

City of Carpinteria
City Council Regular Meeting Agenda
Monday, January 25, 2016
Council Chamber, 5775 Carpinteria Avenue

5:30 p.m. Regular Session

INFORMATION ABOUT CITY COUNCIL MEETINGS:

- The time at which an item on the agenda is scheduled to be heard is an estimate only. The City Council may consider and act on an agenda item in any order it deems appropriate. In addition, an item may be considered earlier or later than the Estimated Time, depending on the length of time which is devoted to other agenda items. All persons interested in an item listed on the agenda are advised to be present throughout the meeting to ensure that they are present when the item is called.
- The regular meeting will be broadcast live over Government Access Television Channel 21. The City Council meetings will be rebroadcast on Wednesdays at 8:00 p.m. and Saturdays at 5:00 p.m.
- Materials related to an Agenda item submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office at 5775 Carpinteria Avenue, Carpinteria, during normal business hours. Such documents are also available on the City of Carpinteria website at www.carpinteria.ca.us subject to staff's ability to post the documents before the meeting.
- Any written or printed material and/or exhibits presented at a City Council meeting or work session become the property of the City.
- Any information presented to the City Council by the public on any agenda item and during Public Comment using electronic media to be displayed on the overhead projector must be arranged with staff for review of materials in advance of the meeting and no later than close of business Wednesday prior to the Council meeting.
- As a courtesy to others and to avoid interference with the public address system, please refrain from using cell phones in the Council Chambers and please turn off all audible pagers and rings.
- If you wish to speak on a matter scheduled for consideration in a closed session, you will have an opportunity to address the City Council before the Council retires to its closed session deliberations.

**ESTIMATED
TIME:**

5:30 p.m. **CALL TO ORDER**

5:30 p.m. **ROLL CALL**

5:31 p.m. **PLEDGE OF ALLEGIANCE**

5:32 p.m. **INTRODUCTIONS, PROCLAMATIONS AND PRESENTATIONS**

1. Presentation by Marisol Marks of Smart and Final on its plans for a Smart and Final Extra! store at 805 Linden Avenue.

5:52 p.m. **PUBLIC INFORMATION REPORTS AND ANNOUNCEMENTS**

5:54 p.m. **CITY MANAGER'S REPORT**

The City Manager will report to the City Council regarding various City and/or community events and/or matters of interest. There will be no City Council discussion except to ask questions or refer matters to staff; and no action will be taken unless listed on a subsequent agenda.

5:56 p.m. **PRESENTATIONS BY CITIZENS/PUBLIC COMMENT**

This is a time for public comments on matters not otherwise on the agenda but within the subject matter jurisdiction of the City Council. The Public Comment period is limited to 15 minutes and divided among those persons desiring to speak. No person shall speak longer than three minutes; however, the Mayor may establish shorter periods based on the time available and/or the number of persons waiting to speak. Persons wishing to speak on a specific item will be recognized at the time the agenda item is considered.

Please be aware that items on the consent calendar are considered to be routine and are normally enacted by one unanimous vote of the Council. If you wish to speak on a consent calendar item, or on a matter scheduled for consideration in a closed session at the end of the agenda, please do so during the Presentations by Citizens/Public Comment portion of the meeting.

The City and the City Council are not responsible for the content of statements made during the public comment period, or the factual accuracy of any such statements.

AGENDA MODIFICATIONS: The City Council may modify the regular agenda by tabling items, adding urgency items to the agenda, or changing the order in which items are considered. Changes to the Consent Calendar are considered at the time the Consent Calendar is considered.

6:10 p.m.

CONSENT CALENDAR (to be approved by roll call vote on one motion with all resolutions and ordinances as read by title only). Individual items may be removed and considered separately at the request of a Councilmember. Any item, which is removed from the Consent Calendar, will be added to the end of the agenda under Other Business.

2. Minutes of the regular meeting held January 11, 2016.
3. Expenditures for the period beginning January 1, 2016 and ending January 19, 2016.
4. Second reading of Ordinance No. 707, as read by title only, amending Title 14, Zoning, of the Carpinteria Municipal Code by amending Chapter 14.08, Definitions, and Chapter 14.59, Medical Marijuana Dispensary Regulations, to clarify existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers.
5. Quarterly Review of Investment Results and Certifications Concerning Compliance with Investment Policy and Cash Flow Needs for the next six months.
6. Ratification of Resolution No. 5641, entitled A Resolution of the City Commending and Congratulating Carpinterian of the Year for 2015.
7. Ratification of Resolution No. 5642, entitled A Resolution of the Carpinteria City Council Commending and Congratulating Jr. Carpinterian of the Year for 2015.
8. Adopt Resolution No. 5643 amending Resolution No. 5628 concerning the Housing-Related Parks grant amount and authorizing submittal to the State Department of Housing and Community Development.

ADMINISTRATIVE MATTER(S): None

PUBLIC HEARING(S): None

OTHER BUSINESS:

- 6:12 p.m. 9. Sending a Letter Requesting San Luis Obispo County Planning Commission Deny the Proposed Phillips 66 Santa Maria Refinery Rail Spur Extension Project
- Recommendation: Approve and authorize the Mayor to sign on behalf of the City Council the proposed letter to the San Luis Obispo County Planning Commission.
- Staff presenter: Steve Goggia, Acting Community Development Director
- a. Staff Report
b. Public Comment
c. City Council Determination
- 6:30 p.m. 10. Consolidated Annual Financial Report for the Fiscal Year Ended June 30, 2015
- Recommendation: Receive and file the Report.
- Staff presenter: John Thornberry, Administrative Services Director
- a. Staff Report
b. Public Comment
c. City Council Determination
- 6:45 p.m. 11. Formation of an Ad Hoc Committee of the City Council to Work with the City Attorney's Office to Prepare Options for the Provision of Housing Financial Assistance for the City Manager, Which Options will be Brought Back to the Full City Council for Consideration at a Future City Council Meeting
- Recommendation: That the City Council form an Ad Hoc Committee of the Council to consider options for an employee housing assistance program for the Carpinteria City Manager.
- Staff presenters: Peter Brown on behalf of Brownstein Hyatt Farber Schreck, LLP, acting as City Attorney of the City of Carpinteria
- a. Staff Report
b. Public Comment
c. City Council Determination

7:00 p.m.

**COMMITTEE REPORTS, INQUIRIES AND OTHER MATTERS
PRESENTED BY COUNCILMEMBERS**

Informational reports from Councilmember representatives on the committees, commissions and organizations listed below. This is also an opportunity for Councilmembers to request information from staff or seek support from fellow Councilmembers for future agenda items.

1. Representatives to Regional Agencies and Committees
 - a. Beach Erosion Authority for Clean Oceans and Nourishment (BEACON) (Shaw/Alt. Carty)
 - b. California Joint Powers Insurance Authority (CJPIA) (Clark/Alt. Shaw)
 - c. Channel Counties Division, League of California Cities (Nomura/Alt. Shaw)
 - d. Santa Barbara County Association of Governments (SBCAG)(Clark/Alt. Nomura)
 - e. Santa Barbara County Air Pollution Control District (APCD)(Clark/Alt. Nomura)
 - f. Santa Barbara Joint Housing Task Group (Carty & Shaw)
 - g. Central Coast Collaborative on Homelessness (C3H) (Clark)
 - h. South Coast Task Force on Youth Gangs Leadership and Executive Council (Carty & Clark)
2. Joint and Standing Committees
 - a. City Council/Chamber of Commerce Board of Directors Committee (Carty & Nomura)
 - b. City Council/Public Safety Committee (Clark & Shaw)
 - c. City Council/School Board Committee (Stein & Carty)
 - d. City Council/Utilities Committee (Stein & Nomura)
 - e. City Council/First District Supervisor Committee (Stein & Carty)
 - f. City Council Finance/Budget Committee (Stein & Clark)
 - g. 50th Anniversary Committee (Carty & Nomura)
3. Ad Hoc Committees
 - a. Public Facility Site Acquisition/Development Committee (Carty & Nomura)
 - b. Transportation Committee (Stein & Shaw)
 - c. Labor Relations Committee (Nomura & Shaw)
 - d. Joint City Council / Planning Committee General Plan and Coastal Plan Update Committee (Stein & Clark)

4. City Representatives on other Committees

- a. Community Media Access Center (Gary Dobbins)
- b. Santa Barbara Coastal Vector Control District (Ronald Hurd)
- c. Santa Barbara Metropolitan Transit District (Chuck McQuary)

7:05 p.m.

ADJOURNMENT

The next regular meeting to be held on **Monday, February 8, 2016** at **5:30 P.M.**, in the Council Chamber, City Hall, 5775 Carpinteria Avenue, Carpinteria, California.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerk's Office at 755-5405 or the California Relay Service at (866) 735-2929. Notification 2 business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting.

This agenda was posted on Wednesday, January 20, 2016, in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

**City of Carpinteria
City Council Minutes
Regular Meeting
Council Chambers
Monday, January 11, 2016**

CALL TO ORDER

Mayor Carty called the meeting to order at 5:30 p.m.

ROLL CALL

Councilmembers present:

Councilmember Wade Nomura
Councilmember J. Bradley Stein
Vice Mayor Fred Shaw
Mayor Gregg Carty

Councilmember Al Clark was absent.

Staff members present:

Dave Durflinger, City Manager
Peter Brown on behalf of Brownstein Hyatt Farber Schreck, LLP, acting as City Attorney of the City of Carpinteria
Dylan Johnson on behalf of Brownstein Hyatt Farber Schreck, LLP, acting as City Attorney of the City of Carpinteria
Fidela Garcia, City Clerk
Matt Roberts, Parks and Recreation Director
Melissa Angeles, Engineering Technician
Charles Ebeling, Public Works Director
Brian C. Barrett, Management Analyst
Steve Goggia, Acting Community Development Director
Mimi Audelo, Program Manager

PLEDGE OF ALLEGIANCE

All present were led in the salute to the flag by Mayor Carty.

Mayor Carty acknowledged the Girls Scouts Troop members who were in the audience and who toured City Hall earlier in the day.

INTRODUCTIONS, PROCLAMATIONS AND PRESENTATIONS:

1. Adoption and Presentation of Resolution No. 5639 Recognizing and Commending Patty and Harry Manuras for Outstanding Volunteer Service to the Carpinteria Community. **(Motion to approve Resolution No. 5639 required)**

Motion by Councilmember Stein, seconded by Councilmember Nomura, to adopt Resolution No. 5639, as read by title only, recognizing and commending Patty and Harry Manuras for Outstanding Volunteer Service to the Carpinteria Community.

Upon voice vote, Councilmember Nomura, Councilmember Stein, Vice Mayor Shaw, and Mayor Carty were in favor. Councilmember Carty was absent. Motion carried.

Mayor Carty read Resolution No. 5639 and congratulated Patty and Harry Manuras for their outstanding volunteer service. Mr. Manuras thanked the City Council for recognition of his and Mrs. Manuras' service.

PUBLIC INFORMATION REPORTS AND ANNOUNCEMENTS: None.

CITY MANAGER'S REPORT

- Mayor Shaw and City staff attended a media event at the County of Santa Barbara Office of Emergency Management Emergency Operations Center to kick-off the website www.awareandprepare.org and registration for the emergency notification system. Notification available by phone, email, or text.
- Acknowledgement of Public Works Maintenance Crew, Carpinteria–Summerland Fire District, and Sheriff's Department for their efforts on recent rain and wind events.
- Sandbags and sand are available for residents at City Hall.
- Construction activities on the pavement project will begin next week. Traffic disruptions are expected between Santa Ynez and Sterling, and on the east end of Carpinteria Avenue.
- Annual Workplan Meeting scheduled on January 23, 2016, at 8:00 a.m., in the Council Chambers.

PRESENTATIONS BY CITIZENS / PUBLIC COMMENT

Joyce Donaldson, representing the Carpinteria Valley Chamber of Commerce, invited everyone to the double ribbon-cutting ceremony at Alarcon Legal and at Reliant Notary Services on January 12. Chamber Leadership Team will hold a Meet and Great at the Holiday Inn Express and Suites on January 16. She noted that Michael Ensign was appointed as the new Chairman. She also noted that the Annual Community Awards Banquet would be held on January 23. Lastly, she noted that Vice Mayor Shaw and Senator Hannah-Beth Jackson would be present at the Good Morning Carpinteria Valley legislative breakfast on February 5 at 8:00 a.m. at Rincon Beach Club.

Suzanne Defreese, resident of Villas of Carpinteria on Cravens Lane, expressed her concerns regarding the plan to add parking on the eastside of Cravens Lane. She stated her concern was due to line of sight upon exiting the condominium complex due to parked trucks and vans and from the nursery workers who park their vehicles at this location. She stated that the corner of the proposed parking lot would create additional visibility and traffic issues for the residents of the condominium complex. Several members in the audience raised their hands to support Ms. Defreese's concerns. City Manager Dave Durlinger stated that this matter would be considered by the Traffic Safety Committee.

AGENDA MODIFICATIONS: None.

CONSENT CALENDAR

Councilmember Stein stated he would be abstaining from adoption of the Minutes of December 14, 2015 because he was not present at the meeting.

Motion by Councilmember Stein, seconded by Vice Mayor Shaw, to approve the Consent Calendar as presented.

Upon voice vote Councilmember Nomura, Vice Mayor Stein, and Mayor Carty were in favor. Councilmember Stein was in favor of Consent Calendar Item 3, and abstained from Consent Calendar Item 2. Councilmember Carty was absent. Motion carried.

2. Minutes of the regular meeting held December 14, 2015.
3. Expenditures for the period beginning December 3, 2015 and ending December 31, 2015.

ADMINISTRATIVE MATTERS: None.

PUBLIC HEARINGS: None.

OTHER BUSINESS:

4. Adopt Resolution No. 5640 Naming the Southernmost Youth Baseball Diamond at El Carro Park in the Name of David Patrick Crooks, as Read by Title Only.

Recommendation: Staff makes no recommendation. The City Council has complete discretion on this action and may act accordingly.

Matt Roberts, Parks and Recreation Director, presented the staff report.

Mike Dameron spoke regarding David Patrick Crooks' hard work for Carpinteria Valley Little League, and spoke in support naming the southernmost youth baseball diamond at El Carro Park in his name.

There were no Public Comments.

Motion by Councilmember Stein, seconded by Councilmember Nomura, to adopt Resolution No. 5640 Naming the Southernmost Youth Baseball Diamond at El Carro Park in the Name of David Patrick Crooks, as Read by Title Only.

Upon voice vote, Councilmember Nomura, Councilmember Stein, Vice Mayor Shaw, and Mayor Carty were in favor. Councilmember Clark was absent. Motion carried.

Mayor Carty read Resolution No. 5640 and congratulated David Patrick Crooks. Mr. Crooks thanked the City Council, City staff, and the community for honoring him.

5. Recommendation and Findings from the City of Carpinteria Tree Advisory Board's Annual Tree Tour

Recommendation: That the City Council Support the Tree Advisory Board and Staff recommendations to remove the trees listed in the Staff Report and replace with an approved tree species from the City Street Tree Management Plan.

Melissa Angeles, Engineering Technician, presented the staff report and PowerPoint presentation.

Vice Mayor Shaw inquired whether staff had assessed the tree on Cameo Road next to the fire hydrant due to the possibility of root intrusion. Public Works Director Charles Ebeling responded that staff would follow-up. Vice Mayor Shaw inquired regarding the stability of the Stone Pine on 7th Street. Mr. Ebeling responded that staff was in the process of reviewing the arborist's report, which included an assessment of this tree, and the arborist's report would be presented to the Tree Advisory Board for subsequent recommendations to the City Council in a few weeks.

Councilmember Stein inquired whether any of the trees scheduled for removal were in the same location as the street repaving project, and if so, whether the trees would be removed before the streets are repaved. Mr. Ebeling responded that staff would take the two projects into consideration at each location.

Councilmember Nomura referred to the Oak tree to be preserved at 1496 Santa Ynez Avenue and suggested the sidewalk be shifted to allow for root growth. Mr. Ebeling responded that staff would assess whether the sidewalk may be shifted at this location due to right-of-way issues. Councilmember Nomura suggested that the tree species be included in future photographic presentations.

Councilmember Stein referred to the tree removal in Parking Lot 1 and inquired whether a new tree would be replanted. Mr. Ebeling responded that the recommendation was to remove the tree with no replacement due to the proximity of another tree in the planter.

Mayor Carty noted that residents had asked him regarding the status of the Tipuana trees on Linden Avenue in front of Coffee Bean and Tea Leaf and in front of Sushi Teri. Mr. Ebeling responded that these trees are part of Phase 2 of the Tipuana tree removal on Linden Avenue.

There were no Public Comments.

Motion by Councilmember Stein, seconded by Councilmember Nomura, to support the Tree Advisory Board and Staff recommendations to remove the trees listed in the Staff Report and replace with an approved tree species from the City Street Tree Management Plan.

Upon voice vote, Councilmember Nomura, Councilmember Stein, Vice Mayor Shaw, and Mayor Carty were in favor. Councilmember Clark was absent. Motion carried.

6. Agreement for Legal Service of Colantuono, Highsmith & Whatley, PC to Review the City's Assessment Districts

Recommendation: Approve and authorize the City Manager to sign the agreement with Colantuono, Highsmith & Whatley, PC, to review the City's current assessment and ad valorem tax districts and approve a budget adjustment of \$40,000 to account 10.30.22.1 from the Major Asset Replacement & Repair Reserve.

Brian C. Barrett, Management Analyst, presented the staff report.

There were no Public Comments.

Motion by Councilmember Stein, seconded by Vice Mayor Shaw, to approve and authorize the City Manager to sign the agreement with Colantuono, Highsmith & Whatley, PC, to review the City's current assessment and ad valorem tax districts and approve a budget adjustment of \$40,000 to account 10.30.22.1 from the Major Asset Replacement & Repair Reserve.

Upon voice vote, Councilmember Nomura, Councilmember Stein, Vice Mayor Shaw, and Mayor Carty were in favor. Councilmember Clark was absent. Motion carried.

7. Introduction (First Reading) Of Ordinance No. 707 Amending Provisions off the City's Zoning Code Regarding Medical Marijuana. Changes to the Zoning Code Would Include Amendments to Chapter 14.08 to Add Definitions for Medical Marijuana, Cultivation, and Delivery, and Chapter 14.59, "Medical Marijuana Dispensaries" to Clarify Existing Prohibitions on Medical Marijuana Dispensaries,

Cultivation And Deliveries, With Limited Exceptions for Qualified Patients and Primary Caregivers, as Read by Title Only.

Recommendation: Staff recommends that the Council amend Zoning Code Chapter 14.08 to add definitions for medical marijuana, cultivation, and delivery, and to delete the definition of person with an identification card. Chapter 14.59, "Medical Marijuana Dispensaries" would be amended to clarify existing prohibitions on medical marijuana dispensaries, cultivation and deliveries, with exceptions for qualified patients and primary caregivers.

Dylan Johnson on behalf of Brownstein Hyatt Farber Schreck, LLP, acting as City Attorney of the City of Carpinteria, presented the staff report and PowerPoint presentation.

Mayor Carty inquired regarding the procedure to amend the ordinance in the future. Mr. Johnson responded by summarizing the procedure, which begins with direction from the City Council and consideration of a draft ordinance by the Planning Commission who would subsequently provide a recommendation to the City Council. Mayor Carty inquired regarding the procedure for patients to obtain a prescription for medical marijuana. Mr. Johnson summarized the regulations for qualified patients to obtain an identification card for medical marijuana. He noted that cultivation of medical marijuana includes a licensing program.

Vice Mayor Shaw inquired regarding the designation of a primary caregiver. Mr. Johnson responded that the definition of primary caregiver is defined by law. Vice Mayor Shaw inquired regarding delivery of medical marijuana from a dispensary. Mr. Johnson responded that the draft ordinance would regulate the qualified patient or primary caregiver to pickup and deliver medical marijuana from a dispensary.

Mayor Carty inquired regarding delivery of medical marijuana into unincorporated areas of the County. Steve Goggia, Acting Community Development Director, responded that the County Planning Commission and the City of Santa Barbara were in the process of considering medical marijuana regulations.

Vice Mayor Shaw inquired whether Lt. Mike Perkins had any comments. Lt. Perkins responded that the Sheriff's Department was monitoring the proposed regulations.

Councilmember Nomura inquired regarding liability issues and enforcement of the proposed ordinance. Mr. Johnson responded that there would not be substantive changes to the ordinance; therefore, liability and enforcement would not change. He stated there could be liability if the City were to issue permits and approvals for medical marijuana dispensaries; however, the proposed ordinance would not make any changes for this type of activity.

John Callender, member of the Carpinteria Planning Commission, expressed concern that the item did not properly reflect the action taken by the Planning Commission. He stated that the Planning Commission removed the item from the ordinance that explicitly prohibited deliveries. He suggested that staff bring an amended ordinance in a form as recommended by the Planning Commission with removal of that language and include staff's arguments for inclusion of this language, or that staff go back to the Planning Commission for reconsideration.

Councilmember Nomura inquired regarding the Planning Commission's recommendation to remove the language in the proposed ordinance regarding deliveries of medical marijuana. Mr. Johnson responded that the arguments were summarized in the staff report, which included the burdensome effect of prohibiting delivery. Councilmember Nomura inquired regarding liability to the City for enforcement of allowing delivery of medical marijuana. Mr. Johnson responded that he believed the discussion of not allowing deliveries in the ordinance would not obligate the City to enforce delivery.

There were no Public Comments.

Motion by Councilmember Stein, seconded by Vice Mayor Shaw, to approve the first Reading of Ordinance No. 707, as read by title only, and to continue the matter for a second reading at the January 25, 2016 City Council meeting.

Upon voice vote, Councilmember Nomura, Councilmember Stein, Vice Mayor Shaw, and Mayor Carty were in favor. Councilmember Clark was absent. Motion carried.

COMMITTEE REPORTS, INQUIRIES AND OTHER MATTERS PRESENTED BY COUNCILMEMBERS: None.

ATTENDANCE OF COUNCILMEMBERS FOR FUTURE MEETINGS

All of the Councilmembers are expected to be in attendance at the next meeting on January 25, 2016.

ADJOURNMENT

The meeting was adjourned at 7:13 p.m. p.m. by Mayor Carty.

Gregg Carty, Mayor

ATTEST:

Fidela Garcia, CMC, City Clerk



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Expenditures for the period beginning January 1, 2016 and ending January 19, 2016.

STAFF RECOMMENDATION

Action Item ____ ; Non-Action Item X

Motion: That the City Council accept this report concerning the current list of warrants pursuant to Carpinteria Municipal Code 2.08.150(F).

DISCUSSION

As part of each regular City Council agenda, a list of all checks (attached) dispersed since the last reporting period is presented to the City Council pursuant to C.M.C. 2.08.150(F). The report is provided for City Council and public information and serves as Staff's verification that the expenditures have been reviewed and are within budgeted appropriations.

FINANCIAL CONSIDERATIONS

The warrant register included as an attachment is designed to communicate fiscal activity since the prior reporting period. No action is requested as part of this report.

ATTACHMENTS

Attachment A: Warrant Register for the period beginning January 1, 2016 and ending January 19, 2016.

Staff contact: Monique Epley, Finance Supervisor
(805) 684-5405 ext. 406
moniquee@ci.carpinteria.ca.us


Signature

Reviewed by: John Thornberry, Admin. Services Director



Signature

Reviewed by: Dave Durflinger, City Manager



Signature

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
01/04/16	87236	THE ENTERTAINMENT CONTRACTOR	THE ENTERTAINM...	JANUARY 2016 FIRST FRIDAY BALANCE DUE	1000101 · Operating Cash 10	
01/04/16	10216-2		THE ENTERTAINM...	JAN 2016 FIRST FRIDAY SNOW BALANCE DUE	1044302 · Marketing Materials	(1,325.00)
TOTAL						(1,325.00)
01/06/16	87237	76 FLEET SERVICES	76 FLEET SERVICES	INVOICE 43536336	1000101 · Operating Cash 10	
01/06/16	43536336		76 FLEET SERVICES	VEHICLE FUEL	1013307 · Vehicle Oper & Mainten...	(39.79)
			76 FLEET SERVICES	VEHICLE FUEL	2531307 · Vehicle Oper & Mainten...	(200.47)
			76 FLEET SERVICES	VEHICLE FUEL	3332307 · Vehicle Oper & Mainten...	(156.42)
			76 FLEET SERVICES	VEHICLE FUEL	4868308 · Supplies & Materials 68	(43.29)
TOTAL						(439.97)
01/06/16	87238	A-OK POWER EQUIPMENT	A-OK POWER EQU...	INVOICE #139928	1000101 · Operating Cash 10	
12/11/15	139928		A-OK POWER EQU...	PW SHOP	2531308 · Supplies & Materials 31	(291.60)
TOTAL						(291.60)
01/06/16	87239	A T & T MOBILITY	A T & T MOBILITY	ACCOUNT 337015224648	1000101 · Operating Cash 10	
01/06/16	33015224648		A T & T MOBILITY	PW SUPERVISOR	2531301 · Telephone 31	(56.65)
			A T & T MOBILITY	PW CREW	1013308 · Supplies & Materials 13	(44.15)
			A T & T MOBILITY	PW CREW	3332308 · Supplies & Materials 32	(98.42)
			A T & T MOBILITY	PW CREW	2531308 · Supplies & Materials 31	(18.42)
TOTAL						(217.64)
01/06/16	87240	AUDELO, MIRIAM	AUDELO, MIRIAM	CELL PHONE REIMBURSEMENT	1000101 · Operating Cash 10	
01/06/16	CELL PHO...		AUDELO, MIRIAM	CELL PHONE REIMBURSEMENT	1012308 · Supplies & Materials 12	(65.00)
TOTAL						(65.00)
01/06/16	87241	AVILA AND ASSOCIATES	AVILA AND ASSOC...	INVOICE #1822	1000101 · Operating Cash 10	
12/11/15	1822		AVILA AND ASSOC...	PROJ 1522 FEMA MAP REVISION	1000251 · Development Deposits	(3,285.28)
TOTAL						(3,285.28)
01/06/16	87242	BAY ALARM	BAY ALARM	ACCOUNT 544852	1000101 · Operating Cash 10	
12/15/15	5448521512...		BAY ALARM	MONITORING SERVICE FEE	4866308 · Supplies & Materials 66	(186.75)
TOTAL						(186.75)
01/06/16	87243	CARPINTERIA VALLEY WATER DISTRICT	CARPINTERIA VAL...	DEC 2015 BILLING	1000101 · Operating Cash 10	
12/28/15	DEC 2015 B...		CARPINTERIA VAL...	CIVIC CENTER	1013312 · Utility - Water 13	(366.08)
			CARPINTERIA VAL...	PARKING	3332312 · Utility - Water 32	(1,305.14)
			CARPINTERIA VAL...	PARKS	2361312 · Utility - Water 23	(6,356.16)
			CARPINTERIA VAL...	POOL	4866312 · Utility - Water 66	(785.60)
			CARPINTERIA VAL...	VETS HALL	4865309 · Misc Operating Expens...	(157.82)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
			CARPINTERIA VAL...	PROJ 4865	1000251 · Development Deposits	(320.43)
TOTAL						(9,291.23)
01/06/16	87244	COASTAL VIEW NEWS	COASTAL VIEW N...		1000101 · Operating Cash 10	
12/28/15	47115		COASTAL VIEW NE...	FIRST FRIDAY AD	1044302 · Marketing Materials	(446.00)
12/28/15	47125		COASTAL VIEW NE...	LEGAL NOTICES	1011303 · Printing & Advertising 11	(86.10)
12/28/15	47124		COASTAL VIEW NE...	LEGAL NOTICES	1011303 · Printing & Advertising 11	(90.44)
12/30/15	47149		COASTAL VIEW NE...	FIRST FRIDAY AD	1044302 · Marketing Materials	(768.00)
12/30/15	47156		COASTAL VIEW NE...	LEGAL NOTICES	1011303 · Printing & Advertising 11	(59.50)
TOTAL						(1,450.04)
01/06/16	87245	DFM ASSOCIATES	DFM ASSOCIATES	CITY CLERK SUPPLIES	1000101 · Operating Cash 10	
12/31/15	2016 ELEC...		DFM ASSOCIATES	CITY CLERK SUPPLIES	1011211 · Elections Contract	(54.00)
TOTAL						(54.00)
01/06/16	87246	DRAKE HAGLAN & ASSOCIATES, INC.	DRAKE HAGLAN &...	INVOICE #12034-39	1000101 · Operating Cash 10	
12/14/15	12034-39	15016	DRAKE HAGLAN & ...	HBR GRANT	2000261 · Deferred Revenue 20	(3,849.49)
		15016	DRAKE HAGLAN & ...	HBR GRANT	2079614 · FHWA HBR 20	(3,849.48)
		15016	DRAKE HAGLAN & ...	DIF PROGRAM HIGHWAY BRIDGES & INTERC...	3100232 · DIF Highway Interchange	(498.74)
		15016	DRAKE HAGLAN & ...	DIF PROGRAM HIGHWAY BRIDGES & INTERC...	3179616 · FHWA HBR 31	(498.74)
TOTAL						(8,696.45)
01/06/16	87247	DURFLINGER, DAVID	DURFLINGER, DAV...	CELL PHONE REIMBURSEMENT	1000101 · Operating Cash 10	
01/01/16			DURFLINGER, DAV...	CELL PHONE REIMBURSEMENT	1012308 · Supplies & Materials 12	(65.00)
TOTAL						(65.00)
01/06/16	87248	EASY LIFT TRANSPORTATION	EASY LIFT TRANS...	INVOICE 6279	1000101 · Operating Cash 10	
01/01/16			EASY LIFT TRANS...	CLAIM PER CONTRACT FOR AUGUST	2734221 · Easy Lift/CART 27	(1,000.00)
TOTAL						(1,000.00)
01/06/16	87249	GRACENOTE	GRACENOTE	00669272	1000101 · Operating Cash 10	
01/01/16	00669272		GRACENOTE	PROJ 4863 GATV LISTING	1000251 · Development Deposits	(59.71)
TOTAL						(59.71)
01/06/16	87250	GUZMAN, JOSEPHINE	GUZMAN, JOSEPH...	INVOICE #1004	1000101 · Operating Cash 10	
12/31/15	1004		GUZMAN, JOSEPHI...	12-14-15 CC MTG	1011221 · Contract Services 11	(60.00)
TOTAL						(60.00)
01/06/16	87251	HUGO'S AUTO DETAIL	HUGO'S AUTO DE...	DECEMBER 2015 SERVICES	1000101 · Operating Cash 10	
01/04/16	DEC 2015 S...		HUGO'S AUTO DET...	DEC 2015 SERVICES	1013307 · Vehicle Oper & Mainten...	(34.00)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
TOTAL						(34.00)
01/06/16	87252	IMPULSE INTERNET SERVICES	IMPULSE INTERNE...	INVOICE #816330	1000101 · Operating Cash 10	
12/22/15	816330		IMPULSE INTERNE...	EMAIL FILTERING	1070417 · Computer Hardware	(75.60)
TOTAL						(75.60)
01/06/16	87253	KISTLER, PAT	KISTLER, PAT	SNOW DAY REIMBURSEMENT	1000101 · Operating Cash 10	
01/04/16	REIMBURS...		KISTLER, PAT	SNOW DAY REIMBURSEMENT	1044302 · Marketing Materials	(60.00)
TOTAL						(60.00)
01/06/16	87254	KRIEG, TERRY E CPA	KRIEG, TERRY E C...	FY 14-15 FINAL PAYMENT	1000101 · Operating Cash 10	
01/01/16	FY14-15 FI...		KRIEG, TERRY E C...	FY 14-15 FINAL BILLING	1014229 · Annual Audit	(3,000.00)
TOTAL						(3,000.00)
01/06/16	87255	LINCOLN FINANCIAL GROUP	LINCOLN FINANCI...	JANUARY 2016	1000101 · Operating Cash 10	
12/31/15	JAN 2016 BL...		LINCOLN FINANCIA...	JANUARY 2016	1051191 · Life Insurance Premium...	(71.94)
			LINCOLN FINANCIA...	JANUARY 2016	1011191 · Life Insurance Premium...	(107.68)
			LINCOLN FINANCIA...	JANUARY 2016	1012191 · Life Insurance Premium...	(76.22)
			LINCOLN FINANCIA...	JANUARY 2016	1013191 · Life Insurance Premium...	(34.68)
			LINCOLN FINANCIA...	JANUARY 2016	1014191 · Life Insurance Premium...	(230.50)
			LINCOLN FINANCIA...	JANUARY 2016	1016191 · Life Insurance Premium...	(177.46)
			LINCOLN FINANCIA...	JANUARY 2016	1030191 · Life Insurance Premium...	(306.72)
			LINCOLN FINANCIA...	JANUARY 2016	2531191 · Life Insurance Premium...	(195.74)
			LINCOLN FINANCIA...	JANUARY 2016	1041191 · Life Insurance Premium...	(407.41)
			LINCOLN FINANCIA...	JANUARY 2016	1042191 · Life Insurance Premium...	(200.61)
			LINCOLN FINANCIA...	JANUARY 2016	1069191 · Life Insurance Premium...	(195.16)
			LINCOLN FINANCIA...	JANUARY 2016	1022191 · Life Insurance Premium...	(138.51)
			LINCOLN FINANCIA...	JANUARY 2016	3332191 · Life Insurance Premium...	(85.39)
			LINCOLN FINANCIA...	JANUARY 2016	1044191 · Life Insurance Premium...	(112.40)
			LINCOLN FINANCIA...	JANUARY 2016	2361191 · Life Insurance Premium...	(61.33)
			LINCOLN FINANCIA...	JANUARY 2016	4868191 · Life Insurance Premium...	(70.26)
TOTAL						(2,472.01)
01/06/16	87256	MISSION UNIFORM SERVICE	MISSION UNIFORM...	DECEMBER 2015 UNIFORM	1000101 · Operating Cash 10	
12/31/15	DEC 2015 U...		MISSION UNIFORM...	UNIFORM EXPENSE	2531198 · Uniform Rental 31	(122.74)
			MISSION UNIFORM...	UNIFORM EXPENSE	3332198 · Uniform Rental 32	(122.74)
			MISSION UNIFORM...	UNIFORM EXPENSE	1013198 · Uniform Rental 13	(61.37)
			MISSION UNIFORM...	UNIFORM EXPENSE	2361198 · Uniform Rental 61	(61.37)
TOTAL						(368.22)
01/06/16	87257	SANTA BARBARA COUNTY, SHERIFF'S D...	SANTA BARBARA ...	16-087B	1000101 · Operating Cash 10	
10/12/15	16-087B		SANTA BARBARA ...	SHERIFF OVERTIME	1021215 · Sheriff's Overtime	(694.18)
TOTAL						(694.18)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
01/06/16	87258	SANTA BARBARA NATIVES	SANTA BARBARA ...	INVOICE 4379	1000101 · Operating Cash 10	
12/12/15	4379		SANTA BARBARA ...	TAR PITS PARK	2361221 · Miscellaneous Contracts	(82.08)
TOTAL						(82.08)
01/06/16	87259	SO CA EDISON	SO CA EDISON	2-00-378-2059	1000101 · Operating Cash 10	
12/26/15	2-00-378-20...		SO CA EDISON	CIVIC CENTER	1013313 · Utility - Electric 13	(1,559.36)
			SO CA EDISON	ROW	3332313 · Utility - Electric 32	(162.11)
			SO CA EDISON	PARKING	3332313 · Utility - Electric 32	(156.06)
			SO CA EDISON	PARKS	2361313 · Utility - Electric 23	(346.20)
			SO CA EDISON	POOL	4866313 · Utility - Electric 66	(1,405.57)
			SO CA EDISON	STREET LIGHTING	2923220 · Street Lighting	(502.42)
			SO CA EDISON	BIKEWAYS	2923225 · Public Right of Way Lig...	(49.21)
			SO CA EDISON	PROJ 4836	1000251 · Development Deposits	(1,162.58)
TOTAL						(5,343.51)
01/06/16	87260	STAPLES ADVANTAGE	STAPLES ADVANT...		1000101 · Operating Cash 10	
12/09/15	3286516426	STAPLES ADVANTAGE	STAPLES ADVANT...	3286516426	1000211 · Accounts Payable	0.00
12/10/15	3286595755		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(213.50)
12/12/15	3286837243		STAPLES ADVANT...	POOL SUPPLIES	4866308 · Supplies & Materials 66	(72.08)
TOTAL						(285.58)
01/06/16	87261	STEVEN C PUAILOA	STEVEN C PUAILOA	2016 SNOW DAY EVENT	1000101 · Operating Cash 10	
01/01/16	2016 SNO...		STEVEN C PUAILOA	SNOW DAY EVENT	1044302 · Marketing Materials	(350.00)
TOTAL						(350.00)
01/06/16	87262	TORRES, ALBERT	TORRES, ALBERT	CELL PHONE REIMBURSEMENT	1000101 · Operating Cash 10	
01/01/16			TORRES, ALBERT	CELL PHONE REIMBURSEMENT	1022308 · Supplies & Materials 22	(65.00)
TOTAL						(65.00)
01/06/16	87263	VENCO POWER SWEEPING INC	VENCO POWER S...	INVOICE 0045191-IN	1000101 · Operating Cash 10	
12/15/15			VENCO POWER S...	STREET SWEEPING SERVICE	2531227 · Street Sweeping	(3,318.60)
TOTAL						(3,318.60)
01/06/16	87264	OFFICE MAX	OFFICE MAX	INVOICE #097499	1000101 · Operating Cash 10	
12/14/15	097499		OFFICE MAX	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(13.61)
TOTAL						(13.61)
01/06/16	87265	SO CA EDISON	SO CA EDISON		1000101 · Operating Cash 10	
12/29/15	2-17-070-74...		SO CA EDISON	1 CARP	2923210 · Traffic Signals	(63.72)
12/29/15	2-19-146-82...		SO CA EDISON	9TH STREET BTHRM	2923210 · Traffic Signals	(43.70)

