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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  
COMPREHENSIVE ANNUAL FINANCIAL REPORT



### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

The **Restricted Administrative Tow Fee Fund** represents the \$56 out of the \$175 collected for administering the City's towing program, which is being exclusively used to address the public safety and code enforcement issues in the City.

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

The **MTA Call for Projects Fund** accounts for the Los Angeles County Metropolitan Transportation Authority (MTA) Call-for-Project programs. The fund is used to improve all modes of surface transportation.

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

The **State Grant Funds** represent five funds used for specific community programs. The Beverage Container Recycling Fund is used for the effective disposal of recyclable containers while preserving the environment. The State COPS Grant Fund is used to provide a Community Oriented Policing program. The Used Oil State Grant Fund is used to increase public awareness of the benefits of recycling oil. The State Local Transportation Fund accounts for a variety of state transportation grant. The Proposition 1B passed in 2006, is also dedicated to the reduction of traffic congestion and increase in traffic safety. The State CIP Grants Fund accounts for all grants received from the State to fund the non-recurring CIP projects of the city.

The **Federal Grant Funds** account for six types of federal grant monies. The OJP/JAG Assistance Grant Fund accounts for monies required to be expended for public safety services that include anti-gang and community crime prevention activities. The Family Support Grant Fund provides funds for a Youth Enrichment Scholarship Program available to children ages 17 and under, who are local area residents and are in financial need. The Housing and Community Development Fund accounts for funds used for a variety of projects and programs primarily benefiting low-income residents. These funds were originally authorized under the Housing and Community Development Act of 1974 and their expenditure is approved by the Department of Housing and Urban Development (HUD). The Federal Highway Planning Grant Fund accounts for federal monies passed through the State of California Department of Transportation to local cities for the construction and repair of inter-connected Interstate highways and other public roads important to interstate commerce and travel. The Workforce Investment Act (WIA) Grant Fund provides assistance for youth employment, training efforts, and dislocated worker support services. The Neighborhood Stabilization Program Grant Fund accounts for monies received for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This grant was authorized under the American Recovery and Reinvestment Act (ARRA).







	<u>Asset Forfeiture Fund</u>	<u>State Gas Tax Fund</u>	<u>TDA Article 3 Fund</u>	<u>Proposition A Local Return Fund</u>
<b>ASSETS</b>				
Cash and investments	\$ 3,092	\$ 424,416	\$ -	\$ 710,716
Receivables:				
Accounts	-	-	-	3,409
Loans, interest and other	-	-	-	-
Due from Successor Agency	-	-	-	-
Due from governmental agencies	-	239,249	72,082	21,763
Prepays and other assets	-	-	-	-
<b>Total assets</b>	<u>\$ 3,092</u>	<u>\$ 663,665</u>	<u>\$ 72,082</u>	<u>\$ 735,888</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 3,016	\$ 370,164	\$ 5,050	\$ 247,907
Accrued payroll	-	2,480	-	14,028
Due to other funds	-	-	60,132	-
Due to Successor Agency	-	7,227	-	-
Retentions payable	-	20,455	-	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<u>3,016</u>	<u>400,326</u>	<u>65,182</u>	<u>261,935</u>
<b>FUND BALANCES (DEFICIT)</b>				
Restricted	76	263,339	6,900	473,953
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<u>76</u>	<u>263,339</u>	<u>6,900</u>	<u>473,953</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,092</u>	<u>\$ 663,665</u>	<u>\$ 72,082</u>	<u>\$ 735,888</u>

**City of Carson  
All Nonmajor Special Revenue Funds  
Combining Balance Sheet  
June 30, 2015**

Proposition C Local Return Fund	Air Quality Improvement Fund	Self- Supporting Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
\$ 928,037	\$ 233,946	\$ -	\$ 528,577	\$ 858,927	\$ 63,533	\$ 51,112
-	-	-	-	-	5,208	-
-	-	-	-	8,096	-	-
-	30,159	-	-	-	-	-
-	-	4,770	-	-	-	-
<u>\$ 928,037</u>	<u>\$ 264,105</u>	<u>\$ 4,770</u>	<u>\$ 528,577</u>	<u>\$ 867,023</u>	<u>\$ 68,741</u>	<u>\$ 51,112</u>
\$ 166,717	\$ 258	\$ 20,326	\$ 34,454	\$ 604,753	\$ 1,448	\$ -
917	-	69,438	-	-	-	-
-	-	4,500	-	-	-	-
-	-	-	-	9,493	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>167,634</u>	<u>258</u>	<u>94,264</u>	<u>34,454</u>	<u>614,246</u>	<u>1,448</u>	<u>-</u>
760,403	263,847	-	494,123	252,777	67,293	51,112
-	-	-	-	-	-	-
-	-	(89,494)	-	-	-	-
<u>760,403</u>	<u>263,847</u>	<u>(89,494)</u>	<u>494,123</u>	<u>252,777</u>	<u>67,293</u>	<u>51,112</u>
<u>\$ 928,037</u>	<u>\$ 264,105</u>	<u>\$ 4,770</u>	<u>\$ 528,577</u>	<u>\$ 867,023</u>	<u>\$ 68,741</u>	<u>\$ 51,112</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Balance Sheet (Continued)**  
**June 30, 2015**

	MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 1,254,162	\$ 209,827	\$ 759,848	\$ 6,026,193
Receivables:					
Accounts	-	-	-	-	8,617
Loans, interest and other	-	-	-	297,629	297,629
Due from Successor Agency	-	-	-	-	8,096
Due from governmental agencies	820,880	176,110	54,797	1,015,542	2,430,582
Prepays and other assets	-	-	-	-	4,770
<b>Total assets</b>	<b>\$ 820,880</b>	<b>\$ 1,430,272</b>	<b>\$ 264,624</b>	<b>\$ 2,073,019</b>	<b>\$ 8,775,887</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 50,473	\$ 376,048	\$ 1,880,614
Accrued payroll	-	-	-	16,160	103,023
Due to other funds	629,527	27,036	19,350	746,325	1,486,870
Due to Successor Agency	62,711	-	-	-	79,431
Retentions payable	-	17,571	13,010	-	51,036
Unearned revenue	31,376	176,110	24,568	228,995	461,049
<b>Total liabilities</b>	<b>\$ 723,614</b>	<b>\$ 220,717</b>	<b>\$ 107,401</b>	<b>\$ 1,367,528</b>	<b>\$ 4,062,023</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted	97,266	1,254,162	157,227	776,034	4,918,512
Assigned	-	-	-	-	-
Unassigned	-	(44,607)	(4)	(70,543)	(204,648)
<b>Total fund balances</b>	<b>\$ 97,266</b>	<b>\$ 1,209,555</b>	<b>\$ 157,223</b>	<b>\$ 705,491</b>	<b>\$ 4,713,864</b>
<b>Total liabilities and fund balances</b>	<b>\$ 820,880</b>	<b>\$ 1,430,272</b>	<b>\$ 264,624</b>	<b>\$ 2,073,019</b>	<b>\$ 8,775,887</b>

**City of Carson**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet – Parks and Recreation Funds**  
**June 30, 2015**

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	Park Development Fund	LA County Park District Fund	Totals
<b>ASSETS</b>			
Cash and investments	\$ 1,254,162	\$ -	\$ 1,254,162
Due from governmental agencies	-	176,110	176,110
<b>Total assets</b>	<b>\$ 1,254,162</b>	<b>\$ 176,110</b>	<b>\$ 1,430,272</b>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Due to other funds	-	27,036	27,036
Retentions payable	-	17,571	17,571
Unearned revenue	-	176,110	176,110
<b>Total liabilities</b>	<b>-</b>	<b>220,717</b>	<b>220,717</b>
<b>FUND BALANCES (DEFICIT)</b>			
Restricted	1,254,162	-	1,254,162
Unassigned	-	(44,607)	(44,607)
<b>Total fund balances</b>	<b>1,254,162</b>	<b>(44,607)</b>	<b>1,209,555</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,254,162</b>	<b>\$ 176,110</b>	<b>\$ 1,430,272</b>

**City of Carson  
Nonmajor Special Revenue Funds  
Combining Balance Sheet – State Grant Funds  
June 30, 2015**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	State CIP Grants Fund	Totals
<b>ASSETS</b>							
Cash and investments	\$ 95,579	\$ 101,210	\$ -	\$ -	\$ -	\$ 13,038	\$ 209,827
Due from governmental agencies	24,568	-	-	-	30,229	-	54,797
<b>Total assets</b>	<b>\$ 120,147</b>	<b>\$ 101,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,229</b>	<b>\$ 13,038</b>	<b>\$ 264,624</b>
<b>LIABILITIES</b>							
Accounts payable and accrued liabilities	\$ 21,090	\$ 18,500	\$ -	\$ -	\$ 10,883	\$ -	\$ 50,473
Due to other funds	-	-	-	-	19,350	-	19,350
Retentions payable	-	-	-	-	-	13,010	13,010
Unearned revenue	24,568	-	-	-	-	-	24,568
<b>Total liabilities</b>	<b>45,658</b>	<b>18,500</b>	<b>-</b>	<b>-</b>	<b>30,233</b>	<b>13,010</b>	<b>107,401</b>
<b>FUND BALANCES (DEFICIT)</b>							
Restricted	74,489	82,710	-	-	-	28	157,227
Unassigned	-	-	-	-	(4)	-	(4)
<b>Total fund balances</b>	<b>74,489</b>	<b>82,710</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>28</b>	<b>157,223</b>
<b>Total liabilities and fund balances</b>	<b>\$ 120,147</b>	<b>\$ 101,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,229</b>	<b>\$ 13,038</b>	<b>\$ 264,624</b>



	Department of Justice/ OJP Grant Fund	Family Support Grant Fund	HOME Fund
<b>ASSETS</b>			
Cash and investments	\$ -	\$ 10,221	\$ -
Receivables:			
Loans, interest and other	-	-	63,995
Due from governmental agencies	-	12,840	67,277
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 23,061</b>	<b>\$ 131,272</b>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ -	\$ 909	\$ 160
Accrued payroll	-	2,064	-
Due to other funds	-	-	67,117
Deferred revenue	-	-	63,995
<b>Total liabilities</b>	<b>-</b>	<b>2,973</b>	<b>131,272</b>
<b>FUND BALANCES (DEFICIT)</b>			
Restricted	-	20,088	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>20,088</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 23,061</b>	<b>\$ 131,272</b>

**City of Carson  
Nonmajor Special Revenue Funds  
Combining Balance Sheet – Federal Grant Funds  
June 30, 2015**

Community Development Block Grant Fund	Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ 455,599	\$ -	\$ -	\$ 294,028	\$ 759,848
68,634	-	-	165,000	297,629
40,832	848,272	46,321	-	1,015,542
<u>\$ 565,065</u>	<u>\$ 848,272</u>	<u>\$ 46,321</u>	<u>\$ 459,028</u>	<u>\$ 2,073,019</u>
\$ 97,730	\$ 274,274	\$ 1,977	\$ 998	\$ 376,048
3,851	-	9,577	668	16,160
-	644,541	34,667	-	746,325
-	-	-	165,000	228,995
<u>101,581</u>	<u>918,815</u>	<u>46,221</u>	<u>166,666</u>	<u>1,367,528</u>
463,484	-	100	292,362	776,034
-	(70,543)	-	-	(70,543)
<u>463,484</u>	<u>(70,543)</u>	<u>100</u>	<u>292,362</u>	<u>705,491</u>
<u>\$ 565,065</u>	<u>\$ 848,272</u>	<u>\$ 46,321</u>	<u>\$ 459,028</u>	<u>\$ 2,073,019</u>



