

**CITIES FINANCIAL TRANSACTIONS REPORT
COVER PAGE
City of Merced**

Reporting Year: **2019**ID Number: **11982452700**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer


Signature

Finance Officer
Title

M. Venus Rodriguez
Name (Please Print)

1/24/2020
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/24/2020 6:18:28 AM

Supplement to the Annual Report of California Municipalities

City Name:	Merced
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Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

June 2019
 September 2019

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

1. Reference: State Controller's Report – Please refer to your State Controller's Report to answer questions A-C.

Section A:

From the Statement of Net Expenditures – Governmental Funds – General Government and Public Safety – General Government – Indicate the current expenditures (Column A) you included in the 'Total General Government' field that relate to the financial administration (i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. -including related data processing) of your government, if any.

Column A – Current Expenditures:	E23	\$ 2,978,527
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Section B:

From the Statement of Net Expenditures – Governmental Funds –General Government and Public Safety – General Government –Indicate the current expenditures (Column A) you included in the 'Total General Government' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Current Expenditures:	E25	\$ 979,185
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Section C:

From the Statement of Net Expenditures – Governmental Funds – General Government and Public Safety – Public Safety (Police) – Indicate the current expenditures (Column A) you included in the 'Police' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Current Expenditures:	E25	\$
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2. Capital Outlays

Please fill out the amounts spent on capital outlays for the current fiscal year, split between construction and the purchase of land or equipment which is expected to last more than five years. Please fill in all of this year's capital outlays for your city below, regardless of what you may have already entered for capital outlays in the State Controller's Financial Transaction Report.

Line No.	Item Description	Amount – Omit cents			
		Census Code	Construction	Census Code	Purchase of Land and Equipment
1	Section A – Public Safety				
2	Police department/Crime prevention	F62		G62	
3	Jail	F04		G04	
4	Emergency management	F89		G89	
5	Flood control	F59		G59	
6	Fire department	F24		G24	
7	Ambulance	F32		G32	
8	Building inspections	F66		G66	
9	Miscellaneous protective services	F66		G66	
10	Animal control	F32		G32	
11	Other public safety	F89		G89	
12	Section B – Public Works				
13	Roads, bridges, sidewalks	F44		G44	
14	Parking meter and off-street	F60		G60	
15	Street lighting	F44		G44	
16	Traffic control safety	F44		G44	
17	Snow removal	F44		G44	
18	Highway engineering	F44		G44	
19	Street cleaning	F81		G81	
20	Airport (if not an enterprise)	F01		G01	
21	Garbage (if not an enterprise)	F81		G81	
22	Other public works	F89		G89	
23	Section C – Health and Social Services				
24	Welfare assistance	F79		G79	
25	City hospital	F36		G36	
26	Health regulation and inspections	F32		G32	
27	Water, air, and mosquito control	F32		G32	
28	Community mental health	F32		G32	
29	Other health and social services	F79		G79	
30	Section D – Culture and Recreation				
31	Library services	F52		G52	
32	Museum, band, theater	F61		G61	
33	Parks	F61		G61	
34	Recreation	F61		G61	
35	Cemetery	F03		G03	
36	Community center, zoo marina, and auditorium	F61		G61	
37	Other culture and recreation	F61		G61	
38	Section E – Community and Economic Development				
39	Community beautification	F89		G89	
40	Economic development	F89		G89	
41	Housing and urban renewal	F50		G50	
42	Planning and zoning	F29		G29	
43	Other community and economic development	F89		G89	

2. Capital Outlays (continued)

Line No.	Item Description	Amount – Omit cents			
		Census Code	Construction	Census Code	Purchase of Land and Equipment
44	Section F – General Government				
45	Mayor, council and city manager	F29		G29	
46	Clerk, treasurer, financial administration	F23		G23	
47	Elections	F89		G89	
48	Legal services and city attorney	F25		G25	
49	City hall and general buildings	F31		G31	
50	Other general government	F89		G89	
51	Section G – Business Type Activities				
52	Water	F91		G91	
53	Sewer and sewage disposal	F80		G80	
54	Electric	F92		G92	
55	Gas utility	F93		G93	
56	Parking	F60		G60	
57	Airport	F01		G01	
58	Landfill/Garbage	F81		G81	
59	Hospital	F36		G36	
60	Transit	F94		G94	
61	Cable TV, telephone, Internet	F03		G03	
62	Housing authority	F50		G50	
63	Storm water	F80		G80	
64	Other business types	F89		G89	

3. Intergovernmental Expenditures

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a. MCRWMA	Landfill Charges	\$2,741,806
b. Merced County	Animal Control Services	\$184,590
c. Merced Irrigation District	Utilities	\$2,266,409
d.		

City of Merced
Cities Financial Transactions Report
General Information

Fiscal Year: 2019

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Mike		Murphy
Member 1	Anthony		Martinez
Member 2	Fernando		Echevarria
Member 3	Delray		Shelton
Member 4	Kevin		Blake
Member 5	Jill		McLeod
Member 6	Matthew		Serratto
Member			

City Fiscal Officer

First Name M. I. Last Name

Title Telephone

Email Fax No.

City Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Report Prepared By

Firm Name

First Name M. I. Last Name

Title Telephone

Email Fax No.

1. Does the report contain data from audited financial statements? Yes No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes No

3. Is financial data of the BCU(s) included in this city's financial statements or Comprehensive Annual Financial Report (CAFR)?

Yes No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5. Yes No

5. Specify the name(s) of the BCU(s).

BCU 1

BCU 2

BCU

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (1 of 10) (Record Completed)	Employee Benefits
Operating Revenues	
R02. Charges for Services	10,262,356
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$10,262,356
Operating Expenses	
R05. Personnel Services	238,958
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	9,828,737
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$10,067,695
R12. Operating Income (Loss)	\$194,661
Nonoperating Revenues	
R13. Investment Earnings	11,217
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$11,217
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$205,878
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-250,000
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-44,122
R29. Net Position (Deficit), Beginning of Fiscal Year	\$684,506
R30. Adjustment	

R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$640,384"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="640,384"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$640,384"/>

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01.	Internal Service Fund Name (Specify) (2 of 10) (Record Completed)	Facility Maintenance
Operating Revenues		
R02.	Charges for Services	1,864,425
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,864,425
Operating Expenses		
R05.	Personnel Services	949,736
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	720,472
R09.	Depreciation and Amortization Expenses	182,738
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,852,946
R12.	Operating Income (Loss)	\$11,479
Nonoperating Revenues		
R13.	Investment Earnings	4,368
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	910
R16.	Total Nonoperating Revenues	\$5,278
Nonoperating Expenses		
R17.	Interest Expense	221,506
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	221,506
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-204,749
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	537,649
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$332,900
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-4,176,871
R30.	Adjustment	

R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-3,843,971
Net Position (Deficit)	
R33. Net Investment in Capital Assets	617,785
R34. Restricted	
R35. Unrestricted	-4,461,766
R36. Total Net Position (Deficit)	\$-3,843,971

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (3 of 10) (Record Completed)	Fleet Management
Operating Revenues	
R02. Charges for Services	3,780,267
R03. Other Operating Revenues	3,788
R04. Total Operating Revenues	\$3,784,055
Operating Expenses	
R05. Personnel Services	1,171,524
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,792,095
R09. Depreciation and Amortization Expenses	36,831
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,000,450
R12. Operating Income (Loss)	\$-216,395
Nonoperating Revenues	
R13. Investment Earnings	12,302
R14. Gain on Disposal of Capital Assets	30,088
R15. Other Nonoperating Revenues	5,055
R16. Total Nonoperating Revenues	\$47,445
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-168,950
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-50,328
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-219,278
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-597,778
R30. Adjustment	

R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$-817,056
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	349,943
R34.	Restricted	
R35.	Unrestricted	-1,166,999
R36.	Total Net Position (Deficit)	\$-817,056

City of Merced
Cities Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (4 of 10) (Record Completed)	Fleet Replacement
Operating Revenues	
R02. Charges for Services	1,903,715
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,903,715
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	4,514
R09. Depreciation and Amortization Expenses	1,837,275
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,841,789
R12. Operating Income (Loss)	\$61,926
Nonoperating Revenues	
R13. Investment Earnings	627,788
R14. Gain on Disposal of Capital Assets	23,531
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$651,319
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$713,245
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$713,245
R29. Net Position (Deficit), Beginning of Fiscal Year	\$18,834,883
R30. Adjustment	

R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$19,548,128
Net Position (Deficit)	
R33. Net Investment in Capital Assets	5,336,498
R34. Restricted	
R35. Unrestricted	14,211,630
R36. Total Net Position (Deficit)	\$19,548,128

City of Merced
Cities Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01.	Internal Service Fund Name (Specify) (5 of 10) (Record Completed)	Liability Insurance
	Operating Revenues	
R02.	Charges for Services	1,529,984
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,529,984
	Operating Expenses	
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,882,989
R09.	Depreciation and Amortization Expenses	10,938
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,893,927
R12.	Operating Income (Loss)	\$-363,943
	Nonoperating Revenues	
R13.	Investment Earnings	73,849
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	125,378
R16.	Total Nonoperating Revenues	\$199,227
	Nonoperating Expenses	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-164,716
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	644,188
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$479,472
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$945,905
R30.	Adjustment	

