

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2020

Grantee Name: City of Carpinteria

Contact Person: Matt Roberts

Mailing Address: 5775 Carpinteria Avenue, Carpinteria, CA 93013

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES ☒ NO ☐

If "Yes", please list the name(s) of the fund(s).

Tidelands Trust Fund 207

If "No", under what fund are they accounted for?

- b. Are separate financial statements prepared for the trust?

YES ☐ NO ☒

If "Yes," describe the organization of the separate financial statement.

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

Comprehensive Annual Financial Report (CAFT), Pages 74-76

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

\$350,793

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

Pier and Pipeline Lease \$344,133 and Net Interest \$6,680.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?
\$228,684
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.
See attached report.
- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?
No.
- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.
None.

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

See attached report.

CITY OF CARPINTERIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020

	Special Revenue Funds							
	Traffic Safety	Road Maintenance Rehabilitation	Park Maintenance	Gas Tax	Local Transportation	Tidelands Trust	Street Lighting	Right of Way
ASSETS:								
Cash and investments	\$ 27,378	\$ 324,972	\$ 10	\$ 58,168	\$ 110,211	\$ 138,009	\$ 276,738	\$ 4,171
Receivables:								
Accounts	98	1,164	-	212	392	514	991	-
Intergovernmental	1,115	17,059	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$ 28,591</u>	<u>\$ 343,195</u>	<u>\$ 10</u>	<u>\$ 58,380</u>	<u>\$ 110,603</u>	<u>\$ 138,523</u>	<u>\$ 277,729</u>	<u>\$ 4,171</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:								
LIABILITIES:								
Accounts payable	\$ 1,000	\$ -	\$ 26,386	\$ 12,063	\$ -	\$ 2,232	\$ 21,560	\$ 5,836
Total liabilities	<u>1,000</u>	<u>-</u>	<u>26,386</u>	<u>12,063</u>	<u>-</u>	<u>2,232</u>	<u>21,560</u>	<u>5,836</u>
DEFERRED INFLOWS OF RESOURCES:								
Deferred revenue	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for recycling	-	-	-	-	-	-	-	-
Restricted for cable television access	-	-	-	-	-	-	-	-
Restricted for recreation services	-	-	-	-	-	136,291	-	-
Restricted for streets	27,591	343,195	-	46,317	110,603	-	256,169	-
Restricted for housing	-	-	-	-	-	-	-	-
Unassigned	-	-	(26,376)	-	-	-	-	(1,665)
Total fund balances	<u>27,591</u>	<u>343,195</u>	<u>(26,376)</u>	<u>46,317</u>	<u>110,603</u>	<u>136,291</u>	<u>256,169</u>	<u>(1,665)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,591</u>	<u>\$ 343,195</u>	<u>\$ 10</u>	<u>\$ 58,380</u>	<u>\$ 110,603</u>	<u>\$ 138,523</u>	<u>\$ 277,729</u>	<u>\$ 4,171</u>