	Asset Forfeiture Fund	State Gas Tax Fund	TDA Arcticle 3 Fund	Proposition A Local Return Fund
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,630,512
Fines and forfeitures	7,912	-	-	-
Charges for services	-	-	-	-
Charges to other funds	-	-	-	-
Intergovernmental	-	2,690,593	72,082	244,703
Use of money and property	75	541	-	5,348
Miscellaneous	-	14,646	-	168,100
<b>Total revenues</b>	<u>7,987</u>	<u>2,705,780</u>	<u>72,082</u>	<u>2,048,663</u>
<b>Expenditures</b>				
Current:				
Community services	-	-	-	2,367,758
Public works	-	-	-	-
Community development	13,961	-	-	-
Capital improvement programs	-	2,160,418	91,045	-
<b>Total expenditures</b>	<u>13,961</u>	<u>2,160,418</u>	<u>91,045</u>	<u>2,367,758</u>
Excess (deficiency) of revenues over expenditures	<u>(5,974)</u>	<u>545,362</u>	<u>(18,963)</u>	<u>(319,095)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	122,033	-	-
Transfers out	-	(1,025,000)	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>(902,967)</u>	<u>-</u>	<u>-</u>
Change in fund balance	(5,974)	(357,605)	(18,963)	(319,095)
<b>Fund balances, beginning of year</b>	<u>6,050</u>	<u>620,944</u>	<u>25,863</u>	<u>793,048</u>
<b>Fund balances, end of year</b>	<u>\$ 76</u>	<u>\$ 263,339</u>	<u>\$ 6,900</u>	<u>\$ 473,953</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 2015**

Proposition C Local Return Fund	Air Quality Improvement Fund	Self Supporting Fund	Capital Asset Replacement Fund	Measure R Fund	Restricted Administrative Tow Fee Fund	Youth Services Program Fund
1,355,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	141,164	-	-	59,416	-
-	-	923,275	-	-	-	3,875
-	-	-	6,600	-	-	-
-	114,935	-	-	1,014,581	-	-
6,054	1,408	-	-	9,517	433	-
90,606	-	-	56,037	-	-	-
<u>1,451,919</u>	<u>116,343</u>	<u>1,064,439</u>	<u>62,637</u>	<u>1,024,098</u>	<u>59,849</u>	<u>3,875</u>
1,148,300	19,210	1,178,251	268,482	-	36,628	1,097
-	-	-	134,976	2,971,667	-	-
45	-	-	-	-	-	-
-	-	8,647	302,201	132,608	-	-
<u>1,148,345</u>	<u>19,210</u>	<u>1,186,898</u>	<u>705,659</u>	<u>3,104,275</u>	<u>36,628</u>	<u>1,097</u>
303,574	97,133	(122,459)	(643,022)	(2,080,177)	23,221	2,778
-	-	-	1,018,204	-	-	-
-	-	-	(575,000)	-	-	-
-	-	-	443,204	-	-	-
303,574	97,133	(122,459)	(199,818)	(2,080,177)	23,221	2,778
456,829	166,714	32,965	693,941	2,332,954	44,072	48,334
<u>760,403</u>	<u>263,847</u>	<u>(89,494)</u>	<u>494,123</u>	<u>252,777</u>	<u>67,293</u>	<u>51,112</u>

**City of Carson**  
**All Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**(Continued)**  
**Year ended June 30, 2015**

	MTA Call for Projects Fund	Parks and Recreation Funds	State Grant Funds	Federal Grant Funds	Totals
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,985,771
Fines and forfeitures	-	-	-	-	208,492
Charges for services	-	-	-	-	927,150
Charges to other funds	-	-	-	-	6,600
Intergovernmental	2,216,996	342,624	511,804	3,944,432	11,152,750
Use of money and property	-	10,479	1,514	466,048	501,417
Miscellaneous	-	71,188	-	111,223	511,800
<b>Total revenues</b>	<u>2,216,996</u>	<u>424,291</u>	<u>513,318</u>	<u>4,521,703</u>	<u>16,293,980</u>
<b>Expenditures</b>					
Current:					
Community services	-	-	164,027	75,319	5,259,072
Public works	3,053,718	6,868	36,079	-	6,203,308
Community development	-	-	-	1,462,707	1,476,713
Capital improvement programs	-	360,834	145,534	2,631,384	5,832,671
<b>Total expenditures</b>	<u>3,053,718</u>	<u>367,702</u>	<u>345,640</u>	<u>4,169,410</u>	<u>18,771,764</u>
Excess (deficiency) of revenues over expenditures	<u>(836,722)</u>	<u>56,589</u>	<u>167,678</u>	<u>352,293</u>	<u>(2,477,784)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	856	3,178	1,144,271
Transfers out	-	-	(150,455)	(208,720)	(1,959,175)
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(149,599)</u>	<u>(205,542)</u>	<u>(814,904)</u>
Change in fund balance	(836,722)	56,589	18,079	146,751	(3,292,688)
<b>Fund balances, beginning of year</b>	<u>933,988</u>	<u>1,152,966</u>	<u>139,144</u>	<u>558,740</u>	<u>8,006,552</u>
<b>Fund balances, end of year</b>	<u>\$ 97,266</u>	<u>\$ 1,209,555</u>	<u>\$ 157,223</u>	<u>\$ 705,491</u>	<u>\$ 4,713,864</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, 2015**

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	Park Development Fund	LA County Park District Fund	Totals
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 342,624	\$ 342,624
Use of money and property	10,479	\$ -	10,479
Miscellaneous	71,188	-	71,188
<b>Total revenues</b>	<u>81,667</u>	<u>342,624</u>	<u>424,291</u>
<b>Expenditures</b>			
Current:			
Public works	-	6,868	6,868
Capital improvement programs	179,494	181,340	360,834
<b>Total expenditures</b>	<u>179,494</u>	<u>188,208</u>	<u>367,702</u>
Change in fund balance	(97,827)	154,416	56,589
<b>Fund balances, beginning of year</b>	<u>1,351,989</u>	<u>(199,023)</u>	<u>1,152,966</u>
<b>Fund balances, end of year</b>	<u>\$ 1,254,162</u>	<u>\$ (44,607)</u>	<u>\$ 1,209,555</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, 2015**

