u>	<u>\$ 1,318,828</u>

**City of Carson  
Fiduciary Funds  
Statement of Changes in Fiduciary Assets and Liabilities  
Year ended June 30, 2011**

	Balance at July 1, 2010	Additions	Reductions	Balance at June 30, 2011
<b><u>Dominguez Tech Center Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,598,931	\$ 2,455,362	\$ 2,428,147	\$ 1,626,147
Cash and investments with fiscal agent	2,510,412	2,273,241	2,272,178	2,511,475
Receivables:				
Accounts	494,464	494,865	494,463	494,866
Total assets	<u>\$ 4,603,807</u>	<u>\$ 5,223,468</u>	<u>\$ 5,194,788</u>	<u>\$ 4,632,488</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,500	\$ 9,321	\$ 10,081	\$ 740
Due to bondholders	4,602,307	5,223,468	5,194,027	4,631,748
Total liabilities	<u>\$ 4,603,807</u>	<u>\$ 5,232,790</u>	<u>\$ 5,204,109</u>	<u>\$ 4,632,488</u>
 <b><u>Totals - All Fiduciary Funds</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,222,558	\$ 3,696,592	\$ 3,741,868	\$ 6,177,282
Cash and investments with fiscal agent	2,510,412	2,273,241	2,272,178	2,511,475
Due from Capital Project Area 4	11,939	-	11,939	-
Receivables:				
Accounts	494,464	494,865	494,463	494,867
Interest	36	-	-	36
Total assets	<u>\$ 9,239,410</u>	<u>\$ 6,464,698</u>	<u>\$ 6,520,448</u>	<u>\$ 9,183,660</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable and accrued liabilities	\$ 173,648	\$ 864,235	\$ 797,572	\$ 240,312
Refundable deposits	2,633,698	6,432,119	6,471,453	2,541,279
Due to City of Carson	83,081	-	83,081	-
Due to assessees/bondholders	6,348,983	-	-	6,402,069
Total liabilities	<u>\$ 9,239,410</u>	<u>\$ 7,296,354</u>	<u>\$ 7,352,106</u>	<u>\$ 9,183,660</u>