CITY OF CARPINTERIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds							
	Traffic Safety	Road Maintenance Rehabilitation	Park Maintenance	Gas Tax	Local Transportation	Tidelands Trust	Street Lighting	Right of Way
REVENUES:								
Taxes	\$ -	\$ -	\$ 174,208	\$ -	\$ -	\$ -	\$ 194,004	\$ 198,719
Special assessments	-	-	29,500	-	-	-	-	-
Fines and forfeits	16,915	-	-	-	-	-	-	-
Intergovernmental	-	236,941	-	295,049	11,320	-	-	-
Interest	1,313	14,214	(8)	3,014	4,766	6,680	11,553	1
Charges for services	-	-	13,874	-	-	-	-	-
Miscellaneous	-	-	7,423	16,743	-	344,113	-	2,684
Total revenues	<u>18,228</u>	<u>251,155</u>	<u>224,997</u>	<u>314,806</u>	<u>16,086</u>	<u>350,793</u>	<u>205,557</u>	<u>201,404</u>
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	20,876	-	-	-	-	-	-	-
Public works - streets and recycling	-	-	-	291,775	235	-	135,209	324,526
Parks, recreation and tidelands	-	-	430,877	-	-	228,684	-	-
Total expenditures	<u>20,876</u>	<u>-</u>	<u>430,877</u>	<u>291,775</u>	<u>235</u>	<u>228,684</u>	<u>135,209</u>	<u>324,526</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,648)</u>	<u>251,155</u>	<u>(205,880)</u>	<u>23,031</u>	<u>15,851</u>	<u>122,109</u>	<u>70,348</u>	<u>(123,122)</u>
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	222,342	83,399	-	-	-	153,875
Transfers out	-	(243,431)	(42,838)	(29,296)	(280)	(68,317)	(19,276)	(32,418)
Total other financing sources (uses)	<u>-</u>	<u>(243,431)</u>	<u>179,504</u>	<u>54,103</u>	<u>(280)</u>	<u>(68,317)</u>	<u>(19,276)</u>	<u>121,457</u>
Net change in fund balances	<u>(2,648)</u>	<u>7,724</u>	<u>(26,376)</u>	<u>77,134</u>	<u>15,571</u>	<u>53,792</u>	<u>51,072</u>	<u>(1,665)</u>
Fund balances - July 1	30,239	335,471	-	(30,818)	95,032	82,499	205,098	-
Prior-period adjustment	-	-	-	-	-	-	-	-
Fund balances - July 1 - restated	<u>30,239</u>	<u>335,471</u>	<u>-</u>	<u>(30,818)</u>	<u>95,032</u>	<u>82,499</u>	<u>205,098</u>	<u>-</u>
Fund balances - June 30	<u>\$ 27,591</u>	<u>\$ 343,195</u>	<u>\$ (26,376)</u>	<u>\$ 46,316</u>	<u>\$ 110,603</u>	<u>\$ 136,291</u>	<u>\$ 256,170</u>	<u>\$ (1,665)</u>



Carpinteria, CA

Income Statement

Account Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 207 - TIDELANDS TRUST FUND						
Revenue						
Revenue						
207-531-4500	Rents & Leases	285,000.00	307,000.00	0.00	342,050.05	-35,050.05
207-531-4600	Interest Income	1,500.00	4,000.00	514.41	3,596.24	403.76
207-531-4601	Net Adjustment Fair Value	0.00	0.00	0.00	2,881.40	-2,881.40
207-531-4602	Gain/Loss on Investment	0.00	0.00	0.00	203.23	-203.23
207-531-4802	Miscellaneous Income	200.00	200.00	0.00	275.00	-75.00
207-531-4810	Reimbursement- State	0.00	0.00	0.00	1,788.00	-1,788.00
Revenue Total:		286,700.00	311,200.00	514.41	350,793.92	-39,593.92
Revenue Total:		286,700.00	311,200.00	514.41	350,793.92	-39,593.92
Expense						
Expense						
207-502-5301	Contract Services	0.00	1,000.00	0.00	65.00	935.00
207-502-5345	Equipment Repairs/Replacement	0.00	250.00	0.00	217.29	32.71
207-502-5350	Landscape Maintenance	20,000.00	17,500.00	0.00	15,904.68	1,595.32
207-502-5362	Janitorial Services	0.00	7,000.00	0.00	9,304.70	-2,304.70
207-502-5560	Supplies & Materials	0.00	250.00	0.00	545.65	-295.65
207-502-5561	Janitorial Supplies	0.00	2,400.00	0.00	2,832.86	-432.86
207-522-5560	Supplies & Materials	0.00	400.00	0.00	783.95	-383.95
207-531-5100	Regular Wages	0.00	78,400.00	0.00	72,564.55	5,835.45
207-531-5102	Part-time Wages	80,000.00	22,800.00	0.00	45,206.11	-22,406.11
207-531-5104	Overtime Pay	2,300.00	3,500.00	0.00	3,872.39	-372.39
207-531-5106	Other Pay	0.00	4,000.00	0.00	3,754.43	245.57
207-531-5120	Health Insurance	0.00	14,100.00	0.00	12,827.08	1,272.92
207-531-5121	Dental Insurance	0.00	800.00	0.00	684.41	115.59
207-531-5122	Life Insurance	0.00	250.00	0.00	226.99	23.01
207-531-5123	Disability Insurance	0.00	250.00	0.00	226.54	23.46
207-531-5130	PERS CLASSIC Contribution	0.00	6,000.00	187.00	6,239.37	-239.37
207-531-5131	PERS PEPRA Contribution	0.00	1,200.00	0.00	1,144.41	55.59
207-531-5132	PERS Prepay UAAL	0.00	7,300.00	0.00	5,152.00	2,148.00
207-531-5140	Medicare Tax	1,160.00	1,500.00	0.00	1,813.59	-313.59
207-531-5141	Unemployment Insurance	160.00	0.00	0.00	2,465.97	-2,465.97
207-531-5150	Flexible Benefits Program	0.00	650.00	0.00	520.58	129.42
207-531-5171	Uniform Allowance	0.00	1,000.00	0.00	988.96	11.04
207-531-5215	Architectural Services	10,000.00	0.00	0.00	0.00	0.00
207-531-5301	Contract Services	0.00	2,000.00	0.00	1,955.76	44.24
207-531-5345	Equipment Repairs/Replacement	0.00	500.00	0.00	340.00	160.00
207-531-5350	Landscape Maintenance	0.00	16,500.00	0.00	18,132.07	-1,632.07
207-531-5420	Utility - Sewer	1,600.00	800.00	0.00	766.45	33.55
207-531-5440	Utility - Communications/Telephone	3,000.00	3,200.00	0.00	3,451.70	-251.70
207-531-5500	Printing & Advertising	500.00	0.00	0.00	0.00	0.00
207-531-5510	Dues & Subscriptions	12,500.00	13,000.00	0.00	13,000.00	0.00
207-531-5560	Supplies & Materials	8,000.00	3,500.00	0.00	3,539.13	-39.13
207-531-5581	Vehicle Operations & Maintenance	0.00	200.00	0.00	127.74	72.26
207-531-5582	Fuel Expense	0.00	100.00	0.00	29.84	70.16
207-999-5900	To General 101	148,051.00	55,550.00	0.00	55,519.11	30.89
207-999-5905	To Park Maintenance 204	24,397.00	9,150.00	0.00	9,148.86	1.14