	Beverage Container Recycling Fund	State COPS Grant Fund	Used Oil State Grant Fund	State Local Transportation Fund	Proposition 1B Fund	State CIP Grants Fund	Totals
<b>Revenues</b>							
Intergovernmental	\$ -	\$ 162,941	\$ 25,752	\$ -	\$ 89,161	\$ 233,950	\$ 511,804
Use of money and property	795	633	58	-	-	28	1,514
<b>Total revenues</b>	<u>795</u>	<u>163,574</u>	<u>25,810</u>	<u>-</u>	<u>89,161</u>	<u>233,978</u>	<u>513,318</u>
<b>Expenditures</b>							
Current:							
Community services	-	164,027	-	-	-	-	164,027
Public works	21,243	-	14,836	-	-	-	36,079
Capital improvement programs	-	-	-	-	85,530	60,004	145,534
<b>Total expenditures</b>	<u>21,243</u>	<u>164,027</u>	<u>14,836</u>	<u>-</u>	<u>85,530</u>	<u>60,004</u>	<u>345,640</u>
Excess (deficiency) of revenues over expenditures	<u>(20,448)</u>	<u>(453)</u>	<u>10,974</u>	<u>-</u>	<u>3,631</u>	<u>173,974</u>	<u>167,678</u>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	856	-	-	-	856
Transfers out	(9,204)	-	(11,935)	(125,211)	-	(4,105)	(150,455)
<b>Net other financing sources (uses)</b>	<u>(9,204)</u>	<u>-</u>	<u>(11,079)</u>	<u>(125,211)</u>	<u>-</u>	<u>(4,105)</u>	<u>(149,599)</u>
Change in fund balance	(29,652)	(453)	(105)	(125,211)	3,631	169,869	18,079
<b>Fund balances, beginning of year</b>	<u>104,141</u>	<u>83,163</u>	<u>105</u>	<u>125,211</u>	<u>(3,635)</u>	<u>(169,841)</u>	<u>139,144</u>
<b>Fund balances, end of year</b>	<u>\$ 74,489</u>	<u>\$ 82,710</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4)</u>	<u>\$ 28</u>	<u>\$ 157,223</u>



	Department of Justice/ OJP Grant Fund	Family Support Grant Fund	HOME Fund
<b>Revenues</b>			
Intergovernmental	\$ 39,973	\$ 34,840	\$ 67,277
Use of money and property	-	112	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<u>39,973</u>	<u>34,952</u>	<u>67,277</u>
<b>Expenditures</b>			
Current:			
Community services	39,973	35,346	-
Community development	-	-	67,277
Capital improvement programs	-	-	-
<b>Total expenditures</b>	<u>39,973</u>	<u>35,346</u>	<u>67,277</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(394)</u>	<u>-</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	-	(394)	-
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>20,482</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 20,088</u>	<u>\$ -</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, 2015**

Community Development Block Grant Fund	Federal Highway Planning Grant Fund	WIA Grant Fund	Neighborhood Stabilization Grant Fund	Totals
\$ 675,029	\$ 2,561,411	\$ 565,902	\$ -	\$ 3,944,432
463,484	-	-	2,452	466,048
111,223	-	-	-	111,223
<u>1,249,736</u>	<u>2,561,411</u>	<u>565,902</u>	<u>2,452</u>	<u>4,521,703</u>
-	-	-	-	75,319
786,253	-	565,902	43,275	1,462,707
-	2,631,384	-	-	2,631,384
<u>786,253</u>	<u>2,631,384</u>	<u>565,902</u>	<u>43,275</u>	<u>4,169,410</u>
<u>463,483</u>	<u>(69,973)</u>	<u>-</u>	<u>(40,823)</u>	<u>352,293</u>
-	3,178	-	-	3,178
(208,720)	-	-	-	(208,720)
<u>(208,720)</u>	<u>3,178</u>	<u>-</u>	<u>-</u>	<u>(205,542)</u>
254,763	(66,795)	-	(40,823)	146,751
208,721	(3,748)	100	333,185	558,740
<u>\$ 463,484</u>	<u>\$ (70,543)</u>	<u>\$ 100</u>	<u>\$ 292,362</u>	<u>\$ 705,491</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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Fines and forfeitures	\$ -	\$ 7,912	\$ 7,912
Use of money and property	-	75	75
<b>Total revenues</b>	-	7,987	7,987
<b>Expenditures</b>			
Current:			
Community development	-	13,961	(13,961)
<b>Total expenditures</b>	-	13,961	(13,961)
<b>Change in fund balance</b>	\$ -	(5,974)	\$ (5,974)
<b>Fund balances, beginning of year</b>		6,050	
<b>Fund balances, end of year</b>		\$ 76	

**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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 2,815,712	\$ 2,690,593	\$ (125,119)
Use of money and property	-	541	541
Miscellaneous	-	14,646	14,646
<b>Total revenues</b>	<u>2,815,712</u>	<u>2,705,780</u>	<u>(109,932)</u>
<b>Expenditures</b>			
Capital improvement programs	<u>2,223,167</u>	<u>2,160,418</u>	<u>62,749</u>
<b>Total expenditures</b>	<u>2,223,167</u>	<u>2,160,418</u>	<u>62,749</u>
Excess (deficiency) of revenues over expenditures	<u>592,545</u>	<u>545,362</u>	<u>(47,183)</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	122,033	122,033
Transfers out	<u>(1,025,000)</u>	<u>(1,025,000)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (432,455)</u>	<u>(357,605)</u>	<u>\$ 74,850</u>
<b>Fund balances, beginning of year</b>		<u>620,944</u>	
<b>Fund balances, end of year</b>		<u>\$ 263,339</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**TDA ARTICLE 3 FUND**  
**Year ended June 30, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 168,826	\$ 72,082	\$ (96,744)
Use of money and property	-	-	-
<b>Total revenues</b>	<u>168,826</u>	<u>72,082</u>	<u>(96,744)</u>
<b>Expenditures</b>			
Capital improvement programs	90,389	91,045	(656)
<b>Total expenditures</b>	<u>90,389</u>	<u>91,045</u>	<u>(656)</u>
Excess (deficiency) of revenues over expenditures	<u>78,437</u>	<u>(18,963)</u>	<u>(97,400)</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
<b>Change in fund balance</b>	<u>\$ 78,437</u>	<u>(18,963)</u>	<u>\$ (97,400)</u>
<b>Fund balances, beginning of year</b>		<u>25,863</u>	
<b>Fund balances, end of year</b>		<u>\$ 6,900</u>	