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
12/30/15	2-14-791-58...		SO CA EDISON	101 ASH AVE	2923210 · Traffic Signals	(88.45)
12/30/15	2-22-684-64...		SO CA EDISON	100 LINDEN	2923210 · Traffic Signals	(28.11)
12/31/15	2-32-832-75...		SO CA EDISON	PROJ 4865	1000251 · Development Deposits	(643.07)
			SO CA EDISON	VETS HALL	4865309 · Misc Operating Expens...	(316.73)
12/31/15	2-30-652-42...		SO CA EDISON	SEASIDE	4865309 · Misc Operating Expens...	(77.99)
TOTAL						(1,261.77)
01/06/16	87266	STAPLES ADVANTAGE	STAPLES ADVANT...		1000101 · Operating Cash 10	
12/16/15	3287133656		STAPLES ADVANT...	PW SUPPLIES	2531308 · Supplies & Materials 31	(130.85)
12/17/15	3287189503		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(29.13)
TOTAL						(159.98)
01/06/16	87267	VENCO WESTERN INC	VENCO WESTERN ...	INVOICE #0149019-IN	1000101 · Operating Cash 10	
12/24/15			VENCO WESTERN ...	ROW	3332221 · Miscellaneous Contract...	(1,793.19)
			VENCO WESTERN ...	CITY HALL	1013225 · Grounds Maintenance	(742.10)
			VENCO WESTERN ...	PROJ 4865	1000251 · Development Deposits	(221.26)
			VENCO WESTERN ...	VETS HALL	4865220 · Grounds Maintenance 65	(108.66)
			VENCO WESTERN ...	POOL	4866220 · Grounds Maintenance 66	(221.73)
			VENCO WESTERN ...	ROW	3323220 · Parking Lot Landscape	(422.38)
			VENCO WESTERN ...	PARKS	2361225 · Park Maintenance 61	(4,523.56)
TOTAL						(8,032.88)
01/06/16	87268	VERIZON CALIFORNIA	VERIZON CALIFOR...	011711126512506601	1000101 · Operating Cash 10	
12/22/15	0117111265...		VERIZON CALIFOR...	OUTSIDE PD	1013301 · Telephone 13	(89.28)
TOTAL						(89.28)
01/06/16	87269	Uichanco, Robert	Uichanco, Robert	PAYROLL 06-25-15	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		Uichanco, Robert	LOST PAYROLL CHECK 06-25-15	1000101 · Operating Cash 10	(422.05)
TOTAL						(422.05)
01/07/16	87270	CALIFORNIA STATE DISBURSEMENT UNIT	CALIFORNIA STAT...	CASE NUMBER 0850182383-01	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		CALIFORNIA STAT...	PAYROLL WITHHOLDING 01-07-16	1000105 · ICMA Cash	(330.46)
TOTAL						(330.46)
01/07/16	87271	EDD-SDI	EDD-SDI	776-5147-9	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		EDD-SDI	PAYROLL 01-07-16	1000223 · SDI Withheld	(983.78)
TOTAL						(983.78)
01/07/16	87272	EDD-SIT	EDD-SIT	932-0283-6	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		EDD-SIT	PAYROLL 01-07-16	1000221 · SIT Withheld	(4,064.43)
TOTAL						(4,064.43)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
01/07/16	87273	SEUI LOCAL 620	SEUI LOCAL 620	PAYROLL 01-07-16	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		SEUI LOCAL 620	PAYROLL 01-07-16	1000229 · SEIU Local 620	(184.90)
TOTAL						(184.90)
01/07/16	87274	T. ROWE PRICE	T. ROWE PRICE	PAYROLL CONTRIBUTION - ANTHONY VEGA	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		T. ROWE PRICE	PAYROLL 01-07-16 - ANTHONY VEGA	1000105 · ICMA Cash	(50.00)
TOTAL						(50.00)
01/07/16	87275	UNITED WAY OF SANTA BARBARA COUN...	UNITED WAY OF S...	PAYROLL 01-07-16	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		UNITED WAY OF S...	PAYROLL 01-07-16	1000224 · United Way Payable	(24.00)
TOTAL						(24.00)
01/07/16	87276	VANTAGEPOINT TRANSFER AGENTS - 457	VANTAGEPOINT T...	PAYROLL 01-07-16	1000101 · Operating Cash 10	
01/06/16	PAYROLL 0...		VANTAGEPOINT T...	PAYROLL 01-07-16	1000105 · ICMA Cash	(1,075.00)
TOTAL						(1,075.00)
01/13/16	87277	A-OK POWER EQUIPMENT	A-OK POWER EQU...	INVOICE #140879	1000101 · Operating Cash 10	
12/11/15	140879		A-OK POWER EQU...	PW SHOP	2531308 · Supplies & Materials 31	(658.75)
TOTAL						(658.75)
01/13/16	87278	ACCESS CONTROL SECURITY, INC.	ACCESS CONTRO...	INVOICE 0022730	1000101 · Operating Cash 10	
12/14/15	0022730		ACCESS CONTRO...	VETS HALL SECURITY	4848352 · VETS HALL RENTALS	(159.20)
TOTAL						(159.20)
01/13/16	87279	AERIOCONNECT	AERIOCONNECT	799364	1000101 · Operating Cash 10	
01/04/16	799364		AERIOCONNECT	DSL MONTHLY SERVICE CHARGE - JANUARY...	1018222 · Equipment Maintenance	(66.06)
TOTAL						(66.06)
01/13/16	87280	ALL AROUND LANDSCAPE SUPPLY	ALL AROUND LAN...	S1847348.001	1000101 · Operating Cash 10	
12/15/15	S1847348.0...		ALL AROUND LAN...	PARKS	2361221 · Miscellaneous Contracts	(84.51)
TOTAL						(84.51)
01/13/16	87281	ARYA ICE CREAM	ARYA ICE CREAM		1000101 · Operating Cash 10	
10/15/15	4215101513		ARYA ICE CREAM	POOL RESALE ITEMS	4866350 · Supplies for Resale	(24.96)
10/15/15	4215101512		ARYA ICE CREAM	POOL RESALE ITEMS	4866350 · Supplies for Resale	(126.76)
TOTAL						(151.72)

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
01/13/16	87282	ASCAP	ASCAP	ACCOUNT 500605513	1000101 · Operating Cash 10	
12/20/15	2016 LICEN...		ASCAP	2016 LICENSE AGREEMENT - LOCAL GOVER...	3845222 · Marketing/Project Carpi...	(336.00)
TOTAL						(336.00)
01/13/16	87283	CALIFORNIA HIGHWAY PATROL	CALIFORNIA HIGH...	INVOICE M0063572	1000101 · Operating Cash 10	
01/06/16	M0063572		CALIFORNIA HIGH...	TRIATHLON TRAFFIC CONTROL 2015	4863300 · Triathlon Expense	(1,174.97)
TOTAL						(1,174.97)
01/13/16	87284	CALLENDER, JOHN	CALLENDER, JOHN	VOID: PC JAN - MAR 2016	1000101 · Operating Cash 10	
TOTAL						0.00
01/13/16	87285	CANON FINANCIAL SERVICES, INC	CANON FINANCIA...	INVOICE #15610882	1000101 · Operating Cash 10	
01/10/16	15610882		CANON FINANCIAL...	COPIER SERVICE	1018222 · Equipment Maintenance	(594.00)
TOTAL						(594.00)
01/13/16	87286	CARPINTERIA VALLEY LUMBER CO	CARPINTERIA VAL...	ACCOUNT 164	1000101 · Operating Cash 10	
12/28/15	DEC 2015 B...		CARPINTERIA VAL...	ROW	3332308 · Supplies & Materials 32	(5.71)
			CARPINTERIA VAL...	ROW	3332308 · Supplies & Materials 32	(15.11)
			CARPINTERIA VAL...	ROW	3332308 · Supplies & Materials 32	(9.71)
			CARPINTERIA VAL...	COMMUNITY GARDEN GRANT	2000261 · Deferred Revenue 20	(112.63)
			CARPINTERIA VAL...	HOLIDAY PARTY	3332308 · Supplies & Materials 32	(10.75)
			CARPINTERIA VAL...	HOSPICE TREE	3332308 · Supplies & Materials 32	(37.76)
			CARPINTERIA VAL...	ROW	3332308 · Supplies & Materials 32	(11.05)
			CARPINTERIA VAL...	COMMUNITY GARDEN GRANT	2000261 · Deferred Revenue 20	(97.20)
			CARPINTERIA VAL...	POOL	4866308 · Supplies & Materials 66	(7.21)
			CARPINTERIA VAL...	VETSHALL	4865309 · Misc Operating Expens...	(3.34)
			CARPINTERIA VAL...	PARKS	2361221 · Miscellaneous Contracts	(36.05)
			CARPINTERIA VAL...	COMMUNITY GARDEN GRANT	2000261 · Deferred Revenue 20	(369.21)
			CARPINTERIA VAL...	POOL	4866308 · Supplies & Materials 66	(14.02)
			CARPINTERIA VAL...	POOL	4866308 · Supplies & Materials 66	(54.68)
			CARPINTERIA VAL...	POOL	4866308 · Supplies & Materials 66	(36.75)
			CARPINTERIA VAL...	ROW	3332308 · Supplies & Materials 32	(26.71)
			CARPINTERIA VAL...	PW SHOP	2531308 · Supplies & Materials 31	(43.80)
			CARPINTERIA VAL...	POOL	4866308 · Supplies & Materials 66	(30.23)
			CARPINTERIA VAL...	PW SHOP	2531308 · Supplies & Materials 31	(64.32)
			CARPINTERIA VAL...	PW SHOP	2531308 · Supplies & Materials 31	(6.46)
TOTAL						(992.70)
01/13/16	87287	CARPINTERIA VETERINARY HOSPITAL INC	CARPINTERIA VET...	VOID:	1000101 · Operating Cash 10	
TOTAL						0.00
01/13/16	87288	CARQUEST OF VENTURA #7311	CARQUEST OF VE...	INVOICE #7294-479353	1000101 · Operating Cash 10	

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
12/15/15	7294-479353		CARQUEST OF VE...	PW FLEET	2531307 · Vehicle Oper & Mainten...	(45.14)
TOTAL						(45.14)
01/13/16	87289	CHANNEL ISLANDS DO IT BEST	CHANNEL ISLAND...	10001	1000101 · Operating Cash 10	
12/31/15	DEC 2015 B...		CHANNEL ISLAND...	CODE ENFORCEMENT	1047308 · Supplies & Materials	(27.20)
			CHANNEL ISLAND...	PARKS	2361221 · Miscellaneous Contracts	(21.27)
			CHANNEL ISLAND...	PARKS	2361221 · Miscellaneous Contracts	(20.08)
			CHANNEL ISLAND...	HOSPICE TREE	3332308 · Supplies & Materials 32	(63.16)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(85.97)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(17.95)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(17.95)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(17.46)
			CHANNEL ISLAND...	SEAL WATCH	2862308 · Supplies & Materials 62	(17.26)
			CHANNEL ISLAND...	ROW	3332308 · Supplies & Materials 32	(4.37)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(16.52)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(3.40)
			CHANNEL ISLAND...	VETS HALL	4865309 · Misc Operating Expens...	(5.99)
			CHANNEL ISLAND...	PROJ 4865	1000251 · Development Deposits	(50.49)
			CHANNEL ISLAND...	VETS HALL	4865309 · Misc Operating Expens...	(24.86)
			CHANNEL ISLAND...	POOL	4866308 · Supplies & Materials 66	(2.42)
TOTAL						(396.35)
01/13/16	87290	COAST AUTO PARTS, INC.	COAST AUTO PAR...	DECEMBER 2015 BILLING	1000101 · Operating Cash 10	
12/31/15	DEC 2015 B...		COAST AUTO PAR...	POOL	4866308 · Supplies & Materials 66	(2.15)
			COAST AUTO PAR...	PARKS & REC	2361221 · Miscellaneous Contracts	(32.70)
			COAST AUTO PAR...	VEHICLE MAINTENANCE	2531307 · Vehicle Oper & Mainten...	(70.93)
TOTAL						(105.78)
01/13/16	87291	COASTAL VIEW NEWS	COASTAL VIEW N...		1000101 · Operating Cash 10	
12/21/15	47083		COASTAL VIEW NE...	DISPLAY AD - SHOP LOCAL	1044302 · Marketing Materials	(578.00)
01/05/16	47252		COASTAL VIEW NE...	OIL PAYMENT PROGRAM	2000261 · Deferred Revenue 20	(215.00)
TOTAL						(793.00)
01/13/16	87292	COUNCIL ON ALCOHOLISM & DRUG ABU...	COUNCIL ON ALC...	113015CALGRIP2-2	1000101 · Operating Cash 10	
12/23/15	113015CAL...		COUNCIL ON ALC...	CALGRIP GRANT	2000261 · Deferred Revenue 20	(14,449.57)
TOTAL						(14,449.57)
01/13/16	87293	COX COMMUNICATIONS	COX COMMUNICA...	001-3011-022093901	1000101 · Operating Cash 10	
12/20/15	001-3011-0...		COX COMMUNICA...	INTERNET SERVICES	1018222 · Equipment Maintenance	(132.00)
TOTAL						(132.00)
01/13/16	87294	DIVISION OF LABOR STANDARDS ENFOR...	DIVISION OF LABO...	CASE #40-41640-313	1000101 · Operating Cash 10	
01/08/16	40-41640-313		DIVISION OF LABO...	CASE #40-41640-313	3100242 · Park Improvements DIF	(5,648.40)

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
TOTAL						(5,648.40)
01/13/16	87295	DIVISION OF THE STATE ARCHITECT	DIVISION OF THE ...	2015 Q4 DISABILITY ACCESS FEES	1000101 · Operating Cash 10	
12/31/15	2015 Q4 FE...		DIVISION OF THE S...	2015 Q4 DISABILITY ACCESS FEES	1000262 · Disability Access Fee	(15.60)
TOTAL						(15.60)
01/13/16	87296	ELLINWOOD, SCOTT	ELLINWOOD, SCOTT		1000101 · Operating Cash 10	
01/07/16	ARB JAN - ...		ELLINWOOD, SCOTT	ARB JAN - MAR 2016	1051160 · Advisory Board Stipends	(100.00)
01/07/16	ARB OCT - ...		ELLINWOOD, SCOTT	ARB OCT - DEC 2015	1051160 · Advisory Board Stipends	(100.00)
TOTAL						(200.00)
01/13/16	87297	FIDELITY SECURITY LIFE INSURANCE	FIDELITY SECURIT...	INVOICE #8435880	1000101 · Operating Cash 10	
12/24/15	8435880		FIDELITY SECURIT...	JANUARY 2016	1016194 · Wellness 16	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1041194 · Wellness 41	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1030194 · Wellness 30	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1030194 · Wellness 30	(25.81)
			FIDELITY SECURIT...	JANUARY 2016	1022194 · Wellness 22	(17.56)
			FIDELITY SECURIT...	JANUARY 2016	2531194 · Wellness 31	(25.81)
			FIDELITY SECURIT...	JANUARY 2016	1069194 · Wellness 69	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1051194 · Wellness 51	(16.68)
			FIDELITY SECURIT...	JANUARY 2016	1011194 · Wellness 11	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1069194 · Wellness 69	(25.81)
			FIDELITY SECURIT...	JANUARY 2016	1044194 · Wellness 44	(16.68)
			FIDELITY SECURIT...	JANUARY 2016	2531194 · Wellness 31	(8.78)
			FIDELITY SECURIT...	JANUARY 2016	1012194 · Wellness 12	(33.36)
TOTAL						(214.39)
01/13/16	87298	FIRST BANKCARD	FIRST BANKCARD		1000101 · Operating Cash 10	
12/29/15	1644		FIRST BANKCARD	MEETINGS & TRAVEL	1011306 · Meetings & Travel 11	(12.31)
			FIRST BANKCARD	MEETINGS & TRAVEL	1011306 · Meetings & Travel 11	(20.24)
			FIRST BANKCARD	MEETINGS & TRAVEL	1011306 · Meetings & Travel 11	(22.39)
			FIRST BANKCARD	MEETINGS & TRAVEL	1011306 · Meetings & Travel 11	(10.00)
			FIRST BANKCARD	MEETINGS & TRAVEL	1011306 · Meetings & Travel 11	(232.50)
12/29/15	1438		FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(11.83)
			FIRST BANKCARD	SERVICE AWARDS	1016310 · Employee/Public Relati...	(97.68)
			FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(9.68)
			FIRST BANKCARD	BIRTHDAY CARDS	1016310 · Employee/Public Relati...	(6.42)
			FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(75.01)
			FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(17.18)
			FIRST BANKCARD	CREAMER	1013308 · Supplies & Materials 13	(5.29)
			FIRST BANKCARD	HOLIDAY CATERING	1016310 · Employee/Public Relati...	(1,512.14)
			FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(188.70)
			FIRST BANKCARD	HOLIDAY PARTY	1016310 · Employee/Public Relati...	(166.50)
12/29/15	9259		FIRST BANKCARD	PW SUPPLIES	3332308 · Supplies & Materials 32	(10.82)
			FIRST BANKCARD	ROW SUPPLIES	3332220 · Public Tree Maintenance	(189.00)
12/29/15	5544		FIRST BANKCARD	CITY CLERK ASSOC	1011305 · Dues & Subscriptions 11	(130.00)
			FIRST BANKCARD	LATE PAYMENT FEE	1012308 · Supplies & Materials 12	(42.66)
12/29/15	0570		FIRST BANKCARD	PW VEHICLES	2531307 · Vehicle Oper & Mainten...	(131.68)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount		
12/29/15	5246		FIRST BANKCARD	POOL	4866308 · Supplies & Materials 66	(65.66)		
			FIRST BANKCARD	POOL	4866308 · Supplies & Materials 66	(6.21)		
			FIRST BANKCARD	SOFTWARE	1070417 · Computer Hardware	(360.93)		
			FIRST BANKCARD	QUICKBOOKS	1018224 · Software Maintenance	(4,449.08)		
			FIRST BANKCARD	WINDOWS UPGRADE	1018224 · Software Maintenance	(99.99)		
			FIRST BANKCARD	SWIM CLUB POTLUCK	4868308 · Supplies & Materials 68	(54.05)		
			FIRST BANKCARD	XMAS TREE FOR POOL	4865309 · Misc Operating Expens...	(148.87)		
			FIRST BANKCARD	AQUATICS SUPPLIES	4867308 · Supplies & Materials 67	(1,104.69)		
			FIRST BANKCARD	SIGNAGE	2361221 · Miscellaneous Contracts	(51.10)		
			FIRST BANKCARD	SIGNAGE	4866308 · Supplies & Materials 66	(23.06)		
			FIRST BANKCARD	POOL SUPPLIES	4868308 · Supplies & Materials 68	(154.01)		
			FIRST BANKCARD	VETS HALL FURNITURE	4865309 · Misc Operating Expens...	(213.58)		
			FIRST BANKCARD	SWIM CLUB UNIFORMS	4868308 · Supplies & Materials 68	(51.16)		
			FIRST BANKCARD	POOL	4866308 · Supplies & Materials 66	(82.34)		
			FIRST BANKCARD	POOL	4866308 · Supplies & Materials 66	(60.91)		
			FIRST BANKCARD	PARKS & REC SUPPLIES	2862308 · Supplies & Materials 62	(9.56)		
		TOTAL						(9,827.23)
		01/13/16	87299	FLOWERS & ASSOCIATES INC	FLOWERS & ASSO...	WO #1386	1000101 · Operating Cash 10	
		07/01/15	1386		FLOWERS & ASSO...	CITY HALL MASTER PLAN	3131314 · CITY HALL IMPROVE...	(657.08)
			FLOWERS & ASSO...	CITY HALL MASTER PLAN	3179614 · City Hall Improvements	(657.07)		
TOTAL						(1,314.15)		
01/13/16	87300	GAHAN, RAHCELLE	GAHAN, RAHCELLE		1000101 · Operating Cash 10			
01/07/16	ARB JAN - ...		GAHAN, RAHCELLE	ARB JAN - MAR 2016	1051160 · Advisory Board Stipends	(100.00)		
01/07/16	ARB OCT - ...		GAHAN, RAHCELLE	ARB OCT - DEC 2015	1051160 · Advisory Board Stipends	(100.00)		
TOTAL						(200.00)		
01/13/16	87301	GRAINGER	GRAINGER	9921361755	1000101 · Operating Cash 10			
12/17/15	9921361755		GRAINGER	PW SUPPLIES	2531308 · Supplies & Materials 31	(213.84)		
TOTAL						(213.84)		
01/13/16	87302	HASLER	HASLER	7900-0110-3770-5400	1000101 · Operating Cash 10			
12/13/15	7900-0110-...		HASLER	POSTAGE	1013302 · Postage 13	(1,024.16)		
TOTAL						(1,024.16)		
01/13/16	87303	HILLYARD	HILLYARD		1000101 · Operating Cash 10			
12/14/15	601891017		HILLYARD	POOL RESTROOM SUPPLIES	4866308 · Supplies & Materials 66	(109.52)		
12/18/15	601898304		HILLYARD	CITY HALL RESTROOMS	1013224 · Interior Maintenance	(272.05)		
TOTAL						(381.57)		
01/13/16	87304	HOLLIDAY ROCK CO, INC	HOLLIDAY ROCK ...	INVOICE #772152	1000101 · Operating Cash 10			
12/10/15	772152		HOLLIDAY ROCK C...	PW SUPPLIES	2779611 · Misc. Concrete Repairs ...	(461.93)		

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
TOTAL						(461.93)
01/13/16	87305	IMPULSE INTERNET SERVICES	IMPULSE INTERNE...	INVOICE #815448	1000101 · Operating Cash 10	
12/14/15	815448		IMPULSE INTERNE...	EMAIL FILTERING	1018222 · Equipment Maintenance	(89.95)
			IMPULSE INTERNE...	EMAIL FILTERING	1013301 · Telephone 13	(2,050.66)
TOTAL						(2,140.61)
01/13/16	87306	JOHNSTONE SUPPLY	JOHNSTONE SUPP...	INVOICE #368183	1000101 · Operating Cash 10	
12/31/15	368183		JOHNSTONE SUPP...	POOL HEATER	4866308 · Supplies & Materials 66	(179.74)
TOTAL						(179.74)
01/13/16	87307	KEOUGH, JEFF	KEOUGH, JEFF	AFLAC REIMBURSEMENT	1000101 · Operating Cash 10	
12/14/15	AFLAC REI...		KEOUGH, JEFF	AFLAC REIMBURSEMENT 2016	1042194 · Wellness 42	(446.07)
TOTAL						(446.07)
01/13/16	87308	LA FEVERS, GLENN D	LA FEVERS, GLEN...		1000101 · Operating Cash 10	
01/07/16	PC OCT - D...		LA FEVERS, GLEN...	PC OCT - DEC 2015	1051160 · Advisory Board Stipends	(180.00)
01/07/16	PC JAN - M...		LA FEVERS, GLEN...	PC JAN - MAR 2016	1051160 · Advisory Board Stipends	(180.00)
TOTAL						(360.00)
01/13/16	87309	MAILFINANCE	MAILFINANCE	INVOICE #H5686223	1000101 · Operating Cash 10	
12/19/15	H5686223		MAILFINANCE	JAN - APR 2016	1018308 · Supplies & Materials 18	(630.18)
TOTAL						(630.18)
01/13/16	87310	MCCORMIX CORP	MCCORMIX CORP	INVOICE #910763	1000101 · Operating Cash 10	
12/15/15	910763		MCCORMIX CORP	PW VEHICLE FUEL	3332307 · Vehicle Oper & Mainten...	(157.36)
TOTAL						(157.36)
01/13/16	87311	MCINERNEY, TIM *	MCINERNEY, TIM *	PROJECT 1768 REFUND	1000101 · Operating Cash 10	
12/29/15	PROJ 1768 ...		MCINERNEY, TIM *	PROJECT 1768 REFUND	1000251 · Development Deposits	(527.93)
TOTAL						(527.93)
01/13/16	87312	OLIVAS, ROSEMARY	OLIVAS, ROSEMARY	PROJ 1794 REFUND	1000101 · Operating Cash 10	
12/29/15	PROJ 1794 ...		OLIVAS, ROSEMARY	PROJ 1794 REFUND	1000251 · Development Deposits	(468.28)
TOTAL						(468.28)
01/13/16	87313	PORT SUPPLY	PORT SUPPLY	INVOICE #006206	1000101 · Operating Cash 10	

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
12/12/15	006206		PORT SUPPLY	BEACHES	2862308 · Supplies & Materials 62	(43.16)
TOTAL						(43.16)
01/13/16	87314	REGINATO, JIM	REGINATO, JIM		1000101 · Operating Cash 10	
01/07/16	ARB JAN - ...		REGINATO, JIM	ARB JAN - MAR 2016	1051160 · Advisory Board Stipends	(100.00)
01/07/16	ARB OCT - ...		REGINATO, JIM	ARB OCT - DEC 2015	1051160 · Advisory Board Stipends	(100.00)
TOTAL						(200.00)
01/13/16	87316	SANTA BARBARA COUNTY, PUBLIC WOR...	SANTA BARBARA ...	INVOICE #CARP11.30.15	1000101 · Operating Cash 10	
12/31/15	CARP11.30...		SANTA BARBARA ...	TRAFFIC SIGNAL MAINT & REPAIR	2923210 · Traffic Signals	(693.53)
TOTAL						(693.53)
01/13/16	87317	SANTA BARBARA PEST CONTROL	SANTA BARBARA ...		1000101 · Operating Cash 10	
12/09/15	67623		SANTA BARBARA ...	CIVIC CENTER	3332223 · Chemical Treatment	(65.00)
12/09/15	67624		SANTA BARBARA ...	PROJ 4865	1000251 · Development Deposits	(30.15)
			SANTA BARBARA ...	VETS HALL	4865309 · Misc Operating Expens...	(14.85)
TOTAL						(110.00)
01/13/16	87318	SO CA EDISON	SO CA EDISON	2-26-504-7225	1000101 · Operating Cash 10	
01/02/16	2-26-504-72...		SO CA EDISON	CARP/CASITAS PASS	2923210 · Traffic Signals	(28.68)
TOTAL						(28.68)
01/13/16	87319	SO CA GAS COMPANY	SO CA GAS COMP...		1000101 · Operating Cash 10	
01/06/16	016-913-95...		SO CA GAS COMP...	CIVIC CENTER	1013314 · Utility - Natural Gas	(714.47)
01/07/16	140-914-30...		SO CA GAS COMP...	PROJ 4865	1000251 · Development Deposits	(224.49)
			SO CA GAS COMP...	VETS HALL	4865309 · Misc Operating Expens...	(110.56)
TOTAL						(1,049.52)
01/13/16	87320	STAPLES ADVANTAGE	STAPLES ADVANT...		1000101 · Operating Cash 10	
12/09/15	3286516423		STAPLES ADVANT...	OFFICE SUPPLIES	1013224 · Interior Maintenance	(23.98)
12/09/15	3286516422		STAPLES ADVANT...	ROW SUPPLIES	3332225 · ROW Maintenance 32	(781.37)
12/18/15	3287263520		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(54.98)
12/19/15	3287418667		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(63.26)
TOTAL						(923.59)
01/13/16	87321	STATE BOARD OF EQUALIZATION	STATE BOARD OF ...	SALES & USE TAX RETURN 2015	1000101 · Operating Cash 10	
01/13/16	2015 TAX R...		STATE BOARD OF ...	SALES AND USE TAX RETURN 2015	1000225 · Sales Tax Payable	(2,388.00)
TOTAL						(2,388.00)
01/13/16	87323	THE WHARF	THE WHARF	48208	1000101 · Operating Cash 10	

8:52 AM
01/20/16

CITY OF CARPINTERIA
Warrant Register
January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
12/06/15	48208		THE WHARF	SAFETY ACCOUNT - GONZALEZ	1013197 · Indiv Equip Reimburse...	(121.26)
TOTAL						(121.26)
01/13/16	87324	VERIZON CALIFORNIA	VERIZON CALIFOR...	011711114329800406	1000101 · Operating Cash 10	
12/28/15	0117111143...		VERIZON CALIFOR...	CIVIC CENTER	1013301 · Telephone 13	(171.53)
			VERIZON CALIFOR...	PW	2531301 · Telephone 31	(7.65)
			VERIZON CALIFOR...	BEACH	2862301 · Telephone 62	(120.80)
			VERIZON CALIFOR...	POOL	4866301 · Telephone 66	(235.25)
			VERIZON CALIFOR...	BEACH CONCESSION	2864308 · Supplies & Materials 64	(113.71)
TOTAL						(648.94)
01/13/16	87325	VILLAVICENCIO, KENIA *	VILLAVICENCIO, K...	DEPOSIT REFUND	1000101 · Operating Cash 10	
01/03/16	DEPOSIT R...		VILLAVICENCIO, K...	DEPOSIT REFUND	1000231 · Veterans Building Depo...	(207.50)
TOTAL						(207.50)
01/13/16	87326	WEST COAST ARBORIST INC	WEST COAST ARB...	INVOICE 111339	1000101 · Operating Cash 10	
12/15/15	111339		WEST COAST ARB...	TREE MAINTENANCE	2732220 · Public Tree Maintenanc...	(2,244.00)
TOTAL						(2,244.00)
01/13/16	87327	S & S SEEDS	S & S SEEDS	INVOICE #BL-2531-16	1000101 · Operating Cash 10	
01/04/16	BL-2531-16		S & S SEEDS	LANDSCAPING MATERIALS	2361221 · Miscellaneous Contracts	(324.00)
TOTAL						(324.00)
01/13/16	87328	SUN COAST RENTALS	SUN COAST RENT...	INVOICE 31107	1000101 · Operating Cash 10	
12/28/15	31107		SUN COAST RENT...	RENTAL EXPENSE	4866308 · Supplies & Materials 66	(128.70)
TOTAL						(128.70)
01/13/16	87329	A-OK POWER EQUIPMENT	A-OK POWER EQU...	INVOICE #141913	1000101 · Operating Cash 10	
12/23/15	141913		A-OK POWER EQU...	PW SHOP	2531308 · Supplies & Materials 31	(83.29)
TOTAL						(83.29)
01/13/16	87330	ALL AROUND LANDSCAPE SUPPLY	ALL AROUND LAN...		1000101 · Operating Cash 10	
12/21/15	S1848471.0...		ALL AROUND LAN...	PARKS	2361221 · Miscellaneous Contracts	(79.14)
12/23/15	S1848967.0...		ALL AROUND LAN...	ROW	3332308 · Supplies & Materials 32	(56.59)
TOTAL						(135.73)
01/13/16	87331	CARPINTERIA VETERINARY HOSPITAL INC	CARPINTERIA VET...	248884	1000101 · Operating Cash 10	
12/30/15	248884		CARPINTERIA VET...	DOG LICENSE	1047213 · Animal Sheltering	(15.00)
TOTAL						(15.00)

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
01/13/16	87332	CLEAN HARBORS ENVIRONMENTAL SER...	CLEAN HARBORS ...	INVOICE #1001187884	1000101 · Operating Cash 10	
12/24/15	1001187884		CLEAN HARBORS ...	ABOP PICK;UP	3937224 · ABOP Collection	(1,312.32)
TOTAL						(1,312.32)
01/13/16	87333	KENNETH A KNIGHT CONSULTING LLC	KENNETH A KNIG...	INVOICE #98	1000101 · Operating Cash 10	
12/24/15	98		KENNETH A KNIGH...	HEATH RANCH PARK	2361221 · Miscellaneous Contracts	(500.00)
TOTAL						(500.00)
01/13/16	87334	PRAXAIR	PRAXAIR	INVOICE #54484152	1000101 · Operating Cash 10	
12/20/15	54484152		PRAXAIR	PW SUPPL,IES	2531308 · Supplies & Materials 31	(27.60)
TOTAL						(27.60)
01/13/16	87335	SO CA EDISON	SO CA EDISON	2-01-201-6465	1000101 · Operating Cash 10	
01/08/16	2-01-201-64...		SO CA EDISON	STREET LIGHTING	2923220 · Street Lighting	(7,582.01)
TOTAL						(7,582.01)
01/13/16	87336	STAPLES ADVANTAGE	STAPLES ADVANT...		1000101 · Operating Cash 10	
12/22/15	3287618200		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(57.34)
12/23/15	3287673922		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(599.14)
12/23/15	3287673923		STAPLES ADVANT...	OFFICE SUPPLIES	1013308 · Supplies & Materials 13	(92.76)
12/24/15	3287723925		STAPLES ADVANT...	PW SUPPLIES	1030308 · Supplies & Materials 30	(27.63)
TOTAL						(776.87)
01/13/16	87337	THE STORAGE PLACE	THE STORAGE PL...	STORAGE JANUARY 2016	1000101 · Operating Cash 10	
01/03/16	JAN 2016 S...		THE STORAGE PL...	OFFSITE STORAGE RENTAL	1013221 · Miscellaneous Contract...	(325.00)
TOTAL						(325.00)
01/13/16	87338	WEST GROUP	WEST GROUP	565-139-500	1000101 · Operating Cash 10	
01/01/16	833208612		WEST GROUP	SUBSCRIPTION PRODUCT CHARGES	1051305 · Dues & Subscriptions 51	(132.68)
TOTAL						(132.68)
01/13/16	87339	CALLENDER, JOHN	CALLENDER, JOHN		1000101 · Operating Cash 10	
01/15/16	PC OCT - D...		CALLENDER, JOHN	PC OCT - DEC 2015	1051160 · Advisory Board Stipends	(180.00)
01/15/16	PC JAN - M...		CALLENDER, JOHN	PC JAN - MAR 2016	1051160 · Advisory Board Stipends	(180.00)
TOTAL						(360.00)
01/13/16	87340	CARPINTERIA VETERINARY HOSPITAL INC	CARPINTERIA VET...		1000101 · Operating Cash 10	

8:52 AM

01/20/16

CITY OF CARPINTERIA
Warrant Register
 January 1 - 19, 2016

Date	Num	Name	Source Name	Memo	Account	Paid Amount
12/04/15	247601		CARPINTERIA VET...	DOG LICENSE	1047213 · Animal Sheltering	(25.00)
12/09/15	247883		CARPINTERIA VET...	DOG LICENSE	1047213 · Animal Sheltering	(20.00)
12/18/15	248339		CARPINTERIA VET...	DOG LICENSE	1047213 · Animal Sheltering	(45.00)
TOTAL						(90.00)
01/14/16	87341	ESPINOZA, CHRISTIAN *	ESPINOZA, CHRIS...	DEPOSIT REFUND	1000101 · Operating Cash 10	
11/16/15	DEPOSIT R...		ESPINOZA, CHRIS...	DEPOSIT REFUND	1000231 · Veterans Building Depo...	(219.39)
TOTAL						(219.39)
01/14/16	87342	KEOUGH, JEFF	KEOUGH, JEFF	CELL PHONE REIMBURSEMENT	1000101 · Operating Cash 10	
12/04/15	CELL PHO...		KEOUGH, JEFF	CELL PHONE REIMBURSEMENT	1042308 · Supplies & Materials 42	(65.00)
TOTAL						(65.00)

TOTAL \$124,615.55



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Second reading of Ordinance No. 707, amending Title 14, Zoning, of the Carpinteria Municipal Code by amending Chapter 14.08, Definitions, and Chapter 14.59, Medical Marijuana Dispensary Regulations, to clarify existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers.

STAFF RECOMMENDATION

Action Item X ; Non-Action Item

Staff recommends that the Council adopt the proposed ordinance, amending Title 14, Zoning, of the Carpinteria Municipal Code by amending Chapter 14.08, Definitions, and Chapter 14.59, Medical Marijuana Dispensary Regulations, to clarify existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers.

Motion: I move to approve and adopt Ordinance No. 707, as read by title only (second reading), to amend Chapter 14.08, Definitions, and Chapter 14.59, Medical Marijuana Dispensary Regulations, to clarify existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers.

BACKGROUND

The Planning Commission was presented with the proposed Ordinance at its regular hearing of January 4, 2016. No members of the public spoke about the proposed Ordinance. During deliberations, the Commissioners raised several issues with the proposed Ordinance, most concerning the proposed regulation of medical marijuana deliveries.

The Planning Commission ultimately voted 3-1 (Callender voting no, Allen absent) to recommend that the City Council adopt the proposed Ordinance, with the removal of the provisions regulating the delivery of medical marijuana.

On January 11, 2016, the City Council considered Ordinance No. 707, as presented, and also considered the Planning Commission's recommendation to remove section 14.59.030(C) regulating deliveries from the Ordinance. The Council voted 4-0 (Clark absent) to approve the Ordinance as presented, and continued the matter to January 25th for a second reading and adoption. Ordinance No. 707 is included as Attachment A to this staff report.

DISCUSSION

Ordinance No. 707 has been prepared by staff in response to legislation adopted by the State Legislature at the end of the 2015 session, which provides, among other things, that if a city or county does not regulate or prohibit the cultivation of medical marijuana by March 1, 2016, the State will become the sole licensing authority for cultivation within the city or county. The law further provides that unless a city or county "explicitly" prohibits deliveries of medical marijuana within its boundaries, such deliveries will be permitted by State license. It is not known when the State will begin to issue licenses for delivery, but some expect it may not occur until 2018.

The purpose of Ordinance No. 707 is to clarify the City's existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers in order to preserve local control over these matters.

ENVIRONMENTAL

The proposed Ordinance is exempt from CEQA pursuant to State CEQA Guidelines sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment), 15060(c)(3) (this activity is not a project as defined in section 15378) and 15061(b)(3) (the activity is covered by the general rule which exempts activities that can be seen with certainty to have no possibility for causing a significant effect on the environment). See Attachment B for more details.

POLICY CONSISTENCY

Staff has reviewed the General Plan and the Municipal Code and has reaffirmed its prior determination that an ordinance prohibiting medical marijuana uses such as dispensaries, cultivation, and delivery in all zones of the City, with exceptions for use by a primary caregiver and qualified patient, is consistent with the City's policies and goals.

Potential hardship to individuals with a legitimate need for medical marijuana is avoided because access to medical marijuana is available through other means: 1) medical marijuana patients and primary caregivers are allowed to grow marijuana for medicinal use; 2) medical marijuana is available to qualifying persons through health care providers; 3) medical marijuana dispensaries are operating in the County of Santa

Barbara; and 4) the Ordinance allows personal use where it is done in strict compliance with applicable laws. Accordingly, the proposed Ordinance is consistent with the City's duty to promote the public health, safety, and welfare.

The proposed Ordinance is also consistent with the Zoning Code. The purpose of zoning is to provide a precise and detailed plan for the use of land in the city based on the general plan for the long term vision of the city. The City Council determined in 2007 that the use of land for medical marijuana activities other than valid personal medical use would be inconsistent with the City's small beach town character, which emphasizes preservation of coastal resources and visitor serving commercial recreation.

FINANCIAL CONSIDERATIONS

None, as the proposed Ordinance simply clarifies existing prohibitions on medical marijuana dispensaries, cultivation and deliveries.

LEGAL

The City exercises its police powers through the adoption of legislation that protects the public's health, safety, and welfare. Where the City Council determines that the potential negative effects of activities associated with medical marijuana for other than personal medical use on health, safety, and welfare outweigh any potential benefits, prohibition of such uses is appropriate.

OPTIONS

1. The Council could determine not to approve the second reading of the Ordinance and direct staff to prepare an Ordinance without the provisions addressing delivery, per the recommendation of the Planning Commission.
2. The Council could determine to not approve the second reading of the Ordinance, and direct staff to modify the proposed Ordinance pursuant to discussion at the hearing.
3. The Council could decline approve the Ordinance thereby leaving the City's current regulations in place.