Income Statement

For Fiscal: 2019-2020 Period Ending: 06/30/2020

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
207-999-5911 To Capital Improvement 301	0.00	2,150.00	0.00	3,648.68	-1,498.68
Expense Total:	311,668.00	277,200.00	187.00	297,000.85	-19,800.85
Expense Total:	311,668.00	277,200.00	187.00	297,000.85	-19,800.85
Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):	-24,968.00	34,000.00	327.41	53,793.07	
Total Surplus (Deficit):	-24,968.00	34,000.00	327.41	53,793.07	

Income Statement

For Fiscal: 2019-2020 Period Ending: 06/30/2020

Group Summary

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 207 - TIDELANDS TRUST FUND					
Revenue					
Revenue	286,700.00	311,200.00	514.41	350,793.92	-39,593.92
Revenue Total:	286,700.00	311,200.00	514.41	350,793.92	-39,593.92
Expense					
Expense	311,668.00	277,200.00	187.00	297,000.85	-19,800.85
Expense Total:	311,668.00	277,200.00	187.00	297,000.85	-19,800.85
Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):	-24,968.00	34,000.00	327.41	53,793.07	-19,793.07
Total Surplus (Deficit):	-24,968.00	34,000.00	327.41	53,793.07	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
207 - TIDELANDS TRUST FUN	-24,968.00	34,000.00	327.41	53,793.07	-19,793.07
Total Surplus (Deficit):	-24,968.00	34,000.00	327.41	53,793.07	



Carpinteria, CA

Balance Sheet

Account Summary

As Of 06/30/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
Fund: 207 - TIDELANDS TRUST FUND				
Assets				
207-000-1001	Claim on Cash	67,715.51	137,702.88	69,987.37
207-000-1350	Interest Receivable	0.00	514.41	514.41
207-000-1902	Petty Cash - Beach	306.20	306.20	0.00
207-000-1925	Inventory	22,467.62	0.00	-22,467.62
Total Assets:		90,489.33	138,523.49	48,034.16
Liability				
207-000-2100	AP Pending	6,880.98	2,232.10	4,648.88
207-000-2246	Accrued Unemployment	1,110.03	0.00	1,110.03
Total Liability:		7,991.01	2,232.10	5,758.91
Equity				
207-000-3000	Restricted	59,552.00	82,498.32	22,946.32
Total Beginning Equity:		59,552.00	82,498.32	22,946.32
Total Revenue		318,819.75	350,793.92	31,974.17
Total Expense		295,873.43	297,000.85	-1,127.42
Revenues Over/(Under) Expenses		22,946.32	53,793.07	30,846.75
Total Equity and Current Surplus (Deficit):		82,498.32	136,291.39	53,793.07
Total Liabilities, Equity and Current Surplus (Deficit):		90,489.33	138,523.49	48,034.16