**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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Taxes	\$ 1,614,411	\$ 1,630,512	\$ 16,101
Intergovernmental	246,387	244,703	(1,684)
Use of money and property	5,475	5,348	(127)
Miscellaneous	<u>214,056</u>	<u>168,100</u>	<u>(45,956)</u>
<b>Total revenues</b>	<u>2,080,329</u>	<u>2,048,663</u>	<u>(31,666)</u>
<b>Expenditures</b>			
Current:			
Community services	<u>2,532,024</u>	<u>2,367,758</u>	<u>164,266</u>
<b>Total expenditures</b>	<u>2,532,024</u>	<u>2,367,758</u>	<u>164,266</u>
Excess (deficiency) of revenues over expenditures	<u>(451,695)</u>	<u>(319,095)</u>	<u>132,600</u>
<b>Change in fund balance</b>	<u>\$ (451,695)</u>	<u>(319,095)</u>	<u>\$ 132,600</u>
<b>Fund balances, beginning of year</b>		<u>793,048</u>	
<b>Fund balances, end of year</b>		<u>\$ 473,953</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**PROPOSITION C LOCAL RETURN FUND**  
**Year ended June 30, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Taxes	\$ 1,339,111	\$ 1,355,259	\$ 16,148
Use of money and property	3,379	6,054	2,675
Miscellaneous	111,600	90,606	(20,994)
<b>Total revenues</b>	<u>1,454,090</u>	<u>1,451,919</u>	<u>(2,171)</u>
<b>Expenditures</b>			
Current:			
Community services	1,369,205	1,148,300	220,905
Community development	-	45	(45)
Capital improvement programs	-	-	-
<b>Total expenditures</b>	<u>1,369,205</u>	<u>1,148,345</u>	<u>220,860</u>
<b>Change in fund balance</b>	<u>\$ 84,885</u>	303,574	<u>\$ 218,689</u>
<b>Fund balances, beginning of year</b>		<u>456,829</u>	
<b>Fund balances, end of year</b>		<u>\$ 760,403</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, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 113,847	\$ 114,935	\$ 1,088
Use of money and property	<u>-</u>	<u>1,408</u>	<u>1,408</u>
<b>Total revenues</b>	<u>113,847</u>	<u>116,343</u>	<u>2,496</u>
 <b>Expenditures</b>			
Current:			
Community services	<u>243,427</u>	<u>19,210</u>	<u>224,217</u>
<b>Total expenditures</b>	<u>243,427</u>	<u>19,210</u>	<u>224,217</u>
 <b>Change in fund balance</b>	 <u>\$ (129,580)</u>	 97,133	 <u>\$ 226,713</u>
 <b>Fund balances, beginning of year</b>		 <u>166,714</u>	
 <b>Fund balances, end of year</b>		 <u>\$ 263,847</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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Charges for services	\$ 787,651	\$ 923,275	\$ 135,624
Fines and forfeitures	68,088	141,164	73,076
Miscellaneous	-	-	-
<b>Total revenues</b>	855,739	1,064,439	208,700
<b>Expenditures</b>			
Current:			
Community services	1,021,145	1,178,251	(157,106)
Capital improvement program	4,000	8,647	(4,647)
<b>Total expenditures</b>	1,025,145	1,186,898	(161,753)
<b>Change in fund balance</b>	\$ (169,406)	(122,459)	\$ 46,947
<b>Fund balances, beginning of year</b>		32,965	
<b>Fund balances, end of year</b>		\$ (89,494)	

**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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Charges to other funds	\$ 89,279	\$ 6,600	\$ (82,679)
Miscellaneous	-	56,037	56,037
<b>Total revenues</b>	89,279	62,637	(26,642)
<b>Expenditures</b>			
Current:			
Community services	229,283	268,482	(39,199)
Public works	39,505	134,976	(95,471)
Capital improvement programs	40,000	302,201	(262,201)
<b>Total expenditures</b>	308,788	705,659	(396,871)
Excess (deficiency) of revenues over expenditures	(219,509)	(643,022)	(423,513)
<b>Other financing sources (uses)</b>			
Transfers in	-	1,018,204	1,018,204
Transfers out	(575,000)	(575,000)	-
<b>Change in fund balance</b>	\$ (794,509)	(199,818)	\$ 594,691
<b>Fund balances, beginning of year</b>		693,941	
<b>Fund balances, end of year</b>		\$ 494,123	



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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 1,020,626	\$ 1,014,581	\$ (6,045)
Use of money and property	-	9,517	9,517
<b>Total revenues</b>	<u>1,020,626</u>	<u>1,024,098</u>	<u>3,472</u>
<b>Expenditures</b>			
Current:			
Public works	2,386,865	2,971,667	(584,802)
Capital improvement programs	<u>284,877</u>	<u>132,608</u>	<u>152,269</u>
<b>Total expenditures</b>	<u>2,671,742</u>	<u>3,104,275</u>	<u>(432,533)</u>
<b>Change in fund balance</b>	<b>\$ <u>(1,651,116)</u></b>	<b>(2,080,177)</b>	<b>\$ <u>(429,061)</u></b>
<b>Fund balances, beginning of year</b>		<u>2,332,954</u>	
<b>Fund balances, end of year</b>		<b>\$ <u>252,777</u></b>	

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, 2015

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Fines and forfeitures	\$ 59,596	\$ 59,416	\$ (180)
Use of money and property	-	433	433
<b>Total revenues</b>	<u>59,596</u>	<u>59,849</u>	<u>253</u>
<b>Expenditures</b>			
Current:			
Community services	16,600	36,628	(20,028)
<b>Total expenditures</b>	<u>16,600</u>	<u>36,628</u>	<u>(20,028)</u>
<b>Change in fund balance</b>	<u>\$ 42,996</u>	23,221	<u>\$ (19,775)</u>
<b>Fund balances, beginning of year</b>		<u>44,072</u>	
<b>Fund balances, end of year</b>		<u>\$ 67,293</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, 2015

