

CITIES FINANCIAL TRANSACTIONS REPORT COVER PAGE

City of Merced

Reporting Year: **2018**

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 3/18/2019 9:37:44 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.

September 2017 June 2018

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

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

If you have any questions regarding this form please contact:

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

Column A – Current Expenditures:	E23	\$ 2,710,032
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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	\$ 46,927
Column A – Capital Outlay: Construction	F23	\$

Section B:

From the 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	\$ 1,032,838
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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 – 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. MCRWMA	Landfill Charges	\$2,522,899
b. Merced County	Animal Control	\$192,219
c. SWRCB	Stormwater Fees	\$136,908
d. Merced Irrigation Distr.	Utilities	\$2,209,442

City of Merced
 Cities Financial Transactions Report
 General Information

Fiscal Year: 2018

Members of the Governing Body

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

City Fiscal Officer

First Name M. I. Last Name

Title Telephone

Email Fax No.

City Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Report Prepared By

Firm Name

First Name M. I. Last Name

Title Telephone

Email Fax No.

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

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

Yes No

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

Yes No

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

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

BCU 1

BCU 2

BCU

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (1 of 10) (Record Completed)	Employee Benefits ▼
Operating Revenues		
R02.	Charges for Services	10,020,464
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$10,020,464
Operating Expenses		
R05.	Personnel Services	495,414
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	9,493,782
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$9,989,196
R12.	Operating Income (Loss)	\$31,268
Nonoperating Revenues		
R13.	Investment Earnings	6,039
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$6,039
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$37,307
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-382,632
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-345,325

R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,029,831"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$684,506"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="684,506"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$684,506"/>

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (2 of 10) (Record Completed)	<div style="border: 1px solid black; padding: 2px;"> Facility Maintenance ▼ </div>
Operating Revenues		
R02.	Charges for Services	<div style="border: 1px solid black; padding: 2px;">1,834,567</div>
R03.	Other Operating Revenues	<div style="border: 1px solid black; padding: 2px;"> </div>
R04.	Total Operating Revenues	<div style="border: 1px solid black; padding: 2px;">\$1,834,567</div>
Operating Expenses		
R05.	Personnel Services	<div style="border: 1px solid black; padding: 2px;">898,903</div>
R06.	Contractual Services	<div style="border: 1px solid black; padding: 2px;"> </div>
R07.	Materials and Supplies	<div style="border: 1px solid black; padding: 2px;"> </div>
R08.	General and Administrative Expenses	<div style="border: 1px solid black; padding: 2px;">747,732</div>
R09.	Depreciation and Amortization Expenses	<div style="border: 1px solid black; padding: 2px;">187,079</div>
R10.	Other Operating Expenses	<div style="border: 1px solid black; padding: 2px;"> </div>
R11.	Total Operating Expenses	<div style="border: 1px solid black; padding: 2px;">\$1,833,714</div>
R12.	Operating Income (Loss)	<div style="border: 1px solid black; padding: 2px;">\$853</div>
Nonoperating Revenues		
R13.	Investment Earnings	<div style="border: 1px solid black; padding: 2px;">443</div>
R14.	Gain on Disposal of Capital Assets	<div style="border: 1px solid black; padding: 2px;">165</div>
R15.	Other Nonoperating Revenues	<div style="border: 1px solid black; padding: 2px;">123</div>
R16.	Total Nonoperating Revenues	<div style="border: 1px solid black; padding: 2px;">\$731</div>
Nonoperating Expenses		
R17.	Interest Expense	<div style="border: 1px solid black; padding: 2px;">242,193</div>
R18.	Loss on Disposal of Capital Assets	<div style="border: 1px solid black; padding: 2px;"> </div>
R19.	Other Nonoperating Expenses	<div style="border: 1px solid black; padding: 2px;"> </div>
R20.	Total Nonoperating Expenses	<div style="border: 1px solid black; padding: 2px;">242,193</div>
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<div style="border: 1px solid black; padding: 2px;">\$-240,609</div>
Capital Contributions		
R22.	Federal	<div style="border: 1px solid black; padding: 2px;"> </div>
R23.	State	<div style="border: 1px solid black; padding: 2px;"> </div>
R24.	Other Capital Contributions	<div style="border: 1px solid black; padding: 2px;"> </div>
R25.	Total Capital Contributions	<div style="border: 1px solid black; padding: 2px;">\$0</div>
R26.	Transfers In	<div style="border: 1px solid black; padding: 2px;">680,095</div>
R27.	Transfers Out	<div style="border: 1px solid black; padding: 2px;"> </div>
Special and Extraordinary Items		
R27.5	Special Item	<div style="border: 1px solid black; padding: 2px;"> </div>
R27.6	Extraordinary Item	<div style="border: 1px solid black; padding: 2px;"> </div>
R27.7	Total Special and Extraordinary Items	<div style="border: 1px solid black; padding: 2px;">\$0</div>
R28.	Change in Net Position	<div style="border: 1px solid black; padding: 2px;">\$439,486</div>

R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-4,328,889
R30.	Adjustment	-287,468
R31.	Reason for Adjustment	Beginning of year balance restated.
R32.	Net Position (Deficit), End of Fiscal Year	\$-4,176,871
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	642,793
R34.	Restricted	
R35.	Unrestricted	-4,819,664
R36.	Total Net Position (Deficit)	\$-4,176,871

Note:

(R31) Reason for Adjustment: Beginning of year balance restated.

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (3 of 10) (Record Completed)	Fleet Management ▼
Operating Revenues		
R02.	Charges for Services	3,484,587
R03.	Other Operating Revenues	3,443
R04.	Total Operating Revenues	\$3,488,030
Operating Expenses		
R05.	Personnel Services	1,162,819
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	2,645,048
R09.	Depreciation and Amortization Expenses	41,050
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$3,848,917
R12.	Operating Income (Loss)	\$-360,887
Nonoperating Revenues		
R13.	Investment Earnings	10,582
R14.	Gain on Disposal of Capital Assets	17,836
R15.	Other Nonoperating Revenues	75,119
R16.	Total Nonoperating Revenues	\$103,537
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-257,350
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-9,577
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-266,927

R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-649,668
R30.	Adjustment	318,817
R31.	Reason for Adjustment	Beginning of year balance restated.
R32.	Net Position (Deficit), End of Fiscal Year	\$-597,778
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	348,928
R34.	Restricted	
R35.	Unrestricted	-946,706
R36.	Total Net Position (Deficit)	\$-597,778

Note:

(R31) Reason for Adjustment: Beginning of year balance restated.

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (4 of 10) (Record Completed)	Fleet Replacement ▼
Operating Revenues		
R02.	Charges for Services	1,583,425
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,583,425
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	45,378
R09.	Depreciation and Amortization Expenses	1,762,621
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,807,999
R12.	Operating Income (Loss)	\$-224,574
Nonoperating Revenues		
R13.	Investment Earnings	188,023
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	26,851
R16.	Total Nonoperating Revenues	\$214,874
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-9,700
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-9,700

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$18,844,583"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$18,834,883"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="4,983,741"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="13,851,142"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$18,834,883"/>

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (5 of 10) (Record Completed)	Liability Insurance ▼
Operating Revenues		
R02.	Charges for Services	1,771,190
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,771,190
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	2,466,564
R09.	Depreciation and Amortization Expenses	10,937
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$2,477,501
R12.	Operating Income (Loss)	\$-706,311
Nonoperating Revenues		
R13.	Investment Earnings	9,278
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	89,380
R16.	Total Nonoperating Revenues	\$98,658
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-607,653
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	929,661
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$322,008

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$623,897"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$945,905"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="148,701"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="797,204"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$945,905"/>

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (6 of 10) (Record Completed)	Personal Computer Replacement ▼
Operating Revenues		
R02.	Charges for Services	165,449
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$165,449
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	163,178
R09.	Depreciation and Amortization Expenses	138,346
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$301,524
R12.	Operating Income (Loss)	\$-136,075
Nonoperating Revenues		
R13.	Investment Earnings	11,288
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	9
R16.	Total Nonoperating Revenues	\$11,297
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-124,778
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-124,778

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,013,499"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$888,721"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text" value="231,613"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="657,108"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$888,721"/>

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (7 of 10) (Record Completed)	Public Works Admin ▼
Operating Revenues		
R02.	Charges for Services	1,594,259
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,594,259
Operating Expenses		
R05.	Personnel Services	1,232,172
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	439,791
R09.	Depreciation and Amortization Expenses	16,040
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,688,003
R12.	Operating Income (Loss)	-\$93,744
Nonoperating Revenues		
R13.	Investment Earnings	5,716
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$5,716
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	-\$88,028
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-3,664
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	-\$91,692

R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-1,996,495
R30.	Adjustment	-699,831
R31.	Reason for Adjustment	Beginning of year balance restated.
R32.	Net Position (Deficit), End of Fiscal Year	\$-2,788,018
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	107,866
R34.	Restricted	
R35.	Unrestricted	-2,895,884
R36.	Total Net Position (Deficit)	\$-2,788,018

Note:

(R31) Reason for Adjustment: Beginning of year balance restated.