PRINCIPAL PARTIES EXPECTED AT MEETING

None

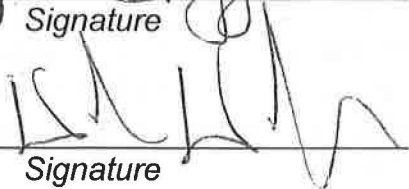
ATTACHMENTS

Attachment A	Ordinance No. 707
Attachment B	CEQA Notice of Exemption

Report prepared by and Staff contact: Steve Goggia,
Acting Community Development Director
(805) 755-4414 / steveg@ci.carpinteria.ca.us


Signature

Reviewed by: Dave Durflinger, City Manager


Signature

Attachment A
Proposed Ordinance No. 707

Medical Marijuana Regulations
January 25, 2016

ORDINANCE NO. 707

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, CALIFORNIA, AMENDING TITLE 14 (ZONING) OF THE CARPINTERIA MUNICIPAL CODE TO AMEND ZONING REGULATIONS PERTAINING TO MEDICAL MARIJUANA DISPENSARIES AND TO ESTABLISH ZONING REGULATIONS PROHIBITING CULTIVATION AND DELIVERY OF MEDICAL MARIJUANA

WHEREAS, in 1970, Congress enacted the Controlled Substances Act, codified at 21 U.S.C. section 841, which, makes it illegal to import, manufacture, distribute, possess or use marijuana in the United States; and

WHEREAS, the State of California makes it illegal, pursuant to Health and Safety Code section 11357 *et seq.*, to possess, cultivate, sell or use marijuana in California; and

WHEREAS, in 1996, the voters of the State of California approved Proposition 215, the "Compassionate Use Act," codified as Health and Safety Code section 11362.5 *et seq.*, which created a limited exception from state criminal liability under Health and Safety Code sections 11357 and 11358 for seriously ill persons who are in need of medical marijuana for specified medical purposes and who obtain and use medical marijuana under limited, specified circumstances; and

WHEREAS, in 2003, the State of California adopted Senate Bill 420, codified at Health and Safety Code section 11362.7 *et seq.*, to clarify the scope of the Compassionate Use Act and to allow cities to adopt and enforce rules and regulations consistent therewith (Health and Safety Code 11362.83); and

WHEREAS, the United States Supreme Court in *United States v. Oakland Cannabis Buyers' Cooperative*, 532 U.S. 483 (2001) and *Gonzales v. Raich*, 125 S. Ct. 2195 (2005) confirmed that the Controlled Substances Act does not contain a "compassionate use" exemption and therefore it is a violation of Federal law to use, possess, or distribute marijuana, even if such use is for medical purposes and in compliance with California law; and

WHEREAS, on October 9, 2015, Governor Brown approved the Medical Marijuana Regulation and Safety Act (MMRSA), which goes into effect on January 1, 2016, and establishes a comprehensive State licensing and regulatory framework for the cultivation, transportation, storage, distribution, and sale of medical marijuana through Assembly Bills 243 and 266 and Senate Bill 643; and

WHEREAS, according to the provisions of the MMRSA, unless local agencies have a land use ordinance in place by March 1, 2016 that regulates or prohibits the cultivation of medical marijuana within their jurisdictions, and/or an ordinance that expressly prohibits delivery of medical marijuana prior to the date that the State begins issuing licenses for delivery, such activities will be permitted and regulated by the State under the MMRSA; and

WHEREAS, in 2007, the City added Chapter 14.59 to the Carpinteria Municipal Code (CMC) to prohibit the establishment of medical marijuana dispensaries in all zones within the City's jurisdictional limits, which also established certain prohibitions on the cultivation and delivery of medical marijuana; and

WHEREAS, in the years since the City added Chapter 14.59, the law concerning regulation of medical marijuana uses has changed such that revisions clarifying Chapter 14.59 are necessary to maintain the City's original intent in adopting the regulations; and

WHEREAS, prohibiting medical marijuana uses within the City as business activities is necessary to protect the health, safety and welfare of the community, and to prevent adverse impacts that such activities may have on nearby properties and residents; and

WHEREAS, the City desires to amend Chapter 14.59 of the CMC to clarify the existing prohibitions on medical marijuana dispensaries, cultivation and delivery in all zones within the City's jurisdictional boundaries and any and all associated services, operational activities and businesses, while providing limited exceptions for use by qualified patients and primary caregivers in strict accord with State law; and

WHEREAS, the location and operation of medical marijuana uses is known to increase incidents of crime-related secondary impacts including marijuana use by and sales to those without medical need, crimes against people and property to obtain marijuana, and nuisances including loitering, littering, smoking, noxious odors and heavy traffic around dispensaries, all of which is inconsistent with surrounding uses and contrary to policies maintaining the individual's and public's peace, health, safety, and welfare; and

WHEREAS, the City Council is concerned that the location and operation of medical marijuana uses within the City has the potential to cause adverse impacts to surrounding development, to risk the public's peace, health, safety and welfare, and to put public officials and employees at risk of violating federal laws by issuing entitlements for illegal activities; and

WHEREAS, at a duly noticed meeting held on January 4, 2016, the Planning Commission considered Ordinance No. 707 and found the proposed amendments to the City's Zoning Code consistent with the City's General Plan/Local Coastal Program and recommended approval of the Ordinance to the City Council, with the deletion of section 14.59.030(C) regulating deliveries; and

WHEREAS, at a duly noticed meeting held on January 11, 2016, the City Council considered Ordinance No. 707, as presented, and also considered the Planning Commission's recommendation to remove section 14.59.030(C) regulating deliveries from the Ordinance, and rejected the Planning Commission's recommendation, and found the Ordinance as presented consistent with the City's General Plan/Local Coastal Program; and

WHEREAS, it is in the interest of public health, safety and welfare to establish regulations for medical marijuana dispensaries, cultivation and delivery within the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARPINTERIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. INCORPORATION OF RECITALS

The above recitals are incorporated herein and are each relied upon independently by the City Council for its adoption of this Ordinance.

SECTION 2. AMENDMENT OF CHAPTERS 14.08 AND 14.59

Chapter 14.08 of the Carpinteria Municipal Code shall hereby be amended to add, delete, and amend the following definitions (additions in underline and deletions in strikethrough):

14.08.441 - Medical marijuana.

"Medical marijuana" means marijuana that is used as for medical purposes in strict accordance with California Health and Safety Code Section 11362.5 et seq. (the "Compassionate Use Act of 1996"), as those provisions now appear or may hereafter be amended or renumbered.

14.08.442 - Medical marijuana cultivation.

"Medical marijuana cultivation" means the planting, growing, harvesting, drying, or processing of marijuana plants, or any part thereof, for use as medical marijuana, and any and all associated business and/or operational activities.

14.08.443 - Medical marijuana delivery.

"Medical marijuana delivery" means the delivery, transfer, or transport of marijuana, marijuana edibles, and/or any marijuana products for use as medical marijuana to or from any location within the jurisdictional limits of the City, and any and all associated business and/or operational activities.

14.08.444 - Medical marijuana dispensary.

"Medical marijuana dispensary" means any for-profit or not-for-profit facility or location, whether permanent or temporary, stationary or mobile, where the owner(s) or operator(s) intends to, allows others to, or does possess, cultivate, make available, sell, distribute, exchange, transmit, give or otherwise provide medical marijuana for the use of any person. Notwithstanding the foregoing, a medical marijuana dispensary shall not include the following uses, as long as the location of such uses is otherwise regulated by this code or applicable law: a clinic licensed pursuant to Chapter 1 of Division 2 of the Health and Safety Code; a healthcare facility licensed pursuant to Chapter 2 of

Divisions 2 of the Health and Safety Code; a facility licensed pursuant to Chapter 2 of Division 2 of the Health and Safety Code; a residential care facility for persons with chronic life-threatening illness licensed pursuant to Chapter 3.01 of Division 2 of the Health and Safety Code; a residential care facility for the elderly licensed pursuant to Chapter 3.2 of Division 2 of the Health and Safety Code; a residential hospice, or a home health agency licensed pursuant to Chapter 8 of Division 2 of the Health and Safety Code, as long as such use complies strictly with applicable law, including, but not limited to, Health and Safety Code Section 11362.5 et seq.

Chapter 14.59 of the Carpinteria Municipal Code shall hereby be amended and shall read as follows:

Chapter 14.59 - MEDICAL MARIJUANA REGULATIONS

14.59.010 - Title.

The title of this chapter shall be "Medical Marijuana Regulations."

14.59.020 - Purpose and intent.

The purpose and intent of this chapter is to prohibit the cultivation, dispensing, and delivery of medical marijuana within the city, with limited exceptions for qualified patients and primary caregivers, and to declare the city's intent that the State of California shall not issue any license, permit, entitlement, or other approval for medical marijuana activities prohibited herein. It is recognized that it is a federal violation under the Controlled Substances Act to import, manufacture, distribute, possess or use marijuana even if for medical purposes. Additionally, there is evidence of an increased incidence of crime-related secondary impacts in locations associated with medical marijuana, which is contrary to the city policies that are intended to promote and maintain the public's health, safety and welfare.

14.59.030 - Prohibited acts and exceptions.

- A. The establishment, operation or maintenance, or participation in the establishment, operation or maintenance, of a medical marijuana dispensary is prohibited in all zoning districts in the city.
- B. Medical marijuana cultivation is prohibited in all zoning districts in the city, with the exception of marijuana cultivation by a primary caregiver or a qualified patient when conducted in strict compliance with applicable law, including, but not limited to, Health and Safety Code Section 11362.5 et seq.
- C. Medical marijuana delivery is prohibited in all zoning districts in the city, with the exception of medical marijuana deliveries made by a primary caregiver to a qualified patient when conducted in strict compliance with applicable law, including, but not limited to, Health and Safety Code Section 11362.5 et seq.

- D. Nothing in this section shall preclude a qualified patient's primary caregiver from possessing, cultivating, or providing marijuana for the personal medical purposes of the patient, and nothing shall preclude a qualified patient from using, possessing, or cultivating marijuana for the patient's own personal medical purposes, upon the written or oral recommendation or approval of a physician, so long as such use, possession or cultivation strictly complies with applicable law, including, but not limited to, Health and Safety Code Section 11362.5 et seq.

14.59.040 — Public nuisance.

Violation of any provision of this chapter is declared to be a public nuisance and contrary to the public interest and may be enforced under Chapters 1.06 and 1.08.

14.59.050 – Construction; preemption.

This chapter does not apply to any activities that the city is preempted by state or federal law from regulating.

14.59.060 – Severability.

This chapter and the various parts thereof are hereby declared to be severable. Should any section of this chapter be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the chapter as a whole, or any portion thereof other than the section so declared to be unconstitutional or invalid.

SECTION 3. EFFECTIVE DATE

This Ordinance shall be in full force and effect thirty (30) days following passage by the City Council; and before the expiration of fifteen (15) days following passage, this Ordinance shall be published once with the names of the members of the City Council voting for and against the same in The Coastal View, a newspaper of general circulation, published in the City of Carpinteria.

SECTION 4. SEVERABILITY

If any section, subsection, sentence, clause, phrase or word of this Ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decisions shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed and adopted this Ordinance, and each and all provisions hereof, irrespective of the fact that one or more provisions may be declared invalid.

SECTION 5. CEQA EXEMPTION

The proposed Ordinance is exempt from CEQA pursuant to State CEQA Guidelines sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment), 15060(c)(3) (this activity is not a project as defined in section 15378) and 15061(b)(3) (the activity is covered by the

general rule which exempts activities that can be seen with certainty to have no possibility for causing a significant effect on the environment).

SECTION 6. Publication

The City Clerk shall certify as to the passage of this Ordinance and cause the same to be published and posted in the manner prescribed by California law.

PASSED, APPROVED, AND ADOPTED this 25th day of January 2016, by the following called vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBER:

ABSENT: COUNCILMEMBER:

Mayor of the City of Carpinteria

ATTEST:

City Clerk, City of Carpinteria

I hereby certify that the foregoing Ordinance was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Carpinteria held the 25th day of January 2016.

City Clerk, City of Carpinteria

APPROVED AS TO FORM:

Peter N. Brown, on behalf of
Brownstein Hyatt Farber Schreck,
LLP, acting as City Attorney of the
City of Carpinteria

Attachment B
CEQA Notice of Exemption

Medical Marijuana Regulations
January 25, 2016

Notice of Exemption**Appendix E**

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: Santa Barbara

105 East Anapamu Street

Santa Barbara, CA 93101

From: (Public Agency): City of Carpinteria

5775 Carpinteria Avenue

Carpinteria, CA 93013

(Address)

Project Title: Medical Marijuana Ordinance Amendment

Project Applicant: City of Carpinteria

Project Location - Specific:

Citywide Carpinteria

Project Location - City: Carpinteria

Project Location - County: Santa Barbara

Description of Nature, Purpose and Beneficiaries of Project:

Ordinance amending CMC Title 14, Zoning, by amending Chapter 14.08, Definitions, and Chapter 14.59, Medical Marijuana Dispensary Regulations, to clarify existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers

Name of Public Agency Approving Project: City of Carpinteria

Name of Person or Agency Carrying Out Project: City of Carpinteria

Exempt Status: **(check one):**

☐ Ministerial (Sec. 21080(b)(1); 15268);

☐ Declared Emergency (Sec. 21080(b)(3); 15269(a));

☐ Emergency Project (Sec. 21080(b)(4); 15269(b)(c));

☒ Categorical Exemption. State type and section number: 15060(c)(2), 15060(c)(3) and 15061(b)(3)

☐ Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Amending the existing code to clarify the existing regulations prohibiting medical marijuana dispensaries, cultivation, and delivery, while maintaining exceptions for qualified patients and primary caregivers is not a project as defined in section 15378 and the sections identified above.

Lead Agency

Contact Person: Steve Goggia, CDD Director

Area Code/Telephone/Extension: (805) 755-4414

If filed by applicant:

1. Attach certified document of exemption finding.

2. Has a Notice of Exemption been filed by the public agency approving the project? ☐ Yes ☐ No

Signature: _____

Date: _____

Title: _____

☐ Signed by Lead Agency ☐ Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Quarterly Review of Investment Results and Certifications Concerning Compliance with Investment Policy and Cash Flow Needs for the next six months

STAFF RECOMMENDATION

Action Item ____; Non-Action Item x

Receive and file the report

Motion: None required

BACKGROUND / DISCUSSION

California Government Code Section 53600 states that "all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies are trustees and therefore fiduciaries subject to the "prudent investor standard"

The prudent investor standard states that "a trustee shall act with the care, skill, prudence and diligence that a prudent person acting in a like capacity would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. When investing public funds, the primary objective of a trustee shall be to safeguard the principal of the funds under its control. The secondary objective shall be to meet the liquidity needs of the depositor. The third objective shall be to achieve a return on the funds under its control."

California Government Code Section 53646 mandates that cities annually adopt a written investment policy and that quarterly reports be prepared concerning the City's financial holdings, a statement of compliance with the policy and a statement concerning the City's ability to meet its cash flow needs in the ensuing six months.

This report is no longer mandatory but is provided each quarter because it is informative for the Council and the public, and because the cost of preparation is minimal. However, because the City chooses to prepare the report, copies of the second and fourth calendar quarter reports must be submitted to the California Debt and Investment Advisory Commission within 60 days after the close of the second and fourth calendar quarters.

POLICY CONSISTENCY

All portfolio investment transactions for the quarter ended December 31, 2015, have been made in full compliance with the Statement of Investment Policy adopted October 26, 2015.

As a part of the City's 2004 work program, the Council directed staff to investigate alternative investment practices that could yield better returns while maintaining security. The first step in this process was the change in the investment policy. On December 27, 2004 the City Council, by adoption of Resolution 4898, modified the City's investment policy, expanding the list of 'Authorized Investments'. Now, in addition to investment in the Local Agency Investment Fund and other FDIC insured accounts, the City can invest in 'Other investments authorized and governed by California Government Code 53601.

On November 22, 2004 the City Council adopted Resolution No. 4910 authorizing investments in the Treasury Direct program whereby Treasury Securities would be purchased directly from the United States Treasury.

FINANCIAL CONSIDERATIONS

Cash Statement: At December 31, 2015, the City held cash investments as shown in the table below.

Table I

	Bank Balance at 12/31/15	Quarterly Earnings	Avg. Annualized Return
Treasury Direct/Schwab	\$12,609,972.45	\$33,173.14	1.04%
LAIF	20,708.12	19.17	0.15%
MB&T Checking	1,918,823.27	0	0.00%
MB&T Money Market	369,243.36	331.22	0.20%
Total	\$14,918,747.20	\$33,523.53	0.94%

Investments:

Changes in the market value of Treasury securities are inversely proportional to changes in interest rates demanded in the open market, i.e. when rates rise market values fall, when rates fall market values rise. The sensitivity of a portfolio's market value to these changes in market rates is a function of its days to maturity and its coupon rate. Securities with longer maturities and/or lower coupon rates are more sensitive to changes in market interest rates. As a security matures, changes in its value become less sensitive to market rate changes.

At December 31 the portfolio's average days to maturity was 704 days or 1.93 years, the average coupon rate was 1.02%, the average yield to maturity was 1.12% and the par value was \$12,663,600. The portfolio had a net positive cash flow of \$477,134.55 during the quarter.

Staff estimates the market value of the portfolio at \$12,710,424. This represents a net unrealized gain of \$100,452 or 0.80% of the net investment of \$12,609,972. In other words, if the City were to sell all of its holdings, the proceeds from the sale would be approximately this much more than what was paid for them. The City does not intend to sell nor does it have any foreseeable need to sell any securities. The intention of the City's investment policy is to hold all securities to maturity; and securities so held are redeemed at par value resulting in no net market gain or loss.

Attached for your review are statements from Treasury Direct, Charles Schwab, LAIF, and Montecito Bank & Trust as of December 31, 2015. Also attached is a recap of investment activity during the quarter, a subsidiary ledger listing showing the various yields and maturities of securities in the Treasury Direct/Charles Schwab portfolio, a Treasury Note portfolio segment analysis and a market value estimate calculation.

The City of Carpinteria will meet all expenditure obligations that might reasonably be anticipated for the six-month period ending June 30, 2016.

LEGAL

This report has been prepared in compliance with California Government Code Sections 53600 and 53646.

PRINCIPAL PARTIES EXPECTED AT MEETING

Unknown

ATTACHMENTS

- A. Treasury Direct Statement
- B. Charles Schwab Statement
- C. LAIF Statement
- D. Montecito Bank & Trust Bank Statement
- E. Investment Activity Recap
- F. Treasury Direct/Charles Schwab Subsidiary Ledger Listing
- G. Treasury Direct/Charles Schwab Portfolio Segment Analysis
- H. Market Value Estimate Calculation

Staff contact: John Thornberry
Administrative Services Director
JohnT@ci.carpinteria.ca.us
805-755-4448


Signature

Reviewed by: Dave Durlinger, City Manager


Signature

Attachment A
Treasury Direct Statement

000354

Legacy Treasury Direct®
Treasury Retail Securities
PO Box 9150
Minneapolis, MN 55480-9150

STATEMENT OF ACCOUNT

Page 1 of 2

CITY OF CARPINTERIA CA
5775 CARPINTERIA AVENUE
CARPINTERIA, CA 93013

RECEIVED

JAN 08 2016

CITY OF CARPINTERIA

Servicing Site

TREASURY RETAIL SECURITIES
PO BOX 9150
MINNEAPOLIS, MN 55480-9150

www.treasurydirect.gov
1-800-722-2678

Telephone Number:

Legacy Treasury Direct Account Number:

4400770-3400

Total Par as of 12/31/2015

\$391,600.00

ACCOUNT HOLDINGS

SECURITY							NEXT PAYMENT	
CUSIP	Description	Par Amount	Issue Date	Maturity Date	Purchase Price/\$100 of Par	Yield/Rate (%)	Date	Type Amount
912828PS3	2 NOTE T 16	94,400	01/31/11	01/31/16	99.806	2.0410	01/31/16	Maturity 94,400.00
912828QA1	2 1/4 NOTE V 16	96,300	03/31/11	03/31/16	99.953	2.2600	03/31/16	Maturity 96,300.00
912828QF0	2 NOTE X 16	92,300	05/02/11	04/30/16	99.415	2.1240	04/30/16	Maturity 92,300.00
912828QJ2	2 1/8 NOTE U 16	108,600	02/28/11	02/29/16	99.694	2.1900	02/29/16	Maturity 108,600.00

TRANSACTION HISTORY
For 12/04/2015 to 12/31/2015

Beginning Par Balance on				12/04/2015	\$487,300.00
Date	CUSIP	Description	Transaction Type	Payment Amount	Effect on Par Balance
12/31/15	912828PM6	2 1/8 NOTE U 1	Maturity Payment	95700.00	-95,700.00
12/31/15	912828PM6	2 1/8 NOTE U 1	Interest Payment	1016.81	1,016.81
Ending Par Balance on				12/31/2015	\$391,600.00

IF YOU HAVE QUESTIONS CONCERNING THIS STATEMENT, PLEASE CONTACT YOUR TREASURY RETAIL SECURITIES SITE AND PROVIDE YOUR ACCOUNT NUMBER.



Attachment B

Charles Schwab Statement



Schwab One® Account
Account Number: [REDACTED]

Statement Period: December 1, 2015 to December 31, 2015
Page 1 of 8

*Protect your privacy and the environment.
Switch to eStatements at schwab.com/lesspaper.
Questions? Call 1-800-435-4000*

Last Statement: November 30, 2015

Account Of

CITY OF CARPINTERIA
5775 CARPINTERIA AVE
CARPINTERIA CA 93013-2603

Mail To

CITY OF CARPINTERIA
5775 CARPINTERIA AVE
CARPINTERIA CA 93013-2603

Account Value Summary

Cash & Sweep Money Market Funds	\$ (29,653.25)
Total Investments Long	\$ 12,013,467.02
Total Investments Short	\$ 0.00
Total Account Value	\$ 11,983,813.77

Change in Account Value

Starting Account Value	\$ 11,957,725.77
Transactions & Income	\$ 47,210.14
Income Reinvested	\$ 0.00
Change in Value of Investments	\$ (21,122.14)
Ending Account Value	\$ 11,983,813.77
Year-to-Date Change in Value Since 1/1/15	\$ 1,650,086.09

Rate Summary

Value Adv Money Fd SWVXX	0.03%
Sch Investor Money Fund	0.01%

Please see "Endnotes For Your Account" section for an explanation of the endnote codes and symbols on this statement.

Attachment C
LAIF Statement



BETTY T. YEE

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name

CARPINTERIA

Account Number



As of 01/15/2016, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 12/31/2015.

Earnings Ratio		.00001006140492611
Interest Rate		0.37%
Dollar Day Total	\$	1,904,913.80
Quarter End Principal Balance	\$	20,708.12
Quarterly Interest Earned	\$	19.17

Attachment D

Montecito Bank & Trust Bank Statement

H

City of Carpinteria

30-0

14

* HOLD AT BRANCH *

208

Best wishes for a happy holiday season and a new year filled with peace
and prosperity, from your friends at Montecito Bank & Trust.

SUMMARY OF ACCOUNTS

ACCOUNT TYPE	ACCOUNT NUMBER	CURRENT BALANCE	MATURITY DATE
Business Money Market ACCOUNT		369,243.36	
Analysis Checking ACCOUNT		1,918,823.27	
TOTAL CURRENT BALANCE		2,288,066.63	

Analysis Checking ACCOUNT 195024588

MINIMUM BALANCE	532,700.44	LAST STATEMENT 11/30/15	722,579.04
AVG AVAILABLE BALANCE	1,102,285.13	76 CREDITS	2,366,575.61
AVERAGE BALANCE	1,108,821.79	306 DEBITS	1,170,331.38
		THIS STATEMENT 12/31/15	1,918,823.27

DEPOSITS

REF #	TRACE #	DATE	AMOUNT	REF #	TRACE #	DATE	AMOUNT
	0195954675	12/01	227.90		0195515635	12/09	173.63
	0195954678	12/01	5,298.05		0195149084	12/18	54,523.40
	0195056005	12/02	31,682.90		0195285561	12/21	4,271.85
	0195158016	12/03	8,657.72		0195381618	12/22	41,167.91
	0195256205	12/04	980.00		0195491051	12/23	917.80
	0195349129	12/07	2,564.97		0195751665	12/29	608.40
	0195475104	12/08	627.41		0195808554	12/30	32,346.15

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
INTUIT PYMT SOLN DEPOSIT 524771600106543	12/01	155.74
APPORT ST OF CA APSAPPORTS 528	12/01	27,045.86

*** CONTINUED ***

Attachment E
Investment Activity Recap

December 31, 2015

Investment Activity Recap

Month	Average Daily Investment	Return	ROI %	Ending Balance	% Portfolio
Treasury Direct					
10	\$12,970,880.96	\$11,125.89	1.03%	\$12,765,984.57	92.73%
11	12,765,984.57	11,026.69	1.04%	12,666,546.65	87.27%
12	12,666,546.65	11,020.56	1.04%	12,609,972.45	84.52%
Total / Average	\$12,801,519.49	\$33,173.14	1.04%		
LAIF					
10	\$20,688.95	\$19.17		\$20,708.12	0.15%
11	20,708.12			20,708.12	0.14%
12	20,708.12			20,708.12	0.14%
Total / Average		\$19.17			
Montecito Bank & Trust Checking					
10	\$466,137.69			\$582,837.28	4.23%
11	620,656.21			722,579.04	4.98%
12	1,108,821.79			1,918,823.27	12.86%
Total / Average	\$733,080.76				
Montecito Bank & Trust Money Market					
10	\$444,712.14	\$71.74	0.19%	\$397,983.88	2.89%
11	849,403.23	144.28	0.20%	1,105,128.16	7.61%
12	679,192.67	115.20	0.20%	369,243.36	2.48%
Total / Average	\$655,686.37	\$331.22	0.20%		
\$1.15					
Recap					
10	\$13,902,419.74	\$11,216.80	0.97%	\$13,767,513.85	100.00%
11	14,256,752.13	11,170.97	0.94%	14,514,961.97	100.00%
12	14,475,269.23	11,135.76	0.92%	14,918,747.20	100.00%
Total / Average	\$14,190,286.62	\$33,523.53	0.94%		

Attachment F

Treasury Direct/Charles Schwab Subsidiary Ledger Listing

City of Carpinteria
Treasury Direct Subsidiary Ledger Listing
Portfolio

December 31, 2015

Line	Type	Issue Date	CUSIP	Maturity Date	Net	Discount	Par Value	Coupon \$	Coupon %	Yield %	Days to Maturity	Accrued Interest \$/\$1,000	Price per \$100	Modified Duration	Next Coupon Date	Line
1	2	12/31/2013	912828A67	12/31/2015	136,740.82	259.18	137,000.00	171.25	0.2500%	0.3450%	*	*	99.810817	*	12/31/2015	1
2	5	12/31/2010	912828PM6	12/31/2015	96,691.88	108.34	96,700.00	1,016.81	2.1250%	2.1490%	*	*	99.886797	*	12/31/2015	2
3	2	01/31/2014	912828B41	01/31/2016	147,985.26	14.74	148,000.00	277.50	0.3750%	0.3800%	31	*	99.980041	0.0833	01/31/2016	3
4	5	01/31/2011	912828PS3	01/31/2016	94,218.91	183.09	94,400.00	944.00	2.0000%	2.0410%	31	*	99.806052	0.0833	01/31/2016	4
5	2	02/28/2014	912828B82	02/28/2016	145,738.31	261.69	146,000.00	182.50	0.2500%	0.3400%	59	*	99.820762	0.1583	02/28/2016	5
6	5	02/28/2011	912828QJ2	02/28/2016	108,267.41	332.89	108,600.00	1,163.88	2.1250%	2.1900%	89	*	99.893745	0.1583	02/28/2016	6
7	2	03/31/2014	912828C40	03/31/2016	143,730.86	269.14	144,000.00	270.00	0.3750%	0.4690%	91	*	99.813087	0.2500	03/31/2016	7
8	5	03/31/2011	912828QA1	03/31/2016	96,264.71	48.29	96,300.00	1,083.38	2.2500%	2.2600%	91	*	99.952972	0.2500	03/31/2016	8
9	2	04/30/2014	912828C81	04/30/2016	146,789.50	210.50	147,000.00	275.63	0.3750%	0.4470%	121	*	99.856800	0.3333	04/30/2016	9
10	5	04/30/2011	912828QF0	04/30/2016	91,760.24	839.76	92,300.00	923.00	2.0000%	2.1239%	121	0.10870	99.415214	0.3333	04/30/2016	10
11	2	05/31/2014	912828WM8	05/31/2016	147,950.05	49.95	148,000.00	277.50	0.3750%	0.3920%	152	0.02049	99.966250	0.4167	05/31/2016	11
12	5	05/31/2011	912828QP8	05/31/2016	100,098.98	301.06	100,400.00	878.50	1.7500%	1.8130%	182	*	99.700152	0.4167	05/31/2016	12
13	2	06/30/2014	912828WQ9	06/30/2016	145,968.08	31.92	146,000.00	365.00	0.5000%	0.5110%	182	*	99.978140	0.5000	06/30/2016	13
14	5	06/30/2011	912828QR4	06/30/2016	104,024.42	678.68	104,600.00	784.50	1.5000%	1.6150%	182	*	99.449734	0.5000	06/30/2016	14
15	2	07/31/2014	912828WX4	07/31/2016	150,868.02	131.98	151,000.00	377.50	0.5000%	0.5440%	213	*	99.912595	0.5821	01/31/2016	15
16	5	07/31/2011	912828QX1	07/31/2016	96,218.76	(3,218.76)	93,000.00	897.50	1.5000%	0.7926%	213	2.32333	103.481030	0.5796	01/31/2016	16
17	2	08/31/2014	912828D64	08/31/2016	140,916.18	83.82	141,000.00	352.50	0.5000%	0.5299%	244	0.02762	99.940552	0.6654	02/29/2016	17
18	5	08/31/2011	912828RF9	08/31/2016	93,617.68	(617.68)	93,000.00	465.00	1.0000%	0.8640%	244	0.71430	100.664060	0.6642	02/29/2016	18
19	2	09/30/2014	912828F47	09/30/2016	138,754.39	245.61	139,000.00	347.50	0.5000%	0.5890%	274	*	99.823303	0.7488	03/31/2016	19
20	5	09/30/2011	912828RJ1	09/30/2016	92,932.18	87.84	93,000.00	465.00	1.0000%	1.0150%	274	*	99.927052	0.7475	03/31/2016	20
21	2	10/31/2014	912828F88	10/31/2016	999.00	1.00	1,000.00	1.88	0.3750%	0.4253%	305	*	99.900000	0.8324	04/30/2016	21
22	5	10/31/2011	912828RM4	10/31/2016	239,368.75	841.28	240,000.00	1,200.00	1.0000%	1.0580%	305	*	99.732813	0.8308	04/30/2016	22
23	2	11/30/2014	912828G46	11/30/2016	999.17	0.83	1,000.00	2.50	0.5000%	0.5419%	335	0.01374	99.916676	0.9154	05/31/2016	23
24	5	11/30/2011	912828RU6	11/30/2016	241,268.77	731.23	242,000.00	1,058.78	0.8750%	0.9370%	335	*	99.697840	0.9145	05/31/2016	24
25	2	12/31/2014	912828H29	12/31/2016	998.45	1.55	1,000.00	3.13	0.6250%	0.7030%	366	*	99.845361	0.9984	06/30/2016	25
26	5	12/31/2011	912828RX0	12/31/2016	241,940.96	59.04	242,000.00	1,058.78	0.8750%	0.8800%	366	0.07212	99.975602	0.9978	06/30/2016	26
27	2	01/31/2015	912828H78	01/31/2017	1,998.41	1.59	2,000.00	5.00	0.5000%	0.5399%	397	0.02762	99.920700	1.0796	01/31/2016	27
28	5	01/31/2012	912828S35	01/31/2017	262,692.06	307.84	263,000.00	1,150.63	0.8750%	0.8980%	397	*	99.882914	1.0768	01/31/2016	28
29	2	02/28/2015	912828J35	02/28/2017	128,736.95	263.05	129,000.00	322.50	0.5000%	0.6027%	425	0.02717	99.796087	1.1629	02/29/2016	29
30	5	02/28/2012	912828SJ0	02/28/2017	279,668.61	341.49	280,000.00	1,228.00	0.8750%	0.9000%	425	*	99.878039	1.1601	02/29/2016	30
31	2	03/31/2015	912828J92	03/31/2017	124,756.82	243.18	125,000.00	312.50	0.5000%	0.5980%	456	*	99.805456	1.2463	03/31/2016	31
32	5	03/31/2012	912828SM3	03/31/2017	270,473.87	826.33	271,000.00	1,355.00	1.0000%	1.0400%	456	0.05464	99.805782	1.2425	03/31/2016	32
33	2	04/30/2015	912828K66	04/30/2017	104,916.56	83.44	105,000.00	262.50	0.5000%	0.5400%	486	*	99.920537	1.3296	04/30/2016	33
34	5	04/30/2012	912828SM3	04/30/2017	270,841.30	168.70	271,000.00	1,185.63	0.8750%	0.8870%	486	*	99.941438	1.3268	04/30/2016	34
35	2	05/31/2015	912828SY7	05/31/2017	111,948.96	51.04	112,000.00	350.00	0.6250%	0.6480%	517	0.01708	99.954426	1.4120	05/31/2016	35
36	5	05/31/2012	912828SY7	05/31/2017	286,270.72	1,729.28	287,000.00	898.88	0.6250%	0.7480%	517	*	99.397464	1.4120	05/31/2016	36
37	2	06/30/2015	912828XJ4	06/30/2017	114,847.22	152.78	115,000.00	359.38	0.6250%	0.6920%	547	*	99.867151	1.4953	06/30/2016	37
38	5	06/30/2012	912828TB8	06/30/2017	297,970.79	28.21	298,000.00	1,117.80	0.7500%	0.7620%	547	0.04076	99.990200	1.4944	06/30/2016	38
39	2	07/31/2015	912828XP0	07/31/2017	100,869.83	130.17	101,000.00	315.63	0.6250%	0.6900%	578	*	99.871114	1.5740	01/31/2016	39
40	5	07/31/2012	912828TG5	07/31/2017	298,788.27	1,231.73	299,000.00	745.00	0.5000%	0.5840%	578	*	99.586667	1.5759	01/31/2016	40
41	2	08/31/2015	912828TM2	08/31/2017	96,926.89	73.11	97,000.00	303.13	0.6250%	0.6630%	609	*	99.924626	1.6573	02/29/2016	41
42	5	08/31/2012	912828TM2	08/31/2017	293,799.28	1,200.76	295,000.00	921.88	0.6250%	0.7080%	609	*	99.592987	1.6573	02/29/2016	42
43	2	09/30/2015	912828F47	09/30/2017	94,860.61	139.39	95,000.00	296.88	0.6250%	0.6990%	639	*	99.853270	1.7407	03/31/2016	43
44	5	09/30/2012	912828TS9	09/30/2017	284,692.16	307.84	285,000.00	890.63	0.6250%	0.6470%	639	0.01717	99.891985	1.7407	03/31/2016	44
45	5	10/31/2012	912828TV0	10/31/2017	274,678.92	323.08	275,000.00	1,031.25	0.7500%	0.7740%	670	*	99.882515	1.8222	04/30/2016	45
46	2	11/30/2015	912828MT2	11/30/2017	93,864.37	135.63	94,000.00	411.25	0.8750%	0.9480%	700	*	99.855714	1.9036	05/31/2016	46
47	5	11/30/2012	912828UA6	11/30/2017	282,777.84	222.46	283,000.00	884.38	0.6250%	0.6410%	700	*	99.921392	1.9073	05/31/2016	47
48	2	12/31/2015	912828N55	12/31/2017	91,898.31	101.69	92,000.00	460.00	1.0000%	1.0560%	731	*	99.889463	1.9851	06/30/2016	48
49	5	12/31/2012	912828UE8	12/31/2017	280,738.61	261.39	281,000.00	1,063.78	0.7500%	0.7690%	731	*	99.906878	1.9888	06/30/2016	49
50	5	01/31/2013	912828UJ7	01/31/2018	291,800.81	199.49	292,000.00	1,277.80	0.8750%	0.8890%	782	*	99.931681	2.0616	01/31/2016	50
51	5	02/28/2013	912828UR9	02/28/2018	301,800.88	399.12	302,000.00	1,132.50	0.7500%	0.7770%	790	*	99.867840	2.1480	02/29/2016	51
52	5	03/31/2013	912828UU2	03/31/2018	281,861.96	138.04	282,000.00	1,087.50	0.7500%	0.7800%	821	0.02049	99.951048	2.2314	03/31/2016	52
53	5	04/30/2013	912828UZ1	04/30/2018	280,824.87	1,175.43	282,000.00	881.25	0.8250%	0.7100%	851	*	99.583182	2.3178	04/30/2016	53
54	5	05/31/2013	912828VE7	05/31/2018	295,352.75	847.28	296,000.00	1,480.00	1.0000%	1.0480%	882	*	99.781333	2.3919	05/31/2016	54