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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	\$ 5,475	\$ 3,875	\$ (1,600)
<b>Total revenues</b>	<u>5,475</u>	<u>3,875</u>	<u>(1,600)</u>
<b>Expenditures</b>			
Current:			
Community services	<u>44,100</u>	<u>1,097</u>	<u>43,003</u>
<b>Total expenditures</b>	<u>44,100</u>	<u>1,097</u>	<u>43,003</u>
<b>Change in fund balance</b>	<u>\$ (38,625)</u>	2,778	<u>\$ 41,403</u>
<b>Fund balances, beginning of year</b>		<u>48,334</u>	
<b>Fund balances, end of year</b>		<u>\$ 51,112</u>	

City of Carson  
**Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**MTA CALL FOR PROJECTS FUND**  
**Year ended June 30, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 8,319,737	\$ 2,216,996	\$ (6,102,741)
Use of money and property	-	-	-
<b>Total revenues</b>	<u>8,319,737</u>	<u>2,216,996</u>	<u>(6,102,741)</u>
 <b>Expenditures</b>			
Current:			
Public works	<u>8,530,896</u>	<u>3,053,718</u>	<u>5,477,178</u>
<b>Total expenditures</b>	<u>8,530,896</u>	<u>3,053,718</u>	<u>5,477,178</u>
 <b>Change in fund balance</b>	<u>\$ (211,159)</u>	(836,722)	<u>\$ (625,563)</u>
 <b>Fund balances, beginning of year</b>		<u>933,988</u>	
 <b>Fund balances, end of year</b>		<u>\$ 97,266</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, 2015

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Use of money and property	\$ -	\$ 10,479	\$ 10,479
Miscellaneous	<u>9,535</u>	<u>71,188</u>	<u>61,653</u>
<b>Total revenues</b>	<u>9,535</u>	<u>81,667</u>	<u>72,132</u>
 <b>Expenditures</b>			
Capital improvement programs	<u>1,065,081</u>	<u>179,494</u>	<u>885,587</u>
<b>Total expenditures</b>	<u>1,065,081</u>	<u>179,494</u>	<u>885,587</u>
 <b>Change in fund balance</b>	 <u>\$ (1,055,546)</u>	 (97,827)	 <u>\$ 957,719</u>
 <b>Fund balances, beginning of year</b>		 <u>1,351,989</u>	
<b>Fund balances, end of year</b>		 <u>\$ 1,254,162</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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 693,238	\$ 342,624	\$ (350,614)
Use of money and property	-	-	-
<b>Total revenues</b>	<u>693,238</u>	<u>342,624</u>	<u>(350,614)</u>
<b>Expenditures</b>			
Current:			
Public works	13,780	6,868	6,912
Capital improvement programs	<u>679,458</u>	<u>181,340</u>	<u>498,118</u>
<b>Total expenditures</b>	<u>693,238</u>	<u>188,208</u>	<u>505,030</u>
<b>Change in fund balance</b>	<u>\$ -</u>	154,416	<u>\$ 154,416</u>
<b>Fund balances, beginning of year</b>		<u>(199,023)</u>	
<b>Fund balances, end of year</b>		<u>\$ (44,607)</u>	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**BEVERAGE CONTAINER RECYCLING FUND**  
 Year ended June 30, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 25,734	\$ -	\$ (25,734)
Use of money and property	<u>-</u>	<u>795</u>	<u>795</u>
<b>Total revenues</b>	<u>25,734</u>	<u>795</u>	<u>(24,939)</u>
<b>Expenditures</b>			
Current:			
Public works	<u>85,000</u>	<u>21,243</u>	<u>63,757</u>
<b>Total expenditures</b>	<u>85,000</u>	<u>21,243</u>	<u>63,757</u>
Other financing uses			
Transfer out	<u>(10,000)</u>	<u>(9,204)</u>	<u>796</u>
<b>Change in fund balance</b>	<u>\$ (69,266)</u>	<u>(29,652)</u>	<u>\$ 39,614</u>
<b>Fund balances, beginning of year</b>		<u>104,141</u>	
<b>Fund balances, end of year</b>		<u>\$ 74,489</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, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 147,000	\$ 162,941	\$ 15,941
Use of money and property	<u>511</u>	<u>633</u>	<u>122</u>
<b>Total revenues</b>	<u>147,511</u>	<u>163,574</u>	<u>16,063</u>
<b>Expenditures</b>			
Current:			
Community services	<u>214,027</u>	<u>164,027</u>	<u>50,000</u>
<b>Total expenditures</b>	<u>214,027</u>	<u>164,027</u>	<u>50,000</u>
<b>Change in fund balance</b>	<u>\$ (66,516)</u>	(453)	<u>\$ 66,063</u>
<b>Fund balances, beginning of year</b>		<u>83,163</u>	
<b>Fund balances, end of year</b>		<u>\$ 82,710</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 26,000	\$ 25,752	\$ (248)
Use of money and property	-	58	\$ 58
<b>Total revenues</b>	<u>26,000</u>	<u>25,810</u>	<u>(190)</u>
<b>Expenditures</b>			
Current:			
Public works	20,000	14,836	5,164
<b>Total expenditures</b>	<u>20,000</u>	<u>14,836</u>	<u>5,164</u>
Excess (deficiency) of revenues over expenditures	6,000	10,974	4,974
<b>Other financing sources</b>			
Transfers in	-	856	856
Transfers out	(2,000)	(11,935)	(9,935)
<b>Change in fund balance</b>	<u>\$ 4,000</u>	<u>(105)</u>	<u>\$ (4,105)</u>
<b>Fund balances, beginning of year</b>		<u>105</u>	
<b>Fund balances, end of year</b>		<u>\$ -</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, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Use of money and property	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Other financing sources</b>			
Transfers out	<u>-</u>	<u>(125,212)</u>	<u>(125,212)</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>(125,212)</u>	<u>\$ (125,212)</u>
<b>Fund balances, beginning of year</b>		<u>125,212</u>	
<b>Fund balances, end of year</b>		<u>\$ -</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, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 89,161	\$ 89,161
Use of money and property	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>89,161</u>	<u>89,161</u>
<b>Expenditures</b>			
Capital improvement programs	-	85,530	(85,530)
<b>Total expenditures</b>	<u>-</u>	<u>85,530</u>	<u>(85,530)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>3,631</u>	<u>3,631</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>3,631</u>	<u>\$ 3,631</u>
<b>Fund balances, beginning of year</b>		<u>(3,635)</u>	
<b>Fund balances, end of year</b>		<u>\$ (4)</u>	