R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,425,377
Net Position (Deficit)	
R33. Net Investment in Capital Assets	137,764
R34. Restricted	
R35. Unrestricted	1,287,613
R36. Total Net Position (Deficit)	\$1,425,377

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (6 of 10) (Record Completed)	Personal Computer Replacement
Operating Revenues	
R02. Charges for Services	232,118
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$232,118
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	264,476
R09. Depreciation and Amortization Expenses	116,211
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$380,687
R12. Operating Income (Loss)	\$-148,569
Nonoperating Revenues	
R13. Investment Earnings	29,179
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$29,179
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-119,390
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-119,390
R29. Net Position (Deficit), Beginning of Fiscal Year	\$888,721
R30. Adjustment	

R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$769,331
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	126,436
R34.	Restricted	
R35.	Unrestricted	642,895
R36.	Total Net Position (Deficit)	\$769,331

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01.	Internal Service Fund Name (Specify) (7 of 10) (Record Completed)	Public Works Admin
Operating Revenues		
R02.	Charges for Services	1,755,266
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,755,266
Operating Expenses		
R05.	Personnel Services	1,178,589
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	520,112
R09.	Depreciation and Amortization Expenses	16,782
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,715,483
R12.	Operating Income (Loss)	\$39,783
Nonoperating Revenues		
R13.	Investment Earnings	16,376
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	372
R16.	Total Nonoperating Revenues	\$16,748
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$56,531
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-24,002
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$32,529
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,788,018
R30.	Adjustment	

R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-2,755,489
Net Position (Deficit)	
R33. Net Investment in Capital Assets	91,083
R34. Restricted	
R35. Unrestricted	-2,846,572
R36. Total Net Position (Deficit)	\$-2,755,489

City of Merced
Cities Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (8 of 10) (Record Completed)	Support Services
Operating Revenues	
R02. Charges for Services	3,414,298
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$3,414,298
Operating Expenses	
R05. Personnel Services	1,672,774
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	1,631,603
R09. Depreciation and Amortization Expenses	64,551
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$3,368,928
R12. Operating Income (Loss)	\$45,370
Nonoperating Revenues	
R13. Investment Earnings	54,412
R14. Gain on Disposal of Capital Assets	3,285
R15. Other Nonoperating Revenues	4,600
R16. Total Nonoperating Revenues	\$62,297
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$107,667
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	826,174
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$933,841
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-4,349,042
R30. Adjustment	

R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-3,415,201
Net Position (Deficit)	
R33. Net Investment in Capital Assets	339,494
R34. Restricted	
R35. Unrestricted	-3,754,695
R36. Total Net Position (Deficit)	\$-3,415,201

City of Merced
 Cities Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01.	Internal Service Fund Name (Specify) (9 of 10) (Record Completed)	Unemployment Insurance ▼
Operating Revenues		
R02.	Charges for Services	15,945
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$15,945
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	49,074
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$49,074
R12.	Operating Income (Loss)	\$-33,129
Nonoperating Revenues		
R13.	Investment Earnings	9,195
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$9,195
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-23,934
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-23,934
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$240,372
R30.	Adjustment	

R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$216,438"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="216,438"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$216,438"/>

City of Merced
Cities Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (10 of 10) (Record Completed)	Workers Compensation Insurance
Operating Revenues	
R02. Charges for Services	1,601,043
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,601,043
Operating Expenses	
R05. Personnel Services	37,856
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,292,817
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,330,673
R12. Operating Income (Loss)	\$-729,630
Nonoperating Revenues	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	85,113
R16. Total Nonoperating Revenues	\$85,113
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-644,517
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	1,295,000
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$650,483
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-5,812,305
R30. Adjustment	

R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$-5,161,822"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text" value="0"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="-5,161,822"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$-5,161,822"/>

City of Merced
 Cities Financial Transactions Report
 Airport Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position and Statistics

Fiscal Year: 2019

Form #4

Operating Revenues	
R01. Hangar Space Rentals	195,924
R02. Aircraft Parking	1,680
R03. Building Rentals	147,357
R04. Lease of Ground Area	32,634
R05. Fuel Flowage Fees	9,204
R06. Landing, Gate, and Ramp Fees	
R08. Concession Revenues	315
R09. Sales and Services	31,812
R10. Other Operating Revenues	2,631
R11. Total Operating Revenues	\$421,557
Operating Expenses	
Maintenance and Operation	
R12. Landing Areas	
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	
R16. Other Buildings and Areas	
R17. General Shops and Equipment	
R18. Personnel Services	341,912
R19. Contractual Services	
R20. Materials and Supplies	
R21. General and Administrative Expenses	243,356
R22. Cost of Sales and Services	
R23. Depreciation and Amortization Expenses	448,792
R24. Other Operating Expenses	
R25. Total Operating Expenses	\$1,034,060
R26. Operating Income (Loss)	-\$612,503
Nonoperating Revenues	
R27. Investment Earnings	1,182
R27.5 Passenger Facility Charges	
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	
Intergovernmental – State	
R38. Aid for Construction	
R41. In-Lieu Taxes	
R42. Other Intergovernmental – State	
R43. Intergovernmental – County	
R44. Intergovernmental – Other	

R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	43,342
R47.	Total Nonoperating Revenues	\$44,524
Nonoperating Expenses		
R48.	Interest Expense	641
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$641
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-568,620
Capital Contributions		
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0
R61.	Transfers In	64,747
R62.	Transfers Out	-16,777
Special and Extraordinary Items		
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	\$-520,650
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$4,452,270
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$3,931,620
Net Position (Deficit)		
R68.	Net Investment in Capital Assets	4,309,927
R69.	Restricted	14,524
R70.	Unrestricted	-392,831
R71.	Total Net Position (Deficit)	\$3,931,620
Statistics		
R72.	Total Acreage	450
R73.	Length of Longest Runway Surfaced	5,914
R74.	Length of Longest Runway Unimproved	
R75.	Length of Longest Taxiway Surfaced	5,914
R76.	Length of Longest Taxiway Unimproved	
R77.	Parking Apron Acreage Surfaced	10
R78.	Parking Apron Acreage Unimproved	
R79.	Aircraft Tie-Down Acreage	16

R80. Auto Parking Acreage	2
R81. Total Number of Tenant Aircraft	71
R82. Number of Hangars	90
R83. Total Aircraft Movements	60,000
R84. Annual Fuel Consumption (Gallons)	131,044
R85. Year of Acquisition	1940
R88. Number of Passengers Enplaned	7,353
R89. Number of Passengers Deplaned	6,964
R90. Pounds of Air Cargo and Express	116,883
R91. Pounds of Mail	
R92. Number of Air Carriers Scheduled per Day	1
R93. Are airport services provided by other than the local agency? (Report Yes or No)	No ▼

City of Merced
 Cities Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Form #9

Operating Revenues	
R01. Service Charges	23,142,308
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	759,853
R08. Total Operating Revenues	\$23,902,161
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	4,661,060
R13. Contractual Services	
R14. Materials and Supplies	7,574,507
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	8,274,526
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$20,510,093
R19. Operating Income (Loss)	\$3,392,068
Nonoperating Revenues	
R20. Investment Earnings	2,485,914
R21. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	
Intergovernmental – State	
R32. Aid for Construction	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	
R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	3,904
R40. Other Nonoperating Revenues	
R41. Total Nonoperating Revenues	\$2,489,818
Nonoperating Expenses	
R42. Interest Expense	647,396
R43. Loss on Disposal of Capital Assets	

R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$647,396
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$5,234,490
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	-2,142,063
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$3,092,427
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$119,638,250
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$122,730,677
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	74,968,462
R62.	Restricted	9,514,474
R63.	Unrestricted	38,247,741
R64.	Total Net Position (Deficit)	\$122,730,677
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No ▼

City of Merced
 Cities Financial Transactions Report
 Solid Waste Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Form #10

Operating Revenues		
R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	14,710,774
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	27,278
R06.	Total Operating Revenues	\$14,738,052
Operating Expenses		
Disposal Expenses		
R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	
Collection Expenses		
R12.	Personnel Services	5,026,827
R13.	Contractual Services	
R14.	Materials and Supplies	9,274,026
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	14,300,853
R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	150,759
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$14,451,612
R21.	Operating Income (Loss)	\$286,440
Nonoperating Revenues		
R22.	Investment Earnings	373,468
R23.	Rents, Leases, and Franchises	
Intergovernmental – Federal		
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
Intergovernmental – State		
R34.	Aid for Construction	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	358,909
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$732,377

Nonoperating Expenses		
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,018,817
Capital Contributions		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	44,739
R56.	Transfers Out	-149,596
Special and Extraordinary Items		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$913,960
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,618,994
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$-1,705,034
Net Position (Deficit)		
R62.	Net Investment in Capital Assets	749,916
R63.	Restricted	884,549
R64.	Unrestricted	-3,339,499
R65.	Total Net Position (Deficit)	\$-1,705,034
R66.	Are solid waste services provided by other than the local agency? (Report Yes or No)	No ▼

City of Merced
 Cities Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position and Statistics

Fiscal Year: 2019

Form #12

Operating Revenues

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01.	Residential	16,683,633
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R02.	Business	
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R03.	Industrial	
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R04.	Irrigation	
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Outside Local Agency Boundaries