City of Carpinteria
Treasury Direct Subsidiary Ledger Listing
Portfolio

Amount:	(29,053.25)
	-29653.25000

December 31, 2015

Line	Type	Issue Date	CUSIP	Maturity Date	Net	Discount	Par Value	Coupon \$	Coupon %	Yield %	Days to Maturity	Accrued Interest \$/\$1,000	Price per \$100	Modified Duration	Next Coupon Date	Line
55	S	06/30/2013	912828VK3	06/30/2018	303,404.37	1,595.63	305,000.00	2,096.88	1.3750%	1.4839%	912	0.03736	99.476843	2.4660	06/30/2016	55
56	S	07/31/2013	912828VQ0	07/31/2018	292,506.59	493.41	293,000.00	2,014.38	1.3750%	1.4100%	943	*	99.831599	2.5326	01/31/2016	56
57	S	08/31/2013	912828RE2	08/31/2018	291,264.43	1,735.57	293,000.00	2,197.50	1.8000%	1.6238%	974	0.12431	99.407655	2.6113	02/29/2016	57
58	S	09/30/2013	912828RH5	09/30/2018	286,158.26	841.75	287,000.00	1,973.13	1.3750%	1.4360%	1004	*	99.706706	2.6992	03/31/2016	58
59	S	10/31/2013	912828WD8	10/31/2018	133,676.67	323.33	134,000.00	837.50	1.2500%	1.3000%	1035	*	99.758710	2.7871	04/30/2016	59
60	S	11/30/2013	912828A34	11/30/2018	126,463.87	546.13	126,000.00	787.50	1.2500%	1.3399%	1065	0.06868	99.566562	2.8704	05/31/2016	60
61	S	12/31/2013	912828A75	12/31/2018	124,401.64	598.36	125,000.00	937.50	1.5000%	1.6000%	1096	*	99.521314	2.9446	06/30/2016	61
62	S	01/31/2014	912828B33	01/31/2019	134,534.37	466.63	135,000.00	1,012.50	1.5000%	1.5720%	1127	*	99.655089	3.0060	01/31/2016	62
63	S	02/28/2014	912828C24	02/28/2019	132,808.64	191.36	133,000.00	997.50	1.5000%	1.5300%	1155	*	99.856123	3.0894	02/29/2016	63
64	S	03/31/2014	912828C65	03/31/2019	130,437.37	562.63	131,000.00	1,064.38	1.6250%	1.7150%	1186	*	99.670515	3.1663	03/31/2016	64
65	S	04/30/2014	912828D23	04/30/2019	133,316.06	853.94	134,000.00	1,088.75	1.6250%	1.7320%	1216	*	99.489600	3.2497	04/30/2016	65
66	S	05/31/2014	912828WL0	05/31/2019	134,915.80	84.20	135,000.00	1,012.50	1.5000%	1.5130%	1247	0.08197	99.937629	3.3394	05/31/2016	66
67	S	06/30/2014	912828WS5	06/30/2019	132,714.05	255.95	133,000.00	1,080.83	1.6250%	1.6700%	1277	*	99.784997	3.4184	06/30/2016	67
68	S	07/31/2014	912828VW6	07/31/2019	136,379.00	621.00	137,000.00	1,113.13	1.6250%	1.7200%	1308	*	99.546716	3.4720	01/31/2016	68
69	S	08/31/2014	912828D80	08/31/2019	127,871.54	128.46	128,000.00	1,040.00	1.6250%	1.6460%	1339	0.08978	99.899637	3.5556	02/29/2016	69
70	S	09/30/2014	912828F39	09/30/2019	126,700.04	299.96	126,000.00	1,102.50	1.7500%	1.8000%	1369	*	99.761940	3.6305	03/31/2016	70
71	S	10/31/2014	912828F62	10/31/2019	996.79	3.21	1,000.00	7.50	1.5000%	1.5670%	1400	*	99.678995	3.7305	04/30/2016	71
72	S	11/30/2014	912828G61	11/30/2019	995.45	4.55	1,000.00	7.50	1.5000%	1.5950%	1430	0.04121	99.545300	3.8138	05/31/2016	72
73	S	12/31/2014	912828G95	12/31/2019	994.56	5.44	1,000.00	8.13	1.6250%	1.7390%	1461	*	99.456337	3.8887	06/30/2016	73
74	S	01/31/2015	912828H52	01/31/2020	1,996.33	3.67	2,000.00	12.50	1.2500%	1.2880%	1492	0.06906	99.816712	3.9730	01/31/2016	74
75	S	02/28/2015	912828J50	02/28/2020	116,410.56	589.42	117,000.00	804.38	1.3750%	1.4799%	1520	0.07473	99.496222	4.0370	02/28/2016	75
76	S	03/31/2015	912828J84	03/31/2020	113,934.14	65.86	114,000.00	783.75	1.3750%	1.3870%	1552	*	99.942226	4.1290	03/31/2016	76
77	S	04/30/2015	912828K58	04/30/2020	94,977.13	22.87	95,000.00	653.13	1.3750%	1.3800%	1582	*	99.975923	4.2124	04/30/2016	77
78	S	05/31/2015	912828K55	05/31/2020	101,706.85	293.15	102,000.00	765.00	1.5000%	1.5600%	1613	0.04098	99.712598	4.2848	05/31/2016	78
79	S	06/30/2015	912828XH8	06/30/2020	104,674.04	425.96	105,000.00	853.13	1.6250%	1.7100%	1643	*	99.594321	4.3573	06/30/2016	79
80	S	07/31/2015	912828XM7	07/31/2020	92,000.00	*	92,000.00	747.50	1.6250%	1.8250%	1674	*	100.000000	4.4058	01/31/2016	80
81	S	08/31/2015	912828L32	08/31/2020	87,627.93	372.07	88,000.00	605.00	1.3750%	1.4630%	1705	*	99.577196	4.5154	02/29/2016	81
82	S	09/30/2015	912828L65	09/30/2020	85,619.90	380.10	86,000.00	591.25	1.3750%	1.4670%	1735	*	99.558026	4.5987	03/31/2016	82
83	S	10/31/2015	912828L99	10/31/2020	84,836.56	163.44	85,000.00	584.38	1.3750%	1.4150%	1766	0.07555	99.807718	4.6823	04/30/2016	83
84	S	11/30/2015	912828M98	11/30/2020	84,817.24	182.76	85,000.00	690.63	1.6250%	1.6700%	1796	*	99.784990	4.7389	05/31/2016	84
85	S	12/31/2015	912828N45	12/31/2020	83,859.97	140.03	84,000.00	735.00	1.7500%	1.7850%	1827	*	99.833292	4.8091	06/30/2016	85
86				12/03/2017	12,842,304.93	\$23,995.07	\$12,866,300.00	*	1.0215%	1.1197%	704	0.03564	\$99.813505	1.9070	25-May-06	86
				less Maturations	232,332.48	367.52	232,700.00									
					\$12,609,972.45	\$23,627.55	\$12,633,600.00									
					\$486,090.93	TD 1	\$487,300.00									
					204,123.37	TD 2	205,000.00									
					12,152,090.63	Schwab	12,174,000.00									
					\$12,842,304.93		\$12,866,300.00									

Attachment G

Treasury Direct/Charles Schwab Portfolio Segment Analysis

December 31, 2015

Portfolio Segment Analysis

Month	Average Daily Investment	Return	ROI %	Net Cash Flow
10	\$12,970,880.96	\$11,125.89	1.0293%	\$299,928.65
11	12,765,984.57	11,026.69	1.0365%	109,357.84
12	12,666,546.65	11,020.56	1.0441%	67,848.06
Total / Average	\$12,801,519.49	\$33,173.14	1.0365%	\$477,134.55

ALL NOTES / BILLS	
Net Investment	\$12,609,972.45
Discount	23,627.55
Par Value	\$12,633,600.00
Coupon %	1.0215%
Yield to Maturity	1.1197%
Annual Yield \$	\$141,458.55
Days to Maturity	704
Years to Maturity	1.9275
Modified Duration	1.8964

5 YEAR NOTES				
	All	Most Recent	Maximum	Minimum
Net	\$10,232,650.25	\$83,859.97	\$303,404.37	\$994.56
Discount	20,949.75	140.03	1,735.57	(3,218.76)
Par	10,253,600.00	84,000.00	305,000.00	1,000.00
Coupon \$	58,220.41	735.00	2,197.50	7.50
Coupon %	1.1356%	1.7500%	2.2500%	0.5000%
Yield %	1.3727%	1.7850%	2.2600%	0.5840%
Years to Maturity	2.21	5.01	5.01	

2 YEAR NOTES				
	All	Most Recent	Maximum	Minimum
Net	\$2,377,322.20	\$91,898.31	\$150,868.02	\$998.45
Discount	2,677.80	101.69	269.14	0.83
Par	2,380,000.00	92,000.00	151,000.00	1,000.00
Coupon \$	6,303.16	460.00	460.00	1.88
Coupon %	0.5297%	1.0000%	1.0000%	0.2500%
Yield %	0.6413%	1.0560%	1.0560%	0.3400%
Years to Maturity	0.91	2.00	2.00	

Attachment H

Market Value Estimate Calculation

December 31, 2015

Market Value Estimate Calculation

Years/Days	Portfolio Weighted Average Duration Date	CUSIP	Issue Date	Maturity Date	Coupon %	Market Price per \$100	Market Yield
5	02/27/2018	912828UR9	02/28/2013	02/28/2018	0.7500%	99.4240	1.0196%
2	11/25/2016	912828G46	11/30/2014	11/30/2016	0.5000%	99.8086	0.7098%

Years/Days	A Actual Yield	B Market Yield	C Duration in years	D Estimated Market Value	E Par Value	F Net Value	G Unrealized Gain / (Loss)
5	1.3727%	1.0196%	2.1625	\$10,331,898	\$10,253,600	\$10,232,650	\$99,247
2	0.6413%	0.7098%	0.9041	2,378,527	2,380,000	2,377,322	1,204
All			1.9070	\$12,710,424	\$12,633,600	\$12,609,972	\$100,452

Percent of Par 0.80%

$$D=(1+(A-B)*C)*E$$

$$G=D-F$$

RESOLUTION NO. 5641

A RESOLUTION OF THE CARPINTERIA CITY COUNCIL COMMENDING AND CONGRATULATING MARY CROWLEY UPON BEING NAMED CARPINTERIAN OF THE YEAR FOR 2015

WHEREAS, Mary Crowley has been dedicated to serving her hometown of Carpinteria for more than three decades. She is the recipient of the Aliso School Distinguished Service Award, the Carpinteria Award Banquet's Merit Award from the California Avocado Festival, the Distinguished Service Award for the Rotary Club of Carpinteria, the Merit Award for the Carpinteria Woman's Club, the Volunteer of the Year Award for the Carpinteria Valley Chamber of Commerce, and the outstanding Service Award for Girls, Inc. of Carpinteria.

WHEREAS, In addition to raising her two children alongside her husband, Bill, in support of local schools and organizations, Mary has actively served on the board of directors, often taking an additional hands-on leadership role for Girls' Inc. of Carpinteria, the Carpinteria Education Foundation, Relay for Life, the Carpinteria Historical Society Museum, the Carpinteria Women's Club and Building Foundation, the Lou Grant Parent-Child Workshop Auction, the Kinderkirk Carnival, Carpinteria Beautiful's Home and Garden Tour, and as a giving volunteer in support of CarpACabana, Women of Inspiration and the Orchard to Ocean Run, over the past 20 years,

WHEREAS, Mary Crowley is known as a humble volunteer who selflessly gives all she can without expecting recognition. Mary finds purpose in life when helping other people.

She simply keeps on giving. Mary truly loves Carpinteria and gives back to the community many times over.

THEREFORE, THE CITY OF CARPINTERIA CITY COUNCIL HEREBY resolves and recognizes Mary Crowley, as "2015 Carpinterian of the Year," for her years of dedication towards the betterment of the community and its citizens.

PASSED, APPROVED AND ADOPTED this 25th day of January 2016,
by the following called vote:

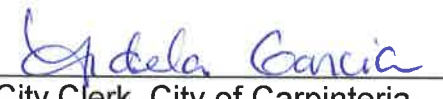
AYES: COUNCILMEMBER: CLARK, NOMURA, STEIN, SHAW, CARTY

NOES: COUNCILMEMBER: NONE

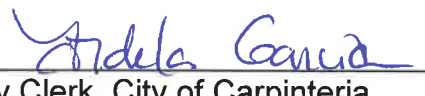
ABSENT: COUNCILMEMBER: NONE


Mayor, City of Carpinteria

ATTEST:


City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Carpinteria held the 25th day of January 2016.


City Clerk, City of Carpinteria

APPROVED AS TO FORM:


Peter N. Brown, on behalf of
Brownstein Hyatt Farber Schreck, LLP
acting as City Attorney of the City of Carpinteria

RESOLUTION NO. 5642

A RESOLUTION OF THE CARPINTERIA CITY COUNCIL COMMENDING AND CONGRATULATING JUAN ALBERTO HERNANDEZ UPON BEING NAMED JR. CARPINTERIAN OF THE YEAR FOR 2015

WHEREAS, Juan Hernandez has maintained a GPA of 3.7872 and has remained an AVID learner and counselor throughout his four years at Carpinteria High School. Juan has made his family and school very proud of his continued accomplishments as a member of the California Scholastic Federation, involvement in the local Rotary Youth Leadership Awards Program, completion of the Stanford University Summer program, and his appointment to California's "Boy's State".

WHEREAS, Juan has logged more than 175 of his volunteer hours to assist with local marathons, festivals, bike races, local talent shows, as a volunteer in the patient services department at Santa Barbara Cottage and Ventura Hospitals, as well as acting as an ambassador for Carpinteria High School. He is a member of the CHS honor society.

WHEREAS, Juan has served as an active member and fundraiser on the Junior States of America debate team, the College Bound Club, the local Rotary's Interact Club, and as an advocate for Congresswomen Julia Brownley's Youth Advisory Board. He has participated in the Hugh O'Brian's Youth Seminar and was named an ambassador for his involvement as a fundraising chair for over two years. Juan has completed many dual enrollment classes at SBCC, earning high marks for his leadership, grades and work ethic.

WHEREAS, Juan has been identified as one of the top talents in the CHS Band and played the lead role in last year's CHS spring musical. In addition, he received a letter of support from State Senator Hannah Beth Jackson during the application process for this award.

THEREFORE, THE CITY OF CARPINTERIA CITY COUNCIL HEREBY resolves and recognizes Juan Alberto Hernandez, as the "2015 Junior Carpinterian of the Year," for his years of dedication to being the best "Warrior" he could be, and for his dedication to the local community and its citizens.

PASSED, APPROVED AND ADOPTED this 25th day of January 2016, by the following called vote:

AYES: COUNCILMEMBER: CLARK, NOMURA, STEIN, SHAW, CARTY

NOES: COUNCILMEMBER: NONE

ABSENT: COUNCILMEMBER: NONE


Mayor, City of Carpinteria

ATTEST:


City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Carpinteria held the 25th day of January 2016.


City Clerk, City of Carpinteria

APPROVED AS TO FORM:


Peter N. Brown, on behalf of
Brownstein Hyatt Farber Schreck, LLP
acting as City Attorney of the City of Carpinteria



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Adoption of Resolution No. 5643 amending Resolution No. 5628 concerning the Housing-Related Parks grant amount and authorizing submittal to the State Department of Housing and Community Development.

STAFF RECOMMENDATION

Action Item X ; Non-Action Item

Staff recommends that the City Council adopt Resolution No. 5643 authorizing the Parks and Recreation Director to submit the Resolution to the State Department of Housing and Community Development.

Motion: I move to adopt Resolution No. 5643 and authorize the Parks and Recreation Director to submit the amended Resolution to the State Department of Housing and Community Development.

BACKGROUND

In February 2015, the City submitted a grant application to the State Department of Housing and Community Development (HCD) under the Housing-Related Parks (HRP) Program funded by Proposition 1C. The City Council has adopted two previous Resolutions No. 5589 in the amount of \$330,000 and No. 5628 in the amount of \$340,575. Staff has been notified, once again, that the City is eligible for additional funding in the amount of \$342,575 and must amend Resolution No. 5628 in order to receive the total grant award of \$342,575.

The HRP provides funds for parks and recreation projects that benefit the community and add to the quality of life. The eligible Project as submitted in the grant application is to use the funding to comprehensively replace the play equipment and construct a new picnic area at Memorial Park.

FINANCIAL CONSIDERATIONS

Submitting the new resolution will enable the City to enter into a contract with the state for the full amount eligible, \$342,575. This amount will pay for most of the anticipated amenities desired for the park at this time. An estimated funding gap of approximately \$20,000 can be provided through the Park Improvement Fund, that currently has a balance of several hundred thousand dollars.

LEGAL

No legal issues have been identified at this time.

OPTIONS

The Council could direct staff to decline the grant if it chooses not to pursue a contract for the grant funding at this time.

PRINCIPAL PARTIES EXPECTED AT MEETING

None

ATTACHMENT

Attachment A: Resolution No. 5643

Staff contact: Matt Roberts, Parks & Recreation Director
Phone: 805-755-4449
Email: mattr@ci.carpinteria.ca.us

Reviewed by: Dave Durflinger, City Manager


Signature

Signature

RESOLUTION NO. 5643

**A RESOLUTION OF THE CITY OF CARPINTERIA CITY COUNCIL AMENDING
RESOLUTION NO. 5628 AND AUTHORIZING SUBMITTAL TO THE STATE
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**

WHEREAS, the State of California, Department of Housing and Community Development (Department) has issued a Notice of Funding Availability dated December 10, 2014 (NOFA), under its Housing-Related Parks (HRP) Program; and

WHEREAS, the City of Carpinteria (Applicant) applied for and has been awarded a Housing-Related Parks Program grant; and

WHEREAS, the grant award exceeded the amount included in Resolution No. 5628, and the authorization must be amended in order for the City to receive the full award.

NOW THEREFORE, THE CITY COUNCIL HEREBY RESOLVES AS FOLLOWS:

1. Applicant is hereby authorized and directed to submit this Resolution acknowledging a not to exceed amount of \$342,575 for the Housing-Related Parks Program grant to the City of Carpinteria for the 2012 and 2014 Designated Program Years. The Applicant is hereby authorized and directed to enter into, execute and deliver a State of California Standard Agreement (Standard Agreement) in an amount not to exceed \$342,575, and any and all other documents required or deemed necessary or appropriate to secure the HRP Program Grant from the Department, and all amendments thereto (collectively, the "HRP Grant Documents").

PASSED, APPROVED AND ADOPTED this 25th day of January 2016 by the following called vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

Gregg A. Carty, Mayor
City of Carpinteria]

ATTEST:

City Clerk, City of Carpinteria

I hereby certify that the foregoing Resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Carpinteria held the 12th day of October 2015.

City Clerk, City of Carpinteria

APPROVED AS TO FORM:

Peter N. Brown, on behalf of
Brownstein Hyatt Farber Schreck, LLP
acting as City Attorney of the City of Carpinteria



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Sending a letter requesting that the San Luis Obispo County Planning Commission deny the proposed Phillips 66 Santa Maria Refinery Rail Spur Extension Project.

STAFF RECOMMENDATION

Action Item X ; Non-Action Item

Approve and authorize the Mayor to sign on behalf of the City Council the proposed letter to the San Luis Obispo County Planning Commission.

Motion: I move to approve and authorize the Mayor to sign on behalf of the City Council the proposed letter to the San Luis Obispo County Planning Commission.

BACKGROUND

San Luis Obispo County is processing a development permit application for the Santa Maria Refinery Rail Spur Project (Project). The application was submitted by the Phillips 66 Company for various improvements necessary to accommodate expanded railroad service to and from the Santa Maria Refinery, which the company operates near Nipomo in southwestern San Luis Obispo County.

On April 13th of last year, the City Council authorized the Mayor to send a letter requesting that the San Luis Obispo County Planning Commission deny the project. That letter, dated April 7, 2015, is included in the project Final Environmental Impact Report.

The San Luis Obispo County Planning Commission will hold a public hearing on the project on Thursday February 4th and Friday February 5th. Notice of the hearing and links to the Final EIR can be found here: [Phillips 66 Rail Spur Project Public Hearing Notice](#)

The primary environmental effect of the Project in Carpinteria will be an increase in the number of trains carrying hazardous material, i.e., crude oil, on the UPRR mainline that

bisects the City. The Final EIR estimates that the Project would result in up to five unit trains per week (a unit train has 80 tank cars) and up to 250 trains per year. Each rail car has an estimated capacity of 27,300 gallons and each unit train 2.18 million gallons.

At its meeting of February 23, 2015, the City Council received public comment and a letter from Jim Taylor, representing the Carpinteria Valley Association, requesting that the City Council oppose the Project. A series of significant accidents, related news reports, and reports issued by various federal and state agencies studying the safety of oil-by rail transportation, have made oil-by-rail an issue of national concern. The February 2015 issue of Western Cities Magazine, the magazine of the League of California Cities, included a cover story on the issue of oil train safety and the League has recommended a list of 10 advocacy points for use by California cities in seeking improved rail safety.

To date, many public agencies have commented on the Project and/or requested that it be denied. All comment letters, including those of public agencies requesting denial, can be found on the public hearing notice link above.

At the April 13, 2015 City Council meeting it was suggested that the City and interested members of the public remain vocal about their urging that the decisionmakers deny the proposal as the request moves through the permitting process. Therefore, staff has prepared a draft letter requesting that the San Luis Obispo County Planning Commission deny the Project. This agenda matter is intended to provide the City Council with an opportunity to approve the letter for transmittal to the County under the Mayor's signature.

DISCUSSION

As was reported and discussed during the oil-by-rail report to the City Council on March 23, 2015, oil-by-rail transportation has increased substantially in recent years as have related catastrophic accidents.¹ Local governments, such as the County of San Luis Obispo, are preempted by federal law from regulating the mainline UPRR railroad operations affected by the Project. Also as reported at the March 23 meeting, federal and state regulations as well as railroad industry measures implemented to date have been ineffective and are in need of substantial reform.²

The Final EIR identifies 11 Significant and Unavoidable (Class I) environmental impacts in seven issue areas that are expected to result from the Project. Several of the Class I impacts identified in the Final EIR, including the increased risk of a hazardous materials spill along the UPRR mainline, affect Carpinteria. As such, staff has determined that the project poses an unacceptable risk to Carpinteria as the City is located along the route that would be used to transport oil to the Project site.

¹ The Project Draft EIR reports a 423% increase in crude oil carried by rail between 2011 and 2012

² "Oil by Rail Safety in California: Preliminary Findings and Recommendations", State of California Interagency Rail Safety Working Group, June 2014

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Files\Content.Outlook\MMRQ7DP7\Phillips 66 Santa Maria Refinery Rail Spur Extension project SR.docx

POLICY CONSISTENCY

The Phillips 66 Santa Maria Refinery Rail Spur Extension Project will result in a greater amount of rail traffic carrying oil and will increase risks of a hazardous materials spill, among other impacts. The City's request that San Luis Obispo County deny a project determined to have the potential to increase risk of hazards in the City of Carpinteria can be found consistent with City policies aimed at improving public safety and mitigating rail hazards.

The City of Carpinteria City Council has responded in the past to railroad development and operations that it found would be a detriment to public health and safety. In 2000 the City Council upheld on appeal the City Planning Commission's denial of a railroad siding in the City finding, in part, that the project would impact sensitive environmental resources such as the Harbor Seal haulout and exacerbate existing constraints on public access to the coast. Also, in 1999, the City Council wrote letters in opposition to a proposal by UPRR to raise the passenger and freight train speed limits through Carpinteria.

The following General Plan and Local Coastal Plan Safety Element policies are applicable:

Objective S-6: Minimize the potential risks and reduce the loss of life, property and the economic and social dislocations resulting from hazardous materials accidents at large industrial facilities, at facilities handling acutely hazardous materials, and along transportation corridors.

Policies:

S-6a: The City should maintain lists of facilities in the planning area that involve the use, storage, and/or transportation of hazardous materials.

S-6b: City policies concerning the use, storage, transportation and disposal of hazardous materials, and regarding underground or above-ground storage tanks shall reflect the County of Santa Barbara and the State Regional Water Quality Control Board policies and requirements and shall ensure that the use, storage, transportation and disposal of hazardous materials does not result in hazardous discharge or runoff.

S-6c: The City should consider the presence of large industrial facilities, facilities that handle acutely hazardous materials or pesticides, and railroad and utilities right-of-ways in land use planning.

S-6d: The City shall support protective measures against the spillage of hazardous materials, including crude oil, gas and petroleum products, and shall support effective containment and cleanup facilities and procedures for accidental spills that occur.

S-6e: Where feasible, new hazardous industrial development shall be located away from existing developed areas.

Implementation Policies:

22: Development of parcels that include the Rincon crude oil pipeline, the Gas Company's natural gas pipeline, a railroad right-of-way, or any other corridor or easement that contain similar uses that have the potential for hazardous materials leaks and/or catastrophic events, shall avoid the placement of habitable structures in such close proximity to the lines that public health and safety is put at risk.

26: Train speeds through Carpinteria should be maintained at levels that serve to minimize the potential for derailed train cars to leave the railroad right of way as a result of an accident.

FINANCIAL CONSIDERATIONS

A hazardous materials release that results in long-term damage to infrastructure, the environment, and/or local businesses can have long-term negative impacts on the local economy and related revenues, e.g., sales tax. Further, local response to any major disaster can be financially crippling to a city, even if federal disaster recovery funds are available and obtained. Advocating for denial of a project application that would be expected to lead to an increase in the risk of a catastrophic hazardous materials incident in the City is a way the City can take action to address such financial risk.

LEGAL

The City of Carpinteria does not have permit authority over the subject project, including the operation of the portion of Union Pacific Railroad track that bisects the City and which will be affected by the project. The City may submit comments and requests to the County of San Luis Obispo and the California Coastal Commission, which have permit authority.

OPTIONS

1. Approve and send the letter requesting San Luis Obispo County Planning Commission deny the proposed Phillips 66 Santa Maria Refinery Rail Spur Extension project
2. Amend the proposed letter
3. Decline to send a letter.

PRINCIPAL PARTIES EXPECTED AT MEETING

Carpinteria Valley Association Representatives

ATTACHMENTS

- A. Draft Letter Regarding Phillips 66 Santa Maria Refinery Rail Spur Extension Project

Report prepared by and Staff contact: Steve Goggia,
Acting Community Development Director
(805) 755-4414 / steveg@ci.carpinteria.ca.us


Signature

Reviewed by: Dave Durflinger, City Manager


Signature

Attachment A

Letter Requesting Denial of the Phillips 66 Santa Maria Refinery
Rail Spur Extension Project

January 25, 2016

CITY of CARPINTERIA, CALIFORNIA



January 26, 2016

San Luis Obispo County Planning Commission
c/o James A. Bergmann, Director of Planning and Building
976 Los Osos Street, Room 200
San Luis Obispo, CA 93408

Re: Request that the San Luis Obispo County deny the proposed Phillips 66 Santa Maria Refinery Rail Spur Extension Project

Dear Chair and Commissioners:

As Mayor of the City of Carpinteria, I write to you on behalf of the Carpinteria City Council to request that the Planning Commission deny the proposed Phillips 66 Santa Maria Refinery Rail Spur Extension Project due to the 11 Significant and Unavoidable (Class I) environmental impacts in seven issue areas, identified in the project Final Environmental Impact Report (FEIR). In particular, we object to the project due to the increased risk of a crude oil train derailment in our community.

Carpinteria is located on the coast in southeast Santa Barbara County and is bisected by the Union Pacific Railroad mainline studied in the EIR and subject to project impacts. Thousands of Carpinterians live, work and go to school adjacent to this rail line. An oil train derailment in Carpinteria poses a significant risk of loss of life in our community.

Carpinteria is home to a variety of coastal resources that are of regional and statewide significance include an estuary, near shore ocean reefs, a harbor seal haulout/sanctuary, popular tourist destinations such as the Carpinteria downtown shopping district and the Carpinteria State Beach campground. All of these important resources are located adjacent to the UPRR railroad tracks and, in the event of an oil train derailment in Carpinteria, would put these resources at a significant risk of being damaged or destroyed.

As you know, the federal government preempts local government agencies such as the San Luis Obispo County from regulating railroad operations. Yet, the regulation of rail transportation, as promulgated and carried out by the rail industry and federal and state regulatory agencies has proven to be inadequate to effectively address the risks represented by oil-by-rail transportation. Nationwide, the lack of effective federal or state regulation and the inability to establish local regulations has resulted in a dangerous void in oversight with, as we have seen over and over again, disastrous results. This inadequate system of regulatory oversight should not be relied upon as the basis for a local development permit.

For these reasons, we respectfully request the Commission deny the proposed Phillips 66 Santa Maria Refinery project.

Sincerely,

Gregg A. Carty
Mayor

c: San Luis Obispo County Board of Supervisors

5775 CARPINTERIA AVENUE • CARPINTERIA, CA 93013-2603 (805) 684-5405 • FAX (805) 684-5304
www.carpinteria.ca.us



City of Carpinteria

COUNCIL AGENDA STAFF REPORT **January 25, 2016**

ITEM FOR COUNCIL CONSIDERATION

Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2015

STAFF RECOMMENDATION

Action Item; Non-Action Item X

Receive and file the report

Motion: None required

BACKGROUND

The auditors have issued an unqualified opinion of the financial statements in the Comprehensive Annual Financial Report (CAFR), meaning that, in their opinion, the statements present fairly, in all material respects, the financial position of the City in conformity with generally accepted accounting principles.

The City was awarded the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for its CAFR for the 2013-14 fiscal year. This was the seventeenth consecutive year that the City's CAFR has been awarded this Certificate. We believe that the 2014-15 CAFR continues to meet the Certificate of Achievement Program's requirements and it has been submitted to the GFOA to determine its eligibility for another certificate.

The CAFR has been distributed to Councilmembers under separate cover. It can also be viewed on the web via the following link:

http://www.ci.carpinteria.ca.us/admin_services/index.shtml.

Also attached are required auditor's reports on internal control, appropriations limit calculation review and a Letter to Those Charged with Governance wherein the auditor makes certain assertions regarding his audit and findings, if any.

POLICY CONSISTENCY

Resolution 5343 adopted September 26, 2011 (Attachment E) established a General Fund Reserve Policy. The following table shows the 2015 General Fund balance components allocated among various reserves and a comparison to prior year levels. The Non-Spendable Reserve amount represents expenses prepaid at year end that are not available for appropriation in the following year.

FINANCIAL CONSIDERATIONS

The adopted 2014-15 budget projected General Fund expenses exceeding revenues by (\$60,784). After interfund transfers, the net operational position was projected to be an excess of \$59,914. The General Fund Operational Excess after interfund transfers, also reflecting the mid-year expense adjustments, was estimated to be \$517,843. The table below illustrates adopted budget, mid-year, final budget and actuals for the 2014-15 year.

	Adopted	Mid Year	Final	Actual
Net Income	(\$60,784)	(\$72,976)	\$632,442	\$500,198
Operational Excess	59,914	37,481	517,843	374,084
Change in Fund Balance	(156,390)	(82,780)	163,355	433,760
Available Fund Balance	1,173,213	1,455,826	1,499,046	1,972,366
Reserves	6,307,468	6,211,425	6,552,275	6,454,476

Overall, General Fund revenues for the year were \$250,641, favorable to budget. The Figure I below summarizes the major categories of revenue and their performance against the final budget. Property Taxes were budgeted conservatively at 1% above prior year actuals. Interest income was less than budget due to a requirement to recognize an unrealized loss on the market value of Treasury Note investments. This adjustment of (\$190,385) is being funded from the economic uncertainty reserve. Intergovernmental revenues were \$190K favorable to budget due to a reclassification of certain monies previously recorded as deposits.

Figure I General Fund Revenues

Category	Budget	Actual	Variance
Property Tax	\$2,952,011	\$2,962,918	\$10,907
Sales Tax	2,058,000	2,054,033	(3,967)
TOT	2,212,069	2,369,762	157,693
Franchise Taxes	621,008	634,782	13,774
Other Taxes	106,000	140,827	34,827
Licenses Permits	143,452	106,271	(37,181)
Fines & Forfeits	74,706	74,911	205
Interest	98,185	(86,270)	(184,455)
Intergovernmental	43,789	234,960	191,171
Charges for Services	343,892	411,559	67,667
Miscellaneous	320	13,822	13,502
Transfers In	582,141	568,639	(13,502)
Total Income	\$9,235,573	\$9,486,214	\$250,641

Total General Fund expenses and transfers out were (\$299,298) unfavorable to budget. Included in this are (\$385,727) in subsidies to other funds in excess of amounts anticipated by the budget.

Figure II General Fund Expenses

Category	Budget	Actual	Variance
General Government	\$1,532,994	\$1,374,608	\$158,386
Admin. Services	1,107,011	1,036,551	70,460
Community Development	1,037,903	971,837	66,066
Public Safety	3,585,583	3,469,422	116,161
Parks and Recreation	356,012	337,583	18,429
Public Works	782,134	579,404	202,730
Special Projects	45,883	68,553	(22,670)
Capital outlay	14,877	201,769	(186,892)
Transfers out/Subsidies	696,740	753,274	56,534
Total Expenses	9,159,137	8,793,001	(299,298)

Figure III below summarizes the budgeted and actual ending fund balances for each of the City's funds.

Figure III All Funds Available Fund Balance (AFB) Summary

	Budget AFB	Audited AFB	Variance
GENERAL FUND	\$2,021,023	\$1,972,366	(\$48,657)
TRAFFIC SAFETY FUND	54	1,236	1,182
REVOLVING FUND	42,915	42,912	(3)
REPLACEMENT FUND	591	7,582	6,991
PARK DEVELOPMENT FUND	0	0	0
PARK MAINTENANCE FUND	0	0	0
GAS TAX FUND	104,876	185,994	81,118
LOCAL TRANSPORTATION FUND	10	48,655	48,645
MEASURE A FUND	837,953	814,105	(23,848)
TIDELANDS TRUST FUND	249,205	91,761	(157,444)
STREET LIGHTING FUND	1,058,565	1,077,831	19,266
TRUST & AGENCY FUND	0	0	0
R-O-W ASSESSMENT DIST FUND	0	0	0
PBIA FUND	45,048	45,450	402
AB 939 FUND	310,553	315,893	5,340
MEASURE-D FUND	724,978	678,285	(46,693)
CAPITAL IMPROVEMENT FUND	0	0	0
RECREATION SERVICES FUND	0	(5,891)	(5,891)
TOTAL	\$5,395,771	\$5,276,179	(\$119,592)

PRINCIPAL PARTIES EXPECTED AT MEETING

Unknown

ATTACHMENTS

- A. Comprehensive Annual Financial Report – (distributed under separate cover)
- B. Auditor's report on internal controls
- C. Auditor's report on appropriations limit calculations
- D. Auditor's required Letter to Those Charged with Governance
- E. Resolution 5343 Establishing a General Fund Reserve Policy

Staff contact: John Thornberry,
Administrative Services Director
805-755-4448 JohnT@ci.carpinteria.ca.us

Reviewed by: Dave Durflinger, City Manager



Signature



Signature

**A. Comprehensive Annual Financial Report –
(distributed under separate cover)**

B.Auditor's report on internal controls



Terry E. Krieg, CPA

Certified Public Accountant

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Carpinteria
Carpinteria, California

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type-activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Carpinteria, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Carpinteria's basic financial statements, and have issued my report thereon dated November 30, 2015.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered City of Carpinteria's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Carpinteria's internal control. Accordingly, I do not express an opinion on the effectiveness of the City of Carpinteria's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

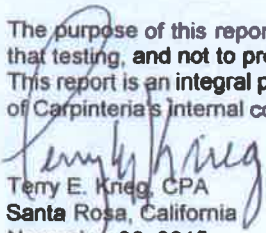
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Carpinteria's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Carpinteria's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Carpinteria's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Terry E. Krieg, CPA
Santa Rosa, California
November 30, 2015

C.Auditor's report on appropriations limit calculations

**APPROPRIATIONS LIMIT
CITY OF CARPINTERIA
JUNE 30, 2015**



Terry E. Krieg, CPA
Certified Public Accountant

Honorable Mayor and Members of
The City Council
City of Carpinteria

Independent Accountants' Report on Agreed-Upon Procedures
Applied to Appropriations Limit Worksheets

I have applied the procedures enumerated below to the accompanying Appropriations Limit worksheet of the City of Carpinteria for the year then ended June 30, 2015. These procedures, which were agreed to by the City (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) were performed solely to assist the City of Carpinteria in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which the report has been requested or for any other purpose.

The procedures performed and my findings were as follows:

1. I obtained the completed appropriation limit worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. I also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of my procedures.

2. For the accompanying Appropriations Limit worksheet, I added last year's limit and total adjustments, and compared the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of my procedures.

3. I compared the current year information presented in the accompanying Appropriations Limit worksheet to the other worksheets described in No. 1 above.

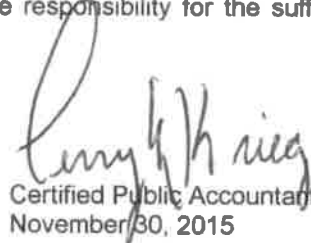
Finding: No exceptions were noted as a result of my procedures.

4. I compared prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of my procedures.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the use of the City of Carpinteria and should not be used by those who have not agreed to the procedures and taken the responsibility for the sufficiency of the procedures for their purposes.



Certified Public Accountant
November 30, 2015

Article XIII B Appropriation Limit Calculation

Prior Year Limit \$ 15,690,091

Multiply by:

Change in per capita income	0.9977	
Change in City population	1.0251	<u>1.02274227</u>

Total Appropriation Limit Fiscal Year 2014-2015 \$ 16,046,919

D. Auditor's required Letter to Those Charged with Governance

CITY OF CARPINTERIA
Letter to Those Charged With Governance
June 30, 2015



Terry E. Krieg, CPA

Certified Public Accountant

November 30, 2015

Honorable Mayor and Members of the City Council
City of Carpinteria
Carpinteria, California

I have audited the basic financial statements of the governmental- type activities, each major fund and the aggregate remaining fund information of the City of Carpinteria for the year ended June 30, 2015 and have issued my report thereon dated November 30, 2015. Professional standards require that I provide you with the following information related to my audit.

1. My Responsibility under U.S. Generally Accepted Auditing Standards

As stated in my engagement letter, my responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material aspects, in conformity with U.S. generally accepted accounting principles. My audit of the financial statements does not relieve you or management of your responsibilities.

As part of my audit, I considered the internal control of the City of Carpinteria. Such considerations were solely for the purpose of determining my audit procedures and not to provide assurance concerning such internal control. My responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. I am responsible for communicating significant matters related to the audit that are, in my professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, I am not required to design procedures specifically to identify such matters.

2. Other Information in Documents Containing Audited Financial Statements and Electronic Dissemination of Audited Financial Statements

My responsibility for other information in documents that contain the City of Carpinteria's financial statements and my auditor's report, such as an official statement for a bond or debt offering, does not extend beyond the financial information identified in the report. I do not have an obligation to perform any procedures to corroborate other information contained in such other documents. To my knowledge, the City of Carpinteria's audited financial statements were not incorporated into other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, I am not required to read the information in any such sites or to consider the consistency of other information in the electronic site with the original documents.

3. Planned Scope and Timing of the Audit

I performed the audit according to the planned scope and timing previously communicated to the City's Administrative Services Director in the audit engagement letter and discussed with the City's Director. My understanding is that the City's Administrative Services Director has the responsibility for coordinating the audit process with my firm and for communicating to you significant audit matters.

LETTER TO THOSE CHARGED WITH GOVERNANCE

City of Carpinteria
November 30, 2015
Page 2

4. Significant Audit Findings

A. Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Carpinteria are described in Note one to the financial statements.

There were no changes in accounting principles or changes in the application of adopted accounting principles and financial reporting practices in fiscal 2015 except that the City:

1) Changes in Accounting Principles and Practices

Implemented the Governmental Accounting Standards Board Statement Number 68, titled, Accounting and Financial Reporting for Pensions. Implementation of the New Standard resulted in the City reporting (in the statement of net position) a net pension liability of \$4,660,821 which amount consisted of \$2,826,157 applicable to the City's miscellaneous pension plan and \$1,834,664 applicable to the closed safety plan. This combined \$4.6 net pension liability represents the City's proportionate share of the net pension liability for the entire net pension liability of the miscellaneous plans held by the PER it a pooled pension plan.

The City's \$4.6 million share of the total net pension liability was determined in connection with the PERS actuarial valuation of the plan as of June 30, 2013; and the City's share represents an allocation among an estimated 1,200 plus individual governments in the cost pool and the total net pension liability for this pooled plan of about \$8 billion plus.

In addition to the reporting of the City's proportionate share of the net pension liability, the PERS actuarial plan valuations also reported each governments share of what is reported as deferred outflows and deferred inflows of resources.

The deferred outflows of resources as of the plan measurement date of June 30, 2014 (The PERS reporting period is one year behind the City's June 30 fiscal year) was about \$507,000 with about \$329,000 representing employer pension contributions made in the 2015 fiscal year, and about \$178,000 as a result of actuarial differences related to the calculation of the City's share based upon relative contributions. The \$329,000 in employer contributions is employer contributions made by the City in fiscal 2015 and after the Plan measurement date of June 30, 2014. These employer contributions made after the June 30, 2014 Plan measurement date, will be considered in the calculations for the next measurement date of June 30, 2015 (This will be reported in the City's June 30, 2016 financial statements). The proportionate differences related to contributions will be amortized to the Plans plan years 2015 through 2019.

