

# CITIES FINANCIAL TRANSACTIONS

## COVER PAGE

### City of Merced

Fiscal Year: **2016**

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 end of each 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  
Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 740  
Sacramento, CA 95816

# Supplement to the Annual Report of California Municipalities

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

June 2016

September 2016

Return this form to the **California State Controller’s Office**. If you have any questions regarding this form please contact:

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

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

**Section A:** From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Legislative’ field that relate to the financial administration (i.e., finance director, city auditor, treasurer, central accounting and purchasing services, budgeting, etc., - including related data processing) of your government, if any.

<b>Column A – Operating Expenditures:</b>	<b>E23</b>	<b>\$</b>
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G23</b>	<b>\$</b>
<b>Construction</b>	<b>F23</b>	<b>\$</b>

**Section B:** From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Legislative’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>	<b>E25</b>	<b>\$ 1,001,948</b>
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G25</b>	<b>\$</b>
<b>Construction</b>	<b>F25</b>	<b>\$</b>

**Section C:** From the Schedule of Net Expenditures, General Government (Management and Support) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Management and Support’ field that relate to the financial administration (i.e., finance director, city auditor, treasurer, central accounting and purchasing services, budgeting, etc., - including related data processing) of your government, if any.

<b>Column A – Operating Expenditures:</b>	<b>E23</b>	<b>\$ 2,874,177</b>
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G23</b>	<b>\$</b>
<b>Construction</b>	<b>F23</b>	<b>\$</b>

**Section D:** From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Police’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>	<b>E62</b>	<b>\$</b>
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G62</b>	<b>\$</b>
<b>Construction</b>	<b>F62</b>	<b>\$</b>

## 2. Intergovernmental Expenditures

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

<b>Paid to:</b>	<b>Purpose:</b>	<b>Amount:</b>
<b>a.</b> MCRWMA	Landfill Charges	2,510,849
<b>b.</b> Merced Co	Animal Control Services	215,529
<b>c.</b> SWRCB	Stormwater Fees	102,614
<b>d.</b> Merced Irrigation District		2,070,593

City of Merced

Cities Financial Transactions Report

General Information

Fiscal Year 2016

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Stan		Thurston
Member 1	Joshua		Pedrozo
Member 2	Michael		Belluomini
Member 3	Kevin		Blake
Member 4	Tony		Dosetti
Member 5	Noah		Lor
Member 6	Mike		Murphy
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address			
Street 1	678 West 18th Street		
Street 2			
City	Merced	State	CA
Zip	95340-		
Email		<input type="checkbox"/> Is Address Changed?	

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Bradley	R	Grant
Title	Finance Officer		
Telephone	(209) 385-6844		

Report Prepared By	
Firm Name	Thales Consulting Inc
First	Joe
Middle Initial	
Last	Stimac
Title	CEO
Telephone	(530) 979-1648
Fax No.	(530) 654-3381
Email	jstimac@thales-consulting.co

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Employee Benefits

Operating Revenue

Charges for Service	9,413,616
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$9,413,616</b>

Operating Expense

Personal Services	146,100
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	9,184,639
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$9,330,739</b>
<b>Operating Income (Loss)</b>	<b>\$82,877</b>

Non-Operating Revenue

Interest	7,724
Gain on Sale of Assets	
Other	393,194
<b>Total Non-Operating Revenue</b>	<b>\$400,918</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Facility Maintenance

Operating Revenue

Charges for Service	1,458,533
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,458,533</b>

Operating Expense

Personal Services	800,303
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	595,269
Depreciation Expense	187,364
<b>Total Operating Expense</b>	<b>\$1,582,936</b>
<b>Operating Income (Loss)</b>	<b>(\$124,403)</b>

Non-Operating Revenue

Interest	226
Gain on Sale of Assets	240
Other	29,537
<b>Total Non-Operating Revenue</b>	<b>\$30,003</b>

Non-Operating Expense

Interest	277,332
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$277,332</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**



City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Fleet Management

Operating Revenue

Charges for Service	3,335,776
Other Operating Revenue	2,398
<b>Total Operating Revenue</b>	<b>\$3,338,174</b>

Operating Expense

Personal Services	1,026,042
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	2,219,284
Depreciation Expense	35,056
<b>Total Operating Expense</b>	<b>\$3,280,382</b>
<b>Operating Income (Loss)</b>	<b>\$57,792</b>

Non-Operating Revenue

Interest	6,329
Gain on Sale of Assets	22,397
Other	40,964
<b>Total Non-Operating Revenue</b>	<b>\$69,690</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Fleet Replacement

Operating Revenue

Charges for Service	1,591,447
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,591,447</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	33,586
Depreciation Expense	1,551,308
<b>Total Operating Expense</b>	<b>\$1,584,894</b>
<b>Operating Income (Loss)</b>	<b>\$6,553</b>

Non-Operating Revenue

Interest	132,842
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$132,842</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Liability Insurance

Operating Revenue

Charges for Service	1,293,543
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,293,543</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	1,519,024
Depreciation Expense	1,576
<b>Total Operating Expense</b>	<b>\$1,520,600</b>
<b>Operating Income (Loss)</b>	<b>(\$227,057)</b>

Non-Operating Revenue

Interest	4,165
Gain on Sale of Assets	
Other	126,544
<b>Total Non-Operating Revenue</b>	<b>\$130,709</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Personal Computer Replacement

Operating Revenue

Charges for Service	274,417
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$274,417</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	186,026
Depreciation Expense	158,790
<b>Total Operating Expense</b>	<b>\$344,816</b>
<b>Operating Income (Loss)</b>	<b>(\$70,399)</b>

Non-Operating Revenue

Interest	4,738
Gain on Sale of Assets	
Other	14,198
<b>Total Non-Operating Revenue</b>	<b>\$18,936</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Personal Computer Replacement

Operating Transfers In (Out)	<input type="text" value="-25,652"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="(\$77.115)"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="(\$77.115)"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="\$1.155.189"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$1.078.074"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="\$1.078.074"/>
<b>Total Equity, Ending</b>	<input type="text" value="\$1.078.074"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="\$1.078.074"/>



City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Public Works Admin

Operating Revenue

Charges for Service	1,717,485
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,717,485</b>

Operating Expense

Personal Services	1,205,600
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	271,595
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$1,477,195</b>
<b>Operating Income (Loss)</b>	<b>\$240,290</b>

Non-Operating Revenue

Interest	1,831
Gain on Sale of Assets	38
Other	49,659
<b>Total Non-Operating Revenue</b>	<b>\$51,528</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

**Operating Revenue**

Charges for Service	<input type="text" value="2,534,181"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$2,534,181"/></b>