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (8 of 10) (Record Completed)	Support Services ▼
Operating Revenues		
R02.	Charges for Services	3,016,484
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$3,016,484
Operating Expenses		
R05.	Personnel Services	1,645,722
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,514,621
R09.	Depreciation and Amortization Expenses	55,169
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$3,215,512
R12.	Operating Income (Loss)	\$-199,028
Nonoperating Revenues		
R13.	Investment Earnings	8,942
R14.	Gain on Disposal of Capital Assets	714
R15.	Other Nonoperating Revenues	280
R16.	Total Nonoperating Revenues	\$9,936
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-189,092
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	350,000
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$160,908

R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,552,838
R30.	Adjustment	-1,957,112
R31.	Reason for Adjustment	Beginning of year balance as restated.
R32.	Net Position (Deficit), End of Fiscal Year	\$-4,349,042
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	322,731
R34.	Restricted	
R35.	Unrestricted	-4,671,773
R36.	Total Net Position (Deficit)	\$-4,349,042

Note:

(R31) Reason for Adjustment: Beginning of year balance as restated.

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (9 of 10) (Record Completed)	Unemployment Insurance ▼
Operating Revenues		
R02.	Charges for Services	
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$0
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	36,315
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$36,315
R12.	Operating Income (Loss)	\$-36,315
Nonoperating Revenues		
R13.	Investment Earnings	2,347
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$2,347
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-33,968
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	132,632
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$98,664

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$141,708"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$240,372"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="240,372"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$240,372"/>

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (10 of 10) (Record Completed)	Workers Compensation Insurance ▼
Operating Revenues		
R02.	Charges for Services	1,535,286
R03.	Other Operating Revenues	18,727
R04.	Total Operating Revenues	\$1,554,013
Operating Expenses		
R05.	Personnel Services	37,856
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	2,933,896
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$2,971,752
R12.	Operating Income (Loss)	\$-1,417,739
Nonoperating Revenues		
R13.	Investment Earnings	2,027
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	40,301
R16.	Total Nonoperating Revenues	\$42,328
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,375,411
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	525,000
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-850,411

R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$-4,961,894"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text" value="Beginning of year balance as restated."/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$-5,812,305"/>
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="-5,812,305"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$-5,812,305"/>

Note:

(R31) Reason for Adjustment: Beginning of year balance as restated.

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

Fiscal Year: 2018

Operating Revenues

R01.	Hangar Space Rentals	163,899
R02.	Aircraft Parking	1,942
R03.	Building Rentals	167,357
R04.	Lease of Ground Area	31,160
R05.	Fuel Flowage Fees	9,382
R06.	Landing, Gate, and Ramp Fees	
R08.	Concession Revenues	18,892
R09.	Sales and Services	33,497
R10.	Other Operating Revenues	2,408
R11.	Total Operating Revenues	\$428,537

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	260,305
R19.	Contractual Services	
R20.	Materials and Supplies	224,228
R21.	General and Administrative Expenses	
R22.	Cost of Sales and Services	
R23.	Depreciation and Amortization Expenses	454,718
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$939,251
R26.	Operating Income (Loss)	\$-510,714

Nonoperating Revenues

R27.	Investment Earnings	1,537
R27.5	Passenger Facility Charges	
	Intergovernmental – Federal	
R36.	Aid for Construction	
R37.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R38.	Aid for Construction	
R41.	In-Lieu Taxes	
R42.	Other Intergovernmental – State	

R43.	Intergovernmental – County	
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	66,768
R47.	Total Nonoperating Revenues	\$68,305
Nonoperating Expenses		
R48.	Interest Expense	3,623
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$3,623
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-446,032
Capital Contributions		
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0
R61.	Transfers In	16,292
R62.	Transfers Out	-10,569
Special and Extraordinary Items		
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	\$-440,309
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$4,786,144
R65.	Adjustment	106,435
R66.	Reason for Adjustment	Beginning of year balance as restated.
R67.	Net Position (Deficit), End of Fiscal Year	\$4,452,270
Net Position (Deficit)		
R68.	Net Investment in Capital Assets	4,758,720
R69.	Restricted	36,286
R70.	Unrestricted	-342,736
R71.	Total Net Position (Deficit)	\$4,452,270
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	62
R82. Number of Hangars	90
R83. Total Aircraft Movements	58,000
R84. Annual Fuel Consumption (Gallons)	116,521
R85. Year of Acquisition	1940
R88. Number of Passengers Enplaned	7,893
R89. Number of Passengers Deplaned	7,406
R90. Pounds of Air Cargo and Express	204,865
R91. Pounds of Mail	
R92. Number of Air Carriers Scheduled per Day	1
R93. Are airport services provided by other than the local agency? (Report Yes or No)	No ▼

Note:

(R66) Reason for Adjustment: Beginning of year balance as restated.

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

Fiscal Year: 2018

Operating Revenues		
R01.	Service Charges	21,327,967
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	725,310
R08.	Total Operating Revenues	\$22,053,277
Operating Expenses		
R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	4,403,486
R13.	Contractual Services	
R14.	Materials and Supplies	6,935,198
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	8,186,615
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$19,525,299
R19.	Operating Income (Loss)	\$2,527,978
Nonoperating Revenues		
R20.	Investment Earnings	640,890
R21.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	1,935
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$642,825
Nonoperating Expenses		
R42.	Interest Expense	

		704,322
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$704,322
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,466,481
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	11,918,327
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$14,384,808
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$107,285,879
R58.	Adjustment	-2,032,437
R59.	Reason for Adjustment	Beginning of year balance as restated.
R60.	Net Position (Deficit), End of Fiscal Year	\$119,638,250
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	79,029,308
R62.	Restricted	16,997,413
R63.	Unrestricted	23,611,529
R64.	Total Net Position (Deficit)	\$119,638,250
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No ▼

Note:

(R59) Reason for Adjustment: Beginning of year balance as restated.

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

Fiscal Year: 2018

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	13,777,074
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	146,932
R06.	Total Operating Revenues	\$13,924,006

Operating Expenses

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	

Collection Expenses

R12.	Personnel Services	5,105,277
R13.	Contractual Services	
R14.	Materials and Supplies	8,210,603
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	13,315,880
R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	98,443
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$13,414,323
R21.	Operating Income (Loss)	\$509,683

Nonoperating Revenues

R22.	Investment Earnings	101,481
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	64,682
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	

R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$166,163
Nonoperating Expenses		
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$675,846
Capital Contributions		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	37,510
R56.	Transfers Out	-39,000
Special and Extraordinary Items		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$674,356
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$791,027
R59.	Adjustment	-4,084,377
R60.	Reason for Adjustment	Beginning of year balance as restated.
R61.	Net Position (Deficit), End of Fiscal Year	\$-2,618,994
Net Position (Deficit)		
R62.	Net Investment in Capital Assets	714,897
R63.	Restricted	1,204,090
R64.	Unrestricted	-4,537,981
R65.	Total Net Position (Deficit)	\$-2,618,994
R66.	Are solid waste services provided by other than the local agency? (Report Yes or No)	No ▼

Note:

(R60) Reason for Adjustment: Beginning of year balance as restated.

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

Fiscal Year: 2018

Operating Revenues

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01. Residential 15,267,167

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 159,358

R19. **Total Operating Revenues** **\$15,426,525**

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 and Distribution

R28. Customer Accounting and Collection

R29. Sales Promotion

R30. Personnel Services 2,993,994

R31. Contractual Services

R32.	Materials and Supplies	8,028,642
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	2,441,204
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$13,463,840
R37.	Operating Income (Loss)	\$1,962,685
Nonoperating Revenues		
R38.	Investment Earnings	803,568
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	412,329
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	110,207
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$1,326,104
Nonoperating Expenses		
R60.	Interest Expense	238,061
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$238,061
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,050,728
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	39,000
R73.	Transfers Out	-11,957,982
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0

R74.	Change in Net Position	\$-8,868,254
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$98,723,194
R76.	Adjustment	-1,829,105
R77.	Reason for Adjustment	Beginning of year balance as restated.
R78.	Net Position (Deficit), End of Fiscal Year	\$88,025,835
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	30,881,067
R80.	Restricted	32,608,983
R81.	Unrestricted	24,535,785
R82.	Total Net Position (Deficit)	\$88,025,835
	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	19,973
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	871
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	19,291
	Water Sold, Used, or Lost	
R91.	Water Sold to Direct Customers	19,268
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	23
R95.	Total Water Sold, Used, or Lost	19,291
R96.	Are water services provided by other than the local agency? (Report Yes or No)	No ▼

Note:

(R77) Reason for Adjustment: Beginning of year balance as restated.