The implementation also resulted in the City reporting in its statement of net position \$1,430,808 in deferred inflows of resources (a liability like item). That amount was determined by the PERS as part of the actuarial plan valuations. This \$1.4 million is an actuarial amount representing the City's share of the differences between the projected earnings on the plan's investments and the actual plan earnings. These differences are to be amortized to the plan between plan years 2015-1019.

LETTER TO THOSE CHARGED WITH GOVERNANCE

City of Carpinteria
November 30, 2015
Page 3

A. Qualitative Aspects of Accounting Practices (Continued)

1) Changes in Accounting Principles and Practices (Continued)

The implementation also resulted in the restatement and reduction of the City's beginning of fiscal year 2015 net position by about \$5.8 million dollars. The impact is more clearly seen when one compares the City's total unrestricted net position of \$826,607 at June 30, 2015 compared to the June 30, 2014 unrestricted net position of \$6.065 million.

In addition, there was a \$225,000 correction to general fund receivables at the end of June 30, 2014 detected during the fiscal 2015 financial statement audit that related to the misapplication of accounting for grants receivable and deposit accounts in the general fund. This was in my judgment, an unintentional misunderstanding of how to book grant revenues in the general fund as opposed to the booking of grants in the City's revolving fund. The matter was reviewed by the City's Finance Director and the accounts were corrected by the City.

2) New and Pending Accounting Standards of Significance

Governmental Accounting Standards Board (GASB) Statement Number 75, titled, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions (OPEB) changes the method to be used to report the OPEB obligation and supersedes that current GASB 45 reporting model. Implementation may change significantly the City's OPEB liability amounts. This new standard is effective for fiscal years beginning after June 15, 2017 (The 2018 fiscal year) although earlier application is encouraged by the GASB.

Governmental Accounting Standards Board (GASB) Statement Number 72, titled, Fair Value Measurement and Application, changes the disclosures to be provided concerning City investments. This statement is effective in fiscal 2016 (The June 30, 2016 fiscal year).

C. Significant and Unusual Transactions

There were no significant and unusual transactions reported in fiscal 2015 in the City's statement of net position and fund statements other than:

1. Reporting an overall \$1,512,141 increase in the City's net position as a result of City total government-wide revenues exceeding overall operating expenses in fiscal 2015.
2. The City's general fund generated about \$693,000 more in revenues than in expenditures in the 2015 fiscal year. The general fund ended 2015 with a positive \$8.46 million fund balance
3. There was a net \$258,000 decrease in the fund balance of the impact fee fund as a result of capital spending primarily related to affordable housing and recreation related items. This fund ended fiscal 2015 with a \$2.97 million fund balance available for future projects.
4. The City's revolving fund almost broke even in fiscal 2015; and the City's Measure A fund ended fiscal 2015 with a reported \$814,000 fund balance.

LETTER TO THOSE CHARGED WITH GOVERNANCE

City of Carpinteria
November 30, 2015
Page 4

5. The City's other non-major governmental funds ended 2015 with an aggregated fund balance of about \$2.66 million with most of this being held by the street lighting fund (\$1,081,415) and the Measure D fund (\$678,285).
6. The City was not subject to the Federal Single Audit Requirements in Fiscal 2015 because aggregated expenditures of Federal Awards were less than \$500,000 although the City did report over \$263,000 in federal assistance for the bridge replacement project. The threshold above which a single audit is required increases from \$500,000 in fiscal 2015 to \$750,000 in fiscal 2016.

D. Transactions Having a Lack of Authoritative Guidance

No significant dollar value transactions came to my attention where there was a lack of authoritative guidance regarding the application of accounting principles to the transactions.

E. Accounting Estimates

Accounting estimates are an integral part of financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimate affecting the financial statements was management's estimate of depreciation expense which estimates were based upon subsidiary schedules of capital assets and depreciation calculations using the straight-line method of depreciation, the actuarially developed information pertaining to the City's unfunded Other Post-Employment Obligation (OPEB) and its Plan, and the GASB 68 actual net pension liability and related items.

F. Sensitive Financial Statement Disclosures

The disclosures in the financial statements are to be neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were, in my judgment, no unusual and sensitive disclosures affecting the financial statements

5. Difficulties Encountered in Performing the Audit

I experienced no significant difficulties in dealing with management in performing and completing my audit.

6. Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements and any detected by City staff as part of the year end closing process.

LETTER TO THOSE CHARGED WITH GOVERNANCE

City of Carpinteria
November 30, 2015
Page 5

There were about 23 material audit adjusting entries that were provided to City management and they related to compensated absence balances, revenues and receivable accounts; adjustments for internal balances and transfers between funds to cover deficit spending in certain City funds; and adjustments relating to changes in investment market values, inventory balances, debt transactions, capital asset and depreciation accounts. This year there also were some adjustments and extra time involved in reconciling grants receivable and the implementation of the New Pension Accounting Standards (GASB Statement 68).

The nature of these adjustments were (other than those relating to a misapplication of grant revenue accounting principles), in my judgment, not reflective of systemic matters or control deficiencies, but instead representative of the types of year end closing adjustments that many municipalities make before the commencement of final audit fieldwork and many municipalities make in connection with or during the year end auditing processes.

7. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

8. Management Representations

I have requested certain representations from management that are included in the management representation letter.

9. Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves the application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those financial statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

10. Financial Reporting Award

The City received from the Government Finance Officers Association (GFOA) a Certificate of Achievement for Excellence in Financial Reporting pertaining to the City's June 30, 2014 Comprehensive Annual Financial Report (CAFR).

11. Other Audit Findings or Issues

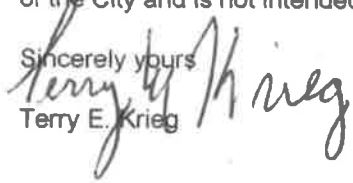
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as the City's auditors or prior to commencement of the financial statement audit. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention as the City's independent auditor.

City of Carpinteria
November 30, 2015
Page 6

This information is intended solely for the use of the City Council of the City of Carpinteria and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely yours

Terry E. Krieg

A handwritten signature in cursive script, appearing to read "Terry E. Krieg", written over the printed name.

E. Resolution 5343 Establishing a General Fund Reserve Policy

RESOLUTION NO. 5343

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA,
ESTABLISHING A GENERAL FUND RESERVE POLICY**

WHEREAS, on June 13, 2011 the City Council approved a Fund Balance Policy for the General Fund in compliance with Government Accounting Standards Board Statement 54; and

WHEREAS, the City Council directed the City Manager to prepare a Resolution to adopt a General Fund Reserve Policy as discussed; and

WHEREAS, the purpose this General Fund Reserve Policy is to support an understanding of what types and amounts of reserves should be maintained by the City and how to manage those reserves in terms of funding and appropriation; and

WHEREAS, research indicates that cities commonly set aside reserves ranging from 15% to 55% of General Fund expenses for items such as economic uncertainties, disasters/emergencies and occasional major expenses; and

WHEREAS, factors influencing General Fund balances and reserves include changes in the economy, the stock market, unexpected declines in revenues, subsidies to other funds, fleet replacement and litigation.

NOW, THEREFORE, THE CARPINTERIA CITY COUNCIL HEREBY RESOLVES that the following three reserve categories and amounts be established and comprise the Committed Fund Balance portion of total fund balance as per Government Accounting Standards Board Statement 54:

1. Financial and Economic Uncertainty Reserve equal to a minimum of 55% of annual General Fund expenses
2. General Reserve Fund set as a minimum of \$1,000,000 with interest only accruing therein to be appropriated by Council Resolution
3. Major Asset Replacement and Repair Reserve Fund equal to a minimum of \$882,000 with interest only accruing therein to be appropriated by Council Resolution

BE IT FURTHER RESOLVED that the \$882,000 minimum in the Major Asset Replacement and Repair Fund be increased to a minimum of \$1,000,000 whenever possible; and

BE IT FURTHER RESOLVED that:

In years when revenues exceed expenses the Council will direct the allocation of any excess as part of the annual transmittal of the audited Comprehensive Annual Financial Report; and

As part of the annual budget process staff will make recommendations for appropriations from the various reserve categories for items, if any, which meet the intended use of the reserves; and

At least annually, as part of the budget process and/or Comprehensive Annual Financial Report transmittal, staff will report on the level of reserve balances as compared to the targeted 55% level.

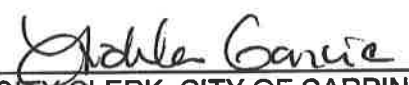
PASSED, APPROVED AND ADOPTED this 26th day of September 2011 by the following called vote:

AYES: COUNCILMEMBERS: Armendariz, Carty, REdington, Stein, Clark
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: None



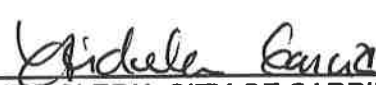
MAYOR, CITY OF CARPINTERIA

ATTEST:



CITY CLERK, CITY OF CARPINTERIA

I hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Carpinteria held this 26th day of September 2011.



CITY CLERK, CITY OF CARPINTERIA

APPROVED AS TO FORM:



PETER N. BROWN
CITY ATTORNEY

50th Year



Golden Jubilee

City of Carpinteria, California
Comprehensive Annual Financial Report
For the fiscal year ended June 30, 2015

50th Year



Golden Jubilee

City of Carpinteria, California

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2015

Prepared by the Department of Administrative Services

50th Year



Golden Jubilee

INTRODUCTORY SECTION

CITY OF CARPINTERIA
Comprehensive Annual Financial Report
For the
Fiscal Year Ended June 30, 2015

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents	i
Letter of Transmittal	v
List of Principal Officials	viii
Organization chart	ix
Certificate of Achievement for Excellence in Financial Reporting	x
FINANCIAL SECTION	
Report of Independent Accountants	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet Governmental Funds	15
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds	16
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities	17
Notes to the Basic Financial Statements	18

CITY OF CARPINTERIA
Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2015

Table of Contents

REQUIRED SUPPLEMENTAL INFORMATION SECTION

Budgetary Comparison Schedule - General Fund	35
Note to RSI: Note A - Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	36
Budgetary Comparison Schedule – Measure A Fund	37
Schedule of Funding Progress - Other Post- Employment Benefits	38
Schedule of Proportionate Share of Net Pension Liability	39
Schedule of Employer’s Pension Contributions	40

SUPPLEMENTAL SECTION

Combining Statements and Individual Fund Schedules:

Combining Balance Sheet Nonmajor Governmental Funds	41
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds	43

Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) Nonmajor Governmental Funds and Major
Capital Projects Funds

Traffic Safety Fund	45
Equipment Replacement Fund	46
Park Development Fund	47
Park Maintenance Fund	48
Gas Tax Fund	49
Local Transportation Fund	50
Tidelands Fund	51
Street Lighting Fund	52
Right of Way Fund	53
Parking and Business Improvement Fund	54
AB939 Fund	55

CITY OF CARPINTERIA
Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2015

Table of Contents

SUPPLEMENTAL SECTION (Continued)		Page
Schedules of Revenues, Expenditures and Changes in Fund Balances Budget and Actual(Budgetary Basis) Nonmajor Governmental Funds and Major		
Measure D Fund		56
Recreation Programs Fund		57
Development Fee Capital Projects		58
Revolving Capital Projects Fund		59
Capital Assets Used in Operation of Governmental Funds		
Comparative Schedule of General Capital Assets By Source		60
Schedule of Changes in General Capital Assets By Source		61
Schedule of General Capital Assets By Function and Activity		62
 STATISTICAL SECTION	 <u>Schedule</u>	
<i>Financial Trends Information</i>		
Schedule of Net Position by Component - Last Ten Fiscal Years	1	63
Schedule of Changes in Net Position - Last Ten Fiscal Years	2	64-65
Schedule of Fund Balances All Governmental Funds - Last Ten Fiscal Years	3	66
Schedule of Revenues, Expenditures and Changes in Fund Balances and Debt Service Ratio - Last Ten Fiscal Years	4	67
<i>Revenue Capacity Information</i>		
Assessed and Estimated Actual Value of Property - Last Ten Fiscal Years	5	68
Direct and Overlapping Tax Rates - Last Ten Fiscal Years	6	69
Principal Property Tax Payers - Last Ten Fiscal Years	7	70
Property Tax Levies and Collections - Last ten Fiscal Years	8	71

CITY OF CARPINTERIA
Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2015

Table of Contents

	<u>Schedule</u>	<u>Page</u>
STATISTICAL SECTION(Continued)		
<i>Revenue Capacity Information (continued)</i>		
Principal Sales Tax Generators By Industry - Last Ten Fiscal Years	9	72
Sales Tax Revenue Base Data - Last Ten Fiscal Years	10	73
Transient Occupancy Tax Revenue Base Data - Last Ten Fiscal Years	11	74
Principal Transient Occupancy Tax Payers By Class-Last Ten Fiscal Years	12	75
Principal Transient Occupancy Tax Payers - Last Ten Fiscal Years	13	76
<i>Debt Capacity Information</i>		
Ratio of Outstanding Debt By Type - Last Ten Fiscal Years	14	77
Ratio of General Bonded Debt -Last Ten Fiscal Years	15	78
Direct and Overlapping Governmental Activities Debt - Current Year	16	79
Legal Debt Margin - Last Ten Fiscal Years	17	80
Pledged Revenue Coverage - Last Ten Fiscal Years	18	81
<i>Demographic and Economic Information</i>		
Demographic and Economic Statistics - Last Ten Fiscal Years	19	82
Principal Employers - Last Four Fiscal Year	20	83
Number of Full-Time Equivalent City Employees - Last Ten Fiscal Years	21	84
Operating Indicators - Last Ten Fiscal Years	22	85
Capital Asset Statistics - Last Ten Fiscal Years	23	86

CITY of CARPINTERIA CALIFORNIA



December 15, 2015

To the Honorable Mayor, Members of
the City Council and Citizens of the City of Carpinteria

The City follows a policy of preparing a complete set of financial statements in conformity with U. S. generally accepted accounting principles after the end of each fiscal year. This report is published to fulfill that policy for the fiscal year ended June 30, 2015.

Management of the City of Carpinteria assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive frame-work of internal control that the City has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the City's financial statements are free of material misstatements.

The firm of Terry E. Krieg, Certified Public Accountant, has issued an unqualified independent auditor's report on the City of Carpinteria's financial statements for the fiscal year ended June 30, 2015. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE CITY AND ITS OPERATIONS

The City of Carpinteria was incorporated in 1965. The City is located on the Central Coast of California about 100 miles north of Los Angeles. The City is within about ten minutes of driving time from the downtown area of the City of Santa Barbara which is visited annually by substantial numbers of tourists seeking to enjoy the area's moderate Climate, ocean views and sunsets, fine restaurants, and the relaxing atmosphere unique to coastal communities.

The City is home to about 13,500 individuals, and most of the City is residential. The City's population has been growing by a rate of about 2 percent a year. Major commercial and industrial development has been restrained by economic conditions.

The City operates under a council-manager form of government. Policy making and legislative authority are vested in the City Council consisting of the Mayor and four other elected Council members. The Council is responsible, among other matters, for passing ordinances, adopting the City budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the daily operations of the City and for appointing other employees and otherwise managing daily operations of the City. The Council is elected to four year staggered terms.

The City provides a range of municipal services including police protection; construction and maintenance of City streets, storm drains, bridges and similar infrastructure type assets; park maintenance; community recreation activities.

The City's annual budget serves as the foundation for the City of Carpinteria's financial planning and control system. All departments of the City submit requests for appropriations to the City Manager each year. The Manager uses these requests as a starting point for developing a proposed budget. The Manager presents a proposed budget to the City Council each year. The Council holds public hearings on the proposed budget and then ultimately adopts a formal budget. The budget is adopted by fund, function, department and object. The Council periodically reviews during the fiscal year the City's actual financial activity in relationship to the original budget, and as necessary amends the original budget to reflect changing conditions.

The General Fund, the Development Impact Fee Fund and the Revolving Fund, all deemed major funds under the new reporting standards, are presented as required supplementary information in a separate section of this report immediately following the notes to the financial statements. For the City's other governmental-type funds a budget to actual comparison schedule is presented as optional information in the section of this report containing combining financial statements and individual fund schedules.

Local Economy

The City is located in a beautiful area of the Central Coast and the City limits encompass beaches on the Pacific Ocean. Several lodging establishments, fine restaurants, a downtown with shops reflecting an attractive and enjoyable small City environment, are for the most part within walking distance of the City's beaches on the Pacific Ocean. About 90 percent of the City's general fund revenues come from the local hotel tax, sales tax revenues, franchise and local property taxes. In fiscal 2015 the City experienced about a 12.5% increase (about \$992,000) in its general fund revenues. These increases were in nearly all the major categories, notably Sales Tax and Transient Occupancy Tax.

The City will continue to monitor closely all revenue sources in order to evaluate the viability of the City's 2016 financial plan.

Long-Term Financial Planning

The City has identified some \$148 million in capital projects to be completed in the foreseeable future. These include about \$ 105 million for Highway 101 interchange projects, \$11 million for community center projects, \$5 million for storm drain improvements, \$16 million for local street projects and \$11 million for other local projects. While the general fund ended fiscal 2015 with about a \$ 8.4 million fund balance, the City believes that some of this can be used for future capital improvements. The City also has about \$2.9 million in the Development Impact Fee Fund and \$0.8 million in the Measure A Fund which monies will specifically be used for future projects, mainly street infrastructure. While some financial resources are currently available to meet the City's long-range needs, the City will need to evaluate its capital and infrastructure improvement needs and may find it necessary to obtain long-term debt financing to be able to complete the planned projects.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Carpinteria for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2014. In order to receive this award, the City published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a one year period only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit must also be given to the Mayor the Members of the City Council and the City Manager for their continued

support for maintaining the highest standards of professionalism in the management of the City of Carpinteria's financial affairs.

Respectfully submitted,



John Thornberry
Administrative Services Director

CITY OF CARPINTERIA

List of Principal Officials

June 30, 2015

CITY COUNCIL

Mayor
Vice Mayor
Councilmember
Councilmember
Councilmember

Gregg Carty
Fred Shaw
J. Bradley Stein
Al Clark
Wade Nomura

APPOINTED OFFICIALS

City Manager
City Attorney
Administrative Services
Director
City Clerk
Public Works
Director/Engineer
Parks and Recreation Director
Community Development
Director

Dave Durflinger
Peter N. Brown
John Thornberry

Jayne Diaz
Charles Ebeling

Matthew Roberts
Jackie Campbell

BOARDS AND COMMISSIONS

Planning Commission
Parking and Business Improvement Area
Architectural Review
Tree Advisory
Mobile Home Rent Stabilization
Personnel

City of Carpinteria
Organizational Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Carpinteria
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

A handwritten signature in black ink, reading "Jeffrey R. Enos". The signature is written in a cursive, flowing style.

Executive Director/CEO

50th Year



Golden Jubilee

FINANCIAL SECTION



Terry E. Krieg, CPA
Certified Public Accountant

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Carpinteria
Carpinteria, California

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Carpinteria, California, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Carpinteria's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with audited standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Carpinteria, California as of June 30, 2015, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in note 5G to the financial statements, the City in fiscal 2015 made a change in accounting principles to implement Governmental Accounting Standards Board (GASB) Statement Number 68, titled, Accounting and Financial Reporting for Pensions. My opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 and the Budgetary Comparison Schedules, Schedule of Funding Progress, Schedule of the City's Proportionate Share of the Net Pension Liability, and Schedule of Employer's Pension Contributions on pages 35 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

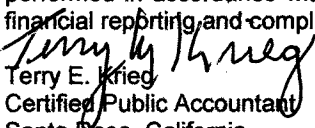
Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carpinteria's basic financial statements. The accompanying nonmajor fund combining financial statements, budget and actual schedules, schedules of capital assets, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor fund combining financial statements, budget and actual schedules, and schedules of capital assets is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the nonmajor fund combining financial statements, budget to actual schedules, and schedules of capital assets is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report, dated November 30, 2015, on my consideration of the City of Carpinteria's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Carpinteria's internal control over financial reporting and compliance.


Terry E. Kried
Certified Public Accountant
Santa Rosa, California
November 30, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the *City of Carpinteria's* annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2015. Please read it in conjunction with the City's audited financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Revenue from all governmental activities of \$12,812,000 increased by \$650,000 compared to the 2014 fiscal year. Sales Taxes and Transient Occupancy Taxes account for almost 92 percent of this increase.
- Expenses for all governmental activities of \$11,300,000 decreased by \$31,000, or 0.3%, compared to fiscal 2014. General Government and Parks and Recreation spending programs decreased \$347,000 while Public Safety and Street/Public Works programs increased by about \$385,000 for result in a modest net overall \$38,000 total increase in expense.
- General revenue from taxes and investments totaling \$8,576,000 showed an increase of \$600,722 from prior year levels.
- The City's total net position therefore increased by \$1,512,141 over the course of this year's operations after conducting all City operations and programs.
- The General Fund reported an ending total fund balance of \$ 8,426,842 as of June 30, 2015 compared to \$7,733,629 at the end of fiscal 2014, a \$693,213 increase.
- The City also ended the fiscal year with \$2,971,202 reported in its major development impact fee fund which monies are set aside for future infrastructure improvements. This is an decrease of \$258,317 compared to the end of fiscal 2014. The City's other major funds, Revolving and Measure A, ended the year with fund balances of \$42,912 and \$814,105 respectively. The City's other non-major governmental funds ended 2015 with \$2,660,018 available for special purposes.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of five parts – an *introductory section*, *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents *combining statements* for no major governmental funds and statistical information. The basic financial statements include two kinds of statements that present different views of the City:

The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the City's *overall* financial status .The remaining statements are *fund financial statements* that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

- The *governmental funds* statements tell how *general government* services like public safety, recreation, public works, parks and general operations were financed in the *short term* as well as what remains for future spending.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about non major funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1
Major Features of City of Carpinteria's Government-Wide and Fund Financial Statements

		<u>Fund Statements</u>
	<u>Government-Wide Statements</u>	<u>Governmental Funds</u>
<u>Scope</u>	Entire City government	The activities of the City that are not proprietary or fiduciary, such as police, parks, public works, streets, recreation programs and general administration
<u>Required financial statements</u>	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balances
<u>Accounting basis and measurement focus</u>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<u>Type of asset/liability information</u>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<u>Type of inflow/outflow information</u>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Carpinteria's finances in a manner similar to the financial reporting methods used by private-sector businesses. The *statement of net position* includes *all* the City of Carpinteria's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Carpinteria is improving or deteriorating. The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of cash flows*.

Both of the government-wide financial statements distinguish functions of the City of Carpinteria that are principally supported by taxes and intergovernmental revenues (the governmental activities) from other functions that are designed to recover a significant portion of their costs through user fees (the business-type activities).

The government-wide financial statements of the City are reported in one category:

- *Governmental activities* – All of the City's basic services are included here, such as the police, public works, parks, streets, and general administration. Property taxes, sales taxes, transient occupancy taxes, special and other taxes, user charges and fees and state, local and federal grants finance these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law such as the State Gas Tax Fund.

- Most other funds are maintained to demonstrate that the City is properly using certain specific taxes and restricted revenues for their intended purpose (such as the City's street lighting tax and landscape maintenance tax funds).
- Other funds are maintained for similar purposes but in addition demonstrate the City's ability to repay its long-term debt obligations such as the certificates of participation debt service fund.

The City has one type of fund:

- *Governmental funds* – The City's basic services are included in governmental funds, which focus on (1) *how cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term view* that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Carpinteria has several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the City's general fund, development impact fees fund, revolving fund and the Measure A fund all of which are considered to be major funds. Data for the other governmental funds are combined into a single, aggregated presentation. Individual fund data for these other non-major governmental funds is provided in the form of combining statements elsewhere in this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a more complete understanding of the data provided in the government-wide and fund financial statements. The notes are found immediately after the basic financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Carpinteria's adopted and final budget, compared to actual results, for the City's general fund, development impact fee fund, revolving fund, and Measure A fund. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (The City as a Whole)

Net Position. The City's *combined* net position increased \$1,512,000 between fiscal years 2014 and 2015. (See Table A-1.)

TABLE A-1
CITY OF CARPINTERIA'S NET POSITION (Rounded to nearest thousand)

	2015	2014	Percentage Change 2014-2015
Assets:			
Current and other assets	\$16,719,000	\$16,366,000	+2.2%
Capital assets	19,238,000	17,943,000	+7.2%
Total assets	35,957,000	34,309,000	+4.8%
Deferred outflows of resources:			
Pension plan deferrals	507,000	-	
Liabilities:			
Current liabilities	1,673,000	1,325,000	+26.3%
Noncurrent liabilities	7,145,000	8,281,000	-13.7%
Total liabilities	8,818,000	9,606,000	-8.2%
Deferred inflows of resources:			
Pension plan timing differences	1,431,000	-	
Net position:			
Net investment in capital assets	18,753,000	17,313,000	+8.3%
Restricted	6,636,000	7,478,000	-11.3%
Unrestricted deficit	826,000	(88,000)	-1,038.6%
Total net position	\$26,215,000	\$24,703,000	+6.1%

Net position of the City's governmental activities increased \$1,512,000 to \$ 26,215,000. About 56 % of the net assets relating to governmental activities are represented by the City's net investment in its capital assets such as buildings, land, equipment and facilities. The remaining 44% is essentially represented by cash, investments and receivables. About 17% of the City's total liabilities are represented by long-term obligations such as the certificates of participation.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (The City as a Whole)

Changes in net position. The City's 2015 total revenues of about \$ 12.8 million increased by about \$650 thousand as compared to 2014 as a result of increases in grants, sales taxes and transient occupancy taxes. (See Table A-2.). About 58 percent of the City's revenue comes from some type of tax including property, sales, and other taxes. The rest comes from fees charged for services, state, local and federal aid, and contributions.

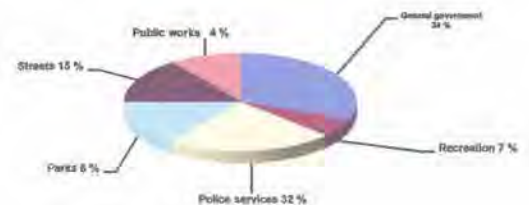
The total cost of all programs and services in fiscal 2015 was about \$ 11.3 million and includes a wide range of services such as police protection, streets, public works, general administration and recreation related services.

The Sources of the City's major types of revenue and the areas where such resources are used is shown below in summary graphic form:

Sources of Revenue for Fiscal Year 2015



Functional Expenses for Fiscal Year 2015



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

Revenues from all activities increased in fiscal 2015 by about \$650 thousand to about \$12.8 million and expenses of all City programs increased by about \$31 thousand to about \$11.3 million.

As the above graph shows, the City's primary sources of revenue come from some kind of tax. Charges for services account for about 17 % of the City's total revenue stream. The City depends heavily upon transient occupancy taxes (hotel tax), sales taxes, special local taxes and local property tax revenues to fund the costs of City programs.

The majority of the City's operating expenses are incurred to provide police protection and general operational costs of the City. Combined, safety and administration account for 56 percent of the City's total 2015 operating expenses. Another 44 percent of the City's 2015 operating expenses were incurred to provide street maintenance, landscaping, and lighting.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (The City as a Whole)

Table A-2
Changes in City of Carpinteria's Net Position

	Governmental Activities		Total Percentage Change
	2015	2014	2014-2015
Revenues			
Program revenues:			
Charges for services	\$2,230,000	\$2,328,000	-4.2%
Grants and contributions	2,007,000	1,858,000	+8.0%
General revenues:			
Property taxes	2,963,000	2,862,000	+3.5%
Sales taxes	2,054,000	1,901,000	+8.1%
Hotel tax(TOT)	2,370,000	1,924,000	+23.2%
Other	1,188,000	1,289,000	-7.8%
Total revenues	12,812,000	12,162,000	+5.4%
Expenses			
General government	3,393,000	3,644,000	-6.9%
Public safety	3,805,000	3,481,000	+9.3%
Recreation and parks	1,557,000	1,653,000	-5.8%
Public works/streets	2,516,000	2,455,000	2.5%
Other	29,000	36,000	-19.4%
Total expenses	11,300,000	11,269,000	+0.3%
Increase (decrease) in net position	1,512,000	893,000	
Net position, beginning, (restated)	24,703,000	29,964,000	-17.6%
Change in accounting principle (note 5G)	-	(6,154,000)	
Net position, ending (restated)	\$26,215,000	\$24,703,000	+6.1%

MANAGEMENT'S DISCUSSION AND ANALYSIS

The increase in net position for 2015 compared to 2014 was directly related to the increase in total expenses (spending) and an increase in total revenues.

Hotel tax revenues increased in fiscal 2015, as did sales tax and grant revenues indicating that our local economy continues to recover from the general economic slowdown.

Table A-3 presents the cost of each of the City's four largest programs – administration or general government, public safety, public works and parks.

- The cost of all *governmental* activities this year was \$ 11,299,962 compared to \$11,268,441 in fiscal 2014.

GOVERNMENT WIDE FINANCIAL ANALYSIS (The City as a Whole)

- While users and contributors funded about \$ 4.2 million of the costs of city programs through related program revenues, the City still had to fund the short fall from general revenues such as taxes and this short fall was about an additional \$7.06 million. Major sources of program revenues were:
 - Those who directly benefited from or used the programs (\$ 2.23 million), or
 - Other governments and organizations that subsidized certain programs with grants and contributions (about \$ 2.00 million).
- The City paid for the \$ 7.06 million “public benefit” portion with property taxes, sales taxes, other tax revenues and investment earnings.

Table A-3

Cost of City of Carpinteria's Governmental Activities

	<u>Total Cost of Services</u>		<u>Percentage Change</u>
	<u>2015</u>	<u>2014</u>	<u>2014-2015</u>
General Government	\$3,392,625	\$3,643,689	-6.9%
Public Safety	3,805,193	3,480,087	+9.3%
Parks and recreation	1,556,728	1,653,131	-5.8%
Public Works/streets	2,516,574	2,455,583	2.5%
All other	28,842	35,681	-19.2%
Total	<u>\$11,299,962</u>	<u>\$11,268,441</u>	<u>0.3%</u>

Overall, spending increased from 2014 by about 0.3%. The decreases in General Government and Parks and recreation were very significant decreasing a little more than \$347 thousand while Public Safety program expenses increased 9.3% or \$325 thousand mainly related to spending on a grant funded Gang prevention program.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed the year, its governmental funds reported a *combined* fund balance of about \$14.91 million, compared to about \$14.99 million at the end of fiscal 2014. The City transferred a net total of \$ 184,635 out of the general fund and into other funds. Most of this went to pay debt service on the certificates of participation and the remainder was transferred to other special funds to subsidize their operations where revenue generation was insufficient. At year end, the City's general fund had a fund balance of about \$ 8.426 million. Within the general fund balance, the City has committed about \$ 6.46 million for future projects and Public, Education and Government Access Television and contingencies leaving about \$1.97 million available to start the next fiscal year.

The City's other major funds, the development impact fee, revolving and measure A funds, ended the 2015 year with fund balances of \$ 2.97 million, \$ 43 thousand and \$ 814 thousand, respectively. These monies are legally restricted for future infrastructure projects related to streets, bridges, highways, parks and other capital assets projects and cannot be used to pay for general governmental operations. In addition, the City's non major governmental funds ended the 2015 fiscal year with a combined fund balance of \$ 2.66 million.

General Fund Budgetary Highlights

Over the course of the year, the City Council revised the City budget several times. The budget amendments fall into two categories: changes made at the midyear budget review for unanticipated revenues and costs and increases in appropriations to prevent budget overruns.

Actual general fund revenues and transfers in were \$565K over budget. Major components of this variance were greater than expected property and occupancy taxes, a significant write down of the fair value of Treasury Note investments and recognition of revenue from a major capital project which is offset by expenditures below.

Actual general fund expenditures and transfers out were \$36K under the final budget projections. Significant items include the recognition of expenses related to the capital project and larger subsidies to underperforming funds.

Overall, the general fund balance increased \$377K more than anticipated in the budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the City had invested \$ 19,237,543 in a broad range of capital assets, including land, equipment, vehicles, buildings, park facilities, the City pool and other assets. (See Table A-4.) This amount represents a net increase (including additions and deductions) of \$ 1.29 million from last year.

**Table A-4
City of Carpinteria -Changes in
Capital Assets**

	Total		Total Percentage Change
	2015	2014	2014-2015
Land and site improvements	\$9,674,134	\$11,316,888	+0.0%
Buildings and pool	1,232,756	1,185,345	+4.0%
Machinery and equipment	148,788	74,404	+100.0%
Streets and improvements	5,388,546	4,407,784	+22.3%
Vehicles	101,965	108,716	-6.2%
Construction in progress	1,048,600	849,936	+23.4%
Total	\$19,237,543	17,943,073	+7.2%

This year's major capital assets additions included:

The City had significant capital asset financial activity in fiscal year 2015 as the City added \$1,407,113 in completed projects and improvements to City facilities.

Details on capital asset activity are shown on page 25 of this report in the notes to the basic financial statements.

The City in fiscal year 2015 had financial transactions which qualified to be capitalized as a capital asset under the City's Infrastructure Accounting Policy. This policy requires that the City identify, account for, assign depreciable lives, and calculate depreciation on infrastructure type capital assets. The City has determined that infrastructure systems applicable to the City include streets, roads, bridges, and street lighting systems with an initial cost of at least \$ 50,000. Also costs incurred to preserve or expand the capacity of infrastructure installed prior to 2002 will qualify under this policy to be reported as capital assets.

The City has not recaptured or reported the estimated and or historical costs of other major infrastructure assets put in service subsequent to fiscal year 1980 and prior to 2002. The City, as a Phase 3 Implementation Government, is not required to do so under accounting principles generally accepted in the United States.

Long - Term Debt

At the end of 2015, the City's only form of long-term debt securities consisted of \$485,000 in certificates of participation issued by the City's Improvement Corporation (a blended component unit) under a leasing arrangement with the City. All required debt service payments have been made as required in fiscal 2015. Further details on long-term debt are presented in the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the 2016 fiscal year, general fund revenue projections have been conservative compared to higher revenue projections in the past.

- Overall general fund revenues are projected to be \$110K less than fiscal year 2015 actual amounts.
- The City expects that general fund revenues will be greater than general fund spending in fiscal 2016 by about \$ 239K.

General fund 2016 budgeted appropriations are set at \$ 8.02 million. This is about \$20K less than 2015 actual expenditures. In fiscal 2016, total City spending is expected to be about \$11.779 million or about \$1.1 million less than 2015 actual expenditures.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Administrative Services Director, City of Carpinteria, 5775 Carpinteria Avenue, Carpinteria, California 93013.