**Operating Expense**

Personal Services	<input type="text" value="1,620,651"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text" value="954,070"/>
Depreciation Expense	<input type="text" value="12,357"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$2,587,078"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="(\$52,897)"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="2,701"/>
Gain on Sale of Assets	<input type="text" value="3,370"/>
Other	<input type="text" value="75,083"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$81,154"/></b>

**Non-Operating Expense**

Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Operating Transfers In (Out)	<input type="text" value="148,551"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<input type="text" value="\$176.808"/>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input type="text" value="\$176.808"/>
<b>Retained Earnings, Beginning</b>	<input type="text" value="(\$613.213)"/>
Adjustments	<input type="text" value="-2,266,251"/>
Reason for Adjustments	<input type="text" value="Adj to Beg Balance"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="(\$2,702.656)"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<input type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input type="text" value="\$0"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<input type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input type="text" value="(\$2,702.656)"/>
<b>Total Equity, Ending</b>	<input type="text" value="(\$2,702.656)"/>
Retained Earnings - Reserved	<input type="text"/>
<b>Retained Earnings - Unreserved</b>	<input type="text" value="(\$2,702.656)"/>

City of Merced

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2016

Fund Name (Specify)

Unemployment Insurance

Operating Revenue

Charges for Service	37,366
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$37,366</b>

Operating Expense

Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	
General and Administrative Expense	43,748
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$43,748</b>
<b>Operating Income (Loss)</b>	<b>(\$6,382)</b>

Non-Operating Revenue

Interest	995
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$995</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Unemployment  
Insurance

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Workers Compensation Insurance

**Operating Revenue**

Charges for Service	<input type="text" value="1,360,369"/>
Other Operating Revenue	<input type="text" value="600"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$1,360,969"/></b>

**Operating Expense**

Personal Services	<input type="text" value="37,850"/>
Contractual Services	<input type="text"/>
Supplies	<input type="text"/>
Materials	<input type="text"/>
Other Operating Expenses	<input type="text"/>
General and Administrative Expense	<input type="text" value="1,859,287"/>
Depreciation Expense	<input type="text"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$1,897,137"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="(\$536,168)"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="14,737"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text" value="56,780"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$71,517"/></b>

**Non-Operating Expense**

Interest	<input type="text"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>

**City of Merced**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year

Fund Name (Specify)

Workers Compensation Insurance

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**



**City of Merced**  
**Cities Financial Transactions Report - Airport Activity/ Enterprise**

**Operating Revenue**

Fiscal Year 2016

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Hangar Space Rentals	173,212
Aircraft Parking	2,923
Building Rentals	131,339
Lease of Ground Area	34,935
Fuel Concession	11,214
Flight Fees	22,274
Concession Revenue	32,638
Sales and Service	
Other Revenue	46,200
<b>Total Operating Revenue</b>	<b>\$454,735</b>
<b>Operating Expense</b>	
Airfield	
Aircraft Parking	
Hangars	
Buildings	
Equipment	
Cost of Sales and Service	
General and Administrative Expense	551,916
Depreciation Expense	425,375
<b>Total Operating Expense</b>	<b>\$977,291</b>
<b>Operating Income (Loss)</b>	<b>(\$522,556)</b>
<b>Non-Operating Revenue</b>	
Interest	397
<b>Operating Grants</b>	
State	
Federal	34,523
County	
Gain on Sale of Assets	
Other	13,572
<b>Total Non-Operating Revenue</b>	<b>\$48,492</b>
<b>Non-Operating Expense</b>	
Interest	9,486
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$9,486</b>
Operating Transfers In (Out)	61,153
<b>Net Income (Loss)</b>	<b>(\$422,397)</b>

**City of Merced**  
**Cities Financial Transactions Report - Airport Activity/ Enterprise**  
**Operating Revenue**

Fiscal Year 2016

Depreciation that Reduces Contributed Capital	<input style="width: 100%;" type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<input style="width: 100%;" type="text" value="(\$422,397)"/>
<b>Retained Earnings, Beginning</b>	<input style="width: 100%;" type="text" value="\$5,888,300"/>
Adjustments	<input style="width: 100%;" type="text" value="-384,802"/>
Reason for Adjustments	<input style="width: 100%;" type="text" value="Adj to Beg Balance"/>
Residual Equity Transfers In (Out)	<input style="width: 100%;" type="text"/>
<b>Retained Earnings, Ending</b>	<input style="width: 100%;" type="text" value="\$5,081,101"/>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input style="width: 100%;" type="text"/>
Federal	<input style="width: 100%;" type="text"/>
County	<input style="width: 100%;" type="text"/>
Contributions from Non-Government Sources	<input style="width: 100%;" type="text"/>
Other	<input style="width: 100%;" type="text"/>
<b>Total Current Year Contributions</b>	<input style="width: 100%;" type="text" value="\$0"/>
Residual Equity Transfers In (Out)	<input style="width: 100%;" type="text"/>
Depreciation Applied to Contributed Capital	<input style="width: 100%;" type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<input style="width: 100%;" type="text" value="\$0"/>
<b>Contributed Capital, Beginning</b>	<input style="width: 100%;" type="text" value="\$0"/>
Adjustments	<input style="width: 100%;" type="text"/>
Reason for Adjustments	<input style="width: 100%;" type="text"/>
<b>Contributed Capital, Ending</b>	<input style="width: 100%;" type="text" value="\$0"/>
<b>Retained Earnings, Ending</b>	<input style="width: 100%;" type="text" value="\$5,081,101"/>
<b>Total Equity, Ending</b>	<input style="width: 100%;" type="text" value="\$5,081,101"/>
Retained Earnings - Reserved	<input style="width: 100%;" type="text"/>
<b>Retained Earnings - Unreserved</b>	<input style="width: 100%;" type="text" value="\$5,081,101"/>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	<input style="width: 100%;" type="text"/>
Principal Payments on Debt Service	<input style="width: 100%;" type="text"/>
Capital Lease Payments	<input style="width: 100%;" type="text"/>
Current Year Capital Outlay	<input style="width: 100%;" type="text" value="6,875"/>

**City of Merced**  
**Cities Financial Transactions Report - Airport Activity/ Enterprise**

**Operating Revenue**

Fiscal Year

Other (Specify, maximum of 5 entries allowed)

Specify:	Amount:
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Total Acreage	<input type="text" value="450"/>
Length of Longest Runway Surfaced	<input type="text" value="5,914"/>
Length of Longest Runway Unimproved	<input type="text"/>
Length of Longest Taxiway Surfaced	<input type="text" value="5,914"/>
Length of Longest Taxiway Unimproved	<input type="text" value="0"/>
Parking Apron Acreage Surfaced	<input type="text" value="10"/>
Parking Apron Acreage Unimproved	<input type="text" value="0"/>
Aircraft Tie Down Acreage	<input type="text" value="16"/>
Auto Parking Acreage	<input type="text" value="2"/>
Total number Tenant Aircraft	<input type="text" value="66"/>
Number of Hangars	<input type="text" value="90"/>
Total Aircraft Movements	<input type="text" value="58,650"/>
Annual Fuel Consumption (Gallons)	<input type="text" value="170,590"/>
Year of Acquisition	<input type="text" value="1940"/>
Total Public Investment	<input type="text" value="11,346,892"/>
Percent Contributed by Federal Airport Funds	<input type="text" value="95"/>
Number of Passengers Enplaned	<input type="text" value="6,402"/>
Number of Passengers Deplaned	<input type="text" value="6,246"/>
Pounds of Air Cargo and Express	<input type="text" value="193,633"/>
Pounds of Mail	<input type="text" value="0"/>
Number of Air Carriers Scheduled Per Day	<input type="text" value="2"/>
Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)	<input type="text" value="0"/>

**City of Merced**

**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Is This Function Accounted for as an Enterprise Fund?

**Operating Revenue**

Sewer Service Charges	<input type="text" value="18,772,870"/>
Sewer Connection Fees	<input type="text"/>
Sewer Service Penalties	<input type="text"/>
Other Operating Revenue	<input type="text"/>
<b>Total Operating Revenue</b>	<b><input type="text" value="\$18,772,870"/></b>

**Operating Expense**

Transmission	<input type="text"/>
Treatment and Disposal Plant	<input type="text"/>
Taxes	<input type="text"/>
General and Administrative Expense	<input type="text" value="9,999,042"/>
Depreciation Expense	<input type="text" value="4,681,402"/>
<b>Total Operating Expense</b>	<b><input type="text" value="\$14,680,444"/></b>
<b>Operating Income (Loss)</b>	<b><input type="text" value="\$4,092,426"/></b>

**Non-Operating Revenue**

Interest	<input type="text" value="360,020"/>
State	<input type="text" value="3,672"/>
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text" value="627,389"/>
Other	<input type="text" value="184,100"/>
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$1,175,181"/></b>

**Non-Operating Expense**

Interest	<input type="text" value="805,324"/>
Loss on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$805,324"/></b>
Operating Transfers In (Out)	<input type="text" value="-10,949"/>
<b>Net Income (Loss)</b>	<b><input type="text" value="\$4,451,334"/></b>

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

**City of Merced**  
**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2016

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	

**Total Current Year Contributions** \$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital** \$0

**Contributed Capital, Beginning** \$1,231,858

Adjustments

Reason for Adjustments

**Contributed Capital, Ending** \$1,231,858

**Retained Earnings, Ending** \$105,119,382

**Total Equity, Ending** \$106,351,240

Retained Earnings - Reserved

**Retained Earnings - Unreserved** \$105,119,382

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets

Principal Payments on Debt Service 1,613,283

Capital Lease Payments 850,000

Current Year Capital Outlay 1,510,678

Other (Specify, maximum of 5 entries allowed)

**Specify:**

**Amount:**


**City of Merced**

**Cities Financial Transactions Report - Water Activity/Enterprise**

**Operating Revenue**

**Fiscal Year** 2016

Is This Function Accounted for as an Enterprise Fund?

**Operating Revenue**

Retail Sales of Water - Within City Limits	13,113,294
Retail Sales of Water - Outside City Limits	
Wholesale to Other Water Utilities for Resale	
Sales to Municipal Departments	
Hydrant Rental or Fire Service Charge	
Other Sales or Service	
Water Connection Fees	
Rent from Waterworks Property	
Other Water Operating Revenues	
<b>Total Operating Revenue</b>	<b>\$13,113,294</b>

**Operating Expense**

Source of Water Supply	
Pumping Expense	
Water Treatment Expense	
Transmission and Distribution Expense	
Customer Account Expense	
Sales Expense	
General and Administrative Expense	12,483,980
Depreciation Expense	3,242,867
<b>Total Operating Expense</b>	<b>\$15,726,847</b>
<b>Operating Income (Loss)</b>	<b>(\$2,613,553)</b>

**Non-Operating Revenue**

Interest	519,989
State	1,108,569
Federal	
County	
Gain on Sale of Assets	6,645
Other	1,082,530
<b>Total Non-Operating Revenue</b>	<b>\$2,717,733</b>

**City of Merced**  
**Cities Financial Transactions Report - Water Activity/Enterprise**  
**Operating Revenue**

Fiscal Year 2016

**Non-Operating Expense**

Interest	268,165
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$268,165</b>
Operating Transfers In (Out)	542,606
<b>Net Income (Loss)</b>	<b>\$378,621</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$378,621</b>
<b>Retained Earnings, Beginning</b>	<b>\$100,283,592</b>
Adjustments	-3,000,698
Reason for Adjustment	Adj to Beg Balance
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$97,661,515</b>

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$222,873</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$222,873</b>
<b>Retained Earnings, Ending</b>	<b>\$97,661,515</b>
<b>Total Equity, Ending</b>	<b>\$97,884,388</b>
Retained Earnings - Reserved	
<b>Retained Earnings - Unreserved</b>	<b>\$97,661,515</b>

**City of Merced**  
**Cities Financial Transactions Report - Water Activity/Enterprise**  
**Operating Revenue**

Fiscal Year

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	98,000
Capital Lease Payments	375,000
Current Year Capital Outlay	4,079,898
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Minimum Residential Periodic Charge**

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	33.66
Water Included In Min. Periodic Charge (In Cubic Feet)	30
Minimum Periodic Charge Covers (In Months)	1
Number of Accounts - Direct Customers - Within City Limits	19,025
Number of Accounts - Direct Customers - Outside City Limits	687
Number of Accounts - Other Water Utilities or Agencies	<input type="text"/>

**Use Whole Acre Feet for Quantities of Water Below:\***

Water Purchased from Other Agencies	<input type="text"/>
Total Water Introduced into System	17,175
Water Sold to Direct Customers	17,004
Water Sold to Other Water Utilities or Agencies	<input type="text"/>
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	<input type="text"/>
Water Lost Through System	171
<b>Total Water Sold, Used, or Lost</b>	<b>\$17,175</b>
Water Services Provided by Other Than the City (Yes or No)	No

**Conversion Table**

1 Acre Foot = 43,560 Cubic Feet	1 Cubic Foot = 7.48052 Gallons
1 Acre Foot = 325,851 Gallons	(Round to the Nearest Acre Foot)



**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year** 2016

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text" value="200,000"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Activity/Enterprise Types**

- |                           |                         |
|---------------------------|-------------------------|
| Cemeteries                | Parking Facilities      |
| Golf Courses              | Ports and Harbors       |
| Hospitals and Sanitariums | Solid Waste             |
| Housing                   | Sports Arena / Stadiums |
|                           | Other: (Specify)        |

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year** 2016

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Activity/Enterprise Types**

- |                           |                         |
|---------------------------|-------------------------|
| Cemeteries                | Parking Facilities      |
| Golf Courses              | Ports and Harbors       |
| Hospitals and Sanitariums | Solid Waste             |
| Housing                   | Sports Arena / Stadiums |
|                           | Other: (Specify)        |

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year** 2016

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**



**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Activity/Enterprise Types**

- |                           |                         |
|---------------------------|-------------------------|
| Cemeteries                | Parking Facilities      |
| Golf Courses              | Ports and Harbors       |
| Hospitals and Sanitariums | Solid Waste             |
| Housing                   | Sports Arena / Stadiums |
|                           | Other: (Specify)        |

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

**Fiscal Year** 2016

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

**City of Merced**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year

Enterprise Name

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

**Specify:**

**Amount:**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Activity/Enterprise Types**

- |                           |                         |
|---------------------------|-------------------------|
| Cemeteries                | Parking Facilities      |
| Golf Courses              | Ports and Harbors       |
| Hospitals and Sanitariums | Solid Waste             |
| Housing                   | Sports Arena / Stadiums |
|                           | Other: (Specify)        |

City of Merced

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2016

**Functional Revenue:**

**Expenditures:**

Animal Licenses

Animal Regulation \$13,511

**Sub Total: \$13,511**

Animal Shelter Fee and Charges

Animal Regulation \$4,870

**Sub Total: \$4,870**

Bicycle Licenses

Police \$181

**Sub Total: \$181**

Construction Development Taxes

Construction and Engineering  
Regulation Enforcement \$650,012

Parks and Recreation \$60,756

Planning \$165,000

**Sub Total: \$875,768**

Construction Permits

Construction and Engineering  
Regulation Enforcement \$645,416

**Sub Total: \$645,416**

Contributions from Non-Govt Sources

Parks and Recreation \$96,100

**Sub Total: \$96,100**

Engineering Fees Inspection and Other

Construction and Engineering  
Regulation Enforcement \$1,116

**Sub Total: \$1,116**

Gasoline Tax

City of Merced

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2016

**Functional Revenue:**

**Expenditures:**

Streets/Highways/Storm Drains \$1,607,607

**Sub Total: \$1,607,607**

**Investment Earnings**

Other Community Development 1 \$1,477

Management and Support \$172,458

Other Community Development 2 \$14,247

**Sub Total: \$188,182**

**Lighting**

Street Lighting \$773,450

**Sub Total: \$773,450**

**Parks and Recreation Fees**

Parks and Recreation \$236,483

**Sub Total: \$236,483**

**Peace Officers Standards and Training**

Police \$30,722

**Sub Total: \$30,722**

**Plan Checking Fees**

Planning \$376,941

**Sub Total: \$376,941**

**Quasi-External Transactions**

Other Community Development 1 \$369,995

Animal Regulation \$35,070

Street Lighting \$94,674

Construction and Engineering \$1,946,267  
Regulation Enforcement

Police \$120,063

Legislative \$938,629

City of Merced

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2016

**Functional Revenue:**

**Expenditures:**

Management and Support	\$2,886,814
Parks and Recreation	\$15,147
Planning	\$170,333
Fire	\$612,343

**Sub Total: \$7,189,335**

**Rents and Concessions**

Management and Support	\$121,859
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**Sub Total: \$121,859**

**Sale of Real and Personal Property**

Management and Support	\$136
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**Sub Total: \$136**

**Special Fire Department Services**

Fire	\$449,545
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**Sub Total: \$449,545**

**Special Police Department Services**

Police	\$524,384
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**Sub Total: \$524,384**

**Street and Curb Permits**

Police	\$86,472
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**Sub Total: \$86,472**

**Vehicle Code Fines**

Police	\$151,074
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**Sub Total: \$151,074**

**Zoning Fees and Subdivision Fees**

Construction and Engineering Regulation Enforcement	\$37,498
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**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Taxes**

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		6,669,914	
Supplement Roll Secured and Unsecured Property Taxes		115,862	
Property Tax In-Lieu of Vehicle License Fees		5,618,424	
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior		5,092	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		15,822,896	
In-Lieu Local Sales and Use Taxes		1,974,535	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$0		
Transient Lodging Taxes	\$0	1,518,998	
Franchises		1,637,137	
Business License Taxes		1,250,016	
Real Property Transfer Taxes		188,248	
Utility Users Taxes			
Construction Development Taxes	\$875,768		
<b>Other Non-Property Taxes</b>			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$296,431	\$0	

**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Taxes**

Fiscal Year

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Cost Revenue Impact Study	Management and Support	183,373
PEG Access	Management and Support	113,058
<b>Total</b>		<b>\$296.431</b>

**Specify General Revenues**

**General Revenues**

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Total**

**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Special Benefit Assessments for Operations**

Fiscal Year

Functional Revenues

A

**Special Benefit Assessments for Operations**

Fire	\$0
Paramedics	\$0
Police	\$0
Lighting	\$773,450
Other (Specify, maximum of 5 entries allowed)	\$0

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Total**

**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Licenses and Permits**

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
Animal Licenses	\$13,511		
Bicycle Licenses	\$181		
Construction Permits	\$645,416		
Street and Curb Permits	\$86,472		
Other Licenses and Permits (Specify)	\$73,020	\$7,791	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
<input type="text" value="Other Licenses and Permits"/>	<input type="text" value="Construction and Engineering Regula"/>	<input type="text" value="73,020"/>
<b>Total</b>		<input type="text" value="\$73,020"/>

Specify General Revenues	General Revenues
<input type="text" value="Other Licenses and Permits"/>	<input type="text" value="7,791"/>
<b>Total:</b>	<input type="text" value="\$7,791"/>

<b>Total</b>	\$818,600	\$7,791	\$826,391
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**City of Merced**  
**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Fines and Forfeitures and Revenue from Use of Money and Property**

Fiscal Year	2016	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$151,074		
Other Fines			109,226	
Forfeitures and Penalties		\$0		
<b>Total</b>		\$151,074	\$109,226	\$260,300
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$1,134,285	144,616	
Rents and Concessions		\$121,859	81,964	
Royalties				
Other 1		\$0	-4,818	
Other 2		\$0		
<b>Total</b>		\$1,256,144	\$221,762	\$1,477,906

**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Intergovernmental - State**

Fiscal Year **2016**

<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
<b>A</b>	<b>B</b>	<b>C</b>

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax		
Homeowners Property Tax Relief	\$0	65,454
Gasoline Tax	\$1,607,607	
Peace Officers Standards and Training	\$30,722	
Off Highway Motor Vehicle In-Lieu Fee		

**Other State Grants**

Mandated Cost		141,242
Other 1		32,973
Other 2		
Prop. 172 - Public Safety	\$0	
Other State Grants from Enterprise Activities	\$1,416,073	
Other State Grants (Specify)	\$2,203,626	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

AB109	Police	56,953
ABC3229 COPS	Police	130,991
Dev Svcs - Asst City Mgr	Other Community Development 1	42,024
Exchange Funds	Streets/Highways/Storm Drains	876,003
Parks and Recreation	Parks and Recreation	873,768
Police Administration	Police	67,228
Public Works	Street Lighting	91,697
Traffic Safety	Police	64,962
<b>Total:</b>		<b>\$2,203,626</b>

<b>Total</b>	\$5,258,028	\$239,669	\$5,497,697
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**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Intergovernmental - Federal, County, and Other Taxes In-Lieu**

Fiscal Year **2016**

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental - Federal</b>			
Community Development Block Grant	\$0		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$1,416,017		
Other Federal Grants (Specify)	\$1,193,725		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ATP	Streets/Highways/Storm Drains	4,866
BJA Bulletproof Vest	Police	7,695
CMAQ	Other Health 1	748,908
COPS	Police	11,431
Dev Svcs - Asst City Mgr	Planning	194,084
Fire Protection	Fire	47,331
JAG	Police	61,263
Measure C	Police	118,147
<b>Total:</b>		<b>\$1,193,725</b>

<b>Total</b>	\$2,609,742		\$2,609,742
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**Intergovernmental - County**

County Grants of State Gasoline Tax	\$0		
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$0		
<b>Total</b>	\$0		\$0

<b>Other Taxes In-Lieu</b>	\$0		\$0
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**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Current Service Charges**

**Fiscal Year**      2016

**Functional  
Revenues**

**Current Service Charges**

Zoning Fees and Subdivision Fees	\$37,498
Special Police Department Services	\$524,384
Special Fire Department Services	\$449,545
Plan Checking Fees	\$376,941
Animal Shelter Fee and Charges	\$4,870
Engineering Fees Inspection and Other	\$1,116
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$18,772.870
Sewer Connection Fees	\$0
Solid Waste Revenues	\$12,750.216
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$78.610
Parks and Recreation Fees	\$236,483
Golf Courses Fees	\$0
Water Service Charges	\$13,113.294
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$454.735
Cemetery Revenues	\$0
Housing Revenues	\$547.544
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0



**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Current Service Charges**

Fiscal Year

**Functional Revenues**

Quasi-External Transactions	\$7,189,335
Other Current Service Charges (Specify)	\$313,716

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Miscellaneous	Management and Support	35,586
Other Current Service Charges	Construction and Engineering Regulati	3,768
Other Current Service Charges	Other Community Development 1	20,620
Other Current Service Charges	Planning	30,074
Other Current Service Charges	Street Lighting	86,768
Other Current Service Charges	Streets/Highways/Storm Drains	11,900
Other Enterprise Succesor Ag Housing	Other Community Development 2	125,000
	<b>Total:</b>	<b>\$313,716</b>

**Total**

**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Other Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fiscal Year</b> 2016			
<b>Other Revenues</b>			
Sale of Real and Personal Property	\$136	2,255	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$96,100	165	
Other Revenues from Enterprise Activities	\$1,568,046		
Other Sources of Revenues (Specify)	\$459,713	\$1,314,627	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Miscellaneous	Management and Support	36,198
PERS EE Share	Management and Support	423,515
	<b>Total</b>	<b>\$459,713</b>

**Specify General Revenues**

**General Revenues**

Reimbursements	12,310
Miscellaneous	130,312
PERS EE Share	1,172,005
<b>Total:</b>	<b>\$1,314,627</b>

<b>Total</b>	\$2,123,995	\$1,317,047	\$3,441,042
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**City of Merced**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Other Financing Sources and Grand Total Revenues**

Fiscal Year 2016

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
<b>Total</b>	\$0		\$0
<b>Grand Total Functional and General Revenue</b>	\$69,014,389	\$36,696,617	\$105,711,006

**City of Merced**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**General Government and Public Safety**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
<b>General Government</b>						
Legislative	1,200,515			\$1,200,515	\$938,629	\$261,886
Management and Support	4,743,500	60,712	705,790	\$5,510,002	\$3,972,997	\$1,537,005
<b>Total</b>	\$5,944,015	\$60,712	\$705,790	\$6,710,517	\$4,911,626	\$1,798,891
<b>Public Safety</b>						
Police	19,327,391			\$19,327,391	\$1,431,566	\$17,895,825
Fire	11,252,121	119,768		\$11,371,889	\$1,109,219	\$10,262,670
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	935,582			\$935,582	\$53,451	\$882,131
Weed Abatement				\$0	\$0	\$0
Street Lighting	2,326,729	1,436,205		\$3,762,934	\$1,046,589	\$2,716,345
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
<b>Total</b>	\$33,841,823	\$1,555,973	\$0	\$35,397,796	\$3,640,825	\$31,756,971

**City of Merced**  
**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Transportation and Community Development**

Fiscal Year **2016**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Transportation</b>						
Streets / Highway / Storm Drains	772,515	64,788		\$837,303	\$2,500,376	(\$1,663,073)
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$353,358	\$0	\$0	\$353,358	\$174,671	\$178,687
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$551,916	\$6,875	\$9,486	\$568,277	\$503,227	\$65,050
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
<b>Total</b>	<b>\$1,677,789</b>	<b>\$71,663</b>	<b>\$9,486</b>	<b>\$1,758,938</b>	<b>\$3,178,274</b>	<b>(\$1,419,336)</b>
<b>Community Development</b>						
Planning	1,185,179			\$1,185,179	\$936,432	\$248,747
Construction and Engineering Regulation	2,916,254			\$2,916,254	\$3,357,097	(\$440,843)
Redevelopment				\$0	\$0	\$0
Housing	\$957,971	\$0	\$292,610	\$1,250,581	\$2,209,134	(\$958,553)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	366,965		200,000	\$566,965	\$434,116	\$132,849
Other Community Development 2	821,682			\$821,682	\$139,247	\$682,435
<b>Total</b>	<b>\$6,248,051</b>	<b>\$0</b>	<b>\$492,610</b>	<b>\$6,740,661</b>	<b>\$7,076,026</b>	<b>(\$335,365)</b>

**City of Merced**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Health and Culture and Leisure**

Fiscal Year **2016**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Health</b>						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$12,480.947	\$0	\$0	\$12,480.947	\$13,031.432	(\$550.485)
Sewers	\$9,999.042	\$1,510.678	\$3,268.607	\$14,778.327	\$19,320.662	(\$4,542.335)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$748.908	(\$748.908)
Other Health 2				\$0	\$0	\$0
<b>Total</b>	\$22,479.989	\$1,510.678	\$3,268.607	\$27,259.274	\$33,101.002	(\$5,841.728)
<b>Culture and Leisure</b>						
Parks and Recreation	2,729,599	999,508		\$3,729.107	\$1,282.254	\$2,446.853
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	\$2,729.599	\$999.508	\$0	\$3,729.107	\$1,282.254	\$2,446.853

**City of Merced**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**Public Utilities, Other, and Grand Total**

Fiscal Year **2016**

	<b>Operating Expenditures</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total Expenditures</b>	<b>Functional Revenues</b>	<b>Net Expenditures/ F</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Public Utilities</b>						
Water	\$12,483,980	\$4,079,898	\$741,165	\$17,305,043	\$15,824,382	\$1,480,661
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$12,483,980	\$4,079,898	\$741,165	\$17,305,043	\$15,824,382	\$1,480,661
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$85,405,246	\$8,278,432	\$5,217,658	\$98,901,336	\$69,014,389	\$29,886,947

**City of Merced**  
**Cities Financial Transactions Report - Schedule of Total Expenditures By Major Object Classification**

**Object Class**

Fiscal Year	2016			
	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>				
Salaries and Wages	27,834,444			\$27,834,444
Retirement	8,844,802			\$8,844,802
Other Employee Benefits	10,295,738			\$10,295,738
<b>Contract Services</b>				
Private	3,095,244	810,288		\$3,905,532
Other Governmental Agencies	4,899,584		175,670	\$5,075,254
Material, Supplies, and Other	30,435,434			\$30,435,434
<b>Capital Outlay</b>				
Equipment		0		\$0
Land				
Building and Improvement		7,468,144		\$7,468,144
<b>Debt Service</b>				
Interest			1,180,141	\$1,180,141
Principal			2,286,283	\$2,286,283
Lease Payments			1,575,564	\$1,575,564
<b>Total</b>	<b>\$85,405,246</b>	<b>\$8,278,432</b>	<b>\$5,217,658</b>	<b>\$98,901,336</b>
<b>Supplemental Data</b>				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
<b>Total</b>				<b>\$0</b>



**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	East Bellevue Ranch
Bond Type	Community Facility District
Year of Issue	2006
Year Begin	2006
Year End	2035
Principal Authorized	12,745,000
Principal Issued	12,745,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$9,235,000</b>
Principal Payment Made in Current Year	200,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$3,905,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$9,035,000</b>
Current Year Interest Payment	457,546
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	Fahrens Park Refunding Reassessment District
Bond Type	1915 Act Bonds
Year of Issue	2012
Year Begin	2012
Year End	2022
Principal Authorized	3,230,000
Principal Issued	3,230,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$2,650,000</b>
Principal Payment Made in Current Year	305,000
Principal Issued in Current Year	
Principal Defeased in Current Year	270,000
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$885,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$2,075,000</b>
Current Year Interest Payment	71,829
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	Liberty Park and 16th Street - Refunding
Bond Type	1915 Act Bonds
Year of Issue	1999
Year Begin	1999
Year End	2018
Principal Authorized	1,278,854
Principal Issued	1,278,854
<b>Principal Outstanding Beginning of Fiscal Year</b>	\$265,000
Principal Payment Made in Current Year	81,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	\$1,059,000
<b>Principal Outstanding End of Fiscal Year</b>	\$184,000
Current Year Interest Payment	12,348
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	Moraga Development
Bond Type	Community Facility District
Year of Issue	2007
Year Begin	2007
Year End	2036
Principal Authorized	5,840,000
Principal Issued	5,840,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$4,645,000</b>
Principal Payment Made in Current Year	135,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,330,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$4,510,000</b>
Current Year Interest Payment	221,853
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	Pension
Bond Type	Pension Obligation
Year of Issue	2004
Year Begin	2004
Year End	2024
Principal Authorized	7,355,000
Principal Issued	7,355,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$5,630,000</b>
Principal Payment Made in Current Year	375,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$2,100,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$5,255,000</b>
Current Year Interest Payment	330,790
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year** 2016

Purpose of Debt	West Bellevue Ranch
Bond Type	Community Facility District
Year of Issue	2007
Year Begin	2007
Year End	2036
Principal Authorized	7,410,000
Principal Issued	7,410,000
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$6,375,000</b>
Principal Payment Made in Current Year	160,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$1,565,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$6,215,000</b>
Current Year Interest Payment	329,525
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Merced**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

**Fiscal Year** 2016

Purpose of Loan	Water and Sewer Improvements
Loan Type	Loans
Year of Loan	2006
Year Final Payment Due	2034
Authorized Amount of Loan	8,262,209
Received To Date	8,262,209
<b>Amount Outstanding, Beginning of Fiscal Year</b>	6,952,209
Amount of Principal Repaid in Current Year	200,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	\$1,510,000
<b>Amount Outstanding at End of Fiscal Year</b>	\$6,752,209
Current Year Interest Payment	217,215
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Loan Types**

- Notes
- Loans
- Other

**City of Merced**

**Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California**

**Loan Types**

**Fiscal Year** 2016

Purpose of Loan	HUD 108
Loan Type	Loans
Year of Issue	2004
Year Begin	2004
Year End	2023
Amount Extended	4,000,000
Repayment Obligation	4,000,000
<b>Amount Outstanding, Beginning of Fiscal Year</b>	\$1,800,000
Amount Repaid in Current Year	200,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	\$601,767
<b>Amount Outstanding at End of Fiscal Year</b>	\$1,600,000
Current Year Interest Payment	92,610
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other



**City of Merced**  
**Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California**

**Loan Types**

**Fiscal Year** 2016

Purpose of Loan	WWTP Phase IV Upgrade and Expansion
Loan Type	Loans
Year of Issue	2010
Year Begin	2010
Year End	2031
Amount Extended	34,980,632
Repayment Obligation	32,315,970
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>\$27,853,623</b>
Amount Repaid in Current Year	1,511,283
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$6,084,863</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$26,342,340</b>
Current Year Interest Payment	278,536
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

<b>Loan Types</b>
Notes
Loans
Other

**City of Merced**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$2,510,912	\$10,100,000	\$12,610,912
Prior Year Adjustments			\$0
Current Year Principal Payment		850,000	\$850,000
Current Year Interest Payment	422,438		\$422,438
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$2,088,474	\$9,250,000	\$11,338,474
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

**City of Merced**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property

Nature of Lease

Can Local Agency Cancel Agreement?

Name of Lessor

Name Person or Organization

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$872.056	\$4,400.000	\$5,272.056
Prior Year Adjustments			\$0
Current Year Principal Payment		375,000	\$375,000
Current Year Interest Payment	154,125		\$154,125
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$717.931	\$4,025.000	\$4,742.931
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

**City of Merced**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Facilities Lease"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="City of Merced"/>
Name Person or Organization	<input type="text"/>

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$1,958,748	\$6,316,227	\$8,274,975
Prior Year Adjustments			\$0
Current Year Principal Payment		350,564	\$350,564
Current Year Interest Payment	282,698		\$282,698
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$1,676,050	\$5,965,663	\$7,641,713
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

**City of Merced**  
**Cities Financial Transactions Report - Check List of Services Provided**

**Service**

Fiscal Year

**Service**

(Please see \* below for codes to enter )

Police	<input type="text" value="AB"/>
Fire	<input type="text" value="A"/>
Emergency Medical	<input type="text" value="J"/>
Street Lighting	<input type="text" value="A"/>
Public Transit	<input type="text" value="H"/>
Community Development - Planning	<input type="text" value="A"/>
Solid Waste	<input type="text" value="A"/>
Sewers	<input type="text" value="A"/>
Parks and Recreation	<input type="text" value="A"/>
Libraries	<input type="text" value="I"/>
Water	<input type="text" value="A"/>

**\* Service Codes**

- |                                                                                                      |                                                                                                                   |
|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>A</b> = Provided By Paid City Employees<br>Provided Wholly, or in Part, Through<br>Contract With: | <b>B</b> = Provided By City Volunteers<br>Provided Wholly, or in Part, Without Contract<br>By Other Local Agency: |
| <b>C</b> = Another City                                                                              | <b>G</b> = Another City                                                                                           |
| <b>D</b> = County                                                                                    | <b>H</b> = Special District or Other Public Agency                                                                |
| <b>E</b> = Private Sector                                                                            | <b>I</b> = County                                                                                                 |
| <b>F</b> = Special District or Other Public Agency                                                   | <b>J</b> = Private Sector                                                                                         |
|                                                                                                      | <b>K</b> = Service Not Provided Within City                                                                       |

	Number of Paid City Employees <b>A</b>	Number of Volunteers <b>B</b>	Total Number of Employees <b>C</b>
Police Protection	<input type="text" value="128"/>	<input type="text" value="13"/>	<input type="text" value="141"/>
Police Officers	<input type="text" value="91"/>		<input type="text" value="91"/>
Fire Protection	<input type="text" value="65"/>		<input type="text" value="65"/>
Fire Fighters	<input type="text" value="62"/>		<input type="text" value="62"/>
Emergency Medical			<input type="text" value="0"/>

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

If Your City Reports Utility User Tax; What Is the Tax Rate?

**City of Merced**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Governmental Funds**

Fiscal Year 2016

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	13,471,520	17,579,094	284	3,477,273
Fixed Assets				
Other Assets	7,621,830	34,571,335	4,000,001	2,100,091
<b>Total Assets</b>	\$21,093,350	\$52,150,429	\$4,000,285	\$5,577,364
<b>Net Current Assets</b>	\$21,093,350	\$52,150,429	\$4,000,285	\$5,577,364
<b>Liabilities</b>				
Accounts Payable	193,023	185,985		22,211
Compensated Absences				
Other Liabilities 1	1,771,182	2,480,390		857,378
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	\$1,964,205	\$2,666,375	\$0	\$879,589
<b>Net Current Liabilities</b>	\$1,964,205	\$2,666,375	\$0	\$879,589
Working Capital	\$19,129,145	\$49,484,054	\$4,000,285	\$4,697,775
Fund Equity	\$19,129,145	\$49,484,054	\$4,000,285	\$4,697,775
<b>Fund Balance</b>				
Reserved				
Unreserved Designated	6,160,292	29,399,887	4,000,000	975,215
Unreserved Undesignated	12,968,853	20,084,167	285	3,722,560
<b>Total Fund Equity</b>	\$19,129,145	\$49,484,054	\$4,000,285	\$4,697,775

**City of Merced**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Proprietary Funds Types**

Fiscal Year 2016

<b>Assets</b>	<b>Enterprise</b>	<b>Internal Service</b>
Cash and Investments	104,142,865	20,575,322
Fixed Assets	163,507,817	8,527,303
Other Assets	33,058,560	1,376,742
<b>Total Assets</b>	<b>\$300.709.242</b>	<b>\$30.479.367</b>
Less: Non-Current Assets	163,681,072	8,527,303
<b>Net Current Assets</b>	<b>\$137.028.170</b>	<b>\$21.952.064</b>
<b>Liabilities</b>		
Accounts Payable	1,494,436	323,777
Compensated Absences	927,514	419,946
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)	6,752,209	
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)	26,342,340	
Other (State or Federal Financing)		
Lease Principal	13,275,000	
Other Liabilities 1	42,697,333	21,636,349
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$91.488.832</b>	<b>\$22.380.072</b>
Less: Non-Current Liability	62,419,167	17,283,526
<b>Net Current Liabilities</b>	<b>\$29.069.665</b>	<b>\$5.096.546</b>
Working Capital	\$107.958.505	\$16.855.518
Fund Equity	\$209.220.410	\$8.099.295
Contributed Capital	\$1,455,599	\$5,233,965
<b>Retained Earnings</b>		
Reserved	\$0	\$0
Unreserved	\$207,764,811	\$2,865,330
<b>Total Fund Equity</b>	<b>\$209.220.410</b>	<b>\$8.099.295</b>

**City of Merced**  
**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Fiduciary Fund Types**

Fiscal Year 2016

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	6,038,470	236,474		\$6,274,944
Fixed Assets				\$0
Other Assets	792,095			\$792,095
<b>Total Assets</b>	<b>\$6,830,565</b>	<b>\$236,474</b>	<b>\$0</b>	<b>\$7,067,039</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$6,830,565</b>	<b>\$236,474</b>	<b>\$0</b>	<b>\$7,067,039</b>
<b>Liabilities</b>				
Accounts Payable	8,449			\$8,449
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	3,205,736			\$3,205,736
Other Liabilities 2		167,278		\$167,278
Other Liabilities 3	3,616,380	69,196		\$3,685,576
<b>Total Liabilities</b>	<b>\$6,830,565</b>	<b>\$236,474</b>	<b>\$0</b>	<b>\$7,067,039</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$6,830,565</b>	<b>\$236,474</b>	<b>\$0</b>	<b>\$7,067,039</b>
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
<b>Retained Earnings</b>				
Reserved				
Unreserved				
<b>Fund Balance</b>				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
<b>Total Fund Equity</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**City of Merced**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Account Groups**

Fiscal Year 2016

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$165,521,302
Fixed Assets	647,527,113		\$819,562,233
Other Assets		86,466,036	\$169,986,690
<b>Total Assets</b>	\$647,527,113	\$86,466,036	\$1,155,070,225
Less: Non-Current Assets	\$647,527,113	\$86,466,036	\$906,201,524
<b>Net Current Assets</b>	\$0	\$0	\$248,868,701
Accounts Payable			\$2,227,881
Compensated Absences		3,437,752	\$4,785,212
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)		5,255,000	\$5,255,000
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$6,752,209
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		1,600,000	\$27,942,340
Other (State or Federal Financing)			\$0
Lease Principal		5,965,663	\$19,240,663
Other Liabilities 1		22,601,195	\$95,249,563
Other Liabilities 2		47,606,426	\$47,773,704
Other Liabilities 3			\$3,685,576
<b>Total Liabilities</b>		\$86,466,036	\$212,912,148
Less: Non-Current Liabilities		\$86,466,036	\$166,168,729
<b>Net Current Liabilities</b>		\$0	\$46,743,419
Working Capital			\$202,125,282
Fund Equity	\$647,527,113		\$942,158,077
Contributed Capital			\$6,689,564
Invest In General Fixed Assets	647,527,113		\$647,527,113
Reserved			\$0
Unreserved			\$210,630,141
<b>Fund Balance</b>			
Reserved			\$0
Unreserved Designated			\$40,535,394
Unreserved Undesignated			\$36,775,865
<b>Total Fund Equity</b>	\$647,527,113		\$942,158,077

**City of Merced**  
**Cities Financial Transactions Report - Debt Service Reconciliation**

**Debt Service Reconciliation Balance Sheet and Debt Pages**

Fiscal Year 2016

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	375,000
Other Long-Term Debt	200,000
State or Federal Financing	1,711,283
Lease Payments	1,575,564
<b>Total Debt Service</b>	<b>\$3,861,847</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	3,861,847
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
<b>Bonded Debt</b>				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	5,255,000	5,255,000		\$0
<b>Other Long-Term Debt</b>				
Notes	0	0		\$0
Loans	6,752,209	6,752,209		\$0
Other	0	0		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	27,942,340	27,942,340		\$0
Other	0	0		\$0
Lease Principal	19,240,663	19,240,663		\$0

**City of Merced**

**Cities Financial Transactions Report - Consolidated Statement of Revenues,  
Expenditures, and Changes in Fund Balance/Working Capital**

**Consolidated Statement**

Fiscal Year **2016**

	<b>Total Expenditures</b>	<b>Functional Revenues</b>	<b>Net Expenditures/ (Excess) Revenues</b>
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$6,710,517	\$4,911,626	\$1,798,891
Public Safety	\$35,397,796	\$3,640,825	\$31,756,971
Transportation	\$1,758,938	\$3,178,274	(\$1,419,336)
Community Development	\$6,740,661	\$7,076,026	(\$335,365)
Health	\$27,259,274	\$33,101,002	(\$5,841,728)
Culture and Leisure	\$3,729,107	\$1,282,254	\$2,446,853
Public Utilities	\$17,305,043	\$15,824,382	\$1,480,661
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$98,901,336</b>	<b>\$69,014,389</b>	<b>\$29,886,947</b>
<b>General Revenues</b>			
Taxes			\$34,801,122
Licenses and Permits			\$7,791
Fines and Forfeitures			\$109,226
Revenue from Use of Money and Property			\$221,762
Intergovernmental State			\$239,669
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$1,317,047
<b>Total</b>			<b>\$36,696,617</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$6,809,670</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$805,535</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$206,293,787</b>

City of Merced

Cities Financial Transactions Report - Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital

Consolidated Statement

Fiscal Year 2016

Adjustments (Specify, maximum of 10 entries allowed) (\$20,539,933)

Specify:

Amount:

Proprietary Adjustments Brought Forward	-18,300,224
Working Capital Adjustment	-2,239,709
<b>Total:</b>	<b>(\$20,539,933)</b>

Ending Fund Balance/ Working Capital \$193,369,059

Appropriations Limit 98,569,482

Total Annual Appropriations Subject to the Limit 36,291,474

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year 2016

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$770.00	Unit	Lot square footage greater th 5,085 sq. ft.
	\$690.00	Unit	Lot square footage between 5,775 and 6,884 sq. ft.
	\$610.00	Unit	Lot square footage between 5,050 and 5,774 sq. ft.
	\$580.00	Unit	Lot square footage between 4,725 and 5,049 sq. ft.
	\$490.00	Unit	Lot square footage between 2,400 and 4,724 sq. ft.
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**

\$2,922.52	Acre	Properties within a recorded
		final map

**Other (Specify)**


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$707.42	Unit	Improvement Area #1
	\$831.34	Unit	Improvement Area #2
	\$765.50	Unit	Improvement Area #3
	\$786.16	Unit	Improvement Area #4
	\$631.24	Unit	Improvement Area #5
	\$676.44	Unit	Improvement Area #6
<input checked="" type="checkbox"/> Multi-Family	\$510.42	Unit	Improvement Area #19
	\$510.42	Unit	Improvement Area #20
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			



**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial

\$0.02	Square Foot of Improvement/Building/Structur	Improvement Area #12 - Ret
\$0.20	Square Foot of Improvement/Building/Structur	Improvement Area #32 - Ret
\$0.02	Square Foot of Improvement/Building/Structur	Improvement Area #12 - Offi
\$0.23	Square Foot of Improvement/Building/Structur	Improvement Area #32 - Offi

Industrial

\$0.09	Square Foot of Improvement/Building/Structur	Improvement Area #32

Institutional


Recreational


Other (Specify)

\$0.01	Square Foot of Improvement/Building/Structur	Improvement Area #31

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**


**Other (Specify)**


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$904.92	Unit	Improvement Area #7
	\$830.06	Unit	Improvement Area #9
	\$619.64	Unit	Improvement Area #10
	\$823.60	Unit	Improvement Area #11
	\$765.50	Unit	Improvement Area #13
	\$650.62	Unit	Improvement Area #14
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**


**Other (Specify)**


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$814.56	Unit	Improvement Area #15
	\$660.56	Unit	Improvement Area #17
	\$799.42	Unit	Improvement Area #18
	\$864.48	Unit	Improvement Area #21
	\$940.80	Unit	Improvement Area #22
	\$968.32	Unit	Improvement Area #23
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