City of Carson  
 State Grants Nonmajor Special Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
**STATE CIP GRANTS FUND**  
 Year ended June 30, 2015

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 610,150	\$ 233,950	\$ (376,200)
Use of money and property	-	28	28
<b>Total revenues</b>	<u>610,150</u>	<u>233,978</u>	<u>(376,172)</u>
<b>Expenditures</b>			
Capital improvement programs	<u>610,150</u>	<u>60,004</u>	<u>550,146</u>
<b>Total expenditures</b>	<u>610,150</u>	<u>60,004</u>	<u>550,146</u>
Excess (deficiency) of revenues over expenditures	-	173,974	173,974
<b>Other financing sources</b>			
Transfers out	<u>-</u>	<u>(4,105)</u>	<u>(4,105)</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>169,869</u>	<u>\$ 169,869</u>
<b>Fund balances, beginning of year</b>		<u>(169,841)</u>	
<b>Fund balances, end of year</b>		<u>\$ 28</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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 39,973	\$ 39,973	\$ -
<b>Total revenues</b>	39,973	39,973	-
<b>Expenditures</b>			
Current:			
Community services	39,973	39,973	-
<b>Total expenditures</b>	39,973	39,973	-
<b>Change in fund balance</b>	\$ -	-	\$ -
<b>Fund balances, beginning of year</b>		-	
<b>Fund balances, end of year</b>		\$ -	

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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 60,000	\$ 34,840	\$ (25,160)
Use of money and property	155	112	(43)
<b>Total revenues</b>	60,155	34,952	(25,203)
<b>Expenditures</b>			
Current:			
Community services	100,500	35,346	65,154
<b>Total expenditures</b>	100,500	35,346	65,154
<b>Change in fund balance</b>	\$ (40,345)	(394)	\$ 39,951
<b>Fund balances, beginning of year</b>		20,482	
<b>Fund balances, end of year</b>		\$ 20,088	

City of Carson  
**Federal Grants Nonmajor Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**HOME GRANT FUND**  
**Year ended June 30, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 700,000	\$ 67,277	\$ (632,723)
<b>Total revenues</b>	<u>700,000</u>	<u>67,277</u>	<u>(632,723)</u>
<b>Expenditures</b>			
Current:			
Community development	700,000	67,277	632,723
<b>Total expenditures</b>	<u>700,000</u>	<u>67,277</u>	<u>632,723</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**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**Year ended June 30, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,055,536	\$ 675,029	\$ (380,507)
Use of money and property	-	463,484	463,484
Miscellaneous	-	111,223	111,223
<b>Total revenues</b>	<u>1,055,536</u>	<u>1,249,736</u>	<u>194,200</u>
<b>Expenditures</b>			
Current:			
Community development	1,085,537	786,253	299,284
<b>Total expenditures</b>	<u>1,085,537</u>	<u>786,253</u>	<u>299,284</u>
Excess (deficiency) of revenues over expenditures	(30,001)	463,483	493,484
<b>Other financing sources (uses)</b>			
Transfers out	-	(208,720)	(208,720)
<b>Change in fund balance</b>	<u>\$ (30,001)</u>	254,763	<u>\$ 284,764</u>
<b>Fund balances, beginning of year</b>		<u>208,721</u>	
<b>Fund balances, end of year</b>		<u>\$ 463,484</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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 11,135,345	\$ 2,561,411	\$ (8,573,934)
<b>Total revenues</b>	<u>11,135,345</u>	<u>2,561,411</u>	<u>(8,573,934)</u>
<b>Expenditures</b>			
Capital improvement programs	10,509,231	2,631,384	7,877,847
<b>Total expenditures</b>	<u>10,509,231</u>	<u>2,631,384</u>	<u>7,877,847</u>
Excess (deficiency) of revenues over expenditures	626,114	(69,973)	(696,087)
<b>Other financing sources</b>			
Transfers in	<u>-</u>	<u>3,178</u>	<u>3,178</u>
<b>Change in fund balance</b>	<u>\$ 626,114</u>	<u>(66,795)</u>	<u>\$ (692,909)</u>
<b>Fund balances, beginning of year</b>		<u>(3,748)</u>	
<b>Fund balances, end of year</b>		<u>\$ (70,543)</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, 2015**

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	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 680,692	\$ 565,902	\$ (114,790)
Use of money and property	-	-	-
<b>Total revenues</b>	<u>680,692</u>	<u>565,902</u>	<u>(114,790)</u>
<b>Expenditures</b>			
Current:			
Community development	<u>657,902</u>	<u>565,902</u>	<u>92,000</u>
<b>Total expenditures</b>	<u>657,902</u>	<u>565,902</u>	<u>92,000</u>
 <b>Change in fund balance</b>	 <u>\$ 22,790</u>	 -	 <u>\$ (22,790)</u>
 <b>Fund balances, beginning of year</b>		 <u>100</u>	
<b>Fund balances, end of year</b>		<u>\$ 100</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, 2015**

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	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Use of money and property	\$ -	\$ 2,452	\$ 2,452
<b>Total expenditures</b>	-	2,452	2,452
<b>Expenditures</b>			
Current:			
Community development	175,000	43,275	131,725
<b>Total expenditures</b>	175,000	43,275	131,725
<b>Change in fund balance</b>	\$ (175,000)	(40,823)	\$ (134,177)
<b>Fund balances, beginning of year</b>		333,185	
<b>Fund balances, end of year</b>		\$ 292,362	



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# **FIDUCIARY FUNDS**

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CITY OF CARSON, CALIFORNIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT



The Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations and/or other governmental units. The City has two types of Fiduciary funds: Agency Fund and Private-Purpose Trust Fund.