CITY OF CARPINTERIA
Statement of Net Position
June 30, 2015

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments	\$ 15,227,670
Net receivables	1,135,329
Prepayments	4,167
Inventories	<u>27,839</u>
Total current assets	<u>16,395,005</u>
Noncurrent assets:	
Notes receivable	324,003
Capital assets not being depreciated	12,365,488
Net capital assets being depreciated	<u>6,872,055</u>
Total noncurrent assets	<u>19,561,546</u>
Total assets	<u><u>\$ 35,956,551</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan contributions subsequent to measurement date	\$ 328,288
Differences in pension plan proportions	<u>178,596</u>
Total deferred outflows of resources	<u><u>506,884</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 391,804
Accrued liabilities	80,957
Compensated absences	30,000
Deposits	760,444
Unearned advances	246,721
Accrued interest payable	8,083
Certificates	<u>155,000</u>
Total current liabilities	<u>1,673,009</u>
Noncurrent liabilities:	
Compensated absences	66,315
Net other post employment benefit obligation	2,087,355
Net pension liability	4,660,821
Certificates due in more than one year	<u>330,000</u>
Total noncurrent liabilities	<u>7,144,491</u>
Total liabilities	<u><u>8,817,500</u></u>
DEFERRED INFLOWS OF RESOURCES	
Differences between projected and actual earnings on pension plan investments	<u><u>\$ 1,430,808</u></u>
NET POSITION	
Net investment in capital assets	18,752,543
Restricted for:	
Capital projects	2,971,202
Public education and communications	217,091
Debt service	185,383
Street maintenance and improvements	2,946,408
Recycling	315,893
Unrestricted	<u>826,607</u>
Total net position	<u><u>26,215,127</u></u>

See accompanying notes to the basic financial statements

CITY OF CARPINTERIA
Statement of Activities
For the Fiscal Year Ended June 30, 2015

Functions/Programs:	Program Revenues				Total City Government
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
City government:					
Governmental activities:					
General government	\$ 3,392,625	\$ 373,398	\$ -	\$ -	\$ (3,019,227)
Public safety:					
Police protection	3,805,193	88,528	296,847	-	(3,419,818)
Public works:					
Public works administration	702,541	197,732	-	-	(504,809)
Streets	1,814,033	582,561	1,222,795	486,910	478,233
Parks and recreation:					
Parks and recreation	1,556,728	987,432	-	-	(569,296)
Interest on long-term debt	28,842	-	-	-	(28,842)
Total governmental activities	11,299,962	2,229,651	1,519,642	486,910	(7,063,759)
Total City government	<u>\$ 11,299,962</u>	<u>\$ 2,229,651</u>	<u>\$ 1,519,642</u>	<u>\$ 486,910</u>	<u>(7,063,759)</u>
General revenues:					
Taxes:					
Property taxes					\$ 2,962,918
Sales taxes					2,054,033
Franchise taxes					634,782
Park maintenance taxes					142,662
Street lighting taxes					305,790
Transient occupancy taxes					2,369,762
Other taxes					140,827
Other general revenues					53,208
Unrestricted investment earnings					(88,082)
Total general revenues					<u>8,575,900</u>
Change in net position					1,512,141
Net position, beginning					<u>24,702,986</u>
Net position, ending					<u>\$ 26,215,127</u>

See accompanying notes to the basic financial statements

CITY OF CARPINTERIA
Balance Sheet
Governmental Funds
June 30, 2015

	General Fund	Development Impact Fee Fund	Revolving Fund	Measure A Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$7,938,025	\$ 3,468,252	\$ 215,116	\$ 853,605	\$ 2,754,672	\$ 15,227,670
Taxes receivable	685,442	-	-	-	-	685,442
Accounts receivable	176,185	-	-	-	-	176,185
Due from other governments	-	-	236,460	-	10,204	246,664
Accrued interest receivable	27,038	-	-	-	-	27,038
Prepayments	4,167	-	-	-	-	4,167
Due from other funds	138,394	-	-	-	-	138,394
Inventory	-	-	-	-	27,839	27,839
Notes	-	324,003	-	-	-	324,003
Total assets	\$8,967,251	\$ 3,792,255	\$ 451,576	\$ 853,605	\$ 2,792,715	\$ 16,857,402
LIABILITIES						
Accounts payable	\$ 171,036	\$ 35,256	\$ 23,549	\$ 39,500	\$ 122,463	\$ 391,804
Accrued liabilities	70,723	-	-	-	10,234	80,957
Deposits	298,650	461,794	-	-	-	760,444
Due to other funds	-	-	138,394	-	-	138,394
Unearned advances	-	-	246,721	-	-	246,721
Total liabilities	540,409	497,050	408,664	39,500	132,697	1,618,320
DEFERRED INFLOWS OF RESOURCES:						
Long-term notes receivable	-	324,003	-	-	-	324,003
Total deferred inflows of resources		324,003				324,003
FUND BALANCES:						
Nonspendable	4,167	-	-	-	27,839	32,006
Restricted for:						
Cable television access	217,091	-	-	-	-	217,091
Debt service	-	-	-	-	185,383	185,383
Infrastructure projects	-	2,971,202	-	-	-	2,971,202
Streets	-	-	-	814,105	2,130,903	2,945,008
Recycling	-	-	-	-	315,893	315,893
Committed for:						
Capital asset replacement	1,030,222	-	-	-	-	1,030,222
Economic uncertainties	4,126,315	-	-	-	-	4,126,315
Special projects	1,076,681	-	-	-	-	1,076,681
Unassigned	1,972,366	-	42,912	-	-	2,015,278
Total fund balances	8,428,842	2,971,202	42,912	814,105	2,660,018	14,915,079
Total liabilities, deferred inflows of resources and fund balances	\$8,967,251	\$ 3,792,255	\$ 451,576	\$ 853,605	\$ 2,792,715	\$ 16,857,402
Total Governmental Fund Balances						\$ 14,915,079
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds						19,237,543
The net pension liability does not require the use of current financial resources and is therefore not reported in the funds						(4,660,821)
Deferred inflows and deferred outflows of resources related to the net pension liability do not require the use of current financial resources and are not reported in the funds.						(923,924)
Some assets such as long-term notes receivable are not available for use and are reported as deferred inflows of resources until collected in cash						324,003
Some liabilities, including other post employment benefit obligations, certificates, compensated absences, claims, and accrued interest are not due and payable in the current period and are therefore not reported in the funds						(2,676,753)
Net Position of Governmental Activities						\$ 26,215,127

See accompanying notes to the basic financial statements

CITY OF CARPINTERIA
Statements of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2015

	General Fund	Development Impact Fee Fund	Revolving Fund	Measure A Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 2,962,918	\$ -	\$ -	\$ -	\$ 448,452	\$ 3,411,370
Sales taxes	2,054,033	-	-	-	-	2,054,033
Transient occupancy taxes	2,369,762	-	-	-	-	2,369,762
Other taxes	140,827	-	-	-	-	140,827
Franchise taxes	634,782	-	-	-	-	634,782
Special assessments	-	-	-	-	226,954	226,954
Licenses and permits	106,271	-	-	-	-	106,271
Fines and forfeits	74,911	-	-	-	13,520	88,431
Intergovernmental	234,960	-	-	725,334	416,878	1,377,172
Interest	(86,270)	15,169	681,091	10,890	(25,418)	595,462
Charges for services	411,559	173,277	-	-	799,470	1,384,306
Miscellaneous	13,822	-	-	68,821	340,090	422,733
Total revenues	<u>8,917,575</u>	<u>188,446</u>	<u>681,091</u>	<u>805,045</u>	<u>2,219,946</u>	<u>12,812,103</u>
EXPENDITURES						
Current:						
General government	3,382,996	-	-	-	5,732	3,388,728
Public safety	3,469,422	-	296,847	-	26,040	3,792,309
Public works and streets	838,020	-	-	146,648	1,168,029	2,152,697
Parks and recreation	337,583	-	-	-	919,171	1,256,754
Capital outlay	11,706	446,763	384,247	969,363	309,641	2,121,720
Debt service:						
Principal	-	-	-	-	145,000	145,000
Interest	-	-	-	-	31,138	31,138
Total expenditures	<u>8,039,727</u>	<u>446,763</u>	<u>681,094</u>	<u>1,116,011</u>	<u>2,604,751</u>	<u>12,888,346</u>
Excess (deficiency) of revenues over (under)expenditures	<u>877,848</u>	<u>(258,317)</u>	<u>(3)</u>	<u>(310,966)</u>	<u>(384,805)</u>	<u>(76,243)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	568,639	-	-	103,367	1,031,414	1,703,420
Transfers out	(753,274)	-	-	(144,338)	(805,808)	(1,703,420)
Total other financing sources (uses)	<u>(184,635)</u>	<u>-</u>	<u>-</u>	<u>(40,971)</u>	<u>225,606</u>	<u>-</u>
Net change in fund balances	693,213	(258,317)	(3)	(351,937)	(159,199)	(76,243)
Fund balances, July 1	<u>7,733,629</u>	<u>3,229,519</u>	<u>42,915</u>	<u>1,166,042</u>	<u>2,819,217</u>	<u>14,991,322</u>
Fund balances, June 30	<u>\$ 8,426,842</u>	<u>\$ 2,971,202</u>	<u>\$ 42,912</u>	<u>\$ 814,105</u>	<u>\$ 2,660,018</u>	<u>\$ 14,915,079</u>

See accompanying notes to the basic financial statements

CITY OF CARPINTERIA
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2015

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (76,243)</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$1,602,965) exceed depreciation (\$308,495)	1,294,470
Other post employment benefit obligations are liabilities that do not require the use of current financial resources and are therefore not reported in the funds	(277,614)
Proceeds of long-term debt provide financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net assets. This is the amount of debt repayments during the period on the leases and certificates	145,000
Expenditures for long-term loans receivable are reported as uses of resources in the funds, but are not reported as an outflow in the statement of activities	84,290
Changes in the net pension liability do not use current financial resources and are therefore not reported in the funds.	1,538,764
Deferred inflows and outflows of resources related to pensions do not use current financial resources and are not reported in the funds.	(1,194,690)
Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences do not require the use of or provide current financial resources and are therefore not reported as expenditures or revenues in the governmental funds.	(4,132)
Interest accrued on long-term debt is recognized as an expense in the statement of activities, but is reported in the funds when due and payable	<u>2,296</u>
Net differences	<u>1,588,384</u>
Change in Net Position of Governmental Activities	<u>\$ 1,512,141</u>

See accompanying notes to the basic financial statements

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of Carpinteria is a municipal corporation governed by an elected five-member City Council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable.

The Carpinteria Public Improvement Corporation is a legally separate Corporate Entity for which the City is financially accountable and it is governed by the elected City Council. The Corporation was formed to provide a method of financing public improvements. The financial activities of the Corporation are blended with those of the City and are reported in the City's governmental funds, and as capital assets of the City and debt obligations of the City. A facility and site lease receivable of the Corporation and a corresponding lease payable of the City have been eliminated from the accompanying financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The City has no functions which are reported as business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Assets in governmental funds that do not meet the availability criterion for recognition as revenue in the governmental funds are classified as a deferred inflow of resources as those resources are not available for spending in the current period.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

Note 1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, sales taxes, transient occupancy taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

The *Development Impact Fee Fund* accounts for development impact fees collected by the City and restricted by City regulation for use only for capital related improvements; primarily infrastructure type assets. The Measure A fund is used to account for allocations made to the City by the County for use in street related projects. The *Revolving Fund* is used to account for grants and allocations made to the City by Federal, State and County governments for special and capital projects.

The City applies the provisions of GASB Statement Number 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's various other functions of government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities, and Net Position

1. Deposits and Investments

The City is authorized by its most recent investment policy to invest in the State of California Local Agency Investment Fund; FDIC insured interest-bearing checking accounts, investments permitted by California Law including U.S.Treasury securities. The City's investment policy specifically prohibits any investment resulting in zero interest accrual if held to maturity. Investments in the debt service fund are permitted to be invested in other investments in accordance with the trust agreement. Investments of the City are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares

The City is authorized by its most recent investment policy to invest in the State of California Local Agency Investment Fund; FDIC insured interest-bearing checking accounts, investments permitted by California Law including U.S.Treasury securities. The City's investment policy specifically prohibits any investment resulting in zero interest accrual if held to maturity. Investments in the debt service fund are permitted to be invested in other investments in accordance with the trust agreement. Investments of the City are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position (Continued)

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources. All trade and property tax receivables are not shown net of an allowance for uncollectibles.

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Santa Barbara collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City recognizes property tax revenues in the fiscal year in which they are due to the City.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when used or consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$ 3,000 (\$50,000 for infrastructure type assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Under the GASB 34 Implementation Rules, the City is classified as a Phase 3 government and is not required to record infrastructure assets existing or acquired prior to July 1, 2002; and the City has not recorded such assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15 - 40
Public domain infrastructure	50
System infrastructure	50
Vehicles and equipment	5- 10

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position (Continued)

5. *Compensated Absences and Other Post Employment Benefits*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for a portion of unpaid accumulated sick leave since the City does have a policy to pay certain amounts when employees separate from service with the City. All vacation pay and applicable sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The City reports as a liability in the government wide financial statements, based upon actuarial computations, an estimate of its obligations for other post employment benefit obligations such as retired employee medical benefits. General fund financial resources are used to reduce/liquidate the City's net other post employment benefit obligations.

6. Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State of California Public Employees Retirement System (PERS) and additions to or deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The general fund is used to liquidate net pension obligations.

7. *Long-term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

8. *Fund Balances – Governmental Funds*

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the City is bound to honor constraints about the specific purposes for which amounts in these funds can be spent. These classifications include (1) nonspendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts. Nonspendable amounts generally are items not expected to be converted into cash such as inventories, prepaid items and certain long-term receivables. Restricted amounts include those amounts where constraints placed on the use of the resources are externally imposed by grantors, contributors, other governments or by laws and regulations. Committed amounts are those that can only be used for a specific purpose as determined by the City Council. Such committed amounts may be redeployed for other uses only by direction of the City Council. Assigned amounts are fund balance amounts constrained by the City's intent to be used for a specific purpose as determined by the Director of Administrative Services or City Manager. Unassigned amounts are the residual amounts reported in the general fund. The City Council by resolution established a policy that delegates to the City Manager or Director of Administrative Services the authority to establish, rescind or modify assigned amounts. Committed amounts may be established, modified, or rescinded by the adoption of a resolution of the City Council.

When expenditures are incurred for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, the City considers that restricted amounts to have been spent first. When expenditures are incurred for which any class of unrestricted fund balance could be used, the City considers committed amounts would be reduced first, followed by assigned, and then unassigned amounts.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

8. Comparative Data

Comparative total data for the prior year have been presented in order to provide an understanding of the changes in net position. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year presentation.

2. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statements of net position. One element of that reconciliation explains that “capital assets are not financial resources and are not reported in the funds.” The details of this \$ 19,237,543 difference are as follows:

Capital assets	\$ 23,827,342
Less: Accumulated depreciation	<u>(4,589,799)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	\$ <u>19,237,543</u>

Another element of the reconciliation explains that “long-term liabilities” are not due and payable in the current period and are therefore not reported in the funds. The details of this \$ 2,676,753 difference is as follows:

Long-Term Debt Obligations and Related Interest:	
Certificates of participation	\$ (485,000)
Compensated absences	(96,315)
Net other post employment benefit obligation	(2,087,355)
Accrued interest payable on certificates	<u>(8,083)</u>
Net adjustment to decrease fund balance total governmental Funds to arrive at net position - governmental activities	\$ <u>(2,676,753)</u>

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$ 1,588,384 difference and other significant components of the difference are as follows:

Capital outlay	\$ 1,602,965
Depreciation expense	(308,945)
Repayment of long-term debt principal	145,000
OPEB expenses	(277,614)
Change in net pension liability and related deferred items	344,074
Other items	<u>82,905</u>

Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position*

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

of governmental activities

\$ 1,588,385

3. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis of consistent with generally accepted accounting principles for all governmental funds except debt service funds. Appropriations lapse at fiscal year end. The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Transfers of appropriations between departments require approval of the City Manager. Transfers within departments may be made by department heads. The Council made several supplemental budgetary appropriations throughout the year. The supplemental budgetary appropriations made in the General Fund were material. Encumbrance accounting is not employed in governmental funds. Expenditures (excluding transfers out) out in the park maintenance, Tidelands, Right of Way, recreation, and revolving special revenue funds and exceeded their expenditure budgets by \$21,502, \$69,412, \$27,567, \$98,574, \$336,730 respectively. These over expenditures were funded by available fund balances.

4. Detailed Notes on All Funds

A. Deposits and Investments

Deposits and investments at June 30, 2015 consisted of the following:

Pooled demand deposits	\$ 2,160,523
Pooled investments (State Investment Pool-LAIF)	20,710
Pooled investments (U.S Treasury Notes)	12,861,054
Investments with trustees	<u>185,383</u>

Total deposits and investments \$ 15,227,670

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy for deposits is that they will be made only in institutions in California, they shall be insured or collateralized with United States backed securities, and time certificates of deposit shall have a maturity of less than three years. At June 30, 2015, \$2,132,925 of the City's bank balances of \$ 2,382,925 was exposed to credit risk as follows:

Uninsured and collateral held by pledging banks agent
but not in the City's name: \$ 2,132,925

Investments - At June 30, 2014, the City had the following investments.

Investment	Maturities	Fair Values
State Investment Pool	Average 232 days	\$ 20,710
FHLMC Debenture	23 months	155,428
U.S. Treasury Notes and Bills	2.67 years	12,861,054
Mutual fund	10 months	<u>29,955</u>
Totals		<u>\$ 13,067,147</u>

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the City's investment portfolio to the State of California Local Agency Investment Fund and to U.S. Treasury bills and notes with a maturity of five years or less at the time of purchase. The investment in the FHLMC debenture is held by a bank trustee under the terms of a trust agreement permitting longer term maturities.

Credit Risk - The City's policy is to limit investments to those that are rated in the top two credit ratings by nationally recognized rating organizations. The investments in the FHLMC debenture was rated AAA by Moody's and Standard and Poors. The City's investment in LAIF and mutual funds were unrated.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

4. Detailed Notes on All Funds (Continued)

A. Deposits and Investments(Continued)

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the City's \$ 155,428 investment in FHLMC, the \$ 155,428 in underlying securities is held by the investment's counterparty in the name of the City. The City's investment policy specifies that securities are to be held by a third party, other than the counterparty, in the City's name, whenever possible. Investments in the LAIF and mutual fund are not subject to custodial credit risk as they are not evidenced by specific securities. The U.S. Treasury Notes and Bills are held in a separate account in the name of the City.

B. Receivables

Receivables as of year-end for the government's individual major and nonmajor funds in the aggregate, net of the applicable allowances for uncollectible accounts, are as follows:

Receivables	General Fund	Development Impact Fund	Revolving & Measure A	Nonmajor Funds	Totals
Taxes	\$685,442	\$ -	\$ -	\$ -	\$ 685,442
Governments	-		236,460	10,204	246,664
Accounts	176,185			-	176,185
Interest	27,038				27,038
Long-term note		324,003			324,003
Totals	\$888,665	\$ 324,003	\$236,460	\$ 10,204	\$1,459,332

C. Interfund Transfers

The composition of interfund transfers of June 30, 2015, is as follows:

	General Fund	Measure A	Non-Major and Revolving	Total
Transfers out:				
General fund	\$ -	\$ 103,367	\$ 649,907	\$ 753,274
Measure A	135,053	-	9,285	144,338
Nonmajor funds	433,586		372,222	805,808
Total transfers in	\$ 568,639	\$ 103,367	\$ 1,031,414	\$ 1,703,420

The transfers were made primarily to fund approved projects, provide monies for payment of debt service on long-term obligations, and to reimburse the general fund for certain capital related expenditures.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

4. Detailed Notes on All Funds (Continued)

D. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$9,674,134	\$ -	\$ -	\$9,674,134
Park land site improvements	1,642,754	-	-	1,642,754
Construction in progress	849,936	311,307	(112,643)	1,048,600
Total capital assets, not being depreciated	12,166,824	311,307	(112,643)	12,365,488
Capital assets, being depreciated:				
Buildings	2,055,675	53,721	-	2,109,396
Machinery and equipment	953,824	80,302	-	1,034,126
Vehicles	561,508	21,679	-	583,187
Street and other improvements	5,117,549	1,162,437	-	6,279,986
City pool and facilities	1,368,997	86,162	-	1,455,159
Total capital assets being depreciated	10,057,553	1,404,301	-	11,461,854
Less accumulated depreciation for:				
Buildings	(1,101,007)	(47,734)	-	(1,148,741)
Machinery and equipment	(879,420)	(5,918)	-	(885,338)
Vehicles	(452,792)	(28,430)	-	(481,222)
Infrastructure	(709,765)	(181,675)	-	(891,440)
City pool and facilities	(1,138,320)	(44,738)	-	(1,183,058)
Total accumulated depreciation	(4,281,304)	(308,495)		(4,589,799)
Total capital assets, being depreciated, net	5,776,249	1,095,806	-	6,872,055
Governmental activities capital assets, net	<u>\$ 17,943,073</u>	<u>\$ 1,407,113</u>	<u>\$ 112,643</u>	<u>\$ 19,237,543</u>

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

4. Detailed Notes on All Funds (Continued)

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 11,880
Parks and recreation programs	92,645
Public safety	13,084
Infrastructure	179,282
Public works	11,604
Total depreciation expense	<u>\$ 308,495</u>

E. Long-Term Debt

Certificates of Participation

The certificates were originally issued in the amount of \$2,140,000 by the Carpinteria Public Improvement Corporation to refund and retire the Corporation's 1993 certificates. Proceeds from the original sale of the certificates were used by the City to finance park, swimming pool, and other public improvements. The certificates bear interest at rates of 3.25 to 5.0 percent payable each September 1 and March 1 through March 1, 2018. The City has agreed to annually make budget appropriations in amounts sufficient to pay principal and interest on the certificates. The City's general fund is responsible for about 92 percent of the debt service on the certificates and the remaining 8 percent is an obligation of the City's recreation program fund. Future debt service is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 155,000	\$ 24,250	\$ 179,250
2017	160,000	16,500	176,500
2018	170,000	8,500	178,500
	<u>\$ 485,000</u>	<u>\$ 49,250</u>	<u>\$ 534,250</u>

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

4. Detailed Notes on All Funds (Continued)

E. Long-Term Debt (Continued)

Changes in Long-term liabilities

Long-term debt activity for the 2015 fiscal year was as follows:

Governmental Activities	Beginning Balances	Additions	Deletions	Ending Balances	Due In One Year
Certificates participation	\$ 630,000	\$ -	\$ 145,000	485,000	\$ 155,000
Compensated absences	92,193	34,122	30,000	96,315	30,000
Totals	\$ 722,183	\$ 34,122	\$ 175,000	\$581,315	\$ 185,000

The City's general fund is normally used to liquidate the liability for compensated absences.

5. Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance. The City, due to the costs of available coverage, participates in the California Joint Powers Insurance Authority.

The risk of loss is transferred to the Authority for general liability, workers compensation and property damage claims. The general liability protection for each member is \$50 million per occurrence and \$50 million annual aggregate. The premiums paid by the City are subject to retrospective premium adjustments and refunds based upon the loss experience of all pool members. For workers compensation coverage, the City's protection is provided by the Authority per statutory liability under California Workers Compensation Law. All risk property coverage provided by the Authority has a \$50 million per occurrence limit, generally limited to scheduled property, which for the City was \$8,084,273. The City also obtains from the Authority insurance coverage for earthquake and flood, boiler and machinery, and a blanket fidelity bond. The City accounts for its insurance activities in its general fund. There were no material changes in coverage during the year except to increase the amount of covered scheduled property, no material claim liabilities for which the City is responsible, and no claims exceeding insurance coverage in the last three years.

B. Contingencies and Commitments

Litigation. The City is involved in litigation incurred in the normal course of conducting City business. City management believes that, based upon consultation with its counsel, these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City.

Shoreline Study. The City has entered into a multi-year contract with the U.S. Corp of Engineers to sponsor a study of shoreline storm damage, beach erosion and similar issues. The study is estimated to cost \$ 2.2 million and the City is required to fund 50 percent of the cost. The City's share may be funded with cash or entirely by the City providing in-kind staff services.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

C. Law Enforcement Agreement

The City, since 1992, has maintained an agreement with the Santa Barbara County Sheriff's Department to provide law enforcement services to the City of Carpinteria. These services are accounted for in the City's general fund and related expenditures are charged to public safety. The City's Public Employees Retirement Plan (PERS) for police employees pertains only to safety employees employed by the City prior to 1992, and the City made separate current contributions to that Plan based upon the PERS funding arrangements.

D. Public Employee Pension Plans

Plan Description - The plans are a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). The CalPERS is governed by a 13 member Board of Administration with six elected members, three appointed members and four ex officio members which include the State Treasurer, the State Controller, the Director of the California Department of Human Services and a designee of the State Personnel Board.

Benefits Provided - The CalPERS provides retirement, disability and death benefits. Retirement benefits are defined as 2.5 percent of the employees final 12 months average compensation times the employee's years of service (2.0 percent for safety employees) Employees with 10 years of continuous are eligible to retire at age 55 (age 50 for safety employees) Employees are eligible for service-related disability benefits regardless of the length of service. Five years of service is required for non-service-related disability eligibility. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Pre-retirement death benefits equal an employee's final full-year salary. Both plans provide for a 2 percent Cost of Living Adjustment (COLA). The public safety plan is closed to new entrants.

Contributions - Section 20814 of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ending June 30, 2014 (the measurement date), the average active employee contribution rate is 7.346 percent of annual pay, and the average employer contribution rate is 14.062 percent of annual payroll (29.1 percent for the safety plan). Contributions (employer) to the plans in were \$ 328,288 for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred inflows of Resources Related to Pensions. At June 30, 2014, the City reported a liability of \$2,826,157 for its proportionate share of the net pension liability applicable to its regular employees and a \$1,834,664 net pension liability applicable to its former safety employees. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2014, the City's proportion was 0.04542 percent for regular employees and 0.02948 percent for its former safety employees.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

D. Public Employee Pension Plans (Continued)

For the measurement period ending June 30, 2014, the City recognized pension expense of \$205,520 for its regular employees and \$80,861 for the safety employees plan.. At June 30, 2014, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Regular Employee Plan</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(884,342)
Changes in proportions and differences between city contributions and proportionate share of contributions	73,787	-
City contributions subsequent to the Measurement date	239,271	-
Totals	\$313,058	\$ (884,342)

The \$239,271 reported as deferred outflows of resources related to pensions from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Plan Measurement Period Ended June 30</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2015	\$(194,732)
2016	(194,732)
2017	(200,004)
2018	(221,087)
2019	-
Thereafter	-

<u>Safety Plan</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(546,466)
Changes in proportions and differences between city contributions and proportionate share of contributions	104,809	-
City contributions subsequent to the measurement date	89,017	-
Totals	\$193,826	\$ (546,466)

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

D. Public Employee Pension Plans (Continued)

The \$89,017 reported as deferred outflows of resources related to pensions from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan Measurement Period Ended June 30 (Safety)	Deferred Outflows (Inflows) of Resources
2015	\$(99,184)
2016	(99,184)
2017	(106,671)
2018	(136,618)
2019	-
Thereafter	-

Actuarial Assumptions – The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.0 percent
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at the CalPERS website under Forms and Publications.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension cash flows. The expected rate of return was then set equivalent to a single equivalent rate calculated by CalPERS and rounded down to the nearest one quarter of one percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	New Strategic Allocation	Real Return Years 1-10	Real Return Years 11+
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	.99	2.43
Inflation Sensitive	6.0	.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure & Forestland	3.0	4.50	5.09
Liquidity	2.0	(.55)	(1.05)

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

D. Public Employee Pension Plans (Continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.50 percent will be applied to all plans in the Public Employee Retirement Fund.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50 percent) or 1-percentage higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability:			
Regular employee plan	\$4,909,069	\$2,826,157	\$1,097,538
Safety plan	\$3,142,702	\$1,834,684	\$756,934

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

E. Restricted Net Position and Nonspendable Fund Balances

The \$ 6,635,977 restricted amount in the governmental activities statement of net position represents amounts to be used only for specific purposes which restrictions are imposed by laws, formal agreements or other governments. The restricted amounts consist of \$ 217,091 in the general fund restricted by agreement, \$ 2,971,202 in the Development Impact Fee Fund and \$3,447,684 in special and debt service funds. Nonspendable fund balances consisted of the following:

Purpose	General Fund	Development Impact Fee Fund	Nonmajor Funds
Prepayments	\$ 4,167	\$ -	\$ -
Inventory	-	-	26,439
	<u>\$ 4,167</u>	<u>\$ -</u>	<u>\$ 26,439</u>

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

F. Other Post Employment Benefits

Plan Description. The city administers the city's retired employee's healthcare plan, a single employer defined benefit health care plan. The plan provides medical benefits to eligible retired employees and their beneficiaries. The City's plan is affiliated with the State of California PERS in so much as the City's Health insurance premium payments are paid to the PERS. The PERS through an aggregation of single employer plans pools administrative functions in regard to purchases of commercial health insurance policies and coverage. City resolutions and regulations assign the authority to establish and amend benefit provisions to the City. A separate OPEB trust account has not been established by the City with the PERS.

The City participates in this State Health Insurance Pool (City resolutions 1839, 1840, 1842, May 22, 1989) administered by the California Public Employees Retirement System (CalPERS). Member agencies participating in the State Pool are subject to regulations of the Public Employees Medical and Hospital Care Act (PEMHCA) which requires that member agencies provide lifetime health benefits for retirees. California Government Code Section 22892 of the PEMHCA establishes the contracting agencies minimum health premium contribution for their participating active membership and requires that the employer contribution be an equal amount for retirees. The minimum employer contribution is currently \$105 monthly. Further, the City extends additional health insurance benefits to retirees (Resolutions numbers 1496 and 3063) that were employed on June 30, 1988 and who retire from the City after 20 years of qualified service. This benefit provides retirees with single-coverage HMO insurance through the City's insurance program at City expense.

Funding Policy. The contribution requirements of plan members and the City are established and may be amended by the City. The required contribution is based on a projected pay-as-you-go financing requirements, with additional amounts to prefund benefits determined annually by the City Council. For the fiscal year ended June 30, 2011, the City contributed \$120,921 of current year premiums (100% of total premiums) and zero to prefund benefits. Plan members receiving benefits contributed no amounts of the total premiums.

Annual OPEB Costs and the Net OPEB Obligation. The City's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board Statement Number 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities over a period not to exceed 30 years. The following table shows the components of the City's annual OPEB costs for the year, the amounts actually contributed to the plan, and changes in the City's net OPEB obligation to the Plan:

Annual required contribution (ARC)	\$412,203
Interest on net OPEB obligation	90,487
Adjustments to the ARC	<u>(104,155)</u>
Annual OPEB expense	398,635
Contributions made	<u>(120,921)</u>
Change in net OPEB obligation	277,614
Net OPEB obligation, beginning of year	<u>1,809,741</u>
Net OPEB obligation end of year	<u>\$2,087,355</u>

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

F. Other Post- Employment Benefits (Continued)

The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 was as follows:

<u>Fiscal year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2013	\$398,536	30.3%	\$2,087,355
June 30, 2014	\$397,010	14.77%	\$1,809,741
June 30, 2015	\$418,136	16.10%	\$1,067,167

Funding Status and Funding Progress. As of June 30, 2014, the most recent actuarial valuation date, the plan was zero funded. The actuarial accrued liability for benefits was \$3,765,093, and the actuarial value of plan assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of the \$3,765,093. The covered payroll (annual payroll of active employees covered by the plan) was \$2,435,091 and the ratio of the UAAL to covered payroll was 154.62 percent.

Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and health care trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplemental information, following the notes to these financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to actuarial liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) includes the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial liabilities and the actuarial value of plan assets, consistent with the long-term perspective of the calculations.

Actuarial Methods and Assumptions (Continued) In the June 30, 2014 valuation, the entry age normal actuarial cost method was used. The actuarial assumptions include a 5 percent investment rate of return based on assumed long-term return on plan assets or employer assets as appropriate. An annual health care trend rate of 9 percent initially decreasing to 5 percent in year number five and a one percent inflation rate. There were no plan assets at the valuation date. The UAAL is being amortized as a level percentage of payroll over a 30 year closed period, the remaining amortization period at June 30, 2014.

CITY OF CARPINTERIA
Notes to the Basic Financial Statements
June 30, 2015

5. Other Information (Continued)

G. Change in Accounting Principle

The City in fiscal 2015 implemented the Governmental Accounting Standards Board (GASB) Statement Number 68, Accounting and Financial Reporting for Pensions. The implementation of this accounting standard resulted in the restatement of the beginning of year net position of the City's governmental activities as follows:

	<u>Amounts</u>
Net position, June 30, 2014, as originally reported	\$30,856,847
Change in accounting principle:	
Beginning of year net pension liability	<u>(5,928,819)</u>
Net position June 30, 2014, as restated for change in principle	24,928,028
Write-off uncollectible receivables (general fund)	<u>(225,042)</u>
Total net position June 30, 2014 as restated	<u>\$24,702,986</u>

The \$225,042 write-off of general fund receivables was the result of a misapplication of accounting standards for revenue recognition.

50th Year



Golden Jubilee

**REQUIRED SUPPLEMENTARY
INFORMATION SECTION**

Required Supplementary Information
CITY OF CARPINTERIA
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Fund Balance, July 1	\$ 7,958,671	\$ 7,958,671	\$ 7,733,629	\$ (225,042)
Resources (inflows):				
Property taxes	2,903,733	2,792,169	2,962,918	170,749
Sales taxes	2,093,000	2,000,000	2,054,033	54,033
Transient occupancy taxes	1,991,895	2,212,069	2,369,762	157,693
Franchise taxes	600,914	621,007	634,782	13,775
Other taxes	109,530	106,000	140,827	34,827
License permits	133,270	99,323	106,271	6,948
Fines and forfeits	65,934	21,151	74,911	53,760
Interest and rents	102,171	44,598	(86,270)	(130,868)
Intergovernmental	35,000	8,789	234,960	226,171
Charges for services	168,000	352,718	411,559	58,841
Miscellaneous	14,557	-	13,822	13,822
Transfers in	663,140	663,140	568,639	(94,501)
Amounts available for charges to appropriations	<u>16,839,815</u>	<u>16,879,635</u>	<u>17,219,843</u>	<u>340,208</u>
Charges to appropriations:				
General government:				
City council	119,984	145,687	101,683	44,004
Legal	449,100	455,000	447,062	7,938
City manager	293,832	331,086	307,502	23,584
Economic development	193,171	168,638	160,004	8,634
City clerk	94,381	208,220	194,230	13,990
Human resources	150,444	188,059	138,983	49,076
Community promotion	92,766	36,304	25,144	11,160
Finance	395,810	366,490	396,168	(29,678)
Risk management	325,142	407,606	311,900	95,706
Central services	283,134	238,815	243,487	(4,672)
Management information services	170,903	94,100	84,996	9,104
Planning	348,219	541,961	518,213	23,748
Code compliance	287,385	279,462	255,484	23,978
Development review	380,184	216,480	197,661	18,819
Other equipment	10,000	-	479	(479)
Public safety:				
Police	3,478,649	3,537,668	3,436,693	100,975
Animal control	97,044	31,600	27,577	4,023
Disaster preparedness	80,999	16,315	5,152	11,163
Parks and recreation:				
Administration	35,137	250,066	236,111	13,955
Community service grants	-	105,946	101,472	4,474
Public works				
Administration	813,334	779,634	577,393	202,241
Solid waste	4,500	2,500	2,011	489
Special projects	45,883	45,883	68,553	(22,670)
Capital outlay	15,000	14,877	201,769	(186,892)
Transfers out	656,230	367,547	753,274	(385,727)
Total charges to appropriations	<u>8,821,231</u>	<u>8,829,944</u>	<u>8,793,001</u>	<u>36,943</u>
Fund Balance, June 30	<u>\$ 8,018,584</u>	<u>\$ 8,049,691</u>	<u>\$ 8,426,842</u>	<u>\$ 377,151</u>

CITY OF CARPINTERIA

**Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2015**

**Note A. Explanation of Difference between Budgetary Inflows and Outflows and GAAP
Revenues and expenditures:**

Sources/inflows resources:

Actual amounts "available for appropriation" from budgetary comparison schedule:	\$ 17,219,843
Differences - budget to GAAP:	
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(7,733,629)
Transfers in from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(568,639)</u>

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 8,917,575</u></u>
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Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 8,793,001
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(753,274)</u>

Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 8,039,727</u></u>
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CITY OF CARPINTERIA
Measure A Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget- Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Measure A allocations	\$ 720,000	\$ 690,002	\$ 725,334	\$ 35,332
Interest	9,039	8,039	10,890	2,851
Miscellaneous	-	68,821	68,821	-
Total revenues	729,039	766,862	805,045	38,183
Expenditures:				
Current:				
Tree maintenance	135,000	100,000	71,279	28,721
Pavement management system	15,000	1,500	1,500	-
Easy lift cart	12,500	12,000	12,000	-
Other services	217,500	159,568	61,867	97,701
Capital outlay:				
Pavement rehabilitation	600,000	771,415	771,448	(33)
Concrete repairs	35,000	25,000	35,000	(10,000)
Beach area drainage	135,000	135,000	-	135,000
Pedestrian facilities	355,175	50,000	153,697	(103,697)
Other projects	25,000	65,500	9,220	56,280
Total expenditures	1,530,175	1,319,983	1,116,011	203,972
Excess(deficiency) of revenues over expenditures	(801,136)	(553,121)	(310,966)	242,155
Other financing sources (uses):				
Transfers in	103,368	103,367	103,367	-
Transfers out	(144,338)	(144,338)	(144,338)	-
Total other financing sources (uses)	(40,970)	(40,971)	(40,971)	-
Net change in fund balances	(842,106)	(594,092)	(351,937)	242,155
Fund balance, July 1	1,025,819	1,166,042	1,166,042	-
Fund balance, June 30	\$ 183,713	\$ 571,950	\$ 814,105	\$ 242,155

Required Supplementary Information
CITY OF CARPINTERIA
Retired Employees Health Care Plan
Schedule of Funding Progress
June 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
6/30/2010	\$ -	\$ 3,336,816	\$ 3,336,816	0.0%	\$2,478,668	134.6%
6/30/2013	\$ -	\$ 4,499,276	\$ 4,499,276	0.0%	\$2,153,102	209.0%
6/30/2014	\$ -	\$ 3,765,093	\$ 3,765,093	0.0%	\$2,359,282	159.6%

CITY OF CARPINTERIA**Schedule of the City of Carpinteria's Proportionate Share of the Net Pension Liability****(Last Ten Fiscal Years****As of June 30, 2015**

	Pan Measurement Year <u>June 30, 2014</u>
Miscellaneous Plan:	
Plan's proportionate share of the net pension liability	0.045442%
Plan's proportionate share of the net pension liability	\$ 2,826,157
Plan's covered employee payroll	\$ 2,306,493
Plan's proportionate share of the net pension liability as a percentage of covered employee payroll	122.53%
Plan's share of fiduciary net position	\$ 12,874,652
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	82.00%
Safety Plan:	
Plan's proportionate share of the net pension liability	0.029480%
Plan's proportionate share of the net pension liability	\$ 1,834,684
Plan's covered employee payroll	N/A
Plan's proportionate share of the net pension liability as a percentage of covered employee payroll	N/A
Plan's share of fiduciary net position	\$ 7,930,466
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	81.21%

Notes to the schedule:

Benefit changes: In fiscal 2015, there were no benefit changes**Changes in assumptions:** In fiscal 2015, there were no changes in assumptions**Last Ten Years:** Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown**Safety Plan:** The safety plan is closed and there are no active covered employees

CITY OF CARPINTERIA
Schedule of the City of Carpinteria's Employer's Pension Contributions
(Last Ten Fiscal Years
As of June 30, 2015

	Pan Measurement Year June 30, 2014
Miscellaneous Plan:	
Contractually required contributions	\$ 203,934
Contributions in relation to the contractually required contributions	\$ 203,934
Contribution deficiency (excess)	\$ -
Plan's covered employee payroll	\$ 2,306,493
Contributions as a percentage of covered employee payroll	8.84%
Safety Plan:	
Contractually required contributions	\$ 66,832
Contributions in relation to the contractually required contributions	\$ 66,832
Contribution deficiency (excess)	\$ -
Plan's covered employee payroll	N/A
Contributions as a percentage of covered employee payroll	N/A

Notes to the schedule:

Plan's valuation date: June 30, 2013

Last Ten Years: Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown

Safety Plan: The safety plan is closed and there are no active covered employees

50th Year



Golden Jubilee

SUPPLEMENTARY INFORMATION

NON-MAJOR FUNDS SECTION

CITY OF CARPINTERIA
Combining Balance Sheets
Nonmajor Funds
June 30, 2015

	Special Revenue Funds								
	<u>Traffic Safety</u>	<u>Equipment Replacement</u>	<u>Park Development</u>	<u>Park Maintenance</u>	<u>State Gas Tax</u>	<u>Local Transportation</u>	<u>Tidelands Trust</u>	<u>Street Lighting</u>	<u>Right of Way</u>
Assets									
Cash and investments	\$ -	\$ 7,582	\$ -	\$ 34,942	\$ 201,567	\$ 48,655	\$ 133,251	\$ 1,081,415	\$ 9,177
Receivables:	-	-	-	-	-	-	-	-	-
Accounts	1,236	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	26,439	-	-
Total assets	<u>\$ 1,236</u>	<u>\$ 7,582</u>	<u>\$ -</u>	<u>\$ 34,942</u>	<u>\$ 201,567</u>	<u>\$ 48,655</u>	<u>\$ 159,690</u>	<u>\$ 1,081,415</u>	<u>\$ 9,177</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 34,942	\$ 14,834	\$ -	\$ 39,487	\$ 3,584	\$ 6,974
Accrued liabilities	-	-	-	-	739	-	2,003	-	2,203
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,942</u>	<u>15,573</u>	<u>-</u>	<u>41,490</u>	<u>3,584</u>	<u>9,177</u>
Fund balances:									
Nonspendable	-	-	-	-	-	-	26,439	-	-
Restricted for debt service	-	-	-	-	-	-	-	-	-
Restricted for recycling	-	-	-	-	-	-	-	-	-
Restricted for streets	1,236	7,582	-	-	185,994	48,655	91,761	1,077,831	-
Total fund balances	<u>1,236</u>	<u>7,582</u>	<u>-</u>	<u>-</u>	<u>185,994</u>	<u>48,655</u>	<u>118,200</u>	<u>1,077,831</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,236</u>	<u>\$ 7,582</u>	<u>\$ -</u>	<u>\$ 34,942</u>	<u>\$ 201,567</u>	<u>\$ 48,655</u>	<u>\$ 159,690</u>	<u>\$ 1,081,415</u>	<u>\$ 9,177</u>

(Continued)