R05.	Residential	
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R06.	Business	
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R07.	Industrial	
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R08.	Irrigation	
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R09.	Sales to Other Utilities for Resale	
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R10.	Interdepartmental	
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R11.	Other Water Sales Revenues	
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Water Services Revenues

R12.	Fire Prevention	
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R13.	Groundwater Replenishment	
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R14.	Connection Fees	
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R15.	Standby and Availability Charges	
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R16.	Service-Type Assessments	
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R17.	Other Water Services Revenues	
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R18.	Other Operating Revenues	95,048
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R19.	Total Operating Revenues	\$16,778,681
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Operating Expenses

Water Supply Expenses

R20.	Water Supply	
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R21.	Water Purchases	
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R22.	Groundwater Replenishment	
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R23.	Other Water Supply Expenses	
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R24.	Pumping	
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R25.	Treatment	
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R26.	Transmission and Distribution	
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R28.	Customer Accounting and Collection	
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R29.	Sales Promotion	
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R30.	Personnel Services	3,140,212
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R31.	Contractual Services	
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R32.	Materials and Supplies	7,098,741
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R33.	General and Administrative Expenses	
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R34.	Depreciation and Amortization Expenses	2,530,315
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$12,769,268
R37.	Operating Income (Loss)	\$4,009,413
Nonoperating Revenues		
R38.	Investment Earnings	3,052,346
R39.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	1,637
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$3,053,983
Nonoperating Expenses		
R60.	Interest Expense	217,784
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$217,784
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,845,612
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	-1,448,198
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$5,397,414
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$88,025,835
R76.	Adjustment	
R77.	Reason for Adjustment	

R78.	Net Position (Deficit), End of Fiscal Year	\$93,423,249
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	29,794,893
R80.	Restricted	37,047,594
R81.	Unrestricted	26,580,762
R82.	Total Net Position (Deficit)	\$93,423,249
Statistics		
Minimum Residential Periodic Charge		
R83.	Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	31
R84.	Water Included In Minimum Periodic Charge (In Cubic Feet)	20
R85.	Minimum Periodic Charge Billing Cycle (In Months)	1
R86.	Number of Accounts – Direct Customers – Within Local Agency Boundaries	19,953
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	1,367
R88.	Number of Accounts – Other Water Utilities or Agencies	
Use Whole Acre-Feet for Quantities of Water Below		
R89.	Water Purchased from Other Water Utilities or Agencies	
R90.	Total Water Introduced into System	18,863
Water Sold, Used, or Lost		
R91.	Water Sold to Direct Customers	18,863
R92.	Water Sold to Other Water Utilities or Agencies	
R93.	Water Sold to or Used by Local Agency (Not Accounted for Above)	
R94.	Water Lost Through System	1,509
R95.	Total Water Sold, Used, or Lost	20,372
R96.	Are water services provided by other than the local agency? (Report Yes or No)	No ▼

City of Merced
 Cities Financial Transactions Report
 Functional Revenue Details Report
 Governmental Funds

Back to Form: Functional Revenue Details

Fiscal Year: 2019

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
SpecialBenefitAssessments	Fire	GeneralGovernmentPublicSafety	Fire	425,627
				Sub Total: \$425,627
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	881,575
				Sub Total: \$881,575
SpecialBenefitAssessments	Police	GeneralGovernmentPublicSafety	Police	864,537
				Sub Total: \$864,537
LicensesPermits	Animal Licenses	GeneralGovernmentPublicSafety	Other Public Safety 1	11,971
				Sub Total: \$11,971
LicensesPermits	Bicycle Licenses	GeneralGovernmentPublicSafety	Police	110
				Sub Total: \$110
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,974,558
				Sub Total: \$1,974,558
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	380,967
				Sub Total: \$380,967
FinesForfeituresRevenue	Investment Earnings	GeneralGovernmentPublicSafety	Fire	76
		GeneralGovernmentPublicSafety	Management and Support	1,447,110
		TransportationCommunityDevelopment	Other Community Development 1	9,152
		TransportationCommunityDevelopment	Other Transportation 1	98,655
		TransportationCommunityDevelopment	Parking Facility	24,089
		GeneralGovernmentPublicSafety	Police	8,724
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	204,685
				Sub Total: \$1,792,491
FinesForfeituresRevenue	Rents and Concessions	GeneralGovernmentPublicSafety	Management and Support	90,079
				Sub Total: \$90,079
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	200,043
				Sub Total: \$200,043
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	3,242,555
				Sub Total: \$3,242,555
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	62,766
				Sub Total: \$62,766
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	1,609,972
				Sub Total: \$1,609,972
ChargesforCurrentServices	Animal Shelter Fees and Charges	GeneralGovernmentPublicSafety	Other Public Safety 1	17,295
				Sub Total: \$17,295
ChargesforCurrentServices	Parking Facility Charges	TransportationCommunityDevelopment	Parking Facility	258,309
				Sub Total: \$258,309
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	217,527
				Sub Total: \$217,527
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	606,144
				Sub Total: \$606,144

ChargesforCurrentServices	Quasi-External Transactions	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,699,107
		GeneralGovernmentPublicSafety	Fire	731,845
		GeneralGovernmentPublicSafety	Legislative	1,082,205
		GeneralGovernmentPublicSafety	Management and Support	3,833,567
		TransportationCommunityDevelopment	Other Community Development 1	554,826
		GeneralGovernmentPublicSafety	Other Public Safety 1	36,284
		HealthCultureLeisure	Parks and Recreation	15,598
		TransportationCommunityDevelopment	Planning	343,354
		GeneralGovernmentPublicSafety	Police	110,194
		GeneralGovernmentPublicSafety	Street Lighting	161,683
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	3,000
			Sub Total:	<u>\$8,571,663</u>
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire	779,917
			Sub Total:	<u>\$779,917</u>
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	581,992
			Sub Total:	<u>\$581,992</u>
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	162,801
			Sub Total:	<u>\$162,801</u>
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation	26,600
			Sub Total:	<u>\$26,600</u>
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	5,869,725
		HealthCultureLeisure	Parks and Recreation	378,701
			Sub Total:	<u>\$6,248,426</u>
			Functional Revenue Total:	\$29,007,925
			Other Functional Revenue Total:	\$6,298,452
			Functional Revenue Grand Total:	\$35,306,377

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Taxes

Fiscal Year: 2019

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	6,796,208		6,796,208
R02. Supplemental Roll Secured and Unsecured Property Taxes	234,660		234,660
R03. Property Tax In-Lieu of Vehicle License Fees	6,287,317		6,287,317
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	21,011		21,011
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)	1,060,840		1,060,840
R11. Parcel Tax			
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes			
R14. Sales and Use Taxes	22,143,029		22,143,029
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	2,008,081		2,008,081
R19. Franchises	1,631,738		1,631,738
R20. Business License Taxes	1,573,198		1,573,198
R21. Real Property Transfer Taxes	266,671		266,671
R22. Utility Users Taxes			
R23. Construction Development Taxes			
Taxes – Other			
R24. Admission Tax			
R25. Parking Tax			
R27. Other Taxes – Other (Specify)	1,106,656		1,106,656

R27a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Cost Revenue Impact Study	Management and Support ▼	1,000,076	Delete
PEG Access	Management and Support ▼	106,580	Delete
	Select ▼		Add
Total:		1,106,656	

R27b. **Specify General Revenues** **General Revenues**

		Add	
Total:			

Functional Revenues General Revenues Total Revenues

	A	B	C
R28. Total Taxes	\$1,106,656	\$42,022,753	\$43,129,409

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Special Benefit Assessments

Fiscal Year: 2019

Form #17

Functional Revenues

Special Benefit Assessments

R01. Fire	425,627
R02. Paramedics	
R03. Police	864,537
R04. Lighting	881,575
R05. Other Special Benefit Assessments (Specify)	1,197,675

R05a. **Specify Functional Revenues** **Select Expenditure Function**

Airport	Streets/Highways/Storm Drains ▼	23,624	Delete
CFD Administration	Streets/Highways/Storm Drains ▼	33,148	Delete
CFD Development Services	Streets/Highways/Storm Drains ▼	31,065	Delete
CFD Improvement Area	Streets/Highways/Storm Drains ▼	785,147	Delete
CFD Parks & Community	Streets/Highways/Storm Drains ▼	70,334	Delete
CFD PW-Parks Maintenance	Streets/Highways/Storm Drains ▼	96,410	Delete
CFD Street Maintenance/Lights	Streets/Highways/Storm Drains ▼	108,996	Delete
CFD Street Trees	Streets/Highways/Storm Drains ▼	48,951	Delete
	Select ▼		Add
Total:		1,197,675	

R06. **Total Special Benefit Assessments** \$3,369,414

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Licenses and Permits

Fiscal Year: 2019

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	11,971		11,971
R02. Bicycle Licenses	110		110
R03. Construction Permits	1,974,558		1,974,558
R04. Street and Curb Permits	380,967		380,967
R05. Other Licenses and Permits (Specify)	22,207	37,455	59,662

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text" value="Applications"/>	<input type="text" value="Planning"/>	22,207	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>		<input type="button" value="Add"/>
Total:		22,207	