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

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

Fiscal Year: 2018

Current Year Prior Year

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
SpecialBenefitAssessments	Fire	GeneralGovernmentPublicSafety	Fire	359,326
				Sub Total: \$359,326
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	822,298
				Sub Total: \$822,298
SpecialBenefitAssessments	Police	GeneralGovernmentPublicSafety	Police	729,860
				Sub Total: \$729,860
LicensesPermits	Animal Licenses	GeneralGovernmentPublicSafety	Animal Regulation	12,371
				Sub Total: \$12,371
LicensesPermits	Bicycle Licenses	GeneralGovernmentPublicSafety	Police	144
				Sub Total: \$144
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,569,252
				Sub Total: \$1,569,252
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	254,450
				Sub Total: \$254,450
FinesForfeituresRevenue	Investment Earnings	GeneralGovernmentPublicSafety	Fire	177
		GeneralGovernmentPublicSafety	Management and Support	300,799
		TransportationCommunityDevelopment	Other Community Development 1	2,889
		TransportationCommunityDevelopment	Other Community Development 2	31,678
		TransportationCommunityDevelopment	Other Transportation 1	7,940
		TransportationCommunityDevelopment	Parking Facility	8,144
		GeneralGovernmentPublicSafety	Police	468
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	21,411
				Sub Total: \$373,506
FinesForfeituresRevenue	Rents and Concessions	GeneralGovernmentPublicSafety	Management and Support	105,889
				Sub Total: \$105,889
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	248,201
				Sub Total: \$248,201
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	2,075,689
				Sub Total: \$2,075,689
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	30,739
				Sub Total: \$30,739
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	733,377
				Sub Total: \$733,377
ChargesforCurrentServices	Animal Shelter Fees and Charges	GeneralGovernmentPublicSafety	Animal Regulation	12,960
				Sub Total: \$12,960
ChargesforCurrentServices	Parking Facility Charges	TransportationCommunityDevelopment	Parking Facility	172,829
				Sub Total: \$172,829
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	209,938

				Sub Total:	\$209,938
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning		608,960
				Sub Total:	\$608,960
ChargesforCurrentServices	Quasi-External Transactions	GeneralGovernmentPublicSafety	Animal Regulation		34,268
		TransportationCommunityDevelopment	Construction and Engineering Regulation		1,534,849
		GeneralGovernmentPublicSafety	Fire		619,065
		GeneralGovernmentPublicSafety	Legislative		1,012,319
		GeneralGovernmentPublicSafety	Management and Support		3,490,778
		TransportationCommunityDevelopment	Other Community Development 1		242,351
		TransportationCommunityDevelopment	Other Community Development 2		2,979
		HealthCultureLeisure	Parks and Recreation		13,987
		TransportationCommunityDevelopment	Planning		280,475
		GeneralGovernmentPublicSafety	Police		142,891
		GeneralGovernmentPublicSafety	Street Lighting		132,698
				Sub Total:	\$7,506,660
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire		845,987
				Sub Total:	\$845,987
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police		553,890
				Sub Total:	\$553,890
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation		95,780
				Sub Total:	\$95,780
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation		37,590
				Sub Total:	\$37,590
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation		2,869,367
		TransportationCommunityDevelopment	Other Community Development 2		50,000
		HealthCultureLeisure	Parks and Recreation		279,201
		TransportationCommunityDevelopment	Planning		60,000
				Sub Total:	\$3,258,568
				Functional Revenue Total:	\$20,618,264
				Other Functional Revenue Total:	\$6,659,839
				Functional Revenue Grand Total:	\$27,278,103

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

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	0	6,641,723	6,641,723
R02. Supplemental Roll Secured and Unsecured Property Taxes	0	159,567	159,567
R03. Property Tax In-Lieu of Vehicle License Fees	0	5,908,834	5,908,834
R04. Voter-Approved Indebtedness Property Taxes	0	0	0
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes	0	0	0
R06. Property Taxes – Prior	0	9,795	9,795
R07. Supplemental Roll Property Taxes – Prior	0	0	0
R08. Pass-through Property Taxes (ABX1 26)	0	0	0
R09. Residual Property Taxes (ABX1 26)	0	1,433,893	1,433,893
R11. Parcel Tax	0	0	0
R12. Other Property Taxes	0	0	0
R13. Interest, Penalties, and Delinquent Taxes	0	0	0
R14. Sale and Use Taxes	0	19,925,100	19,925,100
R15. In-Lieu Local Sales and Use Taxes	0	0	0
R16. Transportation Taxes – Transit	0	0	0
R17. Transportation Taxes – Nontransit	0	0	0
R18. Transient Occupancy Taxes	0	1,744,005	1,744,005
R19. Franchises	0	1,667,391	1,667,391
R20. Business License Taxes	0	1,400,240	1,400,240
R21. Real Property Transfer Taxes	0	239,684	239,684
R22. Utility Users Taxes	0	0	0
R23. Construction Development Taxes	0	0	0
Taxes – Other			
R24. Admission Tax	0	0	0
R25. Parking Tax	0	0	0
R27. Other Taxes – Other (Specify)	916,436	0	916,436

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

Cost Revenue Impact Study	Management and Support ▼	807,026	Delete
PEG Access	Management and Support ▼	109,410	Delete
<input type="text"/>	Select ▼	<input type="text"/>	Add
Total:		916,436	

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

<input type="text"/>

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

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R28. Total Taxes	<input type="text" value="\$916,436"/>	<input type="text" value="\$39,130,232"/>	<input type="text" value="\$40,046,668"/>

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

Fiscal Year: 2018

	Functional Revenues
Special Benefit Assessments	
R01. Fire	359,326
R02. Paramedics	
R03. Police	729,860
R04. Lighting	822,298
R05. Other Special Benefit Assessments (Specify)	1,029,720

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

Airport	Other Community Development ▾	19,943	Delete
CFD Administration	Other Community Development ▾	27,986	Delete
CFD Development Services	Other Community Development ▾	24,753	Delete
CFD Improvement Area	Other Community Development ▾	681,455	Delete
CFD Parks & Community	Other Community Development ▾	60,852	Delete
CFD PW-Parks Maintenance	Other Community Development ▾	81,391	Delete
CFD Street Maintenance/Lights	Other Community Development ▾	92,015	Delete
CFD Street Trees	Other Community Development ▾	41,325	Delete
	Select ▾		Add
Total:		1,029,720	

R06. **Total Special Benefit Assessments** \$2,941,204

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

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	12,371		12,371
R02. Bicycle Licenses	144		144
R03. Construction Permits	1,569,252		1,569,252
R04. Street and Curb Permits	254,450		254,450
R05. Other Licenses and Permits (Specify)	276,302	82,401	358,703

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

<input type="text" value="Applications"/>	<input type="text" value="Construction and Engineering R ▾"/>	276,302	<input type="button" value="Delete"/>
<input type="text"/>	<input style="border: none; border-bottom: 1px solid black; width: 100%;" type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		276,302	

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

<input type="text" value="Other Licenses and Permits"/>	82,401	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		82,401

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$2,112,519	\$82,401	\$2,194,920

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: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	248,201		248,201
R02. Other Fines		283,307	283,307
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$248,201	\$283,307	\$531,508
Revenue from Use of Money and Property			
R05. Investment Earnings	373,506	191,429	564,935
R06. Rents and Concessions	105,889	62,429	168,318
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		698,399	698,399
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$479,395	\$952,257	\$1,431,652

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

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – State			
R01. Homeowners Property Tax Relief	61,665	61,665	61,665
R03. Gasoline Tax	2,075,689		2,075,689
R04. Peace Officers Standards and Training	30,739		30,739
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1		276,509	276,509
R07. Other Intergovernmental – State 2			
State Grants – Other			
R08. Mandated Cost		53,359	53,359
R09. Public Safety – Prop. 172			
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	3,738,678		3,738,678