CITY OF CARPINTERIA
Combining Balance Sheets
Nonmajor Funds
June 30, 2015

	Special Revenue Funds				Debt Service Fund	
	Parking and Business Improvement	AB 939 Solid Waste	Measure D	Recreation Programs	Certificates of Participation	Totals
Assets						
Cash and investments	\$ 45,475	\$ 316,351	\$ 678,285	\$ 12,589	\$ 185,383	\$ 2,754,672
Receivables:						
Accounts	-	-	-	8,968	-	10,204
Intergovernmental	-	-	-	-	-	-
Inventory	-	-	-	1,400	-	27,839
Total assets	<u>\$ 45,475</u>	<u>\$ 316,351</u>	<u>\$ 678,285</u>	<u>\$ 22,957</u>	<u>\$ 185,383</u>	<u>\$ 2,792,715</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 25	\$ 458	\$ -	\$ 22,159	\$ -	\$ 122,463
Accrued liabilities	-	-	-	5,289	-	10,234
Total liabilities	<u>25</u>	<u>458</u>	<u>-</u>	<u>27,448</u>	<u>-</u>	<u>132,697</u>
 Nonspendable	-	-	-	1,400	-	27,839
Restricted for debt service	-	-	-	-	185,383	185,383
Restricted for recycling	-	315,893	-	-	-	315,893
Restricted for streets	45,450	-	678,285	(5,891)	-	2,130,903
Total fund balances	<u>45,450</u>	<u>315,893</u>	<u>678,285</u>	<u>(4,491)</u>	<u>185,383</u>	<u>2,660,018</u>
Total liabilities and fund balances	<u>\$ 45,475</u>	<u>\$ 316,351</u>	<u>\$ 678,285</u>	<u>\$ 22,957</u>	<u>\$ 185,383</u>	<u>\$ 2,792,715</u>

CITY OF CARPINTERIA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Funds
For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds								
	Traffic Safety	Equipment Replacement	Park Development	Park Maintenance	State Gas Tax	Local Transportation	Tidelands Trust	Street Lighting	Right of Way
Revenues:									
Taxes	\$ -	\$ -	\$ -	\$ 142,662	\$ -	\$ -	\$ -	\$ 305,790	\$ -
Special assessments	-	-	-	-	-	-	-	-	196,738
Fines and forfeits	13,520	-	-	-	-	-	-	-	-
Interest	(368)	(533)	-	(1,115)	(2,368)	(1,425)	(1,611)	(1,579)	(1,815)
Intergovernmental	-	-	-	-	406,731	10,147	-	-	-
Charges for services	465	-	4,543	103,497	-	-	-	-	-
Miscellaneous	-	100	-	-	-	-	275,348	64,115	527
Total revenues	13,617	(433)	4,543	245,044	404,363	8,722	273,737	368,326	195,450
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	26,040	-	-	-	-	-	-	-	-
Streets and tidelands	-	-	-	-	376,103	-	258,969	130,815	357,040
Parks and recreation	-	-	-	325,361	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	26,040	-	-	325,361	376,103	-	258,969	130,815	357,040
Excess (deficiency) of revenues over (under) expenditures	(12,423)	(433)	4,543	(80,317)	28,260	8,722	14,768	237,511	(161,590)
Other financing sources (uses):									
Transfers in	13,659	-	30,606	153,273	215,625	-	-	-	226,650
Transfers out	-	-	(35,149)	(72,956)	(127,013)	(563)	(165,954)	(111,615)	(65,060)
Total other financing sources (uses)	13,659	-	(4,543)	80,317	88,612	(563)	(165,954)	(111,615)	161,590
Net change in fund balances	1,236	(433)	-	-	116,872	8,159	(151,186)	125,896	-
Fund balances, July 1	-	8,015	-	-	69,122	40,496	269,386	951,935	-
Fund balances, June 30	\$ 1,236	\$ 7,582	\$ -	\$ -	\$ 185,994	\$ 48,655	\$ 118,200	\$ 1,077,831	\$ -

(Continued)

CITY OF CARPINTERIA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Funds
For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds				Debt Service Fund	
	Parking and Business Improvement	AB 939 Solid Waste	Measure D	Recreation Programs	Certificates of Participation	Totals
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,452
Special assessments	30,216	-	-	-	-	226,954
Fines and forfeits	-	-	-	-	-	13,520
Interest	(186)	(1,103)	(13,911)	(719)	1,315	(25,418)
Intergovernmental	-	-	-	-	-	416,878
Charges for services	-	185,026	-	505,939	-	799,470
Miscellaneous	-	-	-	-	-	340,090
Total revenues	30,030	183,923	(13,911)	505,220	1,315	2,219,946
Expenditures:						
Current:						
General government	5,732	-	-	-	-	5,732
Public safety	-	-	-	-	-	26,040
Streets and tidelands	-	-	13,828	-	-	1,136,755
Parks and recreation	-	-	-	593,810	-	919,171
Public works	-	31,274	-	-	-	31,274
Capital outlay	-	-	245,000	64,641	-	309,641
Debt service:						
Principal	-	-	-	-	145,000	145,000
Interest	-	-	-	-	31,138	31,138
Total expenditures	5,732	31,274	258,828	658,451	176,138	2,604,751
Excess(deficiency) of revenues over (under) expenditures	24,298	152,649	(272,739)	(153,231)	(174,823)	(384,805)
Other financing sources (uses):						
Transfers in	-	-	-	216,012	175,589	1,031,414
Transfers out	(17,249)	(142,977)	-	(67,272)	-	(805,808)
Total other financing sources (uses)	(17,249)	(142,977)	-	148,740	175,589	225,606
Net change in fund balances	7,049	9,672	(272,739)	(4,491)	766	(159,199)
Fund balances, July 1	38,401	306,221	951,024	-	184,617	2,819,217
Fund balances, June 30	\$ 45,450	\$ 315,893	\$ 678,285	\$ (4,491)	\$ 185,383	\$ 2,660,018

CITY OF CARPINTERIA
Traffic Safety Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ (368)	\$ (368)
Fines and forfeits	20,000	20,000	13,520	(6,480)
Charges for services:				
Police fees	1,100	1,100	465	(635)
Total revenues	21,100	21,100	13,617	(7,483)
Expenditures:				
Current:				
Public safety:				
Contract services	15,639	15,639	15,639	-
Parttime wages and benefits	5,461	5,383	10,401	-
Total expenditures	21,100	21,022	26,040	-
Excess(deficiency) of revenues over (under)expenditures	-	78	(12,423)	(7,483)
Other Financing Sources:				
Transfers in	-	-	13,659	13,659
Net change in fund balances	-	78	1,236	6,176
Fund balance, July 1	-	-	-	-
Fund balance, June 30	\$ -	\$ 78	\$ 1,236	\$ 6,176

CITY OF CARPINTERIA
Equipment Replacement Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ 32	\$ (533)	\$ (565)
Miscellaneous:				
Sale of property	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>(900)</u>
Total revenues	<u>1,000</u>	<u>1,032</u>	<u>(433)</u>	<u>(1,465)</u>
Expenditures:				
Capital outlay	<u>8,456</u>	<u>8,456</u>	<u>-</u>	<u>8,456</u>
Total expenditures	<u>8,456</u>	<u>8,456</u>	<u>-</u>	<u>8,456</u>
Net change in fund balances	(7,456)	(7,424)	(433)	6,991
Fund balance, July 1	<u>7,456</u>	<u>7,456</u>	<u>8,015</u>	<u>(559)</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 7,582</u>	<u>\$ 6,432</u>

CITY OF CARPINTERIA
Park Development Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Charges for services:				
Park development fees	3,000	1,543	4,543	3,000
Total revenues	3,000	1,543	4,543	3,000
Expenditures:				
Current:				
Streets and tidelands	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over(under) expenditures	3,000	-	4,543	4,543
Other financing sources (uses):				
Transfers in	32,149	32,149	30,606	(1,543)
Transfers out	(35,149)	(35,149)	(35,149)	-
Total other financing sources(uses)	(3,000)	(3,000)	(4,543)	(1,543)
Net change in fund balances	-	(3,000)	-	3,000
Fund balance, July 1	-	-	-	-
Fund balance, June 30	\$ -	\$ (3,000)	\$ -	\$ 3,000

CITY OF CARPINTERIA
Park Maintenance Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Budget</u>	<u>Actual</u>	
Revenues:				
Taxes and assessments:				
Special park tax	\$ 153,024	\$ 153,024	\$ 142,662	\$ (10,362)
Interest	-	59	(1,115)	(1,174)
Intergovernmental:				
Bluffs endowment	45,000	26,906	26,906	-
State day-use parking	26,500	29,000	36,440	7,440
Miscellaneous	20,141	36,141	40,151	4,010
Total revenues	<u>244,665</u>	<u>245,130</u>	<u>245,044</u>	<u>(86)</u>
Expenditures:				
Current:				
Parks:				
Personnel	84,615	81,447	80,398	1,049
Maintenance	156,785	66,701	78,450	(11,749)
Utilities	72,012	74,664	77,264	(2,600)
Other services supplies	25,000	81,047	89,249	(8,202)
Total expenditures	<u>338,412</u>	<u>303,859</u>	<u>325,361</u>	<u>(21,502)</u>
Excess (deficiency) of revenues over(under) expenditures	<u>(93,747)</u>	<u>(58,729)</u>	<u>(80,317)</u>	<u>(21,588)</u>
Other financing sources (uses):				
Transfers in	166,703	153,273	153,273	-
Transfers out	<u>(72,956)</u>	<u>(72,956)</u>	<u>(72,956)</u>	<u>-</u>
Total other financing sources(uses)	<u>93,747</u>	<u>80,317</u>	<u>80,317</u>	<u>-</u>
Net change in fund balances	-	21,588	-	(21,588)
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 21,588</u>	<u>\$ -</u>	<u>\$ (21,588)</u>

CITY OF CARPINTERIA
Gas Tax Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget- Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
State gas taxes	\$ 349,481	\$ 324,504	\$ 406,731	\$ 82,227
Interest	-	496	(2,368)	(2,864)
Total revenues	349,481	325,000	404,363	79,363
Expenditures:				
Current:				
Streets:				
Street sweeping	35,000	36,000	39,823	(3,823)
Thermoplast striping	50,000	50,000	40,543	9,457
Engineering	44,783	10,000	8,805	1,195
Salaries and benefits	275,102	223,025	229,319	(6,294)
Supplies and materials	45,500	25,000	24,473	527
Capital outlay	22,000	57,833	33,140	24,693
Total expenditures	472,385	401,858	376,103	25,755
Excess (deficiency) of revenues over(under) expenditures	(122,904)	(76,858)	28,260	105,118
Other financing sources (uses):				
Transfers in	215,625	215,625	215,625	-
Transfers out	(127,014)	(127,013)	(127,013)	-
Total other financing sources(uses)	88,611	88,612	88,612	-
Net change in fund balances	(34,293)	11,754	116,872	105,118
Fund balance, July 1	41,223	69,122	69,122	-
Fund balance, June 30	\$ 6,930	\$ 80,876	\$ 185,994	\$ 105,118

CITY OF CARPINTERIA
Local Transportation Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget- Positive(Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Transportation Development Act	\$ 10,456	\$ 10,456	\$ 10,147	\$ (309)
Interest	315	315	(1,425)	(1,740)
Total revenues	10,771	10,771	8,722	(2,049)
Expenditures:				
Current:				
Streets:				
Bikeway - Carpinteria Avenue	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Excess(deficiency) of revenues over(under) expenditures	771	771	8,722	7,951
Other financing sources (uses):				
Transfers out	(563)	(563)	(563)	-
Total other financing sources	(563)	(563)	(563)	-
Net change in fund balances	208	208	8,159	7,951
Fund balance, July 1	31,620	31,620	40,496	(8,876)
Fund balance, June 30	<u>\$ 31,828</u>	<u>\$ 31,828</u>	<u>\$ 48,655</u>	<u>\$ (925)</u>

CITY OF CARPINTERIA
Tidelands Trust Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues:				
Charges for services:				
Beach recreation fees	\$ -	\$ -	\$ -	\$ -
Interest	2,020	2,020	(1,611)	(3,631)
Miscellaneous:				
Rents and leases	271,471	271,471	275,348	3,877
Contributions	-	95,144	-	(95,144)
Total revenues	<u>273,491</u>	<u>368,635</u>	<u>273,737</u>	<u>(94,898)</u>
Expenditures:				
Current:				
Parks and recreation:				
Dune maintenance	-	25,000	18,853	6,147
Marsh/Bluffs maintenance	-	-	28,962	(28,962)
Salaries and benefits	67,089	45,936	63,787	(17,851)
Services and supplies	33,350	44,351	67,067	(22,716)
Capital outlay	<u>70,000</u>	<u>74,270</u>	<u>80,300</u>	<u>(6,030)</u>
Total expenditures	<u>170,439</u>	<u>189,557</u>	<u>258,969</u>	<u>(69,412)</u>
Excess(deficiency) of revenues over under expenditures	<u>103,052</u>	<u>179,078</u>	<u>14,768</u>	<u>(164,310)</u>
Other financing uses:				
Transfers out	<u>(165,954)</u>	<u>(165,954)</u>	<u>(165,954)</u>	<u>-</u>
Total other financing uses	<u>(165,954)</u>	<u>(165,954)</u>	<u>(165,954)</u>	<u>-</u>
Net change in fund balances	(62,902)	13,124	(151,186)	(164,310)
Fund balance, July 1	<u>261,296</u>	<u>269,386</u>	<u>269,386</u>	<u>-</u>
Fund balance, June 30	<u>\$ 198,394</u>	<u>\$ 282,510</u>	<u>\$ 118,200</u>	<u>\$ (164,310)</u>

CITY OF CARPINTERIA
Street Lighting Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes and assessments:				
Street lighting ad valorem assessments	\$ 278,192	\$ 280,901	\$ 304,028	\$ 23,127
HOPTR	2,163	1,133	1,764	631
Interest	7,446	7,446	(1,579)	(9,025)
Miscellaneous	-	66,255	64,115	(2,140)
Total revenues	<u>287,801</u>	<u>355,735</u>	<u>368,328</u>	<u>12,593</u>
Expenditures:				
Current:				
Streets:				
Street lighting	108,500	105,000	106,758	(1,758)
Traffic signals and other	120,000	-	-	-
Supplies services	<u>12,500</u>	<u>32,500</u>	<u>24,059</u>	<u>8,441</u>
Total expenditures	<u>241,000</u>	<u>137,500</u>	<u>130,817</u>	<u>6,683</u>
Excess(deficiency) of revenues over expenditures	<u>46,801</u>	<u>218,235</u>	<u>237,511</u>	<u>19,276</u>
Other financing uses:				
Transfers in	-	-	-	-
Transfers out	<u>(111,615)</u>	<u>(111,615)</u>	<u>(111,615)</u>	<u>-</u>
Total other financing sources (uses)	<u>(111,615)</u>	<u>(111,615)</u>	<u>(111,615)</u>	<u>-</u>
Net change in fund balances	(64,814)	106,620	125,896	19,276
Fund balance, July 1	<u>870,970</u>	<u>951,935</u>	<u>951,935</u>	<u>-</u>
Fund balance, June 30	<u>\$ 806,156</u>	<u>\$ 1,058,555</u>	<u>\$ 1,077,831</u>	<u>\$ 19,276</u>

CITY OF CARPINTERIA
Right of Way Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes and assessments:				
Street right of way special assessments	\$ 192,800	\$ 192,800	\$ 196,738	\$ 3,938
Interest	-	-	(1,815)	(1,815)
Miscellaneous	1,100	1,100	527	(573)
Total revenues	<u>193,900</u>	<u>193,900</u>	<u>195,450</u>	<u>1,550</u>
Expenditures:				
Current:				
Streets:				
Salaries and benefits	158,656	219,285	226,239	(6,954)
Services and supplies	149,000	110,188	130,801	(20,613)
Total expenditures	<u>307,656</u>	<u>329,473</u>	<u>357,040</u>	<u>(27,567)</u>
Excess(deficiency of revenues over expenditures	<u>(113,756)</u>	<u>(135,573)</u>	<u>(161,590)</u>	<u>(26,017)</u>
Other financing sources (uses):				
Transfers in	178,816	178,816	226,650	47,834
Transfers out	(65,060)	(65,060)	(65,060)	-
Total other financing sources (uses)	<u>113,756</u>	<u>113,756</u>	<u>161,590</u>	<u>47,834</u>
Net change in fund balances	-	(21,817)	-	21,817
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ (21,817)</u>	<u>\$ -</u>	<u>\$ 21,817</u>

CITY OF CARPINTERIA
Parking and Business Improvement Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Taxes and assessments:				
Parking lot special assessments	\$ 28,936	\$ 30,192	\$ 30,216	\$ 24
Interest	204	204	(186)	(390)
Total revenues	<u>29,140</u>	<u>30,396</u>	<u>30,030</u>	<u>(366)</u>
Expenditures:				
Current:				
General government:				
Parking and business improvement	10,726	6,500	5,732	768
Total expenditures	<u>10,726</u>	<u>6,500</u>	<u>5,732</u>	<u>768</u>
Excess(deficiency) of revenues over expenditures	<u>18,414</u>	<u>23,896</u>	<u>24,298</u>	<u>402</u>
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	(17,249)	(17,249)	(17,249)	-
Total other financing uses	<u>(17,249)</u>	<u>(17,249)</u>	<u>(17,249)</u>	<u>-</u>
Net change in fund balances	1,165	6,647	7,049	402
Fund balance, July 1	<u>33,611</u>	<u>45,450</u>	<u>38,401</u>	<u>7,049</u>
Fund balance, June 30	<u>\$ 34,776</u>	<u>\$ 52,097</u>	<u>\$ 45,450</u>	<u>\$ 7,451</u>

CITY OF CARPINTERIA
AB 939 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 2,268	\$ 2,268	\$ (1,103)	\$ (3,371)
Charges for services:				
Solid waste management fees	180,857	180,857	185,026	4,169
Total revenues	183,125	183,125	183,923	798
Expenditures:				
Current:				
Public works:				
Waste oil collection	56,000	40,816	31,274	9,542
Total expenditures	56,000	40,816	31,274	9,542
Excess(deficiency) of revenues over expenditures	127,125	142,309	152,649	10,340
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(142,977)	(142,977)	(142,977)	-
Total other financing uses	(142,977)	(142,977)	(142,977)	-
Net change in fund balances	(15,852)	(668)	9,672	10,340
Fund balance, July 1	284,287	306,221	306,221	-
Fund balance, June 30	<u>\$268,435</u>	<u>\$ 305,553</u>	<u>\$ 315,893</u>	<u>\$ 10,340</u>

CITY OF CARPINTERIA
Measure D Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental:				
Measure D allocations	\$ -	\$ -	\$ -	\$ -
Interest	8,954	8,954	(13,911)	(22,865)
Total revenues	8,954	8,954	(13,911)	(22,865)
Expenditures:				
Capital outlay:				
Ninth street bridge	195,000	195,000	195,000	-
Street maintenance	125,000	50,000	13,828	36,172
Bike path maintenance	50,000	40,000	50,000	(10,000)
Beach drainage	200,000	525,000	-	525,000
Total expenditures	570,000	810,000	258,828	551,172
Excess(deficiency) of revenues over expenditures	(561,046)	(801,046)	(272,739)	528,307
Other financing sources (uses):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(561,046)	(801,046)	(272,739)	528,307
Fund balance, July 1	562,153	951,024	951,024	-
Fund balance, June 30	<u>\$ 1,107</u>	<u>\$ 149,978</u>	<u>\$ 678,285</u>	<u>\$ 528,307</u>

CITY OF CARPINTERIA
Recreation Programs Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>			<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Pool and Recreation programs	\$ 446,950	\$ 155,702	\$ 343,457	\$ 187,755
Verterans Memorial rents	-	36,000	37,017	1,017
Punch card sales	-	42,000	44,751	2,751
Triathlon revenue	-	81,857	80,714	(1,143)
Interest	1,000	-	(719)	(719)
	<u>447,950</u>	<u>315,559</u>	<u>505,220</u>	<u>189,661</u>
Total revenues				
Expenditures:				
Current:				
Wages and benefits	281,175	282,765	335,081	(52,316)
Utilities	49,300	59,602	41,219	18,383
Supplies and services	209,627	173,833	217,510	
Capital outlay	-	-	64,641	(64,641)
	<u>540,102</u>	<u>516,200</u>	<u>658,451</u>	<u>(98,574)</u>
Total expenditures				
Excess(deficiency) of revenues over expenditures	<u>(92,152)</u>	<u>(200,641)</u>	<u>(153,231)</u>	<u>91,087</u>
Other financing sources (uses):				
Transfers in	159,424	159,424	216,012	56,588
Transfers out	<u>(67,272)</u>	<u>(67,272)</u>	<u>(67,272)</u>	<u>-</u>
Total other financing sources(uses)	<u>92,152</u>	<u>92,152</u>	<u>148,740</u>	<u>56,588</u>
Net change in fund balances	-	(108,489)	(4,491)	147,675
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ (108,489)</u>	<u>\$ (4,491)</u>	<u>\$ 147,675</u>

Supplementary Information
CITY OF CARPINTERIA
Budgetary Comparison Schedule - Development Impact Fee Fund
Major Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Charges for services:				
Impact fees	\$ -	\$ 197,470	\$ 173,277	\$ (24,193)
Intergovernmental grants	219,583	-	-	-
Interest	-	13,501	15,169	1,668
Total revenues	219,583	210,971	188,446	(22,525)
Expenditures:				
Capital Projects				
FHWA Bridge replacement	100,000	50,000	86,168	(36,168)
Storm drains	100,000	100,000	-	100,000
Park land, parks and pool	-	-	133,556	(133,556)
Affordable housing	37,720	37,720	138,635	(100,915)
All other projects	15,000	9,450	88,404	(78,954)
Total expenditures	252,720	197,170	446,763	(249,593)
Excess(deficiency) of revenues over expenditures	(33,137)	13,801	(258,317)	(272,118)
Net change in fund balance	(33,137)	13,801	(258,317)	(272,118)
Fund balance ,July 1	3,229,519	3,229,519	3,229,519	-
Fund balance, June 30	\$ 3,196,382	\$ 3,243,320	\$ 2,971,202	\$ (272,118)

CITY OF CARPINTERIA
Revolving Fund
Major Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental:				
Beach erosion study	\$ -	\$ -	\$ -	\$ -
Waste oil grant	-	-	-	-
Measure A grants	105,000	44,364	73,398	29,034
FHWA HBR grant	1,000,000	300,000	263,270	(36,730)
Beverage container grant	-	5,000	-	(5,000)
DOJ grant	-	-	-	-
CALGRIP grant	-	-	296,847	296,847
Irrigation grant	-	-	-	-
Public works grant	334,827	50,000	-	(50,000)
Other grants	85,999	-	47,576	47,576
Total revenues	<u>1,525,826</u>	<u>399,364</u>	<u>681,091</u>	<u>281,727</u>
Expenditures:				
Capital outlay:				
Ash avenue maintenance	185,000	-	-	-
Measure A projects	105,000	44,364	44,364	-
FHWA HBR grant	1,000,000	300,000	263,270	36,730
Beverage container program	5,000	-	-	-
Ricon bike trail	75,000	-	23,276	(23,276)
CALGRIP	-	-	296,647	(296,647)
Via real sidewalk	75,827	-	-	-
Other projects	-	-	53,537	(53,537)
Total expenditures	<u>1,445,827</u>	<u>344,364</u>	<u>681,094</u>	<u>(336,730)</u>
Excess(deficiency) of revenues over expenditures	<u>79,999</u>	<u>55,000</u>	<u>(3)</u>	<u>(55,003)</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(80,999)	-	-	-
Total other financing sources(uses)	<u>(80,999)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,000)	55,000	(3)	(55,003)
Fund balance, July 1	-	42,915	42,915	-
Fund balance, June 30	<u>\$ (1,000)</u>	<u>\$ 97,915</u>	<u>\$ 42,912</u>	<u>\$ (55,003)</u>

50th Year



Golden Jubilee

**CAPITAL ASSETS USED IN
GOVERNMENTAL OPERATIONS SECTION**

CITY OF CARPINTERIA
Comparative Schedule of Capital Assets Used In Operation of Governmental Funds
Comparative Schedules By Source

	June 30	
	2015	2014
Governmental funds capital assets		
Land	\$ 9,674,134	\$ 9,674,134
Buildings	2,109,396	2,055,675
Pool facilities	1,455,189	1,368,997
Vehicles	583,159	561,508
Equipment	1,034,124	953,824
Street and other improvements	4,751,843	3,785,364
Park improvements	3,170,897	2,974,939
Construction in progress	1,048,600	849,936
Total governmental funds capital assets	<u>\$ 23,827,342</u>	<u>\$ 22,224,377</u>
Investment in governmental funds capital assets by source		
General fund	\$ 9,942,283	\$ 9,942,283
Special revenue funds	<u>13,885,059</u>	<u>12,282,094</u>
Total governmental funds capital assets	<u>\$ 23,827,342</u>	<u>\$ 22,224,377</u>

CITY OF CARPINTERIA
Schedule of Changes in Capital Assets Used In Operation of Governmental Funds
By Source
For the Fiscal Year Ended June 30, 2015

	<u>Land and Improvements</u>	<u>Buildings and Pool Facilities</u>	<u>Vehicles and Equipment</u>	<u>CIP</u>	<u>Total Cost</u>
Governmental funds capital assets, July 1, 2014	\$ 16,434,437	\$ 3,424,672	\$ 1,515,332	\$ 849,936	\$ 22,224,377
Add:					
Expenditures from:					
General fund	-	-	-	-	-
Special revenue funds	1,162,437	139,913	101,951	311,307	1,715,608
Contributions	-	-	-	-	-
Deduct:					
Retirements	-	-	-	(112,643)	(112,643)
Governmental funds capital assets June 30, 2015	<u>\$ 17,596,874</u>	<u>\$ 3,564,585</u>	<u>\$ 1,617,283</u>	<u>\$ 1,048,600</u>	<u>\$ 23,827,342</u>

CITY OF CARPINTERIA
Schedule of Capital Assets Used In Operation of Governmental Funds
By Function and Activity
June 30, 2015

<u>Function and Activity</u>	<u>Construction in Progress</u>	<u>Land and Improvements</u>	<u>Buildings and Pool Facilities</u>	<u>Vehicles and Equipment</u>	<u>Total Cost</u>
General government:					
General government buildings	\$ -	\$ 1,336,855	\$ 418,797	\$ 526,716	\$ 2,282,368
Public safety	-	500,000	317,740	109,963	927,703
Parks and recreation	203,598	9,982,310	2,717,568	638,848	13,542,324
Public works	-	521,810	110,480	341,756	974,046
Infrastructure:					
Pedestrian bridges and walkways	-	2,387,811	-	-	2,387,811
Street systems	845,002	2,727,845	-	-	3,572,847
Sidewalk systems	-	140,243	-	-	140,243
Total general fixed assets	<u>\$ 1,048,600</u>	<u>\$ 17,596,874</u>	<u>\$ 3,564,585</u>	<u>\$ 1,617,283</u>	<u>\$ 23,827,342</u>

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50th Year



Golden Jubilee

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Carpinteria's' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Financial Trends	Schedules 1 -4
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These schedules contain trend information to help understand how the city's financial performance and well-being have changed over time.

Revenue Capacity	Schedules 5-13
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These schedules contain information to help assess the city's most significant local revenue sources, which for the City is property taxes, sales taxes, and transient occupancy taxes.

Debt Capacity	Schedules 14-18
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These schedules present information to help assess the afford ability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information	Schedules 19-21
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These schedules offer demographic and economic indicators to help understand the environment within which the city's financial activities take place.

Operating Information	Schedules 22-23
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These schedules contain service and infrastructure data to help understand how the information in the city's financial report relates to services the city provides and the activities it performs.

**Schedule 1
City of Carpinteria
Net Position by Category
Last Ten Fiscal Years
(Accrual basis of accounting)**

	2005	2006	2007	2008	2009	2010	2011	2013	2014	2015
Governmental activities:										
Net investment in capital assets	\$ 8,924,720	\$ 9,224,163	\$ 9,645,343	\$ 10,403,137	\$ 12,764,362	\$ 14,278,785	\$ 15,750,059	\$ 16,864,680	\$ 17,943,073	\$ 18,752,543
Restricted	5,805,978	6,265,203	6,328,293	6,498,990	6,387,940	8,621,089	5,509,149	11,693,563	6,848,132	6,635,977
Unrestricted	5,947,105	6,361,102	7,408,559	9,333,445	7,380,527	6,948,205	6,194,379	1,405,742	6,065,642	826,607
Total governmental activities net position	\$ 20,677,803	\$ 21,850,468	\$ 23,382,195	\$ 26,235,572	\$ 26,532,829	\$ 29,848,079	\$ 27,453,587	\$ 29,963,985	\$ 30,856,847	\$ 26,215,127
Primary government (City wide totals)										
Net investment in capital assets	\$ 8,924,720	\$ 9,224,163	\$ 9,645,343	\$ 10,403,137	\$ 12,764,362	\$ 14,278,785	\$ 15,750,059	\$ 16,864,680	\$ 17,943,073	\$ 18,752,543
Restricted	5,805,978	6,265,203	6,328,293	6,498,990	6,387,940	8,621,089	5,509,149	11,693,563	6,848,132	6,635,977
Unrestricted	5,947,105	6,361,102	7,408,559	9,333,445	7,380,527	6,948,205	6,194,379	1,405,742	6,065,642	826,607
Total primary government net position	\$ 20,677,803	\$ 21,850,468	\$ 23,382,195	\$ 26,235,572	\$ 26,532,829	\$ 29,848,079	\$ 27,453,587	\$ 29,963,985	\$ 30,856,847	\$ 26,215,127

Note: The City reports no business type activities.

Schedule 2
City of Carpinteria
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)

For the Fiscal Years Ended June 30

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
Governmental activities:										
General government	\$ 2,735,876	\$ 2,683,965	\$ 2,986,529	\$ 3,241,203	\$ 3,723,162	\$ 3,519,612	\$ 3,397,245	\$ 3,771,421	\$ 3,643,689	\$ 3,392,625
Police	2,692,071	2,777,336	2,854,942	2,981,952	3,163,145	3,340,770	3,307,293	3,578,492	2,863,491	3,805,193
Public works	1,926,172	2,244,942	2,313,229	2,637,041	2,308,955	1,983,199	1,992,042	2,571,301	3,072,449	2,516,574
Recreation	1,473,951	1,783,154	1,481,315	2,216,869	1,588,448	1,548,443	1,283,076	1,691,338	1,653,131	1,556,728
Interest on long-term debt	77,776	73,751	66,664	63,568	60,517	51,822	48,031	42,115	35,681	28,842
Total governmental activities expenses	<u>8,905,646</u>	<u>9,563,148</u>	<u>9,702,679</u>	<u>11,140,633</u>	<u>10,844,227</u>	<u>10,443,846</u>	<u>10,027,687</u>	<u>11,654,667</u>	<u>11,268,441</u>	<u>11,299,962</u>
Total City government expenses	<u>\$ 8,905,646</u>	<u>\$ 9,563,148</u>	<u>\$ 9,702,679</u>	<u>\$ 11,140,633</u>	<u>\$ 10,844,227</u>	<u>\$ 10,443,846</u>	<u>\$ 10,027,687</u>	<u>\$ 11,654,667</u>	<u>\$ 11,268,441</u>	<u>\$ 11,299,962</u>
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 435,688	\$ 341,078	\$ 402,927	\$ 276,799	\$ 319,336	\$ 399,380	\$ 1,026,840	\$ 591,751	\$ 407,630	\$ 373,398
Police protection	144,312	165,528	194,942	177,020	138,701	106,548	140,338	116,220	116,927	88,528
Public works	565,478	446,955	532,412	333,186	892,015	312,544	533,027	414,111	615,098	780,293
Parks and recreation	1,204,064	958,650	1,122,420	770,409	922,533	738,189	1,817,641	1,246,140	1,188,270	987,432
Operating grants and contributions	1,324,107	1,356,595	2,233,483	1,220,609	1,125,588	1,194,191	1,444,513	1,537,842	1,858,200	1,519,642
Capital grants and contributions	246,478	476,255	451,735	1,123,850	557,555	1,278,619	575,694	8,856	-	486,910
Total governmental activities program revenues	<u>3,920,127</u>	<u>3,745,061</u>	<u>4,937,919</u>	<u>3,901,873</u>	<u>3,955,728</u>	<u>4,029,471</u>	<u>5,538,053</u>	<u>3,914,920</u>	<u>4,186,125</u>	<u>4,236,203</u>
Total City government program revenues	<u>\$ 3,920,127</u>	<u>\$ 3,745,061</u>	<u>\$ 4,937,919</u>	<u>\$ 3,901,873</u>	<u>\$ 3,955,728</u>	<u>\$ 4,029,471</u>	<u>\$ 5,538,053</u>	<u>\$ 3,914,920</u>	<u>\$ 4,186,125</u>	<u>\$ 4,236,203</u>

Continued)

**Schedule 2 -Continued
City of Carpinteria
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)**

For the Fiscal Years Ended June 30

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net(Expense)Revenue:										
Governmental activities	\$ (4,985,519)	\$ (5,818,087)	\$ (4,764,760)	\$ (7,238,760)	\$ (6,888,499)	\$ (6,414,375)	\$ (4,489,634)	\$ (7,739,747)	\$ (7,082,316)	\$ (7,063,759)
Total City government	\$ (4,985,519)	\$ (5,818,087)	\$ (4,764,760)	\$ (7,238,760)	\$ (6,888,499)	\$ (6,414,375)	\$ (4,489,634)	\$ (7,739,747)	\$ (7,082,316)	\$ (7,063,759)
General Revenues and Other Changes in in Net Position:										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,122,348	\$ 2,260,191	\$ 2,400,098	\$ 2,553,681	\$ 2,598,405	\$ 2,617,817	\$ 2,581,797	\$ 2,619,423	\$ 2,875,344	\$ 2,962,918
Sales taxes	1,321,802	1,309,958	1,492,933	1,700,449	1,951,187	1,886,345	1,610,860	1,860,725	1,739,414	2,054,033
Other taxes	2,185,979	2,242,098	2,514,825	2,470,860	2,345,848	2,319,130	2,415,064	2,620,476	2,742,122	3,593,823
Miscellaneous Motor vehicle in lieu fees not restricted to a specific program	1,184,601	98,194	112,933	86,361	68,611	81,180	50,588	61,261	33,299	-
Other general revenues			202,825	21,182	23,031	182,229	14,889	14,039	7,907	53,208
Investment earnings	197,513	247,743	565,497	781,441	548,935	291,497	172,236	108,605	57,164	(88,082)
Total governmental activities	6,022,243	6,158,184	7,289,111	7,613,974	7,536,017	7,378,198	6,845,434	7,284,529	7,455,250	8,575,900
Total City government	\$ 6,022,243	\$ 6,158,184	\$ 7,289,111	\$ 7,613,974	\$ 7,536,017	\$ 7,378,198	\$ 6,845,434	\$ 7,284,529	\$ 7,455,250	\$ 8,575,900
Change in net position:										
Governmental activities	\$ 1,036,724	\$ 340,097	\$ 2,524,351	\$ 375,214	\$ 647,518	\$ 963,823	\$ 2,355,800	\$ (455,218)	\$ 372,934	\$ 1,512,141
Total City government	\$ 1,036,724	\$ 340,097	\$ 2,524,351	\$ 375,214	\$ 647,518	\$ 963,823	\$ 2,355,800	\$ (455,218)	\$ 372,934	\$ 1,512,141

Note: In fiscal 2005 Motor Vehicle in Lieu of Property Taxes was classified as Motor Vehicle in Lieu, and in 2006 was reported as part of Property Taxes as it was in lieu of Property Taxes.

**Schedule 3
City of Carpinteria
Fund Balances, Governmental Funds
Last Ten Fiscal Years**

Fiscal Year	General Fund					All Other Governmental Funds					
	Nonspendable	Restricted	Committed	Unassigned	Total	Nonspendable	Restricted	Committed	Unassigned	Total	
2015	\$ 4,167	\$ 217,091	\$6,233,213	\$ 1,972,371	\$ 8,426,842	\$ 26,439	\$ 6,418,886	\$ -	\$ 42,912	\$ 6,488,237	
2014	\$ 4,167	\$ 324,734	\$6,091,164	\$ 1,538,606	\$ 7,958,671	\$ 15,887	\$ 7,198,891	\$ -	\$ 42,915	\$ 7,257,693	
2013	\$ 205,646	\$ 324,734	\$5,737,366	\$ 1,362,455	\$ 7,630,201	\$ 19,766	\$ 7,609,684	\$ -	\$ 43,287	\$ 7,672,737	
2012	\$ 4,167	\$ 324,734	\$1,924,447	\$ 5,596,686	\$ 7,850,034	\$ 13,212	\$ 7,549,043	\$ -	\$ -	\$ 7,562,255	
2011	\$ 173,152	\$ 324,734	\$1,856,800	\$ 4,805,990	\$ 7,160,676	\$ 9,978	\$ 5,184,415	\$ -	\$ -	\$ 5,194,393	
Unreserved, reported in											
Fiscal Year	Reserved	Unreserved	Total General Fund					Reserved	Special Revenue	Capital Projects	Total
2010	\$ 2,379	\$ 7,604,958	\$7,607,337					\$ 23,937	\$ 3,143,733	\$ 2,276,455	\$ 5,444,125
2009	\$ 4,758	\$ 7,726,393	\$7,731,151					\$ 25,353	\$ 2,764,316	\$ 3,237,142	\$ 6,026,811
2008	\$ 173,792	\$ 8,841,682	\$9,015,474					\$ 25,353	\$ 3,081,517	\$ 3,534,857	\$ 6,641,727
2007	\$ 406,524	\$ 7,468,271	\$7,874,795					\$ 25,447	\$ 2,483,455	\$ 3,166,885	\$ 5,675,787
2006	\$ 16,922	\$ 6,803,201	\$6,820,123					\$ 31,012	\$ 2,629,076	\$ 3,151,960	\$ 5,812,048
2005	\$ 137,563	\$ 5,844,281	\$5,981,844					\$ 32,489	\$ 2,672,888	\$ 2,498,945	\$ 5,204,322

Note: The City implemented GASB statement Number 34 in the 2003 fiscal year. The information in this schedule is therefore set forth prospectively from the year of implementation.