R05b. **Specify General Revenues** **General Revenues**

<input type="text" value="Other Licenses and Permits"/>	37,455	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
Total:	37,455	

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$2,389,813	\$37,455	\$2,427,268

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year: 2019

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	200,043		200,043
R02. Other Fines		390,899	390,899
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$200,043	\$390,899	\$590,942
Revenue from Use of Money and Property			
R05. Investment Earnings	1,792,491	741,633	2,534,124
R06. Rents and Concessions	90,079	46,691	136,770
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		39,577	39,577
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$1,882,570	\$827,901	\$2,710,471

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Intergovernmental – State

Fiscal Year: 2019

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – State			
R01. Homeowners Property Tax Relief	61,064	61,064	61,064
R03. Gasoline Tax	3,242,555		3,242,555
R04. Peace Officers Standards and Training	62,766		62,766
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1		358,601	358,601
R07. Other Intergovernmental – State 2			
State Grants – Other			
R08. Mandated Cost		60,081	60,081
R09. Public Safety – Prop. 172			
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	1,755,263		1,755,263

R31a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
ADA Access	Management and Support	30,291	Delete
Development Services	Other Community Development 1	12,183	Delete
AB3229 COPS Funding	Police	210,170	Delete
Miscellaneous	Police	193,203	Delete
Traffic Safety	Police	63,425	Delete
STP Exchange Funds	Streets/Highways/Storm Drains	980,871	Delete
Public Works	Street Lighting	265,120	Delete
	Select		Add
Total:		1,755,263	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental – State	\$5,060,584	\$479,746	\$5,540,330

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2019

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	1,609,972		1,609,972
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	2,065,551		2,065,551

R15a. Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
CMAQ	Construction and Engineering Regulatic ▼	815,625	<input type="button" value="Delete"/>
Miscellaneous	Fire ▼	24,905	<input type="button" value="Delete"/>
Homes	Housing ▼	419,952	<input type="button" value="Delete"/>
BJA Bulletproof Vest	Police ▼	12,165	<input type="button" value="Delete"/>
Measure C	Police ▼	206,819	<input type="button" value="Delete"/>
ATP Active Transportation	Street Lighting ▼	586,085	<input type="button" value="Delete"/>
	Select ▼		<input type="button" value="Add"/>
Total:		2,065,551	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$3,675,523		\$3,675,523
Intergovernmental – County			
R17. County Grants of State Gasoline Tax			
R18. Other County Grants			
R19. Total Intergovernmental – County	\$0		\$0
R20. Other Taxes In-Lieu			

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Charges for Current Services

Fiscal Year: 2019

Form #22

Charges for Current Services	Functional Revenues
R01. Zoning Fees and Subdivision Fees	162,801
R04. Special Police Department Services	581,992
R06. Special Fire Department Services	779,917
R07. Plan Checking Fees	606,144
R09. Animal Shelter Fees and Charges	17,295
R10. Engineering Fees, Inspection and Other Charges	
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	258,309
R24. Parks and Recreation Fees	217,527
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	8,571,663
R41. Other Charges for Current Services (Specify)	151,100

R41a.

Specify Functional Revenues	Select Expenditure Function	Amount	Action
Miscellaneous	Management and Support	76,295	Delete
Other	Street Lighting	74,805	Delete
	Select		Add
Total:		151,100	

R42.	Total Charges for Current Services	\$11,346,748
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City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Miscellaneous Revenues and Grand Totals

Go to Form: Functional Revenue Detail

Fiscal Year: 2019

Form #23

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Miscellaneous Revenues				
R01.	Development Impact Fees	6,248,426		6,248,426
R04.	Contributions from Nongovernmental Sources	26,600	89,500	116,100
R05.	Other Miscellaneous Revenues (Specify)		684,708	684,708

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

▼

R05b. **Specify General Revenues** **General Revenues**

Miscellaneous	443,824	<input type="button" value="Delete"/>
Reimbursements	240,884	<input type="button" value="Delete"/>
		<input type="button" value="Add"/>
Total:	684,708	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R10.	Total Miscellaneous Revenues	\$6,275,026	\$774,208	\$7,049,234
R11.	Grand Totals	\$35,306,377	\$44,532,962	\$79,839,339

City of Merced
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 General Government and Public Safety

Go to Form: Functional Revenue Details

Fiscal Year: 2019

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	1,220,658	1,082,205	138,453
R02. Management and Support	5,371,869	6,583,998	-1,212,129
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$6,592,527	\$7,666,203	\$-1,073,676
Public Safety			
R13. Police	22,778,661	2,895,115	19,883,546
R24. Fire	13,005,474	1,962,370	11,043,104
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting	2,510,173	1,969,268	540,905
R29. Disaster Preparedness			
R33. Other Public Safety 1	1,056,636	65,550	991,086
R34. Other Public Safety 2			
R35. Total Public Safety	\$39,350,944	\$6,892,303	\$32,458,641

City of Merced
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Transportation and Community Development

Go to Form: Functional Revenue Details

Fiscal Year: 2019

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	1,564,182	5,628,786	-4,064,604
R02. Streets – Trees/Landscaping			
R03. Parking Facility	144,782	282,398	-137,616
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1	29,174	98,655	-69,481
R08. Other Transportation 2			
R09. Total Transportation	\$1,738,138	\$6,009,839	\$-4,271,701
Community Development			
R10. Planning	1,267,270	971,705	295,565
R11. Construction and Engineering Regulation	3,609,388	10,548,416	-6,939,028
R12. Redevelopment			
R13. Housing	1,320,169	419,952	900,217
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	480,098	2,186,133	-1,706,035
R17. Other Community Development 2			
R18. Total Community Development	\$6,676,925	\$14,126,206	\$-7,449,281

City of Merced
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Health and Culture and Leisure

Go to Form: Functional Revenue Details

Fiscal Year: 2019

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Health			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$0	\$0	\$0
Culture and Leisure			
R20. Parks and Recreation	3,486,856	611,826	2,875,030
R21. Marina and Wharfs			
R22. Libraries			
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$3,486,856	\$611,826	\$2,875,030

City of Merced
Cities Financial Transactions Report
Statement of Net Expenditures - Governmental Funds
Public Utilities and Other Expenditures

Go to Form: Functional Revenue Details

Fiscal Year: 2019

Form #27

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Public Utilities			
R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1			
R05. Other Public Utilities 2			
R06. Total Public Utilities	\$0	\$0	\$0
Other Expenditures			
R07. Other Expenditures 1			
R08. Other Expenditures 2			
R09. Total Other Expenditures	\$0	\$0	\$0

City of Merced
 Cities Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Debt Service, Capital Outlay, and Grand Totals

Fiscal Year: 2019

Form #28

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Debt Service			
R01. Principal Payments on Long-Term Debt	740,000		740,000
R02. Interest Payments on Long-Term Debt	317,676		317,676
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$1,057,676		\$1,057,676
Capital Outlay			
R06. General Government	106,012		106,012
R07. Public Safety	114,678		114,678
R08. Transportation	5,883,682		5,883,682
R09. Community Development			
R10. Health			
R11. Culture and Leisure	656,595		656,595
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$6,760,967		\$6,760,967
R15. Grand Totals	\$65,664,033	\$35,306,377	\$30,357,656

City of Merced
 Cities Financial Transactions Report
 Governmental Funds
 Major Object Classification

Fiscal Year: 2019

Form #29

Operating Expenditures		
R01.	Salaries and Wages	25,457,943
R02.	Retirement Benefits	7,239,304
R03.	Other Employee Benefits	8,057,412
Contract Services		
R04.	Private	3,637,708
R05.	Governmental Agencies	
R06.	Materials and Supplies	13,453,023
R07.	Other Operating Expenditures	
R08.	Total Operating Expenditures	\$57,845,390
Debt Service		
R09.	Principal Payments on Long-Term Debt	740,000
R10.	Interest Payments on Long-Term Debt	317,676
R11.	Lease Principal	
R11.5	Principal and Interest on Short-Term Notes and Warrants	
R12.	Other Debt Service	
R13.	Total Debt Service	\$1,057,676
Capital Outlay		
R14.	Land	
R15.	Buildings and Improvements	6,760,967
R16.	Equipment	
R17.	Other Capital Outlay	
R18.	Total Capital Outlay	\$6,760,967
R19.	Grand Total Expenditures	\$65,664,033
Supplemental Data		
Major Project Expenditures		
R20.	Pursuant to Competitive Bidding	4,671,810
R21.	Other than Competitive Bidding	2,089,157
R22.	Total Major Project Expenditures	\$6,760,967

City of Merced
 Cities Financial Transactions Report
 Other Financing Sources (Uses) and Change in Fund Balance - Governmental Funds

Fiscal Year: 2019

Form #30

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	14,175,306
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	16,092
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	6,853,156
R13. Transfers Out	-6,184,689
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$684,559
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$14,859,865
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$86,641,500
R20. Adjustment	1,617
R21. Reason for Adjustment	Reported separately to SCO as Special District
R22. Fund Balance (Deficit), End of Fiscal Year	\$101,502,982

Note:

(R21) Reason for Adjustment: Reported separately to SCO as Special District

City of Merced
 Cities Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2019

Form #30.5

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			
R09. Dividends			
R10. Other Investment Income			7,361
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$0	\$7,361
R16. Receipts from Depositors			
R17. Other Additions			928
R18. Total Additions	\$0	\$0	\$8,289
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			2,018
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			
R25. Total Deductions	\$0	\$0	\$2,018
R26. Change in Net Position	\$0	\$0	\$6,271
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$175,879
R28. Adjustment			
R29. Reason for Adjustment			
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$182,150

City of Merced
 Cities Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (1 of 6) (Record Completed)	Fahrens Park Refunding Reassessment District ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2022
R12. Principal Authorized	3,230,000
R13. Principal Issued to Date	3,230,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,490,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	285,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,205,000
R22. Principal Payable, Current Portion	290,000
R23. Principal Payable, Noncurrent Portion	\$915,000
R24. Interest Paid in Current Fiscal Year	43,551
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
Cities Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (2 of 6) (Record Completed)	Moraga Development ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2007
R10. Beginning Maturity Year	2007
R11. Ending Maturity Year	2036
R12. Principal Authorized	5,840,000
R13. Principal Issued to Date	5,840,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,220,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	155,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,065,000
R22. Principal Payable, Current Portion	160,000
R23. Principal Payable, Noncurrent Portion	\$3,905,000
R24. Interest Paid in Current Fiscal Year	202,703
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
Cities Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (3 of 6) (Record Completed)	Pension
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2004
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2024
R12. Principal Authorized	7,355,000
R13. Principal Issued to Date	7,355,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,350,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	540,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$3,810,000
R22. Principal Payable, Current Portion	610,000
R23. Principal Payable, Noncurrent Portion	\$3,200,000
R24. Interest Paid in Current Fiscal Year	256,476
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
 Cities Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (4 of 6) (Record Completed)	East Bellevue Ranch - Refunding ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2035
R12. Principal Authorized	8,985,000
R13. Principal Issued to Date	8,985,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$8,595,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	395,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,200,000
R22. Principal Payable, Current Portion	405,000
R23. Principal Payable, Noncurrent Portion	\$7,795,000
R24. Interest Paid in Current Fiscal Year	201,463
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
Cities Financial Transactions Report
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Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (5 of 6) (Record Completed)	Liberty Park and 16th Street - Refunding ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	1999
R10. Beginning Maturity Year	1999
R11. Ending Maturity Year	2019
R12. Principal Authorized	1,278,854
R13. Principal Issued to Date	1,278,854
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$50,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	50,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	1,375
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
Cities Financial Transactions Report
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Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

Form #31

R03. Purpose of Debt (6 of 6) (Record Completed)	West Bellevue Ranch - Refunding ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2018
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2036
R12. Principal Authorized	6,330,000
R13. Principal Issued to Date	6,330,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$6,330,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	355,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$5,975,000
R22. Principal Payable, Current Portion	260,000
R23. Principal Payable, Noncurrent Portion	\$5,715,000
R24. Interest Paid in Current Fiscal Year	192,294
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Merced
Cities Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2019

Summary Form #31

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Pension Obligation Bonds							
Pension	2004	4,350,000	0	540,000	3,810,000	610,000	3,200,000
Total Governmental Debt:		\$4,350,000	\$0	\$540,000	\$3,810,000	\$610,000	\$3,200,000
Debts With No City Commitment							
1915 Act Bonds							
Fahrens Park Refunding Reassessment District	2012	1,490,000	0	285,000	1,205,000	290,000	915,000
Liberty Park and 16th Street - Refunding	1999	50,000	0	50,000	0	0	0
Other Special Assessment Bonds							
East Bellevue Ranch - Refunding	2016	8,595,000	0	395,000	8,200,000	405,000	7,795,000
Moraga Development	2007	4,220,000	0	155,000	4,065,000	160,000	3,905,000
West Bellevue Ranch - Refunding	2018	6,330,000	0	355,000	5,975,000	260,000	5,715,000
Total Debts With No City Commitment:		\$20,685,000	\$0	\$1,240,000	\$19,445,000	\$1,115,000	\$18,330,000

City of Merced
 Cities Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2019

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 3) (Record Completed)	HUD 108
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Governmental
R07. Contract Date	
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$4,000,000
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$4,000,000
R13. Year of Issue	2004
R14. Beginning Maturity Year	2004
R15. Ending Maturity Year	2023
R16. Principal Authorized	4,000,000
R17. Principal Received to Date	4,000,000
R18. Principal Expended to Date	4,000,000
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$1,200,000
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	200,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$600,000
R26. Principal Outstanding, End of Fiscal Year	\$1,000,000
R27. Principal Outstanding, Current Portion	200,000
R28. Principal Outstanding, Noncurrent Portion	\$800,000
R29. Interest Paid in Current Fiscal Year	61,200
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2020	200,000	50,360	250,360	Delete
2021	200,000	39,370	239,370	Delete

<input type="text" value="2022"/>	<input type="text" value="200,000"/>	<input type="text" value="28,250"/>	<input type="text" value="228,250"/>	<input type="button" value="Delete"/>
<input type="text" value="2023"/>	<input type="text" value="200,000"/>	<input type="text" value="17,020"/>	<input type="text" value="217,020"/>	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	<input type="text" value="200,000"/>	<input type="text" value="5,690"/>	<input type="text" value="205,690"/>	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add Year"/>
Total Estimated Payments	<input type="text" value="\$1,000,000"/>	<input type="text" value="\$140,690"/>	<input type="text" value="\$1,140,690"/>	

City of Merced
 Cities Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2019

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (2 of 3) (Record Completed)	WWTP Phase IV Upgrade and Expansion
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$32,315,970
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$32,315,970
R13. Year of Issue	2010
R14. Beginning Maturity Year	2010
R15. Ending Maturity Year	2032
R16. Principal Authorized	34,980,632
R17. Principal Received to Date	34,980,632
R18. Principal Expended to Date	34,980,632
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$23,274,284
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	1,557,077
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$4,625,133
R26. Principal Outstanding, End of Fiscal Year	\$21,717,207
R27. Principal Outstanding, Current Portion	1,572,648
R28. Principal Outstanding, Noncurrent Portion	\$20,144,559
R29. Interest Paid in Current Fiscal Year	232,743
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2020	1,572,648	217,172	1,789,820	Delete
2021	1,588,374	201,446	1,789,820	Delete

<input type="text" value="2022"/>	<input type="text" value="1,604,258"/>	<input type="text" value="185,562"/>	<input type="text" value="1,789,820"/>	<input type="button" value="Delete"/>
<input type="text" value="2023"/>	<input type="text" value="1,620,300"/>	<input type="text" value="169,519"/>	<input type="text" value="1,789,819"/>	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	<input type="text" value="1,636,503"/>	<input type="text" value="153,316"/>	<input type="text" value="1,789,819"/>	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text" value="2025-2029"/>	<input type="text" value="8,431,290"/>	<input type="text" value="517,808"/>	<input type="text" value="8,949,098"/>	<input type="button" value="Delete"/>
<input type="text" value="2030-2032"/>	<input type="text" value="5,263,834"/>	<input type="text" value="105,626"/>	<input type="text" value="5,369,460"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add Year"/>
Total Estimated Payments	<input type="text" value="\$21,717,207"/>	<input type="text" value="\$1,550,449"/>	<input type="text" value="\$23,267,656"/>	

City of Merced
 Cities Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2019

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (3 of 3) (Record Completed)	Water and Sewer Improvements
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$8,262,209
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$8,262,209
R13. Year of Issue	2006
R14. Beginning Maturity Year	2006
R15. Ending Maturity Year	2033
R16. Principal Authorized	8,262,209
R17. Principal Received to Date	8,262,209
R18. Principal Expended to Date	8,262,209
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$6,302,209
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	250,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$700,000
R26. Principal Outstanding, End of Fiscal Year	\$6,052,209
R27. Principal Outstanding, Current Portion	275,000
R28. Principal Outstanding, Noncurrent Portion	\$5,777,209
R29. Interest Paid in Current Fiscal Year	195,818
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2020	275,000	187,496	462,496	Delete
2021	300,000	178,383	478,383	Delete

<input type="text" value="2022"/>	<input type="text" value="325,000"/>	<input type="text" value="168,476"/>	<input type="text" value="493,476"/>	<input type="button" value="Delete"/>
<input type="text" value="2023"/>	<input type="text" value="325,000"/>	<input type="text" value="158,174"/>	<input type="text" value="483,174"/>	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	<input type="text" value="350,000"/>	<input type="text" value="147,475"/>	<input type="text" value="497,475"/>	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text" value="2025-2029"/>	<input type="text" value="2,050,000"/>	<input type="text" value="554,308"/>	<input type="text" value="2,604,308"/>	<input type="button" value="Delete"/>
<input type="text" value="2030-2034"/>	<input type="text" value="2,427,209"/>	<input type="text" value="198,044"/>	<input type="text" value="2,625,253"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add Year"/>
Total Estimated Payments	<input type="text" value="\$6,052,209"/>	<input type="text" value="\$1,592,356"/>	<input type="text" value="\$7,644,565"/>	

City of Merced
Cities Financial Transactions Report
Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2019

Summary Form #33

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Federal Financing							
State Financing							
Governmental							
Loans							
HUD 108	2004	1,200,000	0	200,000	1,000,000	200,000	800,000
Total Governmental Debt:		\$1,200,000	\$0	\$200,000	\$1,000,000	\$200,000	\$800,000
Enterprise							
Loans							
Water and Sewer Improvements	2006	6,302,209	0	250,000	6,052,209	275,000	5,777,209
WWTP Phase IV Upgrade and Expansion	2010	23,274,284	0	1,557,077	21,717,207	1,572,648	20,144,559
Total Enterprise Debt:		\$29,576,493	\$0	\$1,807,077	\$27,769,416	\$1,847,648	\$25,921,768

City of Merced
 Cities Financial Transactions Report
 Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2019

R01. Purpose of Debt (1 of 3) (Record Completed)	<input type="text" value="Sewer Revenues Bonds - 2012"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Enterprise"/>
R05. Name of Lessor	<input type="text" value="California Statewide Communities Development Authority"/>
R06. Name of Person or Organization	<input type="text" value="California Statewide Communities Development Authority"/>
R07. Original Debt Term (years)	<input type="text" value="13"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2012"/>
R09. Ending Maturity Year	<input type="text" value="2025"/>
R10. Initial Debt Obligation	<input type="text" value="16,340,991"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$7,480,000	\$1,330,049	\$8,810,049
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	940,000		940,000
R15. Interest Paid in Current Fiscal Year		325,900	325,900
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$6,540,000	\$1,004,149	\$7,544,149
R18. Ending Balances, Current Portion	975,000	287,600	1,262,600
R19. Ending Balances, Noncurrent Portion	\$5,565,000	\$716,549	\$6,281,549
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Merced
 Cities Financial Transactions Report
 Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2019

Form #34

R01. Purpose of Debt (2 of 3) (Record Completed)	<input type="text" value="Water Revenue Bonds - 2012"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Enterprise"/>
R05. Name of Lessor	<input type="text" value="California Statewide Communities Development Authority"/>
R06. Name of Person or Organization	<input type="text" value="California Statewide Communities Development Authority"/>
R07. Original Debt Term (years)	<input type="text" value="13"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2012"/>
R09. Ending Maturity Year	<input type="text" value="2025"/>
R10. Initial Debt Obligation	<input type="text" value="6,810,696"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$3,245,000	\$440,700	\$3,685,700
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	410,000		410,000
R15. Interest Paid in Current Fiscal Year		116,400	116,400
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$2,835,000	\$324,300	\$3,159,300
R18. Ending Balances, Current Portion	430,000	99,600	529,600
R19. Ending Balances, Noncurrent Portion	\$2,405,000	\$224,700	\$2,629,700
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest		<input type="text"/>	

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Merced
 Cities Financial Transactions Report
 Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2019

Form #34

R01. Purpose of Debt (3 of 3) (Record Completed)	<input type="text" value="Facilities Lease"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Internal Service"/>
R05. Name of Lessor	<input type="text" value="City of Merced"/>
R06. Name of Person or Organization	<input type="text" value="City of Merced"/>
R07. Original Debt Term (years)	<input type="text" value="16"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2011"/>
R09. Ending Maturity Year	<input type="text" value="2027"/>
R10. Initial Debt Obligation	<input type="text" value="10,370,867"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$5,144,773	\$1,161,496	\$6,306,269
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	475,665		475,665
R15. Interest Paid in Current Fiscal Year		228,134	228,134
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$4,669,108	\$933,362	\$5,602,470
R18. Ending Balances, Current Portion	522,958	206,018	728,976
R19. Ending Balances, Noncurrent Portion	\$4,146,150	\$727,344	\$4,873,494
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Merced
 Cities Financial Transactions Report
 Detail Summary of Lease Obligations

Back to Form: Lease Obligations

Fiscal Year: 2019

Summary Form #34

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Internal Service						
Lease						
Facilities Lease	City of Merced	475,665	228,134	5,602,470	522,958	4,146,150
Total Internal Service Debt:		\$475,665	\$228,134	\$5,602,470	\$522,958	\$4,146,150
Enterprise						
Lease						
Sewer Revenues Bonds - 2012	California Statewide Communities Development Authority	940,000	325,900	7,544,149	975,000	5,565,000
Water Revenue Bonds - 2012	California Statewide Communities Development Authority	410,000	116,400	3,159,300	430,000	2,405,000
Total Enterprise Debt:		\$1,350,000	\$442,300	\$10,703,449	\$1,405,000	\$7,970,000

City of Merced
 Cities Financial Transactions Report
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2019

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	796,476		
R02. Other Long-Term Debt			
R03. Construction Financing	261,200		428,561
R04. Lease Obligations		228,134	442,300
R05. Total Debt Payments from Debt Forms	\$1,057,676	\$228,134	\$870,861
R06. Debt Service	1,057,676	221,506	865,821
R07. Difference	\$0	\$6,628	\$5,040
R08. Reason for Difference		See Footnote	See Footnote

Note:

(R08) Int-Reason for Difference: See Footnote

(R08) Ent-Reason for Difference: See Footnote

City of Merced
 Cities Financial Transactions Report
 Check List of Services Provided
 Service

Fiscal Year: 2019

Form #36

Service

(Please see * below for codes to enter)

R01. Police	AB
R02. Fire	A
R03. Emergency Medical	J
R04. Street Lighting	A
R05. Public Transit	H
R06. Community Development - Planning	A
R07. Solid Waste	A
R08. Sewers	A
R09. Parks and Recreation	A
R10. Libraries	I
R11. Water	A

*** Service Codes**

A = Provided by Paid City Employees	B = Provided by City Volunteers
Provided wholly or in part through contract with:	Provided wholly or in part without contract with:
C = Another City	G = Another City
D = County	H = Special District or Other Public Agency
E = Private Sector	I = County
F = Special District or Other Public Agency	J = Private Sector
	K = Service not provided within city

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	138	6	144
R13. Police Officers	98		98
R14. Fire Protection	66		66
R15. Fire Fighters	63		63
R16. Emergency Medical			

City of Merced
Cities Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2019

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	19,530,605	39,202,923	181,600	2,592,306		61,507,434
R02. Investments						
R03. Accounts Receivable (net)	1,246,763	2,270,366		93,448		3,610,577
R04. Taxes Receivable						
R05. Interest Receivable (net)	93,341	197,656		12,355		303,352
R06. Lease Payments Receivable						
R07. Due from Other Funds	25,779	121,813				147,592
R08. Due from Other Governments	3,076,804	3,740,369		1,326,392		8,143,565
R09. Advances to Other Funds	1,710,992					1,710,992
R10. Inventories	46,929					46,929
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		28,591,057	4,000,000	206,699		32,797,756
R13. Other Assets 1		645,617		691,702		1,337,319
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$25,731,213	\$74,769,801	\$4,181,600	\$4,922,902	\$0	\$109,605,516
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$25,731,213	\$74,769,801	\$4,181,600	\$4,922,902	\$0	\$109,605,516
Liabilities						
R19. Accounts Payable	1,203,107	980,263		661,385		2,844,755
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds		1,710,992				1,710,992
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	9,720	1,831,817		657,112		2,498,649
R28. Other Liabilities 2	992,121	56,017				1,048,138
R29. Other Liabilities 3						
R30. Total Liabilities	\$2,204,948	\$4,579,089	\$0	\$1,318,497	\$0	\$8,102,534
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$2,204,948	\$4,579,089	\$0	\$1,318,497	\$0	\$8,102,534
Fund Balances (Deficits)						
R33. Nonspendable	1,757,921					1,757,921
R34. Restricted	4,000,000	65,435,792		3,604,405		73,040,197
R35. Committed	31,718	4,754,920	4,181,600			8,968,238

R36. Assigned						
	2,790,163					2,790,163
R37. Unassigned						
	14,946,463					14,946,463
R38. Total Fund Balances (Deficits)	\$23,526,265	\$70,190,712	\$4,181,600	\$3,604,405	\$0	\$101,502,982
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$25,731,213	\$74,769,801	\$4,181,600	\$4,922,902	\$0	\$109,605,516

City of Merced
Cities Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2019

Form #38

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	134,239,840	20,680,869
R02. Restricted		
R03. Accounts Receivable (net)	4,459,408	29,519
R04. Taxes Receivable		
R05. Interest Receivable (net)	792,181	110,385
R06. Due from Other Funds		
R07. Due from Other Governments	6,175,030	1,796
R08. Inventories	219,220	145,710
R09. Prepaid Items		9,415
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$145,885,679	\$20,977,694
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable	47,144	
Capital Assets		
R16. Land	2,461,520	
R17. Buildings and Improvements <i>(Report at cost.)</i>	199,383,602	4,816,214
R18. Equipment <i>(Report at cost.)</i>	5,825,728	32,056,919
R18.5 Infrastructure <i>(Report at cost.)</i>	42,172,024	
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress	13,535,262	281,269
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-121,761,098	-28,607,125
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$141,664,182	\$8,547,277
R27. Total Assets	\$287,549,861	\$29,524,971
Deferred Outflows of Resources		
R28. Related to Pensions	3,198,107	1,206,127
R28.5 Related to OPEB	600,760	235,306
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$3,798,867	\$1,441,433
R31.	Total Assets and Deferred Outflows of Resources	\$291,348,728	\$30,966,404
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,904,479	302,390
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	343,524	65,062
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,726,934	
R38.	Accrued Compensated Absences	1,108,751	397,154
R39.	Long-Term Debt, Due Within One Year	3,252,648	522,958
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	113,249	3,631
R42.	Other Current Liabilities 2	850,196	3,473,393
R43.	Total Current Liabilities	\$9,299,781	\$4,764,588
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	25,921,768	
R55.	Lease Principal	7,970,000	4,146,150
R56.	Net Pension Liability	16,445,715	7,612,217
R57.	Net OPEB Liability	11,582,351	4,519,336
R58.	Other Noncurrent Liabilities 1	701,633	
R59.	Other Noncurrent Liabilities 2		2,899,361
R60.	Total Noncurrent Liabilities	\$62,621,467	\$19,177,064
R61.	Total Liabilities	\$71,921,248	\$23,941,652
Deferred Inflows of Resources			
R62.	Related to Pensions	352,828	163,306
R62.5	Related to OPEB	694,140	255,327
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,046,968	\$418,633
R65.	Total Liabilities and Deferred Inflows of Resources	\$72,968,216	\$24,360,285
R66.	Total Net Position (Deficit)	\$218,380,512	\$6,606,119

Net Position (Deficit)

R67.	Net Investment in Capital Assets	109,823,198	6,999,003
R68.	Restricted	47,461,141	
R69.	Unrestricted	61,096,173	-392,884
R70.	Total Net Position (Deficit)	\$218,380,512	\$6,606,119
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$291,348,728	\$30,966,404

City of Merced
 Cities Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2019

Form #39

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments			182,150	5,321,060
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				890,187
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$182,150	\$6,211,247
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$182,150	
Liabilities				
R22. Accounts Payable				
R23. Deposits and Advances				1,736,797
R24. Due to Other Governments				872,146
R25. Other Liabilities 1				3,401,072
R26. Other Liabilities 2				201,232
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$0	\$6,211,247
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	
Net Position Held in Trust for				
R31. Pension and Other Employee Benefits				
R32. Investment Trust				

R33. Private-Purpose Trust

		182,150
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R34. **Total Net Position Held in Trust**

\$0	\$0	\$182,150
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City of Merced
 Cities Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2019

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	87,131,795	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	144,919,942	
R03.	Equipment <i>(Report at cost.)</i>	12,067,235	
R04.	Infrastructure <i>(Report at cost.)</i>	373,827,526	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	12,696,045	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-368,052,655	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$262,589,888	
Deferred Outflows of Resources			
R16	Related to Pensions	14,254,165	
R17	Related to OPEB	780,934	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$15,035,099	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$277,624,987	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		3,810,000
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		1,000,000

R33. Lease Principal		
R34. Net Pension Liability		60,122,066
R35. Net OPEB Liability		15,176,313
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$80,108,379
Deferred Inflows of Resources		
R40 Related to Pensions		2,530,525
R41 Related to OPEB		1,017,533
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$3,548,058
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$83,656,437

City of Merced
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2019

Form #41

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	79,839,339	89,641,376
R02. Expenditures/Expenses	65,664,033	77,354,012
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$14,175,306	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$12,287,364
R05. Other Financing Sources (Uses)	684,559	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-668,467
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$14,859,865	\$11,618,897
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$86,641,500	\$213,367,734
R11. Adjustments (Specify)	1,617	0

R11a. Specify Governmental Fund Adjustments

Reported separately to SCO as Special District	1,617	Delete
		Add
Total:	1,617	

R11b. Specify Proprietary Fund Adjustments

		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$101,502,982	\$224,986,631
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Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	07/01/1996
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	116,068,590
R17. Total Annual Appropriations Subject to the Limit	44,380,565

City of Merced
 Cities Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (1 of 4) (Record Completed)

CFD No. 2003-1 (Bellevue Ranch East) ▼

A. The Type and Rate of Parcel Tax Imposed

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$770	Unit	Lot square footage greater than 6825 s.f.
\$690	Unit	Lot square footage between 5775 and 6824 s.f.
\$610	Unit	Lot square footage between 5250 and 5774 s.f.
\$580	Unit	Lot square footage between 4725 and 5249 s.f.
\$490	Unit	Lot square footage between 2100 and 4724 s.f.
	Select ▼	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,038.36	Acre	Properties within a recorded final map
	Select ▼	

Select ▼

B. The Number of Parcels Subject to the Parcel Tax	1,015
C. The Number of Parcels Exempt from the Parcel Tax	9
D. The Sunset Date of the Parcel Tax, if any	06/30/2050
E. The Amount of Revenue Received from the Parcel Tax (Annually)	572,825

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Erosion Control	<input type="checkbox"/> Streets, Roads, and Sidewalks

<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
 Cities Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (2 of 4) (Record Completed)

CFD No. 2003-2 (Services) ▼

A. The Type and Rate of Parcel Tax Imposed

Commercial

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.02	Square Foot of Improvement/Bui	Improvement Area #12 - Retail Property <input type="button" value="Delete"/>
\$0.21	Square Foot of Improvement/Bui	Improvement Area #32 - Retail Property <input type="button" value="Delete"/>
\$0.02	Square Foot of Improvement/Bui	Improvement Area 12 - Office Property <input type="button" value="Delete"/>
\$0.24	Square Foot of Improvement/Bui	Improvement Area #32 - Office Property <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Industrial

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.09	Square Foot of Improvement/Bui	Improvement Area #32 <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Multi-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$551.9	Unit	Improvement Area #19 <input type="button" value="Delete"/>
\$551.9	Unit	Improvement Area #20 <input type="button" value="Delete"/>
\$647.94	Unit	Improvement Area #35 <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Other-Property in Improvement Area #31

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.08	Square Foot of Improvement/Bui	Improvement Area #31 <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$764.9	Unit	Improvement Area #1 <input type="button" value="Delete"/>
\$898.9	Unit	Improvement Area #2 <input type="button" value="Delete"/>
\$827.7	Unit	Improvement Area #3 <input type="button" value="Delete"/>
\$850.04	Unit	Improvement Area #4 <input type="button" value="Delete"/>

\$682.54	Unit	Improvement Area #5	Delete
\$731.4	Unit	Improvement Area #6	Delete
\$978.46	Unit	Improvement Area #7	Delete
\$897.5	Unit	Improvement Area #9	Delete
\$669.98	Unit	Improvement Area #10	Delete
\$890.52	Unit	Improvement Area #11	Delete
\$827.7	Unit	Improvement Area #13	Delete
\$703.48	Unit	Improvement Area #14	Delete
\$880.74	Unit	Improvement Area #15	Delete
\$714.24	Unit	Improvement Area #17	Delete
\$864.38	Unit	Improvement Area #18	Delete
\$934.72	Unit	Improvement Area #21	Delete
\$1,017.24	Unit	Improvement Area #22	Delete
\$1,047	Unit	Improvement Area #23	Delete
\$1,236.38	Unit	Improvement Area #25	Delete
\$1,281.02	Unit	Improvement Area #26	Delete
\$1,128.16	Unit	Improvement Area #27	Delete
\$1,281.02	Unit	Improvement Area #28	Delete
\$1,363.54	Unit	Improvement Area #29	Delete
\$1,528.58	Unit	Improvement Area #33	Delete
	Select		Add

Select

- B. The Number of Parcels Subject to the Parcel Tax 2,699
- C. The Number of Parcels Exempt from the Parcel Tax 112
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 2,486,091

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used
 (Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input checked="" type="checkbox"/> Lighting and Lighting Maintenance
<input checked="" type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input checked="" type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input checked="" type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Erosion Control	<input type="checkbox"/> Streets, Roads, and Sidewalks

<input type="checkbox"/>	
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input checked="" type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input checked="" type="checkbox"/>	Landscaping

<input checked="" type="checkbox"/>	
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
 Cities Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (3 of 4) (Record Completed)

CFD No. 2006-1 (Moraga of Merced) ▼

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$734	Unit	Tax Zone A Delete
\$880	Unit	Tax Zone B Delete
\$1,148	Unit	Tax Zone C Delete
	Select ▼	Add

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,729.96	Acre	Tax Zone A Delete
\$3,838.4	Acre	Tax Zone B Delete
\$4,358.58	Acre	Tax Zone C Delete
	Select ▼	Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	288
C. The Number of Parcels Exempt from the Parcel Tax	10
D. The Sunset Date of the Parcel Tax, if any	06/30/2042
E. The Amount of Revenue Received from the Parcel Tax (Annually)	352,936

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Erosion Control	<input type="checkbox"/> Streets, Roads, and Sidewalks

<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
 Cities Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (4 of 4) (Record Completed)

Improvement Area No. 1 of CFD No. 2005-1 (Be ▼)

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$651	Unit	Tax Zone A Delete
\$771	Unit	Tax Zone B Delete
\$891	Unit	Tax Zone C Delete
	Select ▼	Add

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$5,405.78	Acre	Tax Zone A Delete
\$4,190.9	Acre	Tax Zone B Delete
\$3,990.53	Acre	Tax Zone C Delete
	Select ▼	Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	712
C. The Number of Parcels Exempt from the Parcel Tax	18
D. The Sunset Date of the Parcel Tax, if any	06/30/2042
E. The Amount of Revenue Received from the Parcel Tax (Annually)	464,394

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Erosion Control	<input type="checkbox"/> Streets, Roads, and Sidewalks

<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
 Cities Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R27)TransfersOut	(Employee Benefits) Transfers out to the Worker's Compensation Internal Service Fund.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facility Maintenance) Damage claims.
InternalServiceFund	(R26)TransfersIn	(Facility Maintenance) Transfers in from the General Fund, various Special Revenue Funds, Airport Enterprise Fund, and various Internal Service Funds.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Facility Maintenance) Deficit due to long-term liabilities.
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Management) Motor Vehicle Fuel License.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Management) Damage claims.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Management) Decrease due to Unclassified revenue being reported in the prior year and none in the current year.
InternalServiceFund	(R27)TransfersOut	(Fleet Management) Transfers out to the Facilities Maintenance Fund and the Support Services Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Fleet Management) Deficit due to long-term liabilities.
InternalServiceFund	(R04)TotalOperatingRevenues	(Fleet Replacement) Fleet Replacement Fund is an Internal Services Fund, Increase in Replacement charges is due to increase in Operating cost.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Replacement) Increase due to a higher rate of investment earning during this fiscal year.
InternalServiceFund	(R11)TotalOperatingExpenses	(Liability Insurance) Less insurance claims than prior year.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Liability Insurance) Damage claims, reimbursements, and other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Liability Insurance) Increase due to a higher rate of investment earning during this fiscal year.
InternalServiceFund	(R26)TransfersIn	(Liability Insurance) Transfers in from the General Fund and the Water System Enterprise Fund.
InternalServiceFund	(R04)TotalOperatingRevenues	(Personal Computer Replacement) Personal Computer Replacement Fund is an Internal Services Fund, Increase in Replacement charges is due to increase in Operating cost.
InternalServiceFund	(R11)TotalOperatingExpenses	(Personal Computer Replacement) Increase due to an increase in subscriptions and equipment.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Public Works Admin) Reimbursement revenue.
InternalServiceFund	(R27)TransfersOut	(Public Works Admin) Transfers out to the Facilities Maintenance Internal Service Fund and the Support Services Internal Service Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Public Works Admin) Deficit due to long-term liabilities.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Support Services) Cost recovery and other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Support Services) Increase due to a higher rate of investment earning during this fiscal year.
InternalServiceFund	(R26)TransfersIn	(Support Services) Transfers in from the General Fund, various Special Revenue Funds, various Enterprise Funds, and the Fleet Management Internal Service Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Support Services) Deficit due to long-term liabilities.
InternalServiceFund	(R11)TotalOperatingExpenses	(Workers Compensation Insurance) Less insurance claims than prior year.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation Insurance) Reimbursed workers compensation claims.
InternalServiceFund	(R26)TransfersIn	(Workers Compensation Insurance) Transfers in from the General Fund and the Employee Benefit Internal Service Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Workers Compensation Insurance) Deficit due to long-term liabilities.
AirportEnterpriseFund	(R10)OtherOperatingRevenues	Other revenue
AirportEnterpriseFund	(R46)OtherNonoperatingRevenues	Aircraft unsecured tax
AirportEnterpriseFund	(R61)TransfersIn	Transfers in from the General Fund and the CFD-Airport Special Revenue Fund.
AirportEnterpriseFund	(R62)TransfersOut	Transfers out to the Facilities Maintenance and Support Services Internal Service Funds.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Lease of ground area and sale of Farm Products.
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	Increase due to a higher rate of investment earning during this fiscal year.
SewerEnterpriseFund	(R55)TransfersOut	Transfers out to Support Services Internal Service Fund and SEC 115 Trust (OPEB).
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Damage Claims and other revenue.
SolidWasteEnterpriseFund	(R18)DepreciationandAmortizationExpenses	Depreciation has increased due to an increase in capital assets.
SolidWasteEnterpriseFund	(R38)OtherIntergovernmentalState	California Forestry and Fire Prevention Grant and Department of Resources Recycle and Recovery Grant.
SolidWasteEnterpriseFund	(R43)TotalNonoperatingRevenues	Increase due to a higher rate of investment earning during this fiscal year.

SolidWasteEnterpriseFund	(R55)TransfersIn	Transfers in from the CFD-Street Trees Special Revenue Fund.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfers out to Water Enterprise Fund.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Deficit due to long-term liabilities.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Damage claims and other revenue.
WaterEnterpriseFund	(R59)TotalNonoperatingRevenues	Increase due to a higher rate of investment earning during this fiscal year.
WaterEnterpriseFund	(R73)TransfersOut	Transfers out to various Special Revenue Funds, various Internal Service Funds, and the SEC115 Trust (OPEB) fund.
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	This supplemental tax increase is due to reassessments on property that has been purchased at an amount higher than the previous assessed valued, or on new construction. The City of Merced has seen more upward improvement in home prices as well as increase in new home construction and sales.
Taxes	(R09)Gen-ResidualPropertyTaxes(ABX126)	Decrease due to less residual received during this fiscal year.
LicensesPermits	(R03)Func-ConstructionPermits	City of Merced has see a significant increase in new construction of residential and commercial activities during this fiscal year.
LicensesPermits	(R04)Func-StreetandCurbPermits	City of Merced has see a significant increase in new construction of residential and commercial activities during this fiscal year.
FinesForfeituresRevenue	(R02)Gen-OtherFines	Administrative Citations
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Increase due to a higher rate of investment earning during this fiscal year.
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Increase due to a higher rate of investment earning during this fiscal year.
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Repayment on Begin Grants Loan
IntergovernmentalState	(R03)Func-GasolineTax	Gas tax allocations increased in the current year.
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	Off Highway Motor Vehicle In-Lieu Fee
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	CDBG Grant increase due to activities related to grant funding increased during the fiscal year.
ChargesforCurrentServices	(R01)ZoningFeesandSubdivisionFees	City of Merced has seen a significant increase in new residential and commercial construction during this fiscal year.
ChargesforCurrentServices	(R23)ParkingFacilityCharges	Increase due to increase in Parking space leasing revenue this fiscal year.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Increased in development impact fee due to increase of residential and commercial construction activities within the City.
GeneralGovernmentPublicSafety	(R26)CurrExp-AnimalRegulation	Amount reclassified to Other Public Safety 1 for Code Enforcement.
GeneralGovernmentPublicSafety	(R33)CurrExp-OtherPublicSafety1	Code Enforcement
TransportationCommunityDevelopment	(R01)CurrExp-StreetsHighwaysStormDrains	Reclass of CFD to Streets.
TransportationCommunityDevelopment	(R07)CurrExp-OtherTransportation1	Measure V
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Funding from grants that the City has applied for a variety of housing uses. The City will receive funding for these grants based upon the level of services that the community has used. The City may get approved for large grant awards, over multiple years, but each item can fluctuate based on the needs of the community and reimbursement to the City for the disallowed amounts that subrecipient has received and must now pay the city back. The amounts paid to them will have occurred in one year and reimbursed the next. These amounts fluctuate because the intent is the only reimburse the subrecipient the exact amount owed.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Housing Administration
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Decrease due to reclassification of CIP Street Fund from General Government to Transportation.
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	Decrease in capital expenditure this fiscal year.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Increase due to reclassification of CIP Street Fund from General Government to Transportation.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Increase in capital expenditure this fiscal year.
MajorObjectClassification	(R03)OtherEmployeeBenefits	All other employee benefits including but not limited to workers' compensation and social security.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Proceeds from Sale of Assets.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers in from General, SLESF, Prop 172, Wastewater, Water and Gas Tax Fund.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers out to Workers Compensation, Rec & Park, Liability Insurance, Streets/Signals and Street Maintenance Funds.
ChangesNetPositionFiduciaryFund	(R10)Pri-OtherInvestmentIncome	Investment income
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	Miscellaneous
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(1_HUD 108) The principal paid is the same as the prior year.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_HUD 108) The principal payable is the same as the prior year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Proprietary funds accrue interest expense and the amortization schedules do not.
DebtServiceReconciliation	(R08)Int_ReasonforDifference	Proprietary funds accrue interest expense and the amortization schedules do not.

Service	(R01)Police	Police is provided by Paid City Employees and City Volunteers.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Increase activities, spent down last fiscal year carryover balance.
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Decrease in loans repayment from customers.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase in revenues received in this fiscal year.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Land held for resale.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Land held for resale.
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Contra clearing account and other liabilities.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Other Liabilities.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Grants, other liabilities and developer credits.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned revenues.
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned revenues and grants.
ProprietaryFunds	(R41)Entrpr-OtherCurrentLiabilities1	Unearned revenue.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Other liabilities.
ProprietaryFunds	(R42)Entrpr-OtherCurrentLiabilities2	Other liabilities and developer credits.
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Developer credit/claim payable
ProprietaryFunds	(R58)Entrpr-OtherNoncurrentLiabilities1	Other long term debt (deferred amount of refund).
ProprietaryFunds	(R59)IntrnServ-OtherNoncurrentLiabilities2	Claim payable
FiduciaryFunds	(R25)AgnTrust-OtherLiabilities1	Due to bondholders
FiduciaryFunds	(R26)AgnTrust-OtherLiabilities2	Other liabilities

Total Footnote: 98