

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2022

Grantee Name: CITY OF CARPINTERIA

Contact Person: LICETTE MALDONADO

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)).

ANNUAL FINANCIAL REPORT (AFR), 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?

\$345,072.71

- 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 \$324,653 AND \$24,500 AMERICAN RESCUE PLAN ACT.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?
\$248,805.81
- 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, 2022

	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	\$ 10,957	\$ 3,178	\$ 31,845	\$ 303,934	\$ 16,972	\$ 330,850	\$ 405,052	\$ 27,073
Receivables:								
Accounts	1,987	46,177	77	25,239	1,850	795	974	65
Inventory	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Total assets	\$ 12,944	\$ 49,355	\$ 31,922	\$ 329,173	\$ 18,822	\$ 331,645	\$ 406,026	\$ 27,138
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:								
LIABILITIES:								
Accounts payable	\$ -	\$ -	\$ 42,229	\$ 1,282	\$ -	\$ 6,423	\$ 10,280	\$ 27,552
Unearned revenue	-	-	-	-	-	35,671	-	-
Total liabilities	-	-	42,229	1,282	-	42,094	10,280	27,552
DEFERRED INFLOWS OF RESOURCES:								
Deferred revenue	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
FUND BALANCES:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for recycling	-	-	-	-	-	-	-	-
Restricted for cable television access	-	-	-	-	-	-	-	-
Restricted for recreation services	-	-	-	-	-	289,551	-	-
Restricted for streets	12,944	49,355	-	327,891	18,822	-	395,746	-
Restricted for housing	-	-	-	-	-	-	-	-
Unassigned	-	-	(10,307)	-	-	-	-	(414)
Total fund balances	12,944	49,355	(10,307)	327,891	18,822	289,551	395,746	(414)
Total liabilities, deferred inflows of resources, and fund balances	\$ 12,944	\$ 49,355	\$ 31,922	\$ 329,173	\$ 18,822	\$ 331,645	\$ 406,026	\$ 27,138

CITY OF CARPINTERIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds							
	Traffic Safety	Road Maintenance Rehabilitation	Park Maintenance	Gas Tax	Local Transportation	Tidelands Trust	Street Lighting	Right of Way
REVENUES:								
Taxes	\$ -	\$ -	\$ 153,088	\$ -	\$ -	\$ -	\$ 216,174	\$ 198,246
Special assessments	-	-	90,795	-	-	-	-	-
Fines and forfeits	23,544	-	-	-	-	-	-	-
Interest	(189)	560	(452)	(5,020)	(236)	(5,571)	(6,805)	(482)
Intergovernmental	-	266,171	-	310,383	14,693	-	-	-
Charges for services	-	-	17,921	-	-	324,653	-	-
Miscellaneous	2,560	-	3,913	-	-	1,491	-	2,500
Total revenues	25,915	266,731	265,265	305,363	14,457	320,573	209,369	200,264
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	16,896	-	-	-	-	-	-	-
Public works - streets and recycling	-	-	-	164,108	66,244	-	150,487	305,210
Parks, recreation and tidelands	-	-	470,507	-	-	236,453	-	-
Capital Outlay	-	-	-	9,055	-	-	-	-
Total expenditures	16,896	-	470,507	173,163	66,244	236,453	150,487	305,210
Excess (deficiency) of revenues over (under) expenditures	9,019	266,731	(205,242)	132,200	(51,787)	84,120	58,882	(104,946)
OTHER FINANCING SOURCES (USES):								
Transfers in	2,100	-	248,176	28,000	7,500	24,500	2,600	117,104
Transfers out	-	(378,070)	-	-	-	(12,353)	-	-
Total other financing sources (uses)	2,100	(378,070)	248,176	28,000	7,500	12,147	2,600	117,104
Net change in fund balances	11,119	(111,339)	42,934	160,200	(44,287)	96,267	61,482	12,158
Fund balance - Beginning of fiscal year	1,825	160,694	(53,241)	167,691	63,109	193,284	334,264	(12,572)
Fund balance - End of fiscal year	\$ 12,944	\$ 49,355	\$ (10,307)	\$ 327,891	\$ 18,822	\$ 289,551	\$ 395,746	\$ (414)