An agency fund is accounted for in essentially the same manner as governmental funds; however, its purpose is custodial in nature (assets equal liabilities); therefore, the measurement of results is not appropriate. The following Trust and Agency Funds are funds deposited with the City by various individuals and private organization:

The **Wilmington Assessment District Fund** is used to account for the \$2.2 million Assessment District Limited Obligation Refunding Improvement Bonds, Series 1995. The bonds were used to finance the installations and construction of certain public improvements within the boundaries of the District. The City is in no way liable for the repayment of the bonds but is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings for the benefit of the bondholders.

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

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

A Private-Purpose Trust Fund accounts is a fiduciary fund type used by the City to report trust arrangements under which principal and income benefit other governments. The City has the following private-purpose trust fund:

**Successor Agency Private-Purpose Trust Fund** reports the assets, liabilities and activities of the Successor Agency to the Dissolved Carson Redevelopment Agency. Unlike the limited reporting typically utilized for Agency Fund, Private-purpose Trust Fund reports a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position.

**City of Carson  
Fiduciary Funds  
Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2015**

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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	\$ 4,449,165	\$ 729,161	\$ 1,146,524	\$ 2,291,340	\$ 8,616,190
Cash and investments with fiscal agent	-	-	-	2,537,376	2,537,376
Receivables:					
Taxes	-	-	-	28	28
Total assets	<u>\$ 4,449,165</u>	<u>\$ 729,161</u>	<u>\$ 1,146,524</u>	<u>\$ 4,828,744</u>	<u>\$ 11,153,594</u>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 389,906	\$ -	\$ -	\$ -	\$ 389,906
Refundable deposits	2,608,259	-	-	-	2,608,259
Due to assessed parties	-	729,161	-	-	729,161
Due to other government	1,451,000	-	-	-	1,451,000
Due to bondholders	-	-	1,146,524	4,828,744	5,975,268
Total liabilities	<u>\$ 4,449,165</u>	<u>\$ 729,161</u>	<u>\$ 1,146,524</u>	<u>\$ 4,828,744</u>	<u>\$ 11,153,594</u>



**City of Carson  
Fiduciary Funds  
Statement of Changes in Fiduciary Assets and Liabilities  
Year ended June 30, 2015**

	<u>Balance at July 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2015</u>
<b><u>Trust and Agency</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,237,021	\$ 3,462,746	\$ 2,250,602	\$ 4,449,165
Due from other funds	-	1,959	1,959	-
Total assets	<u>\$ 3,237,021</u>	<u>\$ 3,464,705</u>	<u>\$ 2,252,561</u>	<u>\$ 4,449,165</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 188,400	\$ 2,313,521	\$ 2,112,016	\$ 389,906
Refundable deposits	3,048,621	3,489,734	3,930,096	2,608,259
Due to other governments	-	1,451,000	-	1,451,000
Total liabilities	<u>\$ 3,237,021</u>	<u>\$ 7,254,255</u>	<u>\$ 6,042,112</u>	<u>\$ 4,449,165</u>
 <b><u>Wilmington Ave Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 723,432	\$ 5,729	\$ -	\$ 729,161
Total assets	<u>\$ 723,432</u>	<u>\$ 5,729</u>	<u>\$ -</u>	<u>\$ 729,161</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Due to assessed parties	\$ 723,432	\$ 5,729	\$ -	\$ 729,161
Total liabilities	<u>\$ 723,432</u>	<u>\$ 5,729</u>	<u>\$ -</u>	<u>\$ 729,161</u>
 <b><u>Sepulveda Blvd Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,127,813	\$ 216,251	\$ 197,540	\$ 1,146,524
Total assets	<u>\$ 1,127,813</u>	<u>\$ 216,251</u>	<u>\$ 197,540</u>	<u>\$ 1,146,524</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ 9,777	\$ 9,777	\$ -
Due to bondholders	\$ 1,127,813	\$ 216,251	\$ 197,540	\$ 1,146,524
Total liabilities	<u>\$ 1,127,813</u>	<u>\$ 226,028</u>	<u>\$ 207,317</u>	<u>\$ 1,146,524</u>

**City of Carson  
Fiduciary Funds**

**Statement of Changes in Fiduciary Assets and Liabilities (Continued)**  
**Year ended June 30, 2015**

	Balance at July 1, 2014	Additions	Reductions	Balance at June 30, 2015
<b><u>Dominguez Tech Center Assessment District</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,215,114	\$ 2,353,887	\$ 2,277,662	\$ 2,291,340
Cash and investments with fiscal agent	2,537,069	3,080,784	3,080,477	2,537,376
Receivables:				
Taxes	-	28	-	28
Total assets	<u>\$ 4,752,183</u>	<u>\$ 5,434,700</u>	<u>\$ 5,358,139</u>	<u>\$ 4,828,744</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,050	\$ 11,186	\$ 12,236	\$ -
Due to bondholders	<u>4,751,133</u>	<u>5,434,700</u>	<u>5,357,089</u>	<u>4,828,744</u>
Total liabilities	<u>\$ 4,752,183</u>	<u>\$ 5,445,885</u>	<u>\$ 5,369,324</u>	<u>\$ 4,828,744</u>
 <b><u>Totals - All Fiduciary Funds</u></b>				
<b>ASSETS</b>				
Cash and investments	\$ 7,303,380	\$ 6,038,613	\$ 4,725,803	\$ 8,616,190
Cash and investments with fiscal agent	2,537,069	3,080,784	3,080,477	2,537,376
Receivables:				
Taxes	-	28	-	28
Due from other funds	-	1,959	1,959	-
Total assets	<u>\$ 9,840,449</u>	<u>\$ 9,121,385</u>	<u>\$ 7,808,240</u>	<u>\$ 11,153,594</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable and accrued liabilities	\$ 189,450	\$ 2,334,484	\$ 2,134,029	\$ 389,906
Refundable deposits	3,048,621	3,489,734	3,930,096	2,608,259
Due to other governments	-	1,451,000	-	1,451,000
Due to assessees	723,432	5,729	-	729,161
Due to bondholders	<u>5,878,946</u>	<u>5,650,951</u>	<u>5,554,628</u>	<u>5,975,268</u>
Total liabilities	<u>\$ 9,840,449</u>	<u>\$ 12,931,898</u>	<u>\$ 11,618,753</u>	<u>\$ 11,153,594</u>