

CITIES FINANCIAL TRANSACTIONS REPORT
COVER PAGE
City of Merced

Reporting Year: **2017**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

Title

Name (Please Print)

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 2/28/2018 7:35:10 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 2017

September 2017

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

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

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

Section A:

From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' 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	\$
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the '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 – Capital Outlay: Equipment and Land	G23	\$
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Column A – Capital Outlay: Construction	F23	\$
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Section B:

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

Column A – Current Expenditures:	E25	\$ 855,872
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the 'General Government' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Capital Outlay: Equipment and Land	G25	\$
Column A – Capital Outlay: Construction	F25	\$

Section C:

From the Statement of Net Expenditures – Governmental Funds – General Government and Public Safety, General Government (Management and Support) – Indicate the current expenditures (Column A) you included in the ‘Management and Support’ 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	\$ 2,551,220
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the 'General Government' field that relate to 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 – Capital Outlay: Equipment and Land	G23	\$
Column A – Capital Outlay: Construction	F23	\$

Section D:

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:	E62	\$
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (Public Safety) – Indicate the current expenditures (Column A) you included in the ‘Public Safety’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Capital Outlay: Equipment and Land	G62	\$
Column A – Capital Outlay: Construction	F62	\$

2. 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. Merced Co. Regional Waste Mgmt Authority	Landfill Charges	\$ 2,571,260
b. Merced County	Animal Control Services	\$ 220,284
c. State Water Resources Control Board	Stormwater Fees	\$ 148,977
d. Merced Irrigation District	Utilities	\$ 2,132,491

City of Merced
 Cities Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Murphy"/>
Member 1	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Blake"/>
Member 2	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Belluomini"/>
Member 3	<input type="text" value="Josh"/>	<input type="text"/>	<input type="text" value="Pedrozo"/>
Member 4	<input type="text" value="Anthony"/>	<input type="text"/>	<input type="text" value="Martinez"/>
Member 5	<input type="text" value="Jill"/>	<input type="text"/>	<input type="text" value="McLeod"/>
Member 6	<input type="text" value="Matthew"/>	<input type="text"/>	<input type="text" value="Serratto"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>

City Fiscal Officer

First Name	<input type="text" value="M. Venus"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Rodriguez"/>
Title	<input type="text" value="Finance Officer"/>	Telephone	<input type="text" value="(209) 385-8547"/>		
Email	<input type="text" value="RodriguezV@cityofmerced.org"/>	Fax No.	<input type="text" value="(209) 385-6940"/>		

City Mailing Address

Street 1	<input type="text" value="678 W. 18th Street"/>	<input type="checkbox"/> Has Address Changed?
Street 2	<input type="text"/>	
City	<input type="text" value="Merced"/>	State <input type="text" value="CA"/> Zip <input type="text" value="95340"/>

Report Prepared By

Firm Name	<input type="text" value="Thales Consulting Inc."/>				
First Name	<input type="text" value="Joe"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Stimac"/>
Title	<input type="text" value="CEO"/>	Telephone	<input type="text" value="(530) 979-1648"/>		
Email	<input type="text" value="jstimac@thales-consulting.com"/>	Fax No.	<input type="text" value="(530) 654-3381"/>		

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

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (1 of 10) (Record Completed)	<input type="text" value="Employee Benefits"/>
Operating Revenues	
R02. Charges for Services	<input type="text" value="9,683,783"/>
R03. Other Operating Revenues	<input type="text"/>
R04. Total Operating Revenues	<input type="text" value="\$9,683,783"/>
Operating Expenses	
R05. Personnel Services	<input type="text" value="573,901"/>
R06. Contractual Services	<input type="text"/>
R07. Materials and Supplies	<input type="text"/>
R08. General and Administrative Expenses	<input type="text" value="9,176,353"/>
R09. Depreciation and Amortization Expenses	<input type="text"/>
R10. Other Operating Expenses	<input type="text"/>
R11. Total Operating Expenses	<input type="text" value="\$9,750,254"/>
R12. Operating Income (Loss)	<input type="text" value="\$-66,471"/>
Nonoperating Revenues	
R13. Investment Earnings	<input type="text" value="1,335"/>
R14. Gain on Disposal of Capital Assets	<input type="text"/>
R15. Other Nonoperating Revenues	<input type="text"/>
R16. Total Nonoperating Revenues	<input type="text" value="\$1,335"/>
Nonoperating Expenses	
R17. Interest Expense	<input type="text"/>
R18. Loss on Disposal of Capital Assets	<input type="text"/>
R19. Other Nonoperating Expenses	<input type="text"/>
R20. Total Nonoperating Expenses	<input type="text"/>
R21. Income (Loss) Before Capital Contributions and Transfers	<input type="text" value="\$-65,136"/>
Capital Contributions (Current Fiscal Year)	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Current Fiscal Year Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text" value="-159,311"/>
R28. Change in Net Position	<input type="text" value="\$-224,447"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="1,254,278"/>

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,029,831
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,029,831
R36. Total Net Position (Deficit)	\$1,029,831

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (2 of 10) (Record Completed)	Facility Maintenance
Operating Revenues	
R02. Charges for Services	1,699,518
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,699,518
Operating Expenses	
R05. Personnel Services	852,894
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	638,937
R09. Depreciation and Amortization Expenses	187,364
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,679,195
R12. Operating Income (Loss)	\$20,323
Nonoperating Revenues	
R13. Investment Earnings	1,094
R14. Gain on Disposal of Capital Assets	2
R15. Other Nonoperating Revenues	8,194
R16. Total Nonoperating Revenues	\$9,290
Nonoperating Expenses	
R17. Interest Expense	260,922
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	260,922
R21. Income (Loss) Before Capital Contributions and Transfers	\$-231,309
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	488,950
R27. Transfers Out	
R28. Change in Net Position	\$257,641
R29. Net Position (Deficit), Beginning of Fiscal Year	-4,586,530

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-4,328,889
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-4,328,889
R36. Total Net Position (Deficit)	\$-4,328,889

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (3 of 10) (Record Completed)	Fleet Management
Operating Revenues	
R02. Charges for Services	3,084,116
R03. Other Operating Revenues	2,674
R04. Total Operating Revenues	\$3,086,790
Operating Expenses	
R05. Personnel Services	966,264
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,219,264
R09. Depreciation and Amortization Expenses	41,699
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$3,227,227
R12. Operating Income (Loss)	-\$140,437
Nonoperating Revenues	
R13. Investment Earnings	4,161
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$4,161
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	-\$136,276
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-7,441
R28. Change in Net Position	-\$143,717
R29. Net Position (Deficit), Beginning of Fiscal Year	-505,951

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-649,668
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-649,668
R36. Total Net Position (Deficit)	\$-649,668

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (4 of 10) (Record Completed)	Fleet Replacement
Operating Revenues	
R02. Charges for Services	1,605,339
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,605,339
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	30,891
R09. Depreciation and Amortization Expenses	1,699,957
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,730,848
R12. Operating Income (Loss)	\$-125,509
Nonoperating Revenues	
R13. Investment Earnings	59,136
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	24,086
R16. Total Nonoperating Revenues	\$83,222
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$-42,287
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
R28. Change in Net Position	\$-42,287
R29. Net Position (Deficit), Beginning of Fiscal Year	18,886,870

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$18,844,583
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	18,844,583
R36. Total Net Position (Deficit)	\$18,844,583