R31a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Miscellaneous	Fire ▼	5,832	Delete
Cal HOME	Housing ▼	119,420	Delete
ADA Access	Management and Support ▼	28,005	Delete
Development Services	Other Community Development ▼	54,943	Delete
AB3229 COPS Funding	Police ▼	249,004	Delete
Miscellaneous	Police ▼	127,619	Delete
Public Safety	Police ▼	8,187	Delete
Traffic Safety	Police ▼	61,239	Delete
STP Exchange Funds	Streets/Highways/Storm Drains ▼	937,856	Delete
Public Works	Street Lighting ▼	2,146,573	Delete
	Select ▼		Add
Total:		3,738,678	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental – State	\$5,845,106	\$391,533	\$6,236,639

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: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	733,377		733,377
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	518,785		518,785

R15a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Miscellaneous	Fire	19,904	Delete
Homes	Housing	46,770	Delete
CMAQ	Management and Support	195,571	Delete
BJA Bulletproof Vest Grant	Police	12,597	Delete
JAG	Police	9,020	Delete
Measure C	Police	205,348	Delete
Public Works	Street Lighting	29,575	Delete
<input type="text"/>	Select		Add
Total:		518,785	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$1,252,162		\$1,252,162
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: 2018

Current Year Prior Year

Functional Revenues

Charges for Current Services	
R01. Zoning Fees and Subdivision Fees	95,780
R04. Special Police Department Services	553,890
R06. Special Fire Department Services	845,987
R07. Plan Checking Fees	608,960
R09. Animal Shelter Fees and Charges	12,960
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	172,829
R24. Parks and Recreation Fees	209,938
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	7,506,660
R41. Other Charges for Current Services (Specify)	179,918

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

Miscellaneous	Management and Support ▼	92,325	Delete
Other	Street Lighting ▼	87,593	Delete
	Select ▼		Add

Total:

R42. **Total Charges for Current Services**

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

Fiscal Year: 2018

Current Year Prior Year

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Miscellaneous Revenues				
R01.	Development Impact Fees	3,258,568		3,258,568
R04.	Contributions from Nongovernmental Sources	37,590	120,128	157,718
R05.	Other Miscellaneous Revenues (Specify)		453,728	453,728

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

▼

Add

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

Miscellaneous	357,976	Delete
Reimbursements	95,752	Delete
		Add
Total:	453,728	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R10.	Total Miscellaneous Revenues	\$3,296,158	\$573,856	\$3,870,014
R11.	Grand Totals	\$27,278,103	\$41,413,586	\$68,691,689

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

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	1,284,550	1,012,319	272,231
R02. Management and Support	5,151,411	5,129,803	21,608
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$6,435,961	\$6,142,122	\$293,839
Public Safety			
R13. Police	21,289,612	2,633,657	18,655,955
R24. Fire	12,471,967	1,850,291	10,621,676
R25. Emergency Medical Service			
R26. Animal Regulation	1,012,344	59,599	952,745
R27. Weed Abatement			
R28. Street Lighting	2,402,717	3,218,737	-816,020
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$37,176,640	\$7,762,284	\$29,414,356

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: 2018**
 Current Year
 Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	933,543	3,034,956	-2,101,413
R02. Streets – Trees/Landscaping			
R03. Parking Facility	140,816	180,973	-40,157
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1	7,745	7,940	-195
R08. Other Transportation 2			
R09. Total Transportation	\$1,082,104	\$3,223,869	\$-2,141,765
Community Development			
R10. Planning	1,208,264	949,435	258,829
R11. Construction and Engineering Regulation	3,245,907	6,383,140	-3,137,233
R12. Redevelopment			
R13. Housing	788,011	166,190	621,821
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	376,122	1,033,560	-657,438
R17. Other Community Development 2	875,989	1,114,377	-238,388
R18. Total Community Development	\$6,494,293	\$9,646,702	\$-3,152,409

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

Fiscal Year: 2018

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			
R18. Other Health 2			
R19. Total Health	\$0	\$0	\$0
Culture and Leisure			
R20. Parks and Recreation	3,158,546	503,126	2,655,420
R21. Marina and Wharfs			
R22. Libraries			
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$3,158,546	\$503,126	\$2,655,420

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

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	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	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$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	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

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: 2018

Current Year Prior Year

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Debt Service			
R01. Principal Payments on Long-Term Debt	680,000		680,000
R02. Interest Payments on Long-Term Debt	356,647		356,647
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$1,036,647		\$1,036,647
Capital Outlay			
R06. General Government	3,397,700		3,397,700
R07. Public Safety	2,175,443		2,175,443
R08. Transportation	13,797		13,797
R09. Community Development	30,228		30,228
R10. Health			
R11. Culture and Leisure	98,402		98,402
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$5,715,570		\$5,715,570
R15. Grand Totals	\$61,099,761	\$27,278,103	\$33,821,658

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

Fiscal Year: 2018

Current Year Prior Year

Operating Expenditures

R01. Salaries and Wages	24,353,421
R02. Retirement Benefits	6,309,678
R03. Other Employee Benefits	7,784,967

Contract Services

R04. Private	3,924,023
R05. Governmental Agencies	
R06. Materials and Supplies	11,975,455
R07. Other Operating Expenditures	
R08. Total Operating Expenditures	\$54,347,544

Debt Service

R09. Principal Payments on Long-Term Debt	680,000
R10. Interest Payments on LongTermDebt	356,647
R11. Lease Principal	
R11.5 Principal and Interest on Short-Term Notes and Warrants	
R12. Other Debt Service	
R13. Total Debt Service	\$1,036,647

Capital Outlay

R14. Land	
R15. Buildings and Improvements	
R16. Equipment	581,215
R17. Other Capital Outlay	5,134,355
R18. Total Capital Outlay	\$5,715,570
R19. Grand Total Expenditures	\$61,099,761

Supplemental Data

Major Project Expenditures

R20. Pursuant to Competitive Bidding	2,142,050
R21. Other than Competitive Bidding	2,992,306
R22. Total Major Project Expenditures	\$5,134,356

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

Fiscal Year: 2018

Current Year Prior Year

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	7,591,928
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	3,987
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	2,253,196
R13. Transfers Out	-4,478,289
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$-2,221,106
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$5,370,822
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$81,265,409
R20. Adjustment	5,269
R21. Reason for Adjustment	Added blended component units to the report
R22. Fund Balance (Deficit), End of Fiscal Year	\$86,641,500

Note:

(R21) Reason for Adjustment: Added blended component units to the report

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			
R09. Dividends			
R10. Other Investment Income			1,837
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$0	\$1,837
R16. Receipts from Depositors			
R17. Other Additions			8,711
R18. Total Additions	\$0	\$0	\$10,548
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			19,604
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			
R25. Total Deductions	\$0	\$0	\$19,604
R26. Change in Net Position	\$0	\$0	\$-9,056
R27. Net Position (Deficit), Beginning of Fiscal Year			
R28. Adjustment			184,935
R29. Reason for Adjustment			Beginning year balance
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$175,879

Note:

(R29) Pri-Reason for Adjustment: Beginning year balance.

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

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

Fiscal Year: 2018

R03. Purpose of Debt (1 of 7) (Record Completed)	Fahrens Park Refunding Reassessmer ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2022
R12. Principal Authorized	3,230,000
R13. Principal Issued to Date	3,230,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,765,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	275,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,490,000
R22. Principal Payable, Current Portion	285,000
R23. Principal Payable, Noncurrent Portion	\$1,205,000
R24. Interest Paid in Current Fiscal Year	50,591
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (2 of 7) (Record Completed)	Moraga Development ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2007
R10. Beginning Maturity Year	2007
R11. Ending Maturity Year	2036
R12. Principal Authorized	5,840,000
R13. Principal Issued to Date	5,840,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,370,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	150,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,220,000
R22. Principal Payable, Current Portion	155,000
R23. Principal Payable, Noncurrent Portion	\$4,065,000
R24. Interest Paid in Current Fiscal Year	209,490
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (3 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 Payable, Beginning of Fiscal Year	\$4,830,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	480,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,350,000
R22. Principal Payable, Current Portion	540,000
R23. Principal Payable, Noncurrent Portion	\$3,810,000
R24. Interest Paid in Current Fiscal Year	284,777
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (4 of 7) (Record Completed)	West Bellevue Ranch
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds
R07. Fund Type	Select
R09. Year of Issue	2007
R10. Beginning Maturity Year	2007
R11. Ending Maturity Year	2036
R12. Principal Authorized	7,410,000
R13. Principal Issued to Date	7,410,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$6,045,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	6,045,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	312,525
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (5 of 7) (Record Completed)	East Bellevue Ranch - Refunding ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2035
R12. Principal Authorized	8,985,000
R13. Principal Issued to Date	8,985,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$8,985,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	390,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,595,000
R22. Principal Payable, Current Portion	395,000
R23. Principal Payable, Noncurrent Portion	\$8,200,000
R24. Interest Paid in Current Fiscal Year	209,313
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (6 of 7) (Record Completed)	Liberty Park and 16th Street - Refundin ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	1999
R10. Beginning Maturity Year	1999
R11. Ending Maturity Year	2019
R12. Principal Authorized	1,278,854
R13. Principal Issued to Date	1,278,854
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$97,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	47,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$50,000
R22. Principal Payable, Current Portion	50,000
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	4,043
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