Carpinteria, CA

Income Statement

Account Summary

For Fiscal: FY 2021/22 Period Ending: 06/30/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 207 - TIDELANDS TRUST FUND						
Revenue						
Revenue						
207-531-4500	Rents & Leases	307,000.00	325,000.00	-35,671.14	324,653.06	346.94
207-531-4600	Interest Income	500.00	1,000.00	0.00	2,866.31	-1,866.31
207-531-4601	Net Adjustment Fair Value	0.00	0.00	-8,114.05	-8,114.05	8,114.05
207-531-4602	Gain/Loss on Investment	0.00	0.00	0.00	-323.61	323.61
207-531-4810	Reimbursement- State	1,300.00	1,500.00	0.00	1,491.00	9.00
207-999-4920	From ARPA 105	0.00	24,500.00	0.00	24,500.00	0.00
Revenue Total:		308,800.00	352,000.00	-43,785.19	345,072.71	6,927.29
Revenue Total:		308,800.00	352,000.00	-43,785.19	345,072.71	6,927.29
Expense						
Expense						
207-501-5100	Regular Wages	46,000.00	46,000.00	0.00	43,584.28	2,415.72
207-501-5102	Part-time Wages	2,200.00	4,000.00	0.00	2,377.09	1,622.91
207-501-5104	Overtime Pay	500.00	500.00	0.00	547.05	-47.05
207-501-5106	Other Pay	1,500.00	1,500.00	0.00	2,689.80	-1,189.80
207-501-5120	Health Insurance	10,000.00	10,000.00	0.00	7,500.97	2,499.03
207-501-5121	Dental Insurance	800.00	800.00	0.00	703.23	96.77
207-501-5122	Life Insurance	250.00	250.00	0.00	118.49	131.51
207-501-5123	Disability Insurance	250.00	250.00	0.00	140.48	109.52
207-501-5130	PERS CLASSIC Contribution	4,200.00	4,200.00	0.00	4,295.39	-95.39
207-501-5131	PERS PEPRA Contribution	1,000.00	1,000.00	0.00	460.46	539.54
207-501-5132	PERS Prepay UAAL	5,000.00	5,000.00	0.00	7,786.15	-2,786.15
207-501-5140	Medicare Tax	1,000.00	1,000.00	0.00	710.74	289.26
207-501-5150	Flexible Benefits Program	1,000.00	1,000.00	0.00	460.10	539.90
207-501-5151	Fitness Benefit	400.00	400.00	0.00	0.00	400.00
207-501-5152	Cell Phone Allowance	0.00	200.00	0.00	143.00	57.00
207-502-5100	Regular Wages	3,300.00	0.00	0.00	0.00	0.00
207-502-5102	Part-time Wages	4,500.00	6,000.00	0.00	5,202.72	797.28
207-502-5104	Overtime Pay	500.00	0.00	0.00	0.00	0.00
207-502-5106	Other Pay	50.00	150.00	0.00	125.39	24.61
207-502-5120	Health Insurance	50.00	100.00	0.00	64.56	35.44
207-502-5121	Dental Insurance	50.00	50.00	0.00	9.79	40.21
207-502-5122	Life Insurance	50.00	50.00	0.00	1.02	48.98
207-502-5123	Disability Insurance	50.00	50.00	0.00	1.23	48.77
207-502-5130	PERS CLASSIC Contribution	50.00	50.00	0.00	0.00	50.00
207-502-5131	PERS PEPRA Contribution	50.00	50.00	0.00	7.58	42.42
207-502-5132	PERS Prepay UAAL	50.00	50.00	0.00	0.20	49.80
207-502-5140	Medicare Tax	50.00	100.00	0.00	77.21	22.79
207-502-5150	Flexible Benefits Program	50.00	50.00	0.00	0.97	49.03
207-502-5301	Contract Services	2,000.00	2,000.00	0.00	65.00	1,935.00
207-502-5345	Equipment Repairs/Replacement	7,000.00	5,000.00	0.00	307.94	4,692.06
207-502-5350	Landscape Maintenance	24,750.00	32,050.00	0.00	32,040.00	10.00
207-502-5362	Janitorial Services	16,200.00	15,000.00	0.00	15,093.80	-93.80
207-502-5560	Supplies & Materials	3,000.00	1,000.00	0.00	583.63	416.37
207-502-5561	Janitorial Supplies	2,500.00	4,000.00	0.00	3,267.97	732.03
207-502-5567	Landscaping Supply Repairs & Replacemen	0.00	500.00	0.00	0.00	500.00
207-531-5102	Part-time Wages	70,000.00	70,000.00	0.00	62,594.38	7,405.62
207-531-5104	Overtime Pay	1,000.00	1,000.00	0.00	1,336.09	-336.09
207-531-5140	Medicare Tax	1,000.00	1,000.00	0.00	927.30	72.70
207-531-5141	Unemployment Insurance	5,200.00	5,200.00	0.00	2,295.00	2,905.00
207-531-5150	Flexible Benefits Program	250.00	0.00	0.00	0.00	0.00

Income Statement

For Fiscal: FY 2021/22 Period Ending: 06/30/2022

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
207-531-5151	Fitness Benefit	200.00	0.00	0.00	0.00	0.00
207-531-5171	Uniform Allowance	1,000.00	1,000.00	0.00	0.00	1,000.00
207-531-5301	Contract Services	8,000.00	4,000.00	0.00	2,555.00	1,445.00
207-531-5345	Equipment Repairs/Replacement	5,000.00	8,000.00	0.00	5,781.01	2,218.99
207-531-5420	Utility - Sewer	700.00	750.00	0.00	732.55	17.45
207-531-5440	Utility - Communications/Telephone	3,600.00	3,600.00	0.00	3,525.45	74.55
207-531-5510	Dues & Subscriptions	25,000.00	25,350.00	0.00	25,350.00	0.00
207-531-5560	Supplies & Materials	3,500.00	3,500.00	0.00	2,989.55	510.45
207-999-5911	To Capital Improvement 301	13,800.00	16,500.00	474.88	12,353.24	4,146.76
Expense Total:		276,600.00	282,250.00	474.88	248,805.81	33,444.19
Expense Total:		276,600.00	282,250.00	474.88	248,805.81	33,444.19
Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):		32,200.00	69,750.00	-44,260.07	96,266.90	
Total Surplus (Deficit):		32,200.00	69,750.00	-44,260.07	96,266.90	