Schedule 4
City of Carpinteria
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

(Modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Taxes	\$ 5,805,562	\$ 6,382,499	\$ 6,724,990	\$ 6,895,440	\$ 6,823,292	\$ 6,607,721	\$ 7,100,657	\$ 7,348,781	\$ 7,862,769	\$ 8,610,774
Licenses and permits	191,172	102,283	97,519	81,981	72,302	123,567	157,988	157,406	109,909	106,271
Fines and forfeits	126,355	163,913	193,528	175,732	137,910	106,243	105,079	116,099	116,705	88,431
Charges for services	1,469,872	1,162,487	1,461,187	705,059	1,425,239	804,591	2,741,309	1,558,431	1,600,991	1,384,306
Special assessments	224,866	220,472	221,372	222,177	224,681	222,168	222,636	227,055	221,724	226,954
Intergovernmental	1,628,585	1,703,480	2,549,370	2,256,250	1,725,304	2,253,103	2,053,664	1,521,800	2,274,809	1,377,172
Investment earnings	310,357	737,683	942,019	674,935	373,368	242,615	158,746	101,954	96,005	595,462
Other revenues	299,042	387,245	333,408	348,815	551,830	514,897	282,503	338,644	279,974	422,733
Total revenues	10,055,811	10,860,062	12,523,393	11,360,389	11,333,926	10,874,905	12,822,582	11,370,170	12,562,886	12,812,103
Expenditures:										
General government	2,598,384	2,635,513	2,825,720	3,057,446	3,381,989	3,149,117	2,987,938	3,288,772	3,244,566	3,388,728
Public safety	2,692,071	2,717,000	2,812,193	2,970,475	3,151,668	3,263,648	3,222,610	3,415,221	3,445,409	3,792,309
Parks	1,267,808	1,316,353	1,269,500	1,342,264	1,481,804	1,376,443	1,230,178	1,326,966	1,153,380	1,256,754
Planning and public works	2,183,772	2,684,899	2,884,514	2,810,131	2,432,332	1,357,768	1,434,091	1,878,396	1,904,318	2,152,697
Recreation										
Capital outlay	415,051	479,009	450,296	2,276,037	1,417,116	2,248,976	715,597	1,390,970	2,718,834	2,121,720
Intergovernmental				633,185	-	-	-	-	-	-
Debt service:										
Payment to escrow agent										
Costs of issuance										
Principal	123,154	100,000	105,000	105,000	115,000	120,000	125,000	135,000	145,000	145,000
Interest	79,143	73,751	69,551	65,090	60,517	55,346	49,948	44,196	37,953	31,138
Total expenditures	9,359,383	10,006,525	10,416,774	13,259,628	12,040,426	11,571,298	9,765,362	11,479,521	12,649,460	12,888,346
Excess of revenues over (under) expenditures	696,428	853,537	2,106,619	(1,899,239)	(706,500)	(696,393)	3,057,220	(109,351)	(86,574)	(76,243)
Other Financing Sources (Uses)										
Proceeds from borrowing										
Payments to escrow agent										
Transfers in	1,359,437	1,341,265	1,261,917	1,547,951	1,939,510	2,891,794	1,482,586	1,591,130	1,699,086	1,703,420
Transfers out	(1,359,437)	(1,341,265)	(1,261,917)	(1,547,951)	(1,939,510)	(2,891,794)	(1,482,586)	(1,591,130)	(1,699,086)	(1,703,420)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 696,428	\$ 853,537	\$ 2,106,619	\$ (1,899,239)	\$ (706,500)	\$ (696,393)	\$ 3,057,220	\$ (109,351)	\$ (86,574)	\$ (76,243)
Debt service as a percentage of noncapital expenditures	2.37%	1.92%	1.91%	1.96%	1.94%	2.27%	1.99%	1.82%	1.89%	1.68%

Schedule 5
City of Carpinteria
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Assessed Taxable Values			Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Secured	Unsecured	Totals			
2005-2006	1,336,496,290	88,906,389	1,425,402,679	1.00%	3,468,249,852	41.10%
2006-2007	1,446,021,352	87,596,534	1,533,617,886	1.00%	3,740,191,286	41.00%
2007-2008	1,525,486,287	84,044,973	1,609,531,260	1.00%	3,933,779,965	40.92%
2008-2009	1,595,744,659	92,047,309	1,687,791,968	1.00%	4,120,857,803	40.96%
2009-2010	1,624,592,897	96,402,743	1,720,995,640	1.00%	4,199,200,447	40.98%
2010-2011	1,611,435,112	98,273,571	1,709,708,683	1.00%	4,168,978,596	41.01%
2011-2012	1,648,224,902	102,081,036	1,750,305,938	1.00%	4,266,392,306	41.03%
2012-2013	1,649,207,464	106,715,505	1,755,922,969	1.00%	4,275,469,381	41.07%
2013-2014	1,726,261,900	112,576,204	1,838,838,104	1.00%	4,476,477,899	41.08%
2014-2015	1,828,344,041	124,035,875	1,952,379,916	1.00%	4,748,054,210	41.12%

Notes:

- 1 Property in Santa Barbara County is assessed at market value in the year in which the property is exchanged pursuant to a sale. In years thereafter, the assessed value is increased by one percent as required by state law. Based upon the frequency of property exchanges, assessed value is estimated to be about 40 percent of actual value for real property and about 70 percent for personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per \$100 of assessed values.

Source: Santa Barbara County Assessors Office

Schedule 6
City of Carpinteria
Direct and Overlapping Property Tax Rates
For The Last Ten Fiscal Years
(Rates per \$100 of assessed value)

Fiscal Year	City Direct Rate			Overlapping Rates	
	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
2004-2005	1.00%	0.00%	1.00%	0.00662%	0.00%
2006-2007	1.00%	0.00%	1.00%	0.00645%	0.00%
2007-2008	1.00%	0.00%	1.00%	0.00635%	0.00%
2008-2009	1.00%	0.00%	1.00%	0.00642%	0.00%
2009-2010	1.00%	0.00%	1.00%	0.00642%	0.00%
2010-2011	1.00%	0.00%	1.00%	0.00653%	0.00%
2011-2012	1.00%	0.00%	1.00%	0.00635%	0.00%
2012-2013	1.00%	0.00%	1.00%	0.00635%	0.00%
2013-2014	1.00%	0.00%	1.00%	0.00635%	0.00%
2014-2015	1.00%	0.00%	1.00%	0.00635%	0.00%

Note: The City's direct property tax rates can only be changed with specific voter approval

Schedule 7
City of Carpinteria
Principal Property Tax Payers - Top Ten Payers
Last Ten Fiscal Years

2015				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
G6 HOSPITALITY PROPERTY	\$22,229,096	1	1.14%	
VENOCO, INC	\$20,622,292	2	1.06%	
LAVENDER BLUE, LP	\$16,625,000	3	0.85%	
6267 CARP AVE LLC	\$15,846,618	4	0.81%	
BEGAUS, INC	\$15,337,140	5	0.79%	
CARP ONE LLC	\$15,063,264	6	0.77%	
SCHAFF, VICTOR WILLIAM &	\$14,699,403	7	0.75%	
CARP TWO LLC	\$14,422,956	8	0.74%	
BBH HOLDINGS, LLC (CA)	\$13,246,016	9	0.68%	
CARPI, LLC	\$12,605,965	10	0.65%	
Total	\$ 160,697,750		8.23%	

2013				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$19,830,590	1	1.13%	
G6 HOSPITALITY PROPERTY LLC	\$16,871,922	2	0.96%	
6267 CARP AVE LLC	\$16,090,823	3	0.92%	
BEGAUS, INC	\$14,968,459	4	0.85%	
CARP ONE LLC	\$14,701,164	5	0.84%	
CARP TWO LLC	\$14,076,249	6	0.80%	
SCHAFF, VICTOR WILLIAM & SUSAN MARIE REV	\$13,711,894	7	0.78%	
CARPI, LLC	\$12,302,936	8	0.70%	
HMBL, LLC	\$11,615,379	9	0.66%	
SHEPARD PLACE LTD	\$11,359,975	10	0.65%	
Total	\$ 145,529,391		8.29%	

2011				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$18,928,984	1	1.11%	
6267 CARPINTERIA AVENUE, LLC	\$15,657,419	2	0.92%	
CARP ONE LLC	\$14,305,189	3	0.84%	
CARP TWO LLC	\$13,697,107	4	0.80%	
SCHAFF, VICTOR WILLIAM & 4646 CARPAV, LLC (CA)	\$13,180,532	5	0.77%	
CARP ONE LLC	\$12,550,002	6	0.73%	
CARPI, LLC	\$11,971,558	7	0.70%	
HMBL, LLC	\$11,331,611	8	0.66%	
SHEPARD PLACE LTD	\$11,046,812	9	0.65%	
GANTENBRINK-ROUTH PART	\$9,801,167	10	0.57%	
Total	\$ 132,470,381		7.75%	

2009				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$ 17,636,306	1	1.04%	
6267 CARPINTERIA AVENUE, LLC	\$15,343,644	2	0.91%	
CARP ONE LLC	\$14,058,015	3	0.83%	
NARANG HOLDING GROUP LI	\$13,587,584	4	0.80%	
CARP TWO LLC	\$13,455,509	5	0.80%	
SCHAFF, VICTOR WILLIAM & CARPINTERIA PARTNERS LIMF	\$12,920,202	6	0.77%	
CARP ONE LLC	\$12,000,000	7	0.71%	
HMBL, LLC	\$11,148,616	8	0.66%	
CARPI, LLC	\$10,866,769	9	0.64%	
SHEPARD PLACE LTD	\$10,857,240	10	0.64%	
Total	\$ 131,852,885		7.81%	

2007				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
CARPINTERIA BLUFFS, LLC	\$ 17,333,262	1	1.13%	
6267 CARPINTERIA AVENUE, LLC	\$14,382,200	2	0.94%	
CARP ONE LLC	\$13,486,326	3	0.88%	
CARP TWO LLC	\$12,933,978	4	0.84%	
SCHAFF, VICTOR WILLIAM & SUMMERWIND AT THE BLUFF	\$12,418,500	5	0.81%	
PORTER, ALAN R	\$11,730,000	6	0.76%	
INTERNATIONAL AIRPORT HC	\$10,965,000	7	0.71%	
SHEPARD PLACE LTD	\$10,755,720	8	0.70%	
GANTENBRINK-ROUTH PART	\$10,435,619	9	0.68%	
	\$ 9,187,606	10	0.60%	
Total	\$ 123,648,211		8.06%	

2014				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$20,303,866	1	1.10%	
G6 HOSPITALITY PROPERTY	\$17,310,817	2	0.94%	
6267 CARP AVE LLC	\$15,775,000	3	0.86%	
BEGAUS, INC	\$15,267,826	4	0.83%	
CARP ONE LLC	\$14,995,187	5	0.82%	
SCHAFF, VICTOR WILLIAM &	\$14,632,975	6	0.80%	
CARP TWO LLC	\$14,357,773	7	0.78%	
PORTER, ALAN R	\$14,041,963	8	0.78%	
BBH HOLDINGS, LLC (CA)	\$13,186,152	9	0.72%	
SCHAFF, VICTOR WILLIAM	\$11,990,150	10	0.65%	
Total	\$ 151,861,699		8.26%	

2012				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$19,830,590	1	1.16%	
6267 CARPINTERIA AVENUE, L	\$16,090,823	2	0.94%	
BEGAUS, INC	\$14,968,459	3	0.86%	
CARP ONE LLC	\$14,701,164	4	0.86%	
RESCAL LAGUNITAS 73, LLC	\$14,438,834	5	0.84%	
CARP TWO LLC	\$14,076,249	6	0.82%	
SCHAFF, VICTOR WILLIAM & S	\$13,711,894	7	0.80%	
CARPI, LLC	\$12,302,936	8	0.72%	
HMBL, LLC	\$11,615,379	9	0.68%	
SHEPARD PLACE LTD	\$11,359,975	10	0.66%	
Total	\$ 143,096,303		8.37%	

2010				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
VENOCO, INC	\$19,157,770	1	1.11%	
4646 CARPAV, LLC (CA)	\$16,372,756	2	0.95%	
6267 CARPINTERIA AVENUE, L	\$15,694,616	3	0.91%	
CARP ONE LLC	\$14,339,174	4	0.83%	
CARP TWO LLC	\$13,725,638	5	0.80%	
SCHAFF, VICTOR WILLIAM & S	\$13,211,851	6	0.77%	
CARPI, LLC	\$12,000,000	7	0.70%	
HMBL, LLC	\$11,347,948	8	0.66%	
SHEPARD PLACE LTD	\$11,072,881	9	0.64%	
GANTENBRINK-ROUTH PARTN	\$9,824,454	10	0.57%	
Total	\$ 138,747,088		7.95%	

2008				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
CARPINTERIA BLUFFS, LLC	\$ 17,483,815	1	1.14%	
6267 CARPINTERIA AVENUE, L	\$14,680,044	2	0.96%	
CARP ONE LLC	\$13,782,366	3	0.90%	
CARP TWO LLC	\$13,192,657	4	0.86%	
SCHAFF, VICTOR WILLIAM & S	\$12,888,870	5	0.83%	
CALDWELL CHILD'S TRUST 8/2	\$12,646,060	6	0.82%	
POINT CENTER FINANCIAL INC	\$11,964,600	7	0.78%	
PORTER, ALAN R	\$11,184,300	8	0.73%	
HMBL, LLC	\$10,949,233	9	0.71%	
SHEPARD PLACE LTD	\$10,845,827	10	0.68%	
Total	\$ 129,195,774		8.42%	

2006				
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable	Assessed Value
Venoco, Inc	\$ 17,251,718	1	1.12%	
6267 Carpinteria Avenue, LLC	\$14,110,000	2	0.92%	
Carp One LLC	\$13,231,693	3	0.66%	
Carp Two LLC	\$12,880,372	4	0.83%	
Schaff, Victor William & Susan h	\$12,175,000	5	0.79%	
Summerwind At The Bluffs, Llc I	\$11,500,000	6	0.75%	
International Airport Hotel, Llc	\$10,566,000	7	0.69%	
Shepard Place Ltd	\$10,232,474	8	0.67%	
Porter, Alan R	\$9,566,589	9	0.62%	
Gantenbrink-Routh Partnership	\$9,007,459	10	0.59%	
Total	\$ 120,321,305		7.84%	

**Schedule 8
City of Carpinteria
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections To Date	
		Amount	Percentage of Levy		Amount Collected	Percentage of Levy
2005-06	1,254,760	1,236,802	98.6%	17,143	1,253,945	99.9%
2006-07	1,347,338	1,319,038	97.9%	27,666	1,346,704	100.0%
2007-08	1,409,468	1,375,359	97.6%	33,148	1,408,507	99.9%
2008-09	1,474,151	1,432,437	97.2%	38,707	1,471,144	99.8%
2009-10	1,501,727	1,464,993	97.6%	32,168	1,497,161	99.7%
2010-11	1,488,310	1,462,922	98.3%	20,529	1,483,451	99.7%
2011-12	1,501,364	1,482,088	98.7%	14,589	1,496,677	99.7%
2012-13	1,536,286	1,520,728	99.0%	9,767	1,530,496	99.6%
2013-14	1,606,334	1,593,519	99.2%	10,060	1,593,519	99.2%
2014-15	1,654,524	1,641,324	99.2%	10,362	1,651,686	99.8%

Source: Santa Barbara County Auditor-Controller's Office

Schedule 9
City of Capitania
Revenue Base Concentration Data - Principal Sales Tax Generators By Industry
Last Ten Fiscal Years

2015			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Fuel and Service Stations	\$ 413,351	1	24.88%
Business & Industry	412,991	2	24.84%
Restaurants and Hotels	338,093	3	20.33%
Food and Drugs	248,939	4	14.97%
Building and Construction	119,549	5	7.21%
General Consumer Goods	104,486	6	6.28%
Autos and Transportation	25,228	7	1.52%
Total	\$1,662,937		100.00%

2013			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Fuel and Service Stations	\$ 584,598	1	35.15%
Business & Industry	358,997	2	21.59%
Restaurants and Hotels	312,811	3	18.81%
Food and Drugs	250,783	4	15.08%
General Consumer Goods	122,179	5	7.35%
Building and Construction	88,215	6	5.30%
Autos and Transportation	21,832	7	1.31%
Total	\$1,739,414		100.00%

2011			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Fuel and Service Stations	\$ 439,945	1	27.31%
General Consumer Goods	321,411	2	19.95%
Restaurants and Hotels	293,273	3	18.21%
Food and Drugs	241,850	4	15.01%
Business & Industry	190,333	5	11.62%
Building and Construction	97,190	6	6.03%
Autos and Transportation	28,858	7	1.87%
Total	\$1,610,880		100.00%

2009			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Business and Industry	\$ 803,784	1	44.78%
Fuel and Service Stations	290,359	2	16.18%
Food and Drugs	232,888	3	12.96%
Restaurants and Hotels	239,907	4	13.37%
General Consumer Goods	122,819	5	6.83%
Building and Construction	59,846	6	3.32%
Autos and Transportation	45,800	7	2.56%
Total	\$1,794,901		100.00%

2007			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
All Other Outlets	\$ 523,000	1	34.67%
Other Retail Stores	237,000	2	15.71%
Eating and Drinking Places	227,000	3	15.05%
Service Stations	241,088	4	15.98%
Building Materials	137,000	5	9.08%
Food Stores	84,000	6	5.57%
Auto Dealers and Supplies	44,000	7	2.92%
Apparel Stores	12,390	8	0.82%
General Merchandise	2,910	9	0.19%
Total	\$1,508,300		100.00%

2014			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Business & Industry	\$ 466,512	1	26.55%
Fuel and Service Stations	465,935	2	26.52%
Restaurants and Hotels	310,102	3	17.65%
Food and Drugs	257,239	4	14.64%
Building and Construction	118,894	5	6.68%
General Consumer Goods	115,986	6	6.60%
Autos and Transportation	24,372	7	1.39%
Total	\$1,757,140		100.00%

2012			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Fuel and Service Stations	\$ 532,140	1	32.00%
Business & Industry	349,217	2	21.00%
Restaurants and Hotels	299,329	3	18.00%
Food and Drugs	268,070	4	16.00%
General Consumer Goods	98,778	5	6.00%
Building and Construction	83,147	6	5.00%
Autos and Transportation	33,259	7	2.00%
Total	\$1,860,725		100.00%

2010			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Business and Industry	\$ 548,412	1	28.96%
Fuel and Service Stations	389,280	2	20.64%
Restaurants and Hotels	350,225	3	18.58%
Food and Drugs	289,723	4	14.30%
Building and Construction	156,977	5	8.32%
General Consumer Goods	142,833	6	7.57%
Autos and Transportation	31,085	7	1.65%
Total	\$1,886,545		100.00%

2008			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
Business and Industry	\$ 611,920	1	35.99%
Fuel and Service Stations	271,260	2	15.95%
Food and Drugs	265,740	3	15.63%
Restaurants and Hotels	260,670	4	15.33%
General Consumer Goods	137,530	5	8.09%
Building and Construction	109,650	6	6.45%
Autos and Transportation	43,680	7	2.57%
Total	\$1,700,450		100.00%

2006			
Industry	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
All Other Outlets	\$ 470,782	1	35.62%
Other Retail Stores	183,980	2	13.92%
Eating and Drinking Places	173,520	3	13.13%
Service Stations	173,170	4	13.10%
Building Materials	161,610	5	12.23%
Food Stores	127,400	6	9.64%
Auto Dealers and Supplies	16,040	7	1.21%
Apparel Stores	12,380	8	0.94%
General Merchandise	2,910	9	0.22%
Total	\$1,321,802		100.00%

Schedule 10
City of Carpinteria
Sales Tax Revenue Base Data
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Revenue Base City-Wide Retail Sales Subject to Tax</u>	<u>Total Retail Sales Tax Rate</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
2006	130,995,800	7.75%	1.00%	1,309,958
2007	149,293,300	7.75%	1.00%	1,492,933
2008	170,045,000	7.75%	1.00%	1,700,450
2009	195,118,700	8.25%	1.00%	1,951,187
2010	188,634,500	8.75%	1.00%	1,886,345
2011	161,086,000	7.75%	1.00%	1,610,860
2012	186,072,500	8.00%	1.00%	1,860,725
2013	173,941,400	8.00%	1.00%	1,739,414
2014	190,097,100	8.00%	1.00%	1,900,971
2015	198,502,600	8.00%	1.00%	1,985,026

Note: The City's direct retail sales tax rate is established pursuant to the City's Minicipal Code.
Any increase in the City's direct tax rate requires voter approval

Schedule 11
City of Carpinteria
Transient Occupancy Tax Revenue Base Data
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Revenue Base Room Revenues Subject to Tax</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
2006	12,438,520	10.00%	1,243,852
2007	14,527,090	10.00%	1,452,709
2008	14,150,310	10.00%	1,415,031
2009	13,269,290	10.00%	1,326,929
2010	12,624,320	10.00%	1,262,432
2011	13,060,330	10.00%	1,306,033
2012	15,552,570	10.00%	1,555,257
2013	13,595,233	12.00%	1,631,428
2014	16,029,483	12.00%	1,923,538
2015	19,748,017	12.00%	2,369,762

Schedule 12
City Of carpinteria
Transient Occupancy Tax- Principal Payers and Other Data
Last Ten Fiscal Years

Fiscal Year	City-Wide Occupany Rate	Average Daily Room Rates	Transient Occupancy Tax Revenues In Dollars	
			Concentration By Hotel Size Based on Number of Rooms	
			Number Hotels 50 or More Rooms	Number Hotels under 50 Rooms
			4	15
2006	N/A	N/A	\$ 952,508.00	\$ 291,344.00
			4	15
2007	N/A	N/A	\$ 1,172,699.00	\$ 280,010.00
			4	15
2008	N/A	N/A	\$ 1,096,090.00	\$ 318,941.00
			4	15
2009	N/A	N/A	\$ 1,126,937.94	\$ 213,125.73
			4	15
2010	N/A	N/A	\$ 1,069,209.00	\$ 193,223.00
			4	15
2011	N/A	N/A	\$ 1,075,964.00	\$ 230,069.00
			4	15
2012	N/A	N/A	\$ 1,152,472.00	\$ 269,365.00
			4	15
2013	N/A	N/A	\$ 1,234,420.21	\$ 397,007.79
			4	15
2014	N/A	N/A	\$ 1,322,195.48	\$ 578,775.52
2015	N/A	N/A	\$ 1,416,212.13	\$ 953,549.87

Schedule 13
City of Sample
Principal Transient Occupancy Tax Payers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30

2015	2014	2013	2012
BEST WESTERN CARPINTERIA INN HMBL, LLC DBA HOLIDAY INN EXPRESS HOTEL	BEST WESTERN CARPINTERIA INN CARPINTERIA REAL ESTATE INC.	ACCOR NORTH AMERICA	ACCOR NORTH AMERICA
SOLIMAR-SANDS	G6 HOSPITALITY LLC	BEST WESTERN CARPINTERIA INN 332	BEST WESTERN CARPINTERIA INN 332
CAREY, LISA, DABNEY, LEAH, & MANURAS, G.	HMBL, LLC DBA HOLIDAY INN EXPRESS HOTEL	HMBL, LLC (DBA HOLIDAY INN EXPRESS	HMBL, LLC (DBA HOLIDAY INN EXPRESS
SUNSET SHORES CONDOMINIUM	MURPHYKING REAL ESTATE	VENTURA LODGE LLC / SANDYLAND REEF INN	VENTURA LODGE LLC / SANDYLAND REEF INN
PLAYA BEACH LODGING	MURPHYKING REAL ESTATE	CARPINTERIA SHORES	CARPINTERIA SHORES
MURPHYKING REAL ESTATE	PLAYA BEACH LODGING SANDYLAND RD ASSOC DBA CARPINTERIA SHORES	SOLIMAR SANDS	SOLIMAR SANDS
CARPINTERIA REAL EST./SEASCAPE REALTY SEASHELL	SOLIMAR-SANDS	CARPINTERIA REAL ESTATE, INC.	CARPINTERIA REAL ESTATE, INC.
APARTMENTS/ADREA GARDEN	SUNSET SHORES CONDOMINIUM	SUNSET SHORES CONDOMINIUM	SUNSET SHORES CONDOMINIUM
BRIGHTON STREET R. E. SERVICES PROP MGMT	VENTURA LODGE LLC / SANDYLAND REEF INN	MURPHYKING REAL ESTATE	MURPHYKING REAL ESTATE
		SANDYLAND REEF INN	SANDYLAND REEF INN

Fiscal Years Ended June 30

2011	2010	2009	2008
ACCOR NORTH AMERICA BEST WESTERN CARPINTERIA INN 332 HMBL, LLC (DBA HOLIDAY INN EXPRESS	ACCOR NORTH AMERICA BEST WESTERN CARPINTERIA INN 332 HMBL, LLC	ACCOR NORTH AMERICA BEST WESTERN CARPINTERIA INN 332 BEST WESTERN INN 332	ACCOR NORTH AMERICA BEST WESTERN CARPINTERIA INN CARPINTERIA REAL ESATE, INC.
VENTURA LODGE LLC / SANDYLAND REEF INN	4975 SANDYLAND ROAD ASSOCIATION INC DBA CARPINTERIA SHORES RENTAL ACCOUNT #1	CARPINTERIA SHORES	CARPINTERIA SHORES
CARPINTERIA SHORES	BEST WESTERN INN 332	HMBL, LLC	HMBL, LLC
SOLIMAR SANDS	BEST WESTERN INN	MURPHYKING REAL ESTATE	MURPHYKING REAL ESTATE
CARPINTERIA REAL ESTATE, INC.	VENTURA LODGE LLC / SANDYLAND REEF INN	PRUFROCK'S GARDEN INN	PRUFROCK'S GARDEN INN
SUNSET SHORES CONDOMINIUM	SOLIMAR SANDS	SOLIMAR SANDS	SOLIMAR SANDS
MURPHYKING REAL ESTATE	CARPINTERIA REAL ESTATE, INC.	SUNSET SHORES CONDOMINIUM	SUNSET SHORES CONDO
SANDYLAND REEF INN	SANDYLAND REEF INN	VENTURA LODGE LLC / SANDYLAND REEF INN	VENTURA LODGE LLC

Fiscal Year Ended June 30

2007	2006
ACCOR NORTH AMERICA	ACCOR ECOMONY LODGING
BEST WESTERN HOLIDAY INN EXPRESS	BEST WESTERN CARPINTERIA SHORES
VENTURA LODGE LLC	CASA DEL SOL
SUNSET SHORES CONDOMINIUM	EUGENIA MOTEL
CARPINTERIA SHORES	HOLIDAY INN EXPRESS
SOLIMAR SANDS	PRUFROCK'S GARDEN INN
PRUFROCK'S GARDEN INN B&B	REEF INN
MURPHY-KING REAL ESTATE	SOLIMAR SANDS
CASA DEL SOL	SUNSET SHORES

Schedule 14
City of Carpinteria
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities			Total City Debt	Total City Debt as Percentage of Personal Income	Total City Debt Per Capita
	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds	Reassessment Revenue Bonds	Certificates of Participation	Capital Lease Obligations	Capital Lease Obligations	State of California and Other Loans			
2006	-	-	-	-	1,580,000	-	-	-	1,580,000	0.29%	110
2007	-	-	-	-	1,480,000	-	-	-	1,480,000	0.27%	104
2008	-	-	-	-	1,375,000	-	-	-	1,375,000	0.25%	97
2009	-	-	-	-	1,270,000	-	-	-	1,270,000	0.23%	89
2010	-	-	-	-	1,155,000	-	-	-	1,155,000	0.21%	80
2011	-	-	-	-	1,035,000	-	-	-	1,035,000	0.19%	71
2012	-	-	-	-	910,000	-	-	-	910,000	0.18%	70
2013	-	-	-	-	775,000	-	-	-	775,000	0.13%	59
2014	-	-	-	-	630,000	-	-	-	630,000	0.10%	47
2015	-	-	-	-	485,000	-	-	-	485,000	#DIV/0!	#DIV/0!

Schedule 15
City of Carpinteria
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Lease Revenue Bonds	Total		
2006	-		-		-
2007	-		-		-
2008	-		-		-
2009	-		-		-
2010	-		-		-
2011	-		-		-
2012	-		-		-
2013	-		-		-
2014	-		-		-
2015	-		-		-

The City did not have any General Bonded Debt during this period.

Schedule 16
City of Carpinteria
Direct and Overlapping Governmental Activities Debt (Unaudited)
As of June 30, 2015

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping Debt:			
Carpinteria Unified School District	\$ 18,725,000	40.589%	\$ 7,600,290
Santa Barbara County Certificates of Participation	65,355,000	3.099%	2,025,351
Carpinteria Sanitary District General Fund Obligations	12,395,000	81.762%	10,134,400
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT			\$ 19,760,042
Less: Carpinteria Sanitary District General Fund Obligations (100% Self-supporting)			10,134,400
Total Net General Fund Overlapping Debt			\$9,625,642
Direct Debt:			
City of Carpinteria Certificates of Participation	485,000	100.000%	485,000
Total Direct Debt			485,000
Total Overlapping and Direct Debt			\$ 10,110,642

**Schedule 17
City of Carpinteria
Legal Debt Margin Information
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Debt Applicable To Limit</u>	<u>Total Debt Applicable To Limit as Percentage of Debt Limit</u>
2006	53,460,553	-	0%
2007	57,517,209	-	0%
2008	60,357,422	-	0%
2009	63,292,199	-	0%
2010	64,537,337	-	0%
2011	64,114,076	-	0%
2012	64,755,216	-	0%
2013	65,847,111	-	0%
2014	68,956,429	-	0%
2015	73,214,247	-	0%
Legal Debt Margin Calculation for Fiscal Year 2015			
Assessed value			\$ 1,952,379,916
Debt limit (3.75% of assessed value)			73,214,247
Less debt applicable to limit:			
General obligation bonds			-
Total debt applicable to limit			-
Legal debt margin			<u>\$ 73,214,247</u>

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981/82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion ad assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located with the state.

Schedule 18
City of Carpinteria
Pledged Revenue Coverage
Last Ten Fiscal Years

Special Assessment Bonds

Fiscal Year	Special Assessment Collections	Capital Impact Fees	Debt Service		Coverage
			Principal	Interest	
2006	-	-	-	-	-
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-

The City had no Pledged Revenues during this period.

Schedule 19
City of Carpinteria
Demographic and Economic Statistics
For The Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	14,340	491,862,000	34,300	4.00%
2006	14,172	511,609,200	36,100	3.50%
2007	14,123	543,735,500	38,500	3.80%
2008	14,271	589,392,300	41,300	5.20%
2009	14,409	595,091,700	41,300	5.20%
2010	14,528	600,006,400	41,300	5.20%
2011	14,103	442,650,861	31,387	5.80%
2012	13,076	422,376,600	32,302	8.20%
2013	13,099	589,455,000	45,000	6.30%
2014	13,442	639,839,200	47,600	5.40%
2015	13,547	673,285,900	49,700	4.70%

Schedule 20
City of Carpinteria
Principal Employers (Ten Largest)
Last Eight Fiscal Years

Fiscal Year Ended June 30, 2015				Fiscal Year Ended June 30, 2014			
Employer	Number Employees	Rank	Percentage of Total City Employment	Employer	Number Employees	Rank	Percentage of Total City Employment
Nusil Technology	403	1	2.58%	Nusil Technology	415	1	2.66%
Carpinteria Unified School District	339	2	1.92%	Carpinteria Unified School District	272	2	1.15%
Lynda.com	300	3	2.17%	DAKO Corporation	180	3	1.74%
DAKO Corporation	250	4	1.60%	Lynda.com	410	4	2.63%
AGIA Inc.	210	5	0.83%	AGIA Inc.	129	5	0.92%
Bega Lighting	130	6	1.35%	Helix Medical Inc.	143	6	0.83%
Gigavac	119	7	0.71%	TE Connectivity	130	7	0.63%
Albertson's	110	8	0.71%	CKE (Carl Karcher Enterprises)	103	8	0.66%
CKE (Carl Karcher Enterprises)	110	9	0.00%	Albertson's	99	9	0.00%
Helix Medical Inc.	90	10	0.58%	Plan Member Services	110	10	0.71%
Totals	2061		13.21%	Totals	1991		12.76%

Fiscal Year Ended June 30, 2013				Fiscal Year Ended June 30, 2012			
Employer	Number Employees	Rank	Percentage of Total City Employment	Employer	Number Employees	Rank	Percentage of Total City Employment
Nusil Technology	391	1	2.51%	Nusil Technology	354	1	2.27%
Carpinteria Unified School District	350	2	2.20%	Carpinteria Unified School District	272	2	1.47%
DAKO Corporation	343	3	2.24%	DAKO Corporation	230	3	1.74%
Lynda.com	303	4	1.94%	Clipper Wind Power	200	4	1.28%
AGIA Inc.	161	5	0.96%	CKE Restaurants Inc.	170	5	1.01%
Helix Medical Inc.	150	6	1.03%	AGIA, Inc.	158	6	1.09%
TE Connectivity	130	7	0.65%	Lynda.com	155	7	0.94%
CKE (Carl Karcher Enterprises)	110	8	0.71%	Tyco Electronics	150	8	0.96%
Albertson's	101	9	0.00%	Helix	146	9	0.00%
Plan Member Services	90	10	0.58%	Plan Member Services	93	10	0.60%
Totals	2129		13.65%	Totals	1928		12.36%

23-A

Fiscal Year Ended June 30, 2011

Employer	Number Employees	Rank	Percentage of Total City Employment
Nusil Technology	354	1	2.27%
Carpinteria Unified School District	272	2	1.47%
DAKO Corporation	230	3	1.74%
Clipper Wind Power	200	4	1.28%
CKE Restaurants Inc.	170	5	1.01%
AGIA, Inc.	158	6	1.09%
Lynda.com	155	7	0.94%
Tyco Electronics	150	8	0.96%
Helix	146	9	0.00%
Plan Member Services	93	10	0.60%
Totals	1928		12.36%

Fiscal Year Ended June 30, 2010

Employer	Number Employees	Rank	Percentage of Total City Employment
Nusil Technology	324	1	2.08%
DAKO Corporation	320	2	2.05%
Carpinteria Unified School District	305	3	1.98%
Clipper Wind Power	183	4	1.17%
AGIA, Inc.	170	5	1.09%
CKE Restaurants Inc.	165	6	1.06%
Helix	163	7	1.04%
Pacific Scientific	130	8	0.83%
Tyco Electronics	117	9	0.75%
Bega Lighting	102	10	0.65%
Totals	1979		12.69%

Fiscal Year Ended June 30, 2009

Employer	Number Employees	Rank	Percentage of Total City Employment
Nusil Technology	324	1	2.08%
DAKO Corporation	320	2	2.05%
Carpinteria Unified School District	305	3	1.96%
Clipper Wind Power	183	4	1.17%
AGIA, Inc.	170	5	1.09%
CKE Restaurants Inc.	165	6	1.06%
Helix	163	7	1.04%
Pacific Scientific	130	8	0.83%
Tyco Electronics	117	9	0.75%
Bega Lighting	102	10	0.65%
Totals	1979		12.69%

Fiscal Year Ended June 30, 2008

Employer	Number Employees	Rank	Percentage of Total City Employment
Carpinteria Unified School District	370	1	2.37%
DAKO Corporation	335	2	2.15%
Nusil Technology	330	3	2.12%
CKE Restaurants Inc.	180	4	1.15%
AGIA, Inc.	175	5	1.12%
Tyco Electronics	170	6	1.09%
Helix	160	7	1.03%
Clipper Wind Power	150	8	0.96%
Pacific Scientific	150	9	0.96%
Bega Lighting	113	10	0.72%
Totals	2133		13.67%

Schedule 21
City of Carpinteria
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government:										
City council	5	5	5	5	5	5	5	5	5	5
City clerk	1	1	1	1	2	2	2	2	2	2
City manager	3	3	3	3	4	4	4	4	4	4
Finance	2	2	2	2	2	2	2	2	2	2
Public safety:										
Police Contract	-	-	-	-	-	-	-	-	-	-
Planning:										
Planning	7	7	7	7	7	7	7	7	7	7
Building and safety	2	2	2	2	2	2	2	2	2	2
Public works:										
Roads and streets	7	7	7	7	7	7	9	9	9	9
Parks:										
Parks and recreation	12	12	12	12	12	12	12	12	12	12
Totals	<u>39</u>	<u>39</u>	<u>39</u>	<u>39</u>	<u>41</u>	<u>41</u>	<u>43</u>	<u>43</u>	<u>43</u>	<u>43</u>

Note: No full-time equivalent employees are shown for police because the City contracts with Santa Barbara County Sheriff's Department for such services.

Schedule 22
City of Carpinteria
Operating Indicators by Function/Program
Last Ten Fiscal years

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Traffic violations	602	617	758	690	724	724	724	750	760	735
Planning										
Building permits issued	267	301	248	205	206	207	262	276	237	246
Public works:										
Miles streets resurfaced	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.67
Parks:										
Jr. Lifeguard Participants	162	165	160	185	185	120	120	190	213	190
Swimming pool admissions	37,400	35,500	33,696	31,984	31,000	31,000	31,000	32,883	33,091	32,005

Schedule 23
City of Carpinteria
Capital Asset Statistics by Function/Program
Last Ten Fiscal years

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	2	2	2	2	2	2	2	2	2	2
Public works:										
Miles of streets	33	33	33	33	33	33	33	33	33	33
Streetlights	630	630	630	630	630	630	630	630	631	631
Traffic signals	3	3	3	3	3	3	3	3	3	3
Parks:										
Community centers										
Parks	11	11	11	12	12	12	12	12	12	12
Park acreage	98	98	98	100	100	100	100	100	103	103



City of Carpinteria

COUNCIL AGENDA STAFF REPORT January 25, 2016

ITEM FOR COUNCIL CONSIDERATION

Formation of an Ad Hoc Committee of the City Council to work with the City Attorney's Office to prepare options for the provision of housing financial assistance for the City Manager, which options will be brought back to the full City Council for consideration at a future City Council meeting.

STAFF RECOMMENDATION

Action Item X ; Non-Action Item

Staff recommends that the Council form an Ad Hoc Committee of the Council to consider options for an employee housing assistance program for the Carpinteria City Manager.

Motion: I move that the City Council form an Ad Hoc Committee of the Council, consisting of Councilmembers _____ and _____, to work with the City Attorney's Office to prepare options for the provision of housing financial assistance to the City Manager, which options will be brought to the City Council for consideration at a future City Council meeting.

DISCUSSION

The City Manager's current employment agreement provides that the City will consider the provision of housing financial assistance to the City Manager. The Council initially directed the City Attorney's Office to investigate the implementation of such a program; however, the City Council and the City Manager agreed in the past to defer consideration of this issue. For this reason, the Council has not taken action on implementing such a program of housing assistance.

The purpose of this staff report is to request that the Council provide direction as to whether the Council desires to revisit options for providing housing assistance to the City Manager. Should this be your Council's direction, the City Attorney's Office

recommends that the Council appoint an Ad Hoc Committee, consisting of two Councilmembers, to provide direction to the City Attorney's Office. The City Attorney's office will serve as the staff responsible for this matter. When the Council's Ad Hoc Committee has concluded its analysis, the matter will be brought to the full City Council as an agenda item on a future public meeting for discussion and possible action.

LEGAL CONSIDERATIONS

None at this time.

FINANCIAL CONSIDERATIONS

It will be appropriate to discuss financial considerations at such time as the full Council considers options for housing financial assistance that have been reviewed and recommended by the Ad Hoc Committee.

OPTIONS

1. The Council could choose to form an Ad Hoc Committee to work with the City Attorney's office to prepare options for the provision of housing assistance to the City Manager, which options will be brought to the City Council for consideration at a future City Council meeting.
2. The Council could decline to establish an Ad Hoc Committee for such purpose and could provide alternate direction.

Report prepared by: Peter N. Brown, on behalf of
Brownstein Hyatt Farber Schreck, LLP
Acting as City Attorney of the City of Carpinteria
(805) 882-1401 / pbrown@bhfs.com

A handwritten signature in black ink, appearing to read "PN Brown", written over a horizontal line.

Signature