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

Fiscal Year: 2018

R03. Purpose of Debt (7 of 7) (Record Completed)	West Bellevue Ranch - Refunding ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2018
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2036
R12. Principal Authorized	6,330,000
R13. Principal Issued to Date	6,330,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	6,330,000
R17. Reason for Adjustment to Principal in Current Fiscal Year	Beginning balance
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$6,330,000
R22. Principal Payable, Current Portion	355,000
R23. Principal Payable, Noncurrent Portion	\$5,975,000
R24. Interest Paid in Current Fiscal Year	39,169
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Beginning balance

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

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Pension Obligation Bonds							
Pension	2004	4,830,000	0	480,000	4,350,000	540,000	3,810,000
Total Governmental Debt:		\$4,830,000	\$0	\$480,000	\$4,350,000	\$540,000	\$3,810,000
Debts With No City Commitment							
1915 Act Bonds							
Fahrens Park Refunding Reassessment District	2012	1,765,000	0	275,000	1,490,000	285,000	1,205,000
Liberty Park and 16th Street - Refunding	1999	97,000	0	47,000	50,000	50,000	0
Other Special Assessment Bonds							
East Bellevue Ranch - Refunding	2016	8,985,000	0	390,000	8,595,000	395,000	8,200,000
Moraga Development	2007	4,370,000	0	150,000	4,220,000	155,000	4,065,000
West Bellevue Ranch	2007	6,045,000	0	6,045,000	0	0	0
West Bellevue Ranch - Refunding	2018	0	0	0	6,330,000	355,000	5,975,000
Total Debts With No City Commitment:		\$21,262,000	\$0	\$6,907,000	\$20,685,000	\$1,240,000	\$19,445,000

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

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

Fiscal Year: 2018

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 3) (Record Completed)	HUD 108
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Governmental
R07. Contract Date	
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$4,000,000
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$4,000,000
R13. Year of Issue	2004
R14. Beginning Maturity Year	2004
R15. Ending Maturity Year	2023
R16. Principal Authorized	4,000,000
R17. Principal Received to Date	4,000,000
R18. Principal Expended to Date	4,000,000
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$1,400,000
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	200,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$400,000
R26. Principal Outstanding, End of Fiscal Year	\$1,200,000
R27. Principal Outstanding, Current Portion	200,000
R28. Principal Outstanding, Noncurrent Portion	\$1,000,000
R29. Interest Paid in Current Fiscal Year	71,870
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
-----------------------	-----------	----------	--------------------

2019	200,000	61,200	261,200	Delete
2020	200,000	50,360	250,360	Delete
2021	200,000	39,370	239,370	Delete
2022	200,000	28,250	228,250	Delete
2023	200,000	17,020	217,020	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2024	200,000	5,690	205,690	Delete
				Add Year
Total Estimated Payments	\$1,200,000	\$201,890	\$1,401,890	

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

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

Fiscal Year: 2018

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (2 of 3) (Record Completed)	WWTP Phase IV Upgrade and Expansi ▾
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	\$24,815,944
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	1,541,660
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$3,068,056
R26. Principal Outstanding, End of Fiscal Year	\$23,274,284
R27. Principal Outstanding, Current Portion	1,557,077
R28. Principal Outstanding, Noncurrent Portion	\$21,717,207
R29. Interest Paid in Current Fiscal Year	248,159
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
-----------------------	-----------	----------	--------------------

2019	1,557,077	232,743	1,789,820	Delete
2020	1,572,648	217,172	1,789,820	Delete
2021	1,588,374	201,446	1,789,820	Delete
2022	1,604,258	185,562	1,789,820	Delete
2023	1,620,300	169,519	1,789,819	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	8,347,812	601,286	8,949,098	Delete
2029-2032	6,983,815	175,464	7,159,279	Delete
				Add Year
Total Estimated Payments	\$23,274,284	\$1,783,192	\$25,057,476	

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

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

Fiscal Year: 2018

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (3 of 3) (Record Completed)	Water and Sewer Improvements ▼
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans ▼
R05. Fund Type	Enterprise ▼
R07. Contract Date	
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$8,262,209
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$8,262,209
R13. Year of Issue	2006
R14. Beginning Maturity Year	2006
R15. Ending Maturity Year	2033
R16. Principal Authorized	8,262,209
R17. Principal Received to Date	8,262,209
R18. Principal Expended to Date	8,262,209
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$6,527,209
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	225,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$450,000
R26. Principal Outstanding, End of Fiscal Year	\$6,302,209
R27. Principal Outstanding, Current Portion	250,000
R28. Principal Outstanding, Noncurrent Portion	\$6,052,209
R29. Interest Paid in Current Fiscal Year	203,346
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
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2019	250,000	195,818	445,818	Delete
2020	275,000	187,496	462,496	Delete
2021	300,000	178,383	478,383	Delete
2022	325,000	168,476	493,476	Delete
2023	325,000	158,174	483,174	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	1,950,000	617,708	2,567,708	Delete
2029-2033	2,350,000	273,763	2,623,763	Delete
2034-2035	527,209	8,356	535,565	Delete
				Add Year
Total Estimated Payments	\$6,302,209	\$1,788,174	\$8,090,383	

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

Back to Form: [Construction Financing](#)

Fiscal Year: 2018

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Federal Financing							
State Financing							
Governmental							
Loans							
HUD 108	2004	1,400,000	0	200,000	1,200,000	200,000	1,000,000
Total Governmental Debt:		\$1,400,000	\$0	\$200,000	\$1,200,000	\$200,000	\$1,000,000
Enterprise							
Loans							
Water and Sewer Improvements	2006	6,527,209	0	225,000	6,302,209	250,000	6,052,209
WWTP Phase IV Upgrade and Expansion	2010	24,815,944	0	1,541,660	23,274,284	1,557,077	21,717,207
Total Enterprise Debt:		\$31,343,153	\$0	\$1,766,660	\$29,576,493	\$1,807,077	\$27,769,416

City of Merced
 Cities Financial Transactions Report
 Lease Obligations

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

Fiscal Year: 2018

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$8,380,000	\$1,692,749	\$10,072,749
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	900,000		900,000
R15. Interest Paid in Current Fiscal Year		362,700	362,700
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$7,480,000	\$1,330,049	\$8,810,049
R18. Ending Balances, Current Portion	940,000	325,900	1,265,900
R19. Ending Balances, Noncurrent Portion	\$6,540,000	\$1,004,149	\$7,544,149
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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: 2018

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	<input type="text" value="\$3,640,000"/>	<input type="text" value="\$573,200"/>	<input type="text" value="\$4,213,200"/>
R13. Prior-Year Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Principal Paid in Current Fiscal Year	<input type="text" value="395,000"/>	<input type="text"/>	<input type="text" value="395,000"/>
R15. Interest Paid in Current Fiscal Year	<input type="text"/>	<input type="text" value="132,500"/>	<input type="text" value="132,500"/>
R16. Adjustments in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. Ending Balances of Current Fiscal Year	<input type="text" value="\$3,245,000"/>	<input type="text" value="\$440,700"/>	<input type="text" value="\$3,685,700"/>
R18. Ending Balances, Current Portion	<input type="text" value="410,000"/>	<input type="text" value="116,400"/>	<input type="text" value="526,400"/>
R19. Ending Balances, Noncurrent Portion	<input type="text" value="\$2,835,000"/>	<input type="text" value="\$324,300"/>	<input type="text" value="\$3,159,300"/>
R20. Reason for Adjustment to Principal	<input type="text"/>	<input type="text"/>	<input type="text"/>
R21. Reason for Adjustment to Interest	<input type="text"/>	<input type="text"/>	<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: 2018

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	<input type="text" value="\$5,576,044"/>	<input type="text" value="\$1,409,699"/>	<input type="text" value="\$6,985,743"/>
R13. Prior-Year Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Principal Paid in Current Fiscal Year	<input type="text" value="431,271"/>	<input type="text"/>	<input type="text" value="431,271"/>
R15. Interest Paid in Current Fiscal Year	<input type="text"/>	<input type="text" value="248,203"/>	<input type="text" value="248,203"/>
R16. Adjustments in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. Ending Balances of Current Fiscal Year	<input type="text" value="\$5,144,773"/>	<input type="text" value="\$1,161,496"/>	<input type="text" value="\$6,306,269"/>
R18. Ending Balances, Current Portion	<input type="text" value="475,665"/>	<input type="text" value="228,134"/>	<input type="text" value="703,799"/>
R19. Ending Balances, Noncurrent Portion	<input type="text" value="\$4,669,108"/>	<input type="text" value="\$933,362"/>	<input type="text" value="\$5,602,470"/>
R20. Reason for Adjustment to Principal	<input type="text"/>	<input type="text"/>	<input type="text"/>
R21. Reason for Adjustment to Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Back to Form: [Lease Obligations](#)

Fiscal Year: 2018

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Internal Service						
Lease						
Facilities Lease	City of Merced	431,271	248,203	6,306,269	475,665	4,669,108
Total Internal Service Debt:		\$431,271	\$248,203	\$6,306,269	\$475,665	\$4,669,108
Enterprise						
Lease						
Sewer Revenues Bonds - 2012	California Statewide Communities Development Authority	900,000	362,700	8,810,049	940,000	6,540,000
Water Revenue Bonds - 2012	California Statewide Communities Development Authority	395,000	132,500	3,685,700	410,000	2,835,000
Total Enterprise Debt:		\$1,295,000	\$495,200	\$12,495,749	\$1,350,000	\$9,375,000

City of Merced
 Cities Financial Transactions Report
 Debt Service Reconciliation

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	764,777		
R02. Other Long-Term Debt			
R03. Construction Financing	271,870		451,505
R04. Lease Obligations		248,203	495,200
R05. Total Debt Payments from Debt Forms	\$1,036,647	\$248,203	\$946,705
R06. Debt Service	1,036,647	242,193	946,006
R07. Difference	\$0	\$6,010	\$699
R08. Reason for Difference		See Footnote	See Footnote

Note:

(R08) Int-Reason for Difference: See Footnote

(R08) Ent-Reason for Difference: See Footnote

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

Fiscal Year: 2018

Current Year Prior Year

Service

(Please see * below for codes to enter)

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

*** Service Codes**

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

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="132"/>	<input type="text" value="8"/>	<input type="text" value="140"/>
R13. Police Officers	<input type="text" value="94"/>	<input type="text"/>	<input type="text" value="94"/>
R14. Fire Protection	<input type="text" value="66"/>	<input type="text"/>	<input type="text" value="66"/>
R15. Fire Fighters	<input type="text" value="63"/>	<input type="text"/>	<input type="text" value="63"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Merced
Cities Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	18,228,705	26,314,305	435,203	3,377,047		48,355
R02. Investments						
R03. Accounts Receivable (net)	875,825	2,044,764		84,366		3,004
R04. Taxes Receivable						
R05. Interest Receivable (net)	70,725	115,665	854	14,190		201
R06. Lease Payments Receivable						
R07. Due from Other Funds	47,034	124,436				171
R08. Due from Other Governments	2,630,542	3,036,106		913,678		6,580
R09. Advances to Other Funds	1,710,991					1,710
R10. Inventories	62,499					62
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		28,104,657	4,000,000	197,328		32,301
R13. Other Assets 1		645,616		691,703		1,337
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$23,626,321	\$60,385,549	\$4,436,057	\$5,278,312	\$0	\$93,726
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$23,626,321	\$60,385,549	\$4,436,057	\$5,278,312	\$0	\$93,726
Liabilities						
R19. Accounts Payable	1,176,971	498,664		155,933		1,831
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments		171,470				171
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,052,090	1,785,367		462,172		3,299
R28. Other Liabilities 2	7,263	63,818				71
R29. Other Liabilities 3		1,710,991				1,710
R30. Total Liabilities	\$2,236,324	\$4,230,310	\$0	\$618,105	\$0	\$7,084
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$2,236,324	\$4,230,310	\$0	\$618,105	\$0	\$7,084
Fund Balances (Deficits)						
R33. Nonspendable	1,773,490					1,773
R34. Restricted	4,000,000	52,902,677		4,660,207		61,562
R35. Committed	33,195	3,252,562	4,436,057			7,721

R36. Assigned	1,828,759					1,828
R37. Unassigned	13,754,553					13,754
R38. Total Fund Balances (Deficits)	\$21,389,997	\$56,155,239	\$4,436,057	\$4,660,207	\$0	\$86,641
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$23,626,321	\$60,385,549	\$4,436,057	\$5,278,312	\$0	\$93,726

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

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	119,353,774	19,148,896
R02.	Restricted	154	
R03.	Accounts Receivable (net)	4,087,976	62,422
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	573,675	80,642
R06.	Due from Other Funds		
R07.	Due from Other Governments	7,017,817	2,789
R08.	Inventories	238,709	171,946
R09.	Prepaid Items		8,466
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	<u>\$131,272,105</u>	<u>\$19,475,161</u>
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	32,165	
Noncurrent Capital			
R16.	Land	2,461,520	
R17.	Buildings and Improvements <i>(Report at cost.)</i>	198,353,329	4,816,213
R18.	Equipment <i>(Report at cost.)</i>	5,759,259	31,140,840
R18.5	Infrastructure <i>(Report at cost.)</i>	42,062,325	
R19.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20.	Construction in Progress	12,008,408	227,702
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization	-110,442,993	-27,692,372
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1	30,827	
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	<u>\$150,264,840</u>	<u>\$8,492,383</u>
R27.	Total Assets	<u>\$281,536,945</u>	<u>\$27,967,544</u>
Deferred Outflows of Resources			
R28.	Related to Pensions	4,148,433	1,646,017

R28.5	Related to OPEB	588,177	230,064
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$4,736,610	\$1,876,081
R31.	Total Assets and Deferred Outflows of Resources	\$286,273,555	\$29,843,625

Liabilities

Current Liabilities

R32.	Accounts Payable	1,681,645	422,635
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	371,710	71,690
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,488,081	3,647
R38.	Accrued Compensated Absences	114,132	41,656
R39.	Long-Term Debt, Due Within One Year	3,157,077	475,665
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	952,551	
R42.	Other Current Liabilities 2		3,066,545
R43.	Total Current Liabilities	\$7,765,196	\$4,081,838

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	30,827	
R45.	Compensated Absences, Net of Current Portion	908,578	313,472
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	27,769,416	
R55.	Lease Principal	9,375,000	4,669,108
R56.	Net Pension Liability	16,494,214	7,634,666
R57.	Net OPEB Liability	12,018,451	4,701,023
R58.	Other Noncurrent Liabilities 1	818,573	3,929,802
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$67,415,059	\$21,248,071
R61.	Total Liabilities	\$75,180,255	\$25,329,909

Deferred Inflows of Resources

R62.	Related to Pensions	266,328	123,265
R62.5	Related to OPEB	1,329,611	520,078
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,595,939	\$643,343
R65.	Total Liabilities and Deferred Inflows of Resources	\$76,776,194	\$25,973,252
R66.	Total Net Position (Deficit)	\$209,497,361	\$3,870,373
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	115,383,992	6,786,373
R68.	Restricted	50,846,772	
R69.	Unrestricted	43,266,597	-2,916,000
R70.	Total Net Position (Deficit)	\$209,497,361	\$3,870,373
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$286,273,555	\$29,843,625

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments			175,879	5,556,819
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)				544,013
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$175,879	\$6,100,832
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$175,879	
Liabilities				
R22. Accounts Payable				
R23. Deposits and Advances				1,548,723
R24. Due to Other Governments				191,825
R25. Other Liabilities 1				4,360,284
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$0	\$6,100,832
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	

Net Position Held in Trust for

R31. Pension and Other Employee Benefits			
R32. Investment Trust			
R33. Private-Purpose Trust			175,879
R34. Total Net Position Held in Trust	\$0	\$0	\$175,879

City of Merced
 Cities Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	86,923,895	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	143,588,300	
R03.	Equipment <i>(Report at cost.)</i>	11,819,395	
R04.	Infrastructure <i>(Report at cost.)</i>	373,627,644	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	7,630,000	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-353,213,356	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$270,375,878	
Deferred Outflows of Resources			
R16	Related to Pensions	17,209,776	
R17	Related to OPEB	766,759	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$17,976,535	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$288,352,413	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		2,424,472
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		4,350,000
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		

R32. Construction Financing – State		1,200,000
R33. Lease Principal		
R34. Net Pension Liability		59,570,959
R35. Net OPEB Liability		15,667,526
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$83,212,957
Deferred Inflows of Resources		
R40 Related to Pensions		3,665,084
R41 Related to OPEB		1,733,311
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$5,398,395
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$88,611,352

City of Merced
Cities Financial Transactions Report
Summary and Statistics

Fiscal Year: 2018

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	68,691,689	79,559,086
R02. Expenditures/Expenses	61,099,761	76,701,345
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$7,591,928	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$2,857,741
R05. Other Financing Sources (Uses)	-2,221,106	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		2,225,093
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$5,370,822	\$5,082,834
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$81,265,409	\$218,749,978
R11. Adjustments (Specify)	5,269	-10,465,078

R11a. **Specify Governmental Fund Adjustments**

<input type="text" value="Added in Blended component unit funds to the report"/>	5,269	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
Total:	5,269	

R11b. **Specify Proprietary Fund Adjustments**

<input type="text" value="Revise beginning Net Position form prior year"/>	-10,465,078	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
Total:	-10,465,078	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$86,641,500	\$213,367,734
---	--------------	---------------

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	110,055,707
R17. Total Annual Appropriations Subject to the Limit	41,635,299

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

Fiscal Year: 2018

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

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

A. The Type and Rate of Parcel Tax Imposed

Single-Family

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

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,998.46	Acre	Properties within a recorded final map
	Select ▼	

Select ▼

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

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

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

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

Fiscal Year: 2018

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

CFD No. 2003-2 (Services) ▼

A. The Type and Rate of Parcel Tax Imposed

Commercial

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

Industrial

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

Multi-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$535.48	Unit	Improvement Area #19 <input type="button" value="Delete"/>
\$535.48	Unit	Improvement Area #20 <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Other-Property in Improvement Area #31

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

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$742.14	Unit	Improvement Area #1 <input type="button" value="Delete"/>
\$872.14	Unit	Improvement Area #2 <input type="button" value="Delete"/>
\$803.08	Unit	Improvement Area #3 <input type="button" value="Delete"/>

\$824.74	Unit	Improvement Area #4	Delete
\$662.22	Unit	Improvement Area #5	Delete
\$709.62	Unit	Improvement Area #6	Delete
\$949.34	Unit	Improvement Area #7	Delete
\$870.78	Unit	Improvement Area #9	Delete
\$650.04	Unit	Improvement Area #10	Delete
\$864.02	Unit	Improvement Area #11	Delete
\$803.08	Unit	Improvement Area #13	Delete
\$682.54	Unit	Improvement Area #14	Delete
\$854.54	Unit	Improvement Area #15	Delete
\$692.98	Unit	Improvement Area #17	Delete
\$838.66	Unit	Improvement Area #18	Delete
\$906.9	Unit	Improvement Area #21	Delete
\$986.96	Unit	Improvement Area #22	Delete
\$1,015.84	Unit	Improvement Area #23	Delete
\$1,199.58	Unit	Improvement Area #25	Delete
\$1,242.9	Unit	Improvement Area #26	Delete
\$1,094.58	Unit	Improvement Area #27	Delete
\$1,242.9	Unit	Improvement Area #28	Delete
\$1,322.96	Unit	Improvement Area #29	Delete
	Select		Add

Select

- B. The Number of Parcels Subject to the Parcel Tax 2,412
- C. The Number of Parcels Exempt from the Parcel Tax 112
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 2,118,907

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

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

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

Fiscal Year: 2018

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 <input type="button" value="Delete"/>
\$880	Unit	Tax Zone B <input type="button" value="Delete"/>
\$1,148	Unit	Tax Zone C <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$4,029.84	Acre	Tax Zone A <input type="button" value="Delete"/>
\$4,147	Acre	Tax Zone B <input type="button" value="Delete"/>
\$4,709	Acre	Tax Zone C <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Select ▼

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

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

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

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

Fiscal Year: 2018

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 <input type="button" value="Delete"/>
\$771	Unit	Tax Zone B <input type="button" value="Delete"/>
\$891	Unit	Tax Zone C <input type="button" value="Delete"/>
	Select ▾	<input type="button" value="Add"/>

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$6,427.62	Acre	Tax Zone A <input type="button" value="Delete"/>
\$4,983.09	Acre	Tax Zone B <input type="button" value="Delete"/>
\$4,744.85	Acre	Tax Zone C <input type="button" value="Delete"/>
	Select ▾	<input type="button" value="Add"/>

Select ▾

B. The Number of Parcels Subject to the Parcel Tax

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

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"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
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<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
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<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Employee Benefits) Investment earning higher rate of return.
InternalServiceFund	(R27)TransfersOut	(Employee Benefits) Transfers out to the Worker's Compensation Internal Service Fund and the Unemployment Insurance Internal Service Fund.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facility Maintenance) Other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Facility Maintenance) Investment earning higher rate of return.
InternalServiceFund	(R26)TransfersIn	(Facility Maintenance) Transfers in from the General Fund, various Special Revenue Funds, Airport Enterprise Fund, and various Internal Service Funds.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Facility Maintenance) Deficit due to long-term liabilities.
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Management) State Motor Vehicle Fuel License.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Management) Damage claims and other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Management) Sale of equipment.
InternalServiceFund	(R27)TransfersOut	(Fleet Management) Transfers out to the Unemployment Insurance Fund and Facilities Maintenance Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Fleet Management) Deficit due to long-term liabilities.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Replacement) Damage claims.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Replacement) Investment earning higher rate of return.
InternalServiceFund	(R11)TotalOperatingExpenses	(Liability Insurance) Increase in liability insurance rate.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Liability Insurance) Damage claims, reimbursements, and other revenue.
InternalServiceFund	(R26)TransfersIn	(Liability Insurance) Transfers in from the Airport Enterprise Fund and the Water System Enterprise Fund.
InternalServiceFund	(R04)TotalOperatingRevenues	(Personal Computer Replacement) Charging lower replacement rate.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Personal Computer Replacement) Other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Personal Computer Replacement) Investment earning higher rate of return.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Public Works Admin) Investment earning higher rate of return.
InternalServiceFund	(R27)TransfersOut	(Public Works Admin) Transfers out to Facilities Maintenance Internal Service Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Public Works Admin) Deficit due to long-term liabilities.
InternalServiceFund	(R11)TotalOperatingExpenses	(Support Services) Increase due to operating costs.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Support Services) Cost recovery.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Support Services) Investment earning higher rate of return.
InternalServiceFund	(R26)TransfersIn	(Support Services) Transfers in from the General Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Support Services) Deficit due to long-term liabilities.
InternalServiceFund	(R04)TotalOperatingRevenues	(Unemployment Insurance) Funds available for reserve.
InternalServiceFund	(R11)TotalOperatingExpenses	(Unemployment Insurance) Lower amount paid for unemployment.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Unemployment Insurance) Investment earning higher rate of return.
InternalServiceFund	(R26)TransfersIn	(Unemployment Insurance) Transfers in from the Employee Benefit Internal Service Fund.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation Insurance) Miscellaneous
InternalServiceFund	(R04)TotalOperatingRevenues	(Workers Compensation Insurance) Paid higher workers compensation.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation Insurance) Other revenue
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Workers Compensation Insurance) Received a reimbursement.
InternalServiceFund	(R26)TransfersIn	(Workers Compensation Insurance) Transfers in from the General Fund, Employee Benefit Internal Service Fund, and Measure C Special Revenue Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Workers Compensation Insurance) Deficit due to long-term liabilities.
AirportEnterpriseFund	(R10)OtherOperatingRevenues	Other revenue.
AirportEnterpriseFund	(R46)OtherNonoperatingRevenues	Aircraft Taxes Unsecured.
AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	No federal funding received in CY.
AirportEnterpriseFund	(R53)TotalNonoperatingExpenses	Debts paid off

AirportEnterpriseFund	(R61)TransfersIn	Transfers in.
AirportEnterpriseFund	(R62)TransfersOut	Transfers out to the Facilities Maintenance Internal Service Fund.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Sale of farm products and other revenue.
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	Investment earning higher rate of return.
SewerEnterpriseFund	(R54)TransfersIn	Transfers in from the Water System Enterprise Fund.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Damage claims, revenue share credit, and other revenue.
SolidWasteEnterpriseFund	(R38)OtherIntergovernmentalState	Other state grants.
SolidWasteEnterpriseFund	(R43)TotalNonoperatingRevenues	Investment earning higher rate of return.
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfers in.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfers out to the Water System Enterprise Fund.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Deficit due to long-term liabilities.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Damage claims and other revenues.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Other state grant.
WaterEnterpriseFund	(R72)TransfersIn	Transfers in from the Refuse Enterprise Fund.
WaterEnterpriseFund	(R73)TransfersOut	Transfers out to the Wastewater Enterprise Fund and to the Liability Insurance Internal Service Fund.
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	This supplemental tax increase is due to reassessments on property that has been purchased at an amount higher than the previous assessed value, or on new construction. The city of Merced has seen quite a bit of upward movement in home prices as well as an exponential increase in new home construction and sales.
Taxes	(R06)Gen-PropertyTaxesPrior	This account is used to record the receipt of tax collected for unsecured property that was assessed in the prior year, but not paid in that year. This amount is difficult to determine from year to year.
Taxes	(R09)Gen-ResidualPropertyTaxes(ABX126)	Inmaterial.
Taxes	(R21)Gen-RealPropertyTransferTaxes	This is a tax that is imposed on the transfer of real property at a rate of \$.55 per \$500 of the sales value and is split with the county. The amount of tax collected from one year to the next can vary greatly depending on the sales of real property.
SpecialBenefitAssessments	(R01)Fire	Variance due to funds being excluded in PY.
SpecialBenefitAssessments	(R03)Police	Variance due to funds being excluded in PY.
LicensesPermits	(R03)Func-ConstructionPermits	Construction has steadily increased over the last few years but was substantially more than 2017. You will see another big increase from 2018 to 2019 because the number of housing starts is much greater in 2019 than both 2017 & 2018. YTD 2019 is already 72% of last year's total.
LicensesPermits	(R04)Func-StreetandCurbPermits	Same reason as the property tax, real prop transfer and construction permits, all relating to increased level of construction activity.
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	The increase from 2017 is because the city only had one person handling parking enforcement at that time. In 2018, an additional person was added. Increased tickets issued increased the amount of revenue collected for those citations.
FinesForfeituresRevenue	(R02)Gen-OtherFines	Vehicle abatement, administrative citations, and criminal fines.
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Up until April, 2018, the city handled it's own investing of excess funds and the earnings were less than 1%. Since hiring investment advisors in April, 2018, the city's earnings have increased substantially. The increase from 2017 to 2018 is due to the expertise of these advisors.
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Up until April, 2018, the city handled it's own investing of excess funds and the earnings were less than 1%. Since hiring investment advisors in April, 2018, the city's earnings have increased substantially. The increase from 2017 to 2018 is due to the expertise of these advisors.
FinesForfeituresRevenue	(R06)Gen-RentsandConcessions	One of the tenants moved out of the space they were renting in the Parcade and only paid 4 months of the fiscal year. This accounts for the entire difference. Account 3520100 is utilized to record the concessions received from one vendor that sells food and drinks at a local park. Our income is contingent on their revenue.
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Repayment on loan.
IntergovernmentalState	(R03)Func-GasolineTax	Increase is due to the TCRF loan repayment and SB1 revenues, which were new in this FYE.
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	Motor Vehicle In Lieu.
ChargesforCurrentServices	(R01)ZoningFeesandSubdivisionFees	Same reason as the property tax, real prop transfer and construction

		permits, all relating to increased level of construction activity.
ChargesforCurrentServices	(R06)SpecialFireDepartmentServices	This revenue is reimbursement from the State of California Office of Emergency Services when city firefighters are requested to help at fires throughout the state. Reimbursement takes usually 9 months or more from the time of the incident. Reimbursement could be from an incident from 2 years ago. The city fire department has stepped up its campaign of fire prevention by conducting fire inspection services on a more consistent and scheduled basis. Because of this, fire inspection and non-compliance fees have increased because of the diligence and regularity of inspections.
ChargesforCurrentServices	(R09)AnimalShelterFeesandCharges	This account is used to account for charges to animal owners for transportation to the animal shelter, after hours services, etc. The amounts vary depending upon the level of pets that have escaped their owners' property. The increase can be attributable to the increased number of animals transported and/or a greater collection rate on fees charged.
ChargesforCurrentServices	(R23)ParkingFacilityCharges	The decrease in leased parking spaces is that one renter is no longer leasing parking spaces and another renter is no longer in the arcade, and therefore not leasing parking spaces.
ChargesforCurrentServices	(R32)HousingRevenues	Funding from grants that the city has applied for for a variety of housing uses. The city will received funding for these grants based upon the level of services that the community has used. The city may get approved for large grant awards, over multiple years, but each item can fluctuate based on the needs of the community and reimbursements to the city for disallowed amounts that a subrecipient has received and must now pay the city back. The amounts paid to them will have occurred in one year and reimbursed the next. These amounts fluctuate because the intent is to only reimburse the subrecipient the exact amount owed.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Increased construction activity and permits issued for construction that may not have yet started.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	This is a onetime adjustment on Developer's credit and the offset is donation revenue from Developer to the City and onetime donation from Lion Club for Sport Complex Bleachers.
MiscellaneousRevenues	(R04)Gen-ContributionsfromNongovernmentalSources	The parks and recreation department has been increasing the level of service and the variety of service it provides. To accomplish this, the department has been actively seeking local sponsors for the many activities it conducts. 2018 saw a greater level of commitment from the community then in prior years.
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	The increase is due to contracting out City Attorney position.
TransportationCommunityDevelopment	(R03)CurrExp-ParkingFacility	The increase is due to a higher Interdepartment charges.
TransportationCommunityDevelopment	(R07)CurrExp-OtherTransportation1	Measure V.
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Onetime adjustment of \$1,347,791 for returning assets back to the State (RDA related items) in FY2017-18 and also purchase of two new properties in FTY2017-18.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Housing Administration.
TransportationCommunityDevelopment	(R17)CurrExp-OtherCommunityDevelopment2	CFDs were added to the report this year to reflect audited financials.
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	City works on more capital improvement projects.
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	City did more capital improvement projects.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	This is new fund for FY2018-19.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	City did more capital improvement projects.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	City did more capital improvement projects.
MajorObjectClassification	(R03)OtherEmployeeBenefits	Insurance and Medicaid.
MajorObjectClassification	(R15)BuildingsandImprovements	No buildings and improvements in capital outlay.
MajorObjectClassification	(R17)OtherCapitalOutlay	Construction in progress.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Proceeds from sale of assets
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers in for funding of various City operations, funding for capital projects, lease payments or debt service, and intrafund transfers of specific departmental operations.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers out for funding of various City operations, funding for capital projects, lease payments or debt service, and intrafund transfers of specific departmental operations.
ChangesNetPositionFiduciaryFund	(R10)Pri-OtherInvestmentIncome	Investment income.
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	Miscellaneous additions.

LongTermDebt	(R22)PrincipalPayableCurrentPortion	(2_Fahrens Park Refunding Reassessment District) Principal same as current year.
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(2_Fahrens Park Refunding Reassessment District) Interest same amount as PY.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(8_West Bellevue Ranch - Refunding) No principal in CY.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(1_HUD 108) Principal paid is same every year.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_HUD 108) Principal paid is same every year.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(3_Water and Sewer Improvements) Principal paid is same as prior year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	The enterprise funds accrued interest expense.
DebtServiceReconciliation	(R08)Int_ReasonforDifference	The internal service funds accrued interest expense.
Service	(R01)Police	Police provided by a mix of paid city employees and city volunteers.
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Increase due to additional loan repayment.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase due to SFD being included in CY.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Land held for resale.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Land held for resale.
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Unearned revenue
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Other liabilities.
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Other liabilities.
BalanceSheetGovernmentalFunds	(R29)SpRev-OtherLiabilities3	Advance to other funds
ProprietaryFunds	(R02)Entpr-Restricted	Not material.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Advances to other funds.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenue.
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Claim payable, due in one year.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Long-term debt, due in more than one year.
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims payable.
FiduciaryFunds	(R25)AgnTrust-OtherLiabilities1	Due to other agencies and bondholders.

Total Footnote: 125