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (5 of 10) (Record Completed)	Liability Insurance
Operating Revenues	
R02. Charges for Services	1,699,333
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,699,333
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	1,370,549
R09. Depreciation and Amortization Expenses	10,850
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,381,399
R12. Operating Income (Loss)	\$317,934
Nonoperating Revenues	
R13. Investment Earnings	2,390
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	81,329
R16. Total Nonoperating Revenues	\$83,719
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$401,653
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	137,561
R27. Transfers Out	
R28. Change in Net Position	\$539,214
R29. Net Position (Deficit), Beginning of Fiscal Year	84,683

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$623,897
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	623,897
R36. Total Net Position (Deficit)	\$623,897

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (6 of 10) (Record Completed)	Personal Computer Replacement	▼
Operating Revenues		
R02. Charges for Services		226,227
R03. Other Operating Revenues		
R04. Total Operating Revenues		\$226,227
Operating Expenses		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses		157,594
R09. Depreciation and Amortization Expenses		137,244
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$294,838
R12. Operating Income (Loss)		\$-68,611
Nonoperating Revenues		
R13. Investment Earnings		4,036
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$4,036
Nonoperating Expenses		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses		
R21. Income (Loss) Before Capital Contributions and Transfers		\$-64,575
Capital Contributions (Current Fiscal Year)		
R22. Federal		
R23. State		
R24. Other Capital Contributions		
R25. Total Current Fiscal Year Capital Contributions		\$0
R26. Transfers In		
R27. Transfers Out		
R28. Change in Net Position		\$-64,575
R29. Net Position (Deficit), Beginning of Fiscal Year		1,078,074

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,013,499
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,013,499
R36. Total Net Position (Deficit)	\$1,013,499

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (7 of 10) (Record Completed)	<input type="text" value="Public Works Admin"/>
Operating Revenues	
R02. Charges for Services	<input type="text" value="1,540,970"/>
R03. Other Operating Revenues	<input type="text"/>
R04. Total Operating Revenues	<input type="text" value="\$1,540,970"/>
Operating Expenses	
R05. Personnel Services	<input type="text" value="1,062,138"/>
R06. Contractual Services	<input type="text"/>
R07. Materials and Supplies	<input type="text"/>
R08. General and Administrative Expenses	<input type="text" value="342,397"/>
R09. Depreciation and Amortization Expenses	<input type="text" value="12,566"/>
R10. Other Operating Expenses	<input type="text"/>
R11. Total Operating Expenses	<input type="text" value="\$1,417,101"/>
R12. Operating Income (Loss)	<input type="text" value="\$123,869"/>
Nonoperating Revenues	
R13. Investment Earnings	<input type="text" value="1,977"/>
R14. Gain on Disposal of Capital Assets	<input type="text"/>
R15. Other Nonoperating Revenues	<input type="text"/>
R16. Total Nonoperating Revenues	<input type="text" value="\$1,977"/>
Nonoperating Expenses	
R17. Interest Expense	<input type="text"/>
R18. Loss on Disposal of Capital Assets	<input type="text"/>
R19. Other Nonoperating Expenses	<input type="text"/>
R20. Total Nonoperating Expenses	<input type="text"/>
R21. Income (Loss) Before Capital Contributions and Transfers	<input type="text" value="\$125,846"/>
Capital Contributions (Current Fiscal Year)	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Current Fiscal Year Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text" value="-3,538"/>
R28. Change in Net Position	<input type="text" value="\$122,308"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="-2,118,803"/>

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-1,996,495
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-1,996,495
R36. Total Net Position (Deficit)	\$-1,996,495

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (8 of 10) (Record Completed)	<input type="text" value="Support Services"/>
Operating Revenues	
R02. Charges for Services	<input type="text" value="2,835,959"/>
R03. Other Operating Revenues	<input type="text"/>
R04. Total Operating Revenues	<input type="text" value="\$2,835,959"/>
Operating Expenses	
R05. Personnel Services	<input type="text" value="1,528,783"/>
R06. Contractual Services	<input type="text"/>
R07. Materials and Supplies	<input type="text"/>
R08. General and Administrative Expenses	<input type="text" value="1,134,468"/>
R09. Depreciation and Amortization Expenses	<input type="text" value="27,546"/>
R10. Other Operating Expenses	<input type="text"/>
R11. Total Operating Expenses	<input type="text" value="\$2,690,797"/>
R12. Operating Income (Loss)	<input type="text" value="\$145,162"/>
Nonoperating Revenues	
R13. Investment Earnings	<input type="text" value="3,169"/>
R14. Gain on Disposal of Capital Assets	<input type="text"/>
R15. Other Nonoperating Revenues	<input type="text" value="1,487"/>
R16. Total Nonoperating Revenues	<input type="text" value="\$4,656"/>
Nonoperating Expenses	
R17. Interest Expense	<input type="text"/>
R18. Loss on Disposal of Capital Assets	<input type="text"/>
R19. Other Nonoperating Expenses	<input type="text"/>
R20. Total Nonoperating Expenses	<input type="text"/>
R21. Income (Loss) Before Capital Contributions and Transfers	<input type="text" value="\$149,818"/>
Capital Contributions (Current Fiscal Year)	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Current Fiscal Year Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
R28. Change in Net Position	<input type="text" value="\$149,818"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="-2,702,656"/>

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-2,552,838
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-2,552,838
R36. Total Net Position (Deficit)	\$-2,552,838

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (9 of 10) (Record Completed)	Unemployment Insurance
Operating Revenues	
R02. Charges for Services	33,526
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$33,526
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	52,458
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$52,458
R12. Operating Income (Loss)	\$-18,932
Nonoperating Revenues	
R13. Investment Earnings	1,092
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$1,092
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$-17,840
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	7,111
R27. Transfers Out	
R28. Change in Net Position	\$-10,729
R29. Net Position (Deficit), Beginning of Fiscal Year	152,437

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$141,708
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	141,708
R36. Total Net Position (Deficit)	\$141,708

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

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (10 of 10) (Record Completed)	Workers Compensation Insurance
Operating Revenues	
R02. Charges for Services	1,226,342
R03. Other Operating Revenues	6,950
R04. Total Operating Revenues	\$1,233,292
Operating Expenses	
R05. Personnel Services	20,384
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,760,107
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,780,491
R12. Operating Income (Loss)	\$-1,547,199
Nonoperating Revenues	
R13. Investment Earnings	2,483
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	25,929
R16. Total Nonoperating Revenues	\$28,412
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$-1,518,787
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
R28. Change in Net Position	\$-1,518,787
R29. Net Position (Deficit), Beginning of Fiscal Year	-3,443,107

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-4,961,894
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-4,961,894
R36. Total Net Position (Deficit)	\$-4,961,894

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

R01. Hangar Space Rentals	200,077
R02. Aircraft Parking	2,472
R03. Building Rentals	121,519
R04. Lease of Ground Area	33,519
R05. Fuel Flowage Fees	9,595
R06. Landing, Gate, and Ramp Fees	
R07. Passenger Facility Charges	
R08. Concession Revenues	32,079
R09. Sales and Services	34,264
R10. Other Operating Revenues	4,350
R11. Total Operating Revenues	\$437,875

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	180,177
R19. Contractual Services	
R20. Materials and Supplies	334,966
R21. General and Administrative Expenses	
R22. Cost of Sales and Services	
R23. Depreciation and Amortization Expenses	455,256
R24. Other Operating Expenses	
R25. Total Operating Expenses	\$970,399
R26. Operating Income (Loss)	\$-532,524

Nonoperating Revenues

R27. Investment Earnings	606
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	124,260

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	34,059
R47. Total Nonoperating Revenues	\$158,925
Nonoperating Expenses	
R48. Interest Expense	6,645
R49. Taxes and Assessments	
R50. Judgments and Damages	
R51. Loss on Disposal of Capital Assets	
R52. Other Nonoperating Expenses	
R53. Total Nonoperating Expenses	\$6,645
R54. Income (Loss) Before Capital Contributions and Transfers	\$-380,244
Capital Contributions (Current Fiscal Year)	
R55. Federal	
R56. State	
R57. County	
R58. Other Government	
R59. Other Capital Contributions	
R60. Total Current Fiscal Year Capital Contributions	\$0
R61. Transfers In	95,490
R62. Transfers Out	-10,203
R63. Change in Net Position	\$-294,957
R64. Net Position (Deficit), Beginning of Fiscal Year	5,081,101
R65. Adjustment	
R66. Reason for Adjustment	
R67. Net Position (Deficit), End of Fiscal Year	\$4,786,144
Net Position (Deficit)	
R68. Net Investment in Capital Assets	5,213,438
R69. Restricted	11,430
R70. Unrestricted	-438,724
R71. Total Net Position (Deficit)	\$4,786,144

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	66
R82. Number of Hangars	90
R83. Total Aircraft Movements	58,650
R84. Annual Fuel Consumption (Gallons)	170,590
R85. Year of Acquisition	1,940
R86. Total Public Investment	11,346,892
R87. Percent Contributed by Federal Airport Funds	95
R88. Number of Passengers Enplaned	6,402
R89. Number of Passengers Deplaned	6,246
R90. Pounds of Air Cargo and Express	193,633
R91. Pounds of Mail	
R92. Number of Air Carriers Scheduled per Day	12
R93. Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)	

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

Fiscal Year: 2017

 Current Year Prior Year
Operating Revenues

R01. Service Charges	18,733,491
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	411,374
R08. Total Operating Revenues	\$19,144,865

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	4,192,767
R13. Contractual Services	
R14. Materials and Supplies	6,171,366
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	7,308,399
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$17,672,532
R19. Operating Income (Loss)	\$1,472,333

Nonoperating Revenues

R20. Investment Earnings	189,482
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	9,990
R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	2,130
R40. Other Nonoperating Revenues	

R41.	Total Nonoperating Revenues	\$201,602
	Nonoperating Expenses	
R42.	Interest Expense	757,936
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$757,936
R46.	Income (Loss) Before Capital Contributions and Transfers	\$915,999
	Capital Contributions (Current Fiscal Year)	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Current Fiscal Year Capital Contributions	\$0
R54.	Transfers In	18,634
R55.	Transfers Out	
R56.	Change in Net Position	\$934,633
R57.	Net Position (Deficit), Beginning of Fiscal Year	106,351,246
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$107,285,879
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	69,867,654
R62.	Restricted	14,269,502
R63.	Unrestricted	23,148,723
R64.	Total Net Position (Deficit)	\$107,285,879

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

Fiscal Year: 2017

 Current Year Prior Year
Operating Revenues

R01. Disposal Fees – Commercial	
R02. Disposal Fees – Public	
R03. Collection Fees – Residential	13,150,710
R04. Collection Fees – Commercial	
R05. Other Operating Revenues	78,191
R06. Total Operating Revenues	\$13,228,901

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	4,429,859
R13. Contractual Services	
R14. Materials and Supplies	7,723,885
R15. Other Collection Expenses	
R16. Total Collection Expenses	12,153,744
R17. General and Administrative Expenses	
R18. Depreciation and Amortization Expenses	31,007
R19. Other Operating Expenses	
R20. Total Operating Expenses	\$12,184,751
R21. Operating Income (Loss)	\$1,044,150

Nonoperating Revenues

R22. Investment Earnings	33,260
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	45,397
R39. Intergovernmental – County	

R40. Intergovernmental – Other	
R41. Gain on Disposal of Capital Assets	
R42. Other Nonoperating Revenues	
R43. Total Nonoperating Revenues	\$78,657
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 and Transfers	\$1,122,807
Capital Contributions (Current Fiscal Year)	
R49. Federal	
R50. State	
R51. County	
R52. Other Government	
R53. Other Capital Contributions	
R54. Total Current Fiscal Year Capital Contributions	\$0
R55. Transfers In	33,549
R56. Transfers Out	-269,010
R57. Change in Net Position	\$887,346
R58. Net Position (Deficit), Beginning of Fiscal Year	-96,319
R59. Adjustment	
R60. Reason for Adjustment	
R61. Net Position (Deficit), End of Fiscal Year	\$791,027
Net Position (Deficit)	
R62. Net Investment in Capital Assets	434,007
R63. Restricted	197,753
R64. Unrestricted	159,267
R65. Total Net Position (Deficit)	\$791,027

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01.	Residential	12,641,450
R02.	Business	
R03.	Industrial	
R04.	Irrigation	

Outside Local Agency Boundaries

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

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	565,847
R19.	Total Operating Revenues	\$13,207,297

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission	
R27.	Distribution	
R28.	Customer Accounting and Collection	

R29. Sales Promotion	
R30. Personnel Services	2,862,508
R31. Contractual Services	
R32. Materials and Supplies	7,425,597
R33. General and Administrative Expenses	
R34. Depreciation and Amortization Expenses	3,294,697
R35. Other Operating Expenses	
R36. Total Operating Expenses	\$13,582,802
R37. Operating Income (Loss)	\$-375,505
Nonoperating Revenues	
R38. Investment Earnings	246,802
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	995,251
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	
R58. Other Nonoperating Revenues	
R59. Total Nonoperating Revenues	\$1,242,053
Nonoperating Expenses	
R60. Interest Expense	255,822
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$255,822
R64. Income (Loss) Before Capital Contributions and Transfers	\$610,726
Capital Contributions (Current Fiscal Year)	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Current Fiscal Year Capital Contributions	\$0
R72. Transfers In	269,010
R73. Transfers Out	-40,931
R74. Change in Net Position	\$838,805

R75. Net Position (Deficit), Beginning of Fiscal Year	97,884,389
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$98,723,194
Net Position (Deficit)	
R79. Net Investment in Capital Assets	43,903,919
R80. Restricted	31,976,182
R81. Unrestricted	22,843,093
R82. Total Net Position (Deficit)	\$98,723,194

Statistics

Minimum Residential Periodic Charge

R83.	Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	33.66
R84.	Water Included In Minimum Periodic Charge (In Cubic Feet)	30
R85.	Minimum Periodic Charge Billing Cycle (In Months)	1
R86.	Number of Accounts – Direct Customers – Within Local Agency Boundaries	19,870
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	816
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	18,035

Water Sold, Used, or Lost

R91.	Water Sold to Direct Customers	17,998
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	37
R95.	Total Water Sold, Used, or Lost	18,035
R96.	Are water services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>

Conversion Table

1 Acre-Foot = 43,560 Cubic Feet
1 Acre-Foot = 325,851 Gallons

1 Cubic Foot = 7.48052 Gallons
(Round to the Nearest Acre-Foot)

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

Go to Report: [Functional Revenue Details Report](#)

Fiscal Year: 2017

Current Year Prior Year

Select Revenue Form Select a Functional Revenue

Select Expenditure Function Functional Revenues

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	801,679
			Sub Total:	\$801,679
LicensesPermits	Animal Licenses	GeneralGovernmentPublicSafety	Animal Regulation	10,693
			Sub Total:	\$10,693
LicensesPermits	Bicycle Licenses	GeneralGovernmentPublicSafety	Police	178
			Sub Total:	\$178
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	918,606
			Sub Total:	\$918,606
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	127,961
			Sub Total:	\$127,961
FinesForfeituresRevenue	Investment Earnings	GeneralGovernmentPublicSafety	Fire	2
		GeneralGovernmentPublicSafety	Management and Support	154,087
		TransportationCommunityDevelopment	Other Community Development 1	1,866
		TransportationCommunityDevelopment	Parking Facility	2,107
			Sub Total:	\$158,062
FinesForfeituresRevenue	Rents and Concessions	GeneralGovernmentPublicSafety	Management and Support	102,913
			Sub Total:	\$102,913
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	173,964
			Sub Total:	\$173,964
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,524,221
			Sub Total:	\$1,524,221
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	20,480
			Sub Total:	\$20,480
IntergovernmentalFederal		TransportationCommunityDevelopment	Housing	855,551

	Community Development Block Grant			Sub Total:	<u>\$855,551</u>
ChargesforCurrentServices	Animal Shelter Fees and Charges	GeneralGovernmentPublicSafety	Animal Regulation		7,350
				Sub Total:	<u>\$7,350</u>
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation		237,537
				Sub Total:	<u>\$237,537</u>
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning		630,841
				Sub Total:	<u>\$630,841</u>
ChargesforCurrentServices	Quasi-External Transactions	GeneralGovernmentPublicSafety	Animal Regulation		34,814
		GeneralGovernmentPublicSafety	Fire		591,085
		GeneralGovernmentPublicSafety	Legislative		974,365
		GeneralGovernmentPublicSafety	Management and Support		3,082,730
		GeneralGovernmentPublicSafety	Police		56,047
		GeneralGovernmentPublicSafety	Street Lighting		111,580
		HealthCultureLeisure	Parks and Recreation		12,979
		TransportationCommunityDevelopment	Construction and Engineering Regulation		1,781,940
		TransportationCommunityDevelopment	Other Community Development 1		369,411
		TransportationCommunityDevelopment	Planning		180,318
				Sub Total:	<u>\$7,195,269</u>
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire		524,346
				Sub Total:	<u>\$524,346</u>
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police		575,475
				Sub Total:	<u>\$575,475</u>
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation		76,151
				Sub Total:	<u>\$76,151</u>
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation		76,251
				Sub Total:	<u>\$76,251</u>
MiscellaneousRevenues	Development Impact Fees	HealthCultureLeisure	Parks and Recreation		98,941
		TransportationCommunityDevelopment	Construction and Engineering Regulation		1,132,944
		TransportationCommunityDevelopment	Planning		241,586
				Sub Total:	<u>\$1,473,471</u>

Functional Revenue Total: \$15,490,999

Other Functional Revenue Total: \$6,373,819

Functional Revenue Grand Total: \$21,864,818

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

Fiscal Year: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	8,185,644	8,185,644	8,185,644
R02. Supplement Roll Secured and Unsecured Property Taxes	104,080	104,080	104,080
R03. Property Tax In-Lieu of Vehicle License Fees	5,644,273	5,644,273	5,644,273
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	19,659	19,659	19,659
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)			
R10. Tax Increment			
R11. Parcel Tax			
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes			
R14. Sale and Use Taxes	18,291,163	18,291,163	18,291,163
R15. In-Lieu Local Sales and Use Taxes			
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,609,448	1,609,448	1,609,448
R19. Franchises	1,627,975	1,627,975	1,627,975
R20. Business License Taxes	1,280,704	1,280,704	1,280,704
R21. Real Property Transfer Taxes	186,775	186,775	186,775
R22. Utility Users Taxes			
R23. Construction Development Taxes			
Taxes – Other			
R24. Admission Tax			
R25. Parking Tax			

R27. Other Taxes – Other (Specify)

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

<input type="text" value="Cost Revenue Impact Study"/>	<input type="text" value="Management and Support"/> ▼	<input type="text" value="341,400"/>	<input type="button" value="Delete"/>
<input type="text" value="PEG Access"/>	<input type="text" value="Management and Support"/> ▼	<input type="text" value="112,514"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/> ▼	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="453,914"/>	

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

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text"/>

	Functional Revenues A	General Revenues B	Total Revenues C
R28. Total Taxes	<input type="text" value="\$453,914"/>	<input type="text" value="\$36,949,721"/>	<input type="text" value="\$37,403,635"/>

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

Fiscal Year: 2017

Current Year Prior Year

	Functional Revenues
Special Benefit Assessments	
R01. Fire	<input type="text"/>
R02. Paramedics	<input type="text"/>
R03. Police	<input type="text"/>
R04. Lighting	<input type="text" value="801,679"/>
R05. Other Special Benefit Assessments (Specify)	<input type="text"/>
R05a.	
Specify Functional Revenues	Select Expenditure Function
<div style="border: 1px solid black; padding: 5px; display: flex; justify-content: space-between; align-items: center;"> <input style="width: 25%; height: 20px;" type="text"/> <div style="border: 1px solid black; padding: 2px;">Select ▼</div> <input style="width: 25%; height: 20px;" type="text"/> <input style="border: 1px solid black; padding: 2px 5px; font-size: 0.8em;"/>Add </div>	
R06. Total Special Benefit Assessments	<input type="text" value="\$801,679"/>

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

Fiscal Year: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	10,693		10,693
R02. Bicycle Licenses	178		178
R03. Construction Permits	918,606		918,606
R04. Street and Curb Permits	127,961		127,961
R05. Other Licenses and Permits (Specify)	63,938	8,823	72,761

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

Other Licenses and Permits	Construction and Engineering R <input type="button" value="v"/>	63,938	<input type="button" value="Delete"/>
	Select <input type="button" value="v"/>		<input type="button" value="Add"/>
Total:		63,938	

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

Other Licenses and Permits	8,823	<input type="button" value="Delete"/>
		<input type="button" value="Add"/>
Total:		8,823

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$1,121,376	\$8,823	\$1,130,199

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: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	173,964		173,964
R02. Other Fines		264,620	264,620
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$173,964	\$264,620	\$438,584
Revenue from Use of Money and Property			
R05. Investment Earnings	158,062	69,876	227,938
R06. Rents and Concessions	102,913	79,311	182,224
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		181	181
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$260,975	\$149,368	\$410,343

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

Fiscal Year: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – State			
R01. Homeowners Property Tax Relief		62,837	62,837
R03. Gasoline Tax	1,524,221		1,524,221
R04. Peace Officers Standards and Training	20,480		20,480
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1		868,770	868,770
R07. Other Intergovernmental – State 2			
State Grants – Other			
R08. Mandated Cost		57,352	57,352
R09. Public Safety – Prop. 172			
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	2,056,138		2,056,138

R31a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Miscellaneous	Fire	129,210	Delete
Cal HOME Grant	Housing	106,478	Delete
Dev Svcs - Asst City Mgr	Other Community Development	19,167	Delete
AB109	Police	75,075	Delete
AB3229 COPS	Police	173,475	Delete
Miscellaneous	Police	141,351	Delete
Traffic Safety	Police	36,662	Delete
STP Exchange Funds	Streets/Highways/Storm Drains	874,498	Delete
Public Works	Street Lighting	500,222	Delete
	Select		Add
Total:		2,056,138	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental – State	\$3,600,839	\$988,959	\$4,589,798

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: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	855,551		855,551
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	1,194,952		1,194,952

R15a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Homes	Housing	397,704	Delete
Miscellaneous	Management and Support	139,087	Delete
CMAQ	Other Health 1	353,864	Delete
BJA Bulletproof Vest	Police	11,659	Delete
JAG	Police	42,429	Delete
Measure C	Police	153,351	Delete
Miscellaenous	Police	57,260	Delete
ATP Active Transportation Program	Street Lighting	39,598	Delete
	Select		Add
Total:		1,194,952	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$2,050,503		\$2,050,503
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

Go to Form: [Functional Revenue Detail](#)

Fiscal Year: 2017

Current Year Prior Year

Charges for Current Services	Functional Revenues
R01. Zoning Fees and Subdivision Fees	76,151
R04. Special Police Department Services	575,475
R06. Special Fire Department Services	524,346
R07. Plan Checking Fees	630,841
R09. Animal Shelter Fees and Charges	7,350
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	
R24. Parks and Recreation Fees	237,537
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	7,195,269

R41. Other Charges for Current Services (Specify) 304,191

R41a. **Specify Functional Revenues** **Select Expenditure Function**

Miscellaneous	Management and Support ▼	194,803	Delete
Other	Street Lighting ▼	109,388	Delete
	Select ▼		Add
Total:		304,191	

R42. **Total Charges for Current Services** \$9,551,160

City of Merced
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2017

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	1,473,471		1,473,471
R04. Contributions from Nongovernmental Sources	76,251	76,153	152,404
R05. Other Miscellaneous Revenues (Specify)	2,300,686	109,423	2,410,109

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

Other Housing Revenues	Housing	535,974	Delete
Miscellaneous	Management and Support	264,335	Delete
Net Transaction	Management and Support	1,401,116	Delete
Other Parking Revenues	Parking Facility	99,261	Delete
<input style="width: 90%;" type="text"/>	Select		Add
Total:		2,300,686	

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

Miscellaneous	47,304	Delete
Reimbursements	62,119	Delete
<input style="width: 90%;" type="text"/>		Add
Total:		109,423

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$3,850,408	\$185,576	\$4,035,984
R11. Grand Totals	\$21,864,818	\$38,547,067	\$60,411,885

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

Fiscal Year: 2017

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	1,062,362	974,365	87,997
R02. Management and Support	4,580,474	5,792,985	-1,212,511
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$5,642,836	\$6,767,350	\$-1,124,514
Public Safety			
R13. Police	20,607,451	1,645,367	18,962,084
R24. Fire	11,372,122	1,244,643	10,127,479
R25. Emergency Medical Service			
R26. Animal Regulation	1,077,493	52,857	1,024,636
R27. Weed Abatement			
R28. Street Lighting	2,666,559	1,562,467	1,104,092
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$35,723,625	\$4,505,334	\$31,218,291

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: 2017

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	833,567	2,398,719	-1,565,152
R02. Streets – Trees/Landscaping			
R03. Parking Facility	117,775	101,368	16,407
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. Total Transportation	\$951,342	\$2,500,087	\$-1,548,745
Community Development			
R10. Planning	1,088,084	1,052,745	35,339
R11. Construction and Engineering Regulation	2,866,018	4,049,830	-1,183,812
R12. Redevelopment			
R13. Housing	2,275,583	1,895,707	379,876
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	312,050	390,444	-78,394
R17. Other Community Development 2			
R18. Total Community Development	\$6,541,735	\$7,388,726	\$-846,991

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

Fiscal Year: 2017

Current Year Prior Year

	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		353,864	-353,864
R18. Other Health 2			
R19. Total Health	\$0	\$353,864	\$-353,864
Culture and Leisure			
R20. Parks and Recreation	2,859,108	349,457	2,509,651
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	\$2,859,108	\$349,457	\$2,509,651

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

Fiscal Year: 2017

Current Year Prior Year

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

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

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2017

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Debt Service			
R01. Retirement of Long-Term Debt	625,000		625,000
R02. Interest on Long-Term Debt	392,185		392,185
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$1,017,185		\$1,017,185
Capital Outlay			
R06. General Government	1,339,730		1,339,730
R07. Public Safety	2,978,920		2,978,920
R08. Transportation			
R09. Community Development	18,056		18,056
R10. Health			
R11. Culture and Leisure	34,018		34,018
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$4,370,724		\$4,370,724
R15. Grand Totals	\$57,106,555	\$21,864,818	\$35,241,737

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

Fiscal Year: 2017

 Current Year Prior Year
Operating Expenditures

R01. Salaries and Wages	22,803,128
R02. Retirement Benefits	6,072,977
R03. Other Employee Benefits	7,139,729
Contract Services	
R04. Private	5,181,085
R05. Governmental Agencies	
R06. Materials and Supplies	10,521,727
R07. Other Operating Expenditures	
R08. Total Operating Expenditures	\$51,718,646

Debt Service

R09. Principal Payments	625,000
R10. Interest Payments	392,185
R11. Lease Principal	
R12. Other Debt Service	
R13. Total Debt Service	\$1,017,185

Capital Outlay

R14. Land	
R15. Buildings and Improvements	
R16. Equipment	2,904,931
R17. Other Capital Outlay	1,465,793
R18. Total Capital Outlay	\$4,370,724
R19. Grand Total Expenditures	\$57,106,555

Supplemental Data

Major Project Expenditures

R20. Pursuant to Competitive Bidding	4,370,724
R21. Other than Competitive Bidding	2,193,252
R22. Total Major Project Expenditures	\$6,563,976

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

Fiscal Year: 2017

Current Year Prior Year

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	3,305,330
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
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	3,722
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	
R13. Transfers Out	-559,871
R14. Total Other Financing Sources (Uses)	\$-556,149
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$
R18. Net Change in Fund Balance	\$2,749,181
R19. Fund Balance (Deficit), Beginning of Fiscal Year	77,311,263
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$80,060,444

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (1 of 7) (Record Completed)	<input type="text" value="East Bellevue Ranch"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Other Special Assessment Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="2006"/>
R10. Beginning Maturity Year	<input type="text" value="2006"/>
R11. Ending Maturity Year	<input type="text" value="2035"/>
R12. Principal Authorized	<input type="text" value="12,745,000"/>
R13. Principal Issued to Date	<input type="text" value="12,745,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="9,035,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="9,035,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>
R22. Principal Outstanding, Current Portion	<input type="text"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="226,523"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (2 of 7) (Record Completed)	<input type="text" value="Fahrens Park Refunding Reassessmer"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="1915 Act Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="2012"/>
R10. Beginning Maturity Year	<input type="text" value="2012"/>
R11. Ending Maturity Year	<input type="text" value="2022"/>
R12. Principal Authorized	<input type="text" value="3,230,000"/>
R13. Principal Issued to Date	<input type="text" value="3,230,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="2,075,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="310,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$1,765,000"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="275,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$1,490,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="102,616"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (3 of 7) (Record Completed)	<input type="text" value="Moraga Development"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Other Special Assessment Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="2007"/>
R10. Beginning Maturity Year	<input type="text" value="2007"/>
R11. Ending Maturity Year	<input type="text" value="2036"/>
R12. Principal Authorized	<input type="text" value="5,840,000"/>
R13. Principal Issued to Date	<input type="text" value="5,840,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="4,510,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="140,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$4,370,000"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="150,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$4,220,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="355,870"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

City of Merced
 Cities Financial Transactions Report
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 Bonds and COPs

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Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (4 of 7) (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 Outstanding, Beginning of Fiscal Year	5,255,000
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	
R19. Principal Paid in Current Fiscal Year	425,000
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Outstanding, End of Fiscal Year	\$4,830,000
R22. Principal Outstanding, Current Portion	480,000
R23. Principal Outstanding, Noncurrent Portion	\$4,350,000
R24. Interest Paid in Current Fiscal Year	309,835
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: 2017

Current Year Prior Year

R03. Purpose of Debt (5 of 7) (Record Completed)	<input type="text" value="West Bellevue Ranch"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Other Special Assessment Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="2007"/>
R10. Beginning Maturity Year	<input type="text" value="2007"/>
R11. Ending Maturity Year	<input type="text" value="2036"/>
R12. Principal Authorized	<input type="text" value="7,410,000"/>
R13. Principal Issued to Date	<input type="text" value="7,410,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="6,215,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="170,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$6,045,000"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="180,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$5,865,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="321,275"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (6 of 7) (Record Completed)	<input type="text" value="East Bellevue Ranch - Refunding"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Other Special Assessment Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="2016"/>
R10. Beginning Maturity Year	<input type="text" value="2016"/>
R11. Ending Maturity Year	<input type="text" value="2035"/>
R12. Principal Authorized	<input type="text" value="8,985,000"/>
R13. Principal Issued to Date	<input type="text" value="8,985,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text" value="8,985,000"/>
R19. Principal Paid in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$8,985,000"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="390,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$8,595,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="107,199"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (7 of 7) (Record Completed)	<input type="text" value="Liberty Park and 16th Street - Refundir"/>
R04. Nature of Revenue Pledged	<input type="text" value="Tax Assessments"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="1915 Act Bonds"/>
R07. Fund Type	<input type="text" value="Select"/>
R09. Year of Issue	<input type="text" value="1999"/>
R10. Beginning Maturity Year	<input type="text" value="1999"/>
R11. Ending Maturity Year	<input type="text" value="2018"/>
R12. Principal Authorized	<input type="text" value="1,278,854"/>
R13. Principal Issued to Date	<input type="text" value="1,278,854"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="184,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="87,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$97,000"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="47,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$50,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="7,728"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

City of Merced
 Cities Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	Water and Sewer Improvements
R02. Nature of Revenue Pledged	Tax Assessments
R03. Debt Type	Loans
R04. Fund Type	Enterprise
R06. Year of Issue	2006
R07. Beginning Maturity Year	2006
R08. Ending Maturity Year	2034
R09. Principal Authorized	8,262,209
R10. Principal Issued to Date	8,262,209
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	6,752,209
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	225,000
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$6,527,209
R19. Principal Outstanding, Current Portion	225,000
R20. Principal Outstanding, Noncurrent Portion	\$6,302,209
R21. Interest Paid in Current Fiscal Year	210,479
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2017

Current Year Prior Year

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 2) (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	
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	\$0
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	\$1,600,000
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Issued in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	200,000
R25. Principal Paid to Date	\$200,000
R26. Principal Outstanding, End of Fiscal Year	\$1,400,000
R27. Principal Outstanding, Current Portion	200,000
R28. Principal Outstanding, Noncurrent Portion	\$1,200,000
R29. Interest Paid in Current Fiscal Year	82,350
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 or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2023	1,400,000	273,760	1,673,760	Delete
				Add Year
Total Estimated Payments	\$1,400,000	\$273,760	\$1,673,760	

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

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2017

Current Year Prior Year

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (2 of 2) (Record Completed)	WWTP Phase IV Upgrade and Expans ▼
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	2031
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	\$26,342,340
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Issued in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	1,526,396
R25. Principal Paid to Date	\$1,526,396
R26. Principal Outstanding, End of Fiscal Year	\$24,815,944
R27. Principal Outstanding, Current Portion	1,541,660
R28. Principal Outstanding, Noncurrent Portion	\$23,274,284
R29. Interest Paid in Current Fiscal Year	263,423
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 or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2031	24,815,944	2,031,351	26,847,295	Delete
				Add Year
Total Estimated Payments	\$24,815,944	\$2,031,351	\$26,847,295	

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City of Merced
 Cities Financial Transactions Report
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

Fiscal Year: 2017

Current Year Prior Year

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="12,540,000"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances (Prior-Year Ending)	9,250,000	2,088,474	11,338,474
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	870,000		870,000
R15. Interest Paid in Current Fiscal Year		395,725	395,725
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances	\$8,380,000	\$1,692,749	\$10,072,749
R18. Ending Balances, Current Portion	900,000		900,000
R19. Ending Balances, Noncurrent Portion	\$7,480,000	\$1,692,749	\$9,172,749
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: 2017

Current Year Prior Year

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="5,455,000"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances (Prior-Year Ending)	4,025,000	717,931	4,742,931
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	385,000		385,000
R15. Interest Paid in Current Fiscal Year		144,731	144,731
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances	\$3,640,000	\$573,200	\$4,213,200
R18. Ending Balances, Current Portion	395,000		395,000
R19. Ending Balances, Noncurrent Portion	\$3,245,000	\$573,200	\$3,818,200
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: 2017

Current Year Prior Year

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="7,157,493"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances (Prior-Year Ending)	5,965,663	1,676,050	7,641,713
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	389,619		389,619
R15. Interest Paid in Current Fiscal Year		266,351	266,351
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances	\$5,576,044	\$1,409,699	\$6,985,743
R18. Ending Balances, Current Portion	431,271		431,271
R19. Ending Balances, Noncurrent Portion	\$5,144,773	\$1,409,699	\$6,554,472
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
 Debt Service Reconciliation

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	734,835		
R02. Other Long-Term Debt			210,479
R03. Construction Financing	282,350		263,423
R04. Lease Obligations		266,351	540,456
R05. Total Debt Payments from Debt Forms	\$1,017,185	\$266,351	\$1,014,358
R06. Debt Service	1,017,185	260,922	1,020,403
R07. Difference	\$0	\$5,429	\$-6,045
R08. Reason for Difference		See footnote.	See footnote.

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

Fiscal Year: 2017

Current Year Prior Year

Service

(Please see * below for codes to enter)

R01. Police	AB
R02. Fire	A
R03. Emergency Medical	E
R04. Street Lighting	A
R05. Public Transit	F
R06. Community Development - Planning	A
R07. Solid Waste	A
R08. Sewers	A
R09. Parks and Recreation	A
R10. Libraries	D
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 A	Number of Volunteers B	Total Number of Employees C
R12. Police Protection	132	5	137
R13. Police Officers	94		94
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: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	17,502,410	20,524,977	286	2,749,484		40,777,157
R02. Investments						
R03. Accounts Receivable (net)	803,846	990,259		79,553		1,873,658
R04. Taxes Receivable						
R05. Interest Receivable (net)	38,476	-16,089		3,054		25,441
R06. Lease Payments Receivable						
R07. Due from Other Funds		111,737				111,737
R08. Due from Other Governments	2,985,144	3,161,076		586,532		6,732,752
R09. Advances to Other Funds	1,710,991					1,710,991
R10. Inventories	63,650					63,650
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		28,397,184	4,000,000	187,957		32,585,141
R13. Other Assets 1		692,540		691,702		1,384,242
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$23,104,517	\$53,861,684	\$4,000,286	\$4,298,282	\$0	\$85,264,769
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$23,104,517	\$53,861,684	\$4,000,286	\$4,298,282	\$0	\$85,264,769
Liabilities						
R19. Accounts Payable	1,031,257	438,635		198,221		1,668,113
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,098,699	1,888,002		473,051		3,459,752
R28. Other Liabilities 2	7,280	69,180				76,460
R29. Other Liabilities 3						
R30. Total Liabilities	\$2,137,236	\$2,395,817	\$0	\$671,272	\$0	\$5,204,325
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$2,137,236	\$2,395,817	\$0	\$671,272	\$0	\$5,204,325
Fund Balances (Deficits)						
R33. Nonspendable	1,774,641					1,774,641
R34. Restricted	4,000,000	49,127,551		3,697,754		56,825,305
R35. Committed		2,338,316	4,000,286			6,338,602
R36. Assigned	3,652,862					3,652,862
R37. Unassigned	11,539,778			-70,744		11,469,034
R38. Total Fund Balances (Deficits)	\$20,967,281	\$51,465,867	\$4,000,286	\$3,627,010	\$0	\$80,060,444
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$23,104,517	\$53,861,684	\$4,000,286	\$4,298,282	\$0	\$85,264,769

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

Fiscal Year: 2017

 Current Year Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	110,315,915	18,912,522
R02.	Restricted	14	
R03.	Accounts Receivable (net)	2,315,461	73,137
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	213,590	28,164
R06.	Due from Other Funds		
R07.	Due from Other Governments	8,700,124	2,674
R08.	Inventories	219,487	175,862
R09.	Prepaid Items		7,304
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$121,764,591	\$19,199,663
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	37,894	
Noncurrent Capital			
R16.	Land	2,461,520	
R17.	Buildings and Improvements	4,575,769	4,816,214
R18.	Equipment	5,166,437	30,125,056
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	14,255,588	53,981
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	229,993,174	
R23.	Less: Accumulated Depreciation/Amortization	-99,262,009	-26,059,404
R24.	Other Noncurrent Assets 1	81,147	
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$157,309,520	\$8,935,847
R27.	Total Assets	\$279,074,111	\$28,135,510

Deferred Outflows of Resources

R28.	Related to Pensions	3,172,055	1,194,070
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$3,172,055	\$1,194,070
R31.	Total Assets and Deferred Outflows of Resources	\$282,246,166	\$29,329,580

Liabilities

Current Liabilities

R32.	Accounts Payable	2,230,780	493,215
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	398,915	77,700
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,326,270	
R38.	Accrued Compensated Absences	108,074	43,843
R39.	Long-Term Debt, Due Within One Year	3,061,660	431,271
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	966,232	6,118,794
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$8,091,931	\$7,164,823

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	81,147	
R45.	Compensated Absences, Net of Current Portion	883,186	395,993
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	6,302,209	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	23,274,284	
R55.	Lease Principal	10,725,000	5,144,773
R56.	Net Pension Liability	13,940,894	6,452,776
R57.	Net OPEB Obligation	5,683,732	2,664,022
R58.	Other Noncurrent Liabilities 1	935,513	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$61,825,965	\$14,657,564
R61.	Total Liabilities	\$69,917,896	\$21,822,387

Deferred Inflows of Resources

R62.	Related to Pensions	742,026	343,459
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$742,026	\$343,459
R65.	Total Liabilities and Deferred Inflows of Resources	\$70,659,922	\$22,165,846
R66.	Total Net Position (Deficit)	\$211,586,244	\$7,163,734
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	119,419,018	
R68.	Restricted	46,454,867	
R69.	Unrestricted	45,712,359	7,163,734
R70.	Total Net Position (Deficit)	\$211,586,244	\$7,163,734
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$282,246,166	\$29,329,580

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

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

Assets	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
R01. Cash and Investments	0		184,936	3,301,344
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)				694,243
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$184,936	\$3,995,587
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$184,936	
Liabilities				
R22. Accounts Payable				6,917
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1			184,936	3,988,670
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$184,936	\$3,995,587
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$184,936	

Net Position Held in Trust for

R31. Pension and Other Employee Benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
R32. Investment Trust	<input type="text"/>	<input type="text"/>	<input type="text"/>
R33. Private-Purpose Trust	<input type="text"/>	<input type="text"/>	<input type="text"/>
R34. Total Net Position Held in Trust	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

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City of Merced
 Cities Financial Transactions Report
 Capital Assets and Long-Term Obligations
 Governmental Funds

Fiscal Year: 2017

Current Year Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	86,159,407	
R02. Buildings and Improvements	145,110,508	
R03. Equipment	41,563,173	
R04. Infrastructure	373,627,644	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	6,725,201	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-364,721,848	
R10. Total Capital Assets	\$288,464,085	
Long-Term Obligations		
R11. Deposits and Advances		
R12. Compensated Absences		3,271,003
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		4,830,000
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		1,400,000
R22. Lease Principal		
R23. Net Pension Liability		57,387,952
R24. Net OPEB Obligation		21,719,269
R25. Other Long-Term Obligations 1		6,115,123
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$94,723,347

City of Merced
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2017

Current Year Prior Year

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	60,411,885	71,566,812
R02. Expenditures/Expenses	57,106,555	70,696,417
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$3,305,330	
R04. Income (Loss) Before Capital Contributions and Transfers		\$870,395
R05. Other Financing Sources (Uses)	-556,149	
R06. Special and Extraordinary Items		
R07. Capital Contributions		
R08. Proprietary Fund Transfers In (Out)		559,871
R09. Change in Fund Balance/Net Position	\$2,749,181	\$1,430,266
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$77,311,263	\$217,319,712
R11. Adjustments (Specify)		

R11a. Specify Governmental Fund Adjustments

<input type="text"/>	<input type="text"/>	Add
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R11b. Specify Proprietary Fund Adjustments

<input type="text"/>	<input type="text"/>	Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$80,060,444	\$218,749,978
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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		104,932,448
R17. Total Annual Appropriations Subject to the Limit		37,578,699

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

Fiscal Year: 2017

Current Year Prior Year

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 <input type="button" value="v"/>	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
2,226.16	Acre	Properties within a recorded final map
	Select <input type="button" value="v"/>	

Select

- B. The Number of Parcels Subject to the Parcel Tax 1,015
- C. The Number of Parcels Exempt from the Parcel Tax 8
- D. The Sunset Date of the Parcel Tax, if any 06/30/2050
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 523,071

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 checked="" type="checkbox"/> Financing or Constructing Facilities	<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression	<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Flood Control	<input type="checkbox"/> Transit
<input type="checkbox"/> Gas Purpose	<input type="checkbox"/> Transportation
<input type="checkbox"/> Graffiti Abatement	<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Harbor and Port Purpose	<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Hazardous Material Emergency Response	<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Health	<input type="checkbox"/> Waste Management
<input type="checkbox"/> Hospital Purpose	<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Land Reclamation	<input type="checkbox"/> Weed Abatement
<input type="checkbox"/> Landscaping	

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

Fiscal Year: 2017

Current Year Prior Year

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

CFD No. 2003-2 (Services) ▼

A. The Type and Rate of Parcel Tax Imposed

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
0.02	Square Foot of Improvement	Improvement Area #12 - Retail Property Delete
0.2	Square Foot of Improvement	Improvement Area #32 - Retail Property Delete
0.02	Square Foot of Improvement	Improvement Area 12 - Office Property Delete
0.23	Square Foot of Improvement	Improvement Area #32 - Office Property Delete
	Select ▼	Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
0.09	Square Foot of Improvement	Improvement Area #32 Delete
	Select ▼	Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
519.64	Unit	Improvement Area #19 Delete
519.64	Unit	Improvement Area #20 Delete
	Select ▼	Add

Other-Property in Improvement Area #31 Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
0.01	Square Foot of Improvement	Improvement Area #31 Delete
	Select ▼	Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
720.18	Unit	Improvement Area #1 Delete

846.36	Unit	Improvement Area #2	Delete
779.32	Unit	Improvement Area #3	Delete
800.36	Unit	Improvement Area #4	Delete
642.64	Unit	Improvement Area #5	Delete
688.64	Unit	Improvement Area #6	Delete
921.26	Unit	Improvement Area #7	Delete
845.04	Unit	Improvement Area #9	Delete
630.82	Unit	Improvement Area #10	Delete
838.46	Unit	Improvement Area #11	Delete
779.32	Unit	Improvement Area #13	Delete
662.36	Unit	Improvement Area #14	Delete
829.26	Unit	Improvement Area #15	Delete
672.48	Unit	Improvement Area #17	Delete
813.86	Unit	Improvement Area #18	Delete
880.08	Unit	Improvement Area #21	Delete
957.78	Unit	Improvement Area #22	Delete
985.8	Unit	Improvement Area #23	Delete
1,164.12	Unit	Improvement Area #25	Delete
1,206.14	Unit	Improvement Area #26	Delete
1,062.22	Unit	Improvement Area #27	Delete
1,206.14	Unit	Improvement Area #28	Delete
1,283.84	Unit	Improvement Area #29	Delete
	Select		Add

Select

B. The Number of Parcels Subject to the Parcel Tax	2,240
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)	1,897,697

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 checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Financing or Constructing Facilities	<input type="checkbox"/>	Television Translator Station Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression	<input type="checkbox"/>	Trade and Commerce
<input checked="" type="checkbox"/>	Flood Control	<input type="checkbox"/>	Transit
<input type="checkbox"/>	Gas Purpose	<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Graffiti Abatement	<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Harbor and Port Purpose	<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Hazardous Material Emergency Response	<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Health	<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Hospital Purpose	<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Land Reclamation	<input type="checkbox"/>	Weed Abatement
<input checked="" type="checkbox"/>	Landscaping		

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

Fiscal Year: 2017

Current Year Prior Year

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

Parcel Tax Rate		
Dollar Amount	Base	Notes
734	Unit	Tax Zone A
880	Unit	Tax Zone B
1,148	Unit	Tax Zone C
	Select <input type="button" value="v"/>	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
4,045.54	Acre	Tax Zone A
4,163.16	Acre	Tax Zone B
4,727.36	Acre	Tax Zone C
	Select <input type="button" value="v"/>	

Select

- B. The Number of Parcels Subject to the Parcel Tax 288
- C. The Number of Parcels Exempt from the Parcel Tax 9
- D. The Sunset Date of the Parcel Tax, if any 06/30/2042
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 377,099

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 checked="" type="checkbox"/> Financing or Constructing Facilities	<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression	<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Flood Control	<input type="checkbox"/> Transit
<input type="checkbox"/> Gas Purpose	<input type="checkbox"/> Transportation
<input type="checkbox"/> Graffiti Abatement	<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Harbor and Port Purpose	<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Hazardous Material Emergency Response	<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Health	<input type="checkbox"/> Waste Management
<input type="checkbox"/> Hospital Purpose	<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Land Reclamation	<input type="checkbox"/> Weed Abatement
<input type="checkbox"/> Landscaping	

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

Fiscal Year: 2017

Current Year Prior Year

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

Improvement Area No. 1 of CFD No. 2()

A. The Type and Rate of Parcel Tax Imposed

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
651	Unit	Tax Zone A
771	Unit	Tax Zone B
891	Unit	Tax Zone C
	Select <input type="button" value="v"/>	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
6,471.64	Acre	Tax Zone A
5,017.21	Acre	Tax Zone B
4,777.34	Acre	Tax Zone C
	Select <input type="button" value="v"/>	

Select

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)	513,394

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 checked="" type="checkbox"/> Financing or Constructing Facilities	<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression	<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Flood Control	<input type="checkbox"/> Transit
<input type="checkbox"/> Gas Purpose	<input type="checkbox"/> Transportation
<input type="checkbox"/> Graffiti Abatement	<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Harbor and Port Purpose	<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Hazardous Material Emergency Response	<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Health	<input type="checkbox"/> Waste Management
<input type="checkbox"/> Hospital Purpose	<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Land Reclamation	<input type="checkbox"/> Weed Abatement
<input type="checkbox"/> Landscaping	

City of Merced
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R27)TransfersOut	(Employee Benefits) Transfers Out.
InternalServiceFund	(R13)InvestmentEarnings	(Facility Maintenance) Negative amount due to Fair Market Adjustment
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facility Maintenance) PERS-EE Share
InternalServiceFund	(R26)TransfersIn	(Facility Maintenance) Transfers In.
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Management) State-Motor Vehicle Fuel License
InternalServiceFund	(R27)TransfersOut	(Fleet Management) Transfers Out.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Replacement) Damage Claims
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Liability Insurance) Damage Claims
InternalServiceFund	(R26)TransfersIn	(Liability Insurance) Transfers In.
InternalServiceFund	(R27)TransfersOut	Transfers Out.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Support Services) PERS-EE Share
InternalServiceFund	(R26)TransfersIn	(Unemployment Insurance) Transfers In.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation Insurance) PERS Refund
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation Insurance) Unclassified
AirportEnterpriseFund	(R10)OtherOperatingRevenues	Miscellaneous revenues
AirportEnterpriseFund	(R37)OtherIntergovernmentalFederal	Intergovernmental revenues
AirportEnterpriseFund	(R46)OtherNonoperatingRevenues	Property taxes
AirportEnterpriseFund	(R61)TransfersIn	Transfers In.
AirportEnterpriseFund	(R62)TransfersOut	Transfers Out.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Miscellaneous revenues
SewerEnterpriseFund	(R36)OtherIntergovernmentalState	Intergovernmental revenues
SewerEnterpriseFund	(R54)TransfersIn	Transfers In.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Miscellaneous revenues
SolidWasteEnterpriseFund	(R38)OtherIntergovernmentalState	Intergovernmental revenues
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfers In.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfers Out.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Miscellaneous revenues
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Intergovernmental revenues
WaterEnterpriseFund	(R72)TransfersIn	Transfers In.
WaterEnterpriseFund	(R73)TransfersOut	Transfers Out.
FinesForfeituresRevenue	(R02)Gen-OtherFines	Administrative citations and criminal fines.
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Repayment on loan.
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	Motor Vehicle In Lieu
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Housing Administration
MajorObjectClassification	(R03)OtherEmployeeBenefits	Workers compensation, insurance and medicare.
MajorObjectClassification	(R15)BuildingsandImprovements	No building and improvements for capital outlay.
MajorObjectClassification	(R17)OtherCapitalOutlay	Construction in progress
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Sale of Real and Personal Property
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Net Tranfers
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(6_East Bellevue Ranch - Refunding) No principal in current year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Accrued interest
DebtServiceReconciliation	(R08)Int_ReasonforDifference	Accrued interest.

Service	(R03)EmergencyMedical	Emergency Medical is provided by a Private Sector, therefore no Governmental expenditures are reported.
Service	(R05)PublicTransit	Public Transit is provided by a Special District or Other Public Agency, therefore no governmental expenditures are reported.
Service	(R10)Libraries	Libraries are provided by the County, therefore no Governmental expenditures are reported.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Other current liabilities
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenues
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenues
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Payroll payable
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Other current liabilities
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Improvements other than buildings and infrastructures
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Advances to other funds
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenues
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Other miscellaneous
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Capital lease
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Long-term debt, more than one year.
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Capital lease
FiduciaryFunds	(R25)AgyTrust-OtherLiabilities1	Retained earnings
FiduciaryFunds	(R25)PriTrust-OtherLiabilities1	Other current liabilities
CapitalAssetsLongTermObligations	(R25)OtherLongTermObligations1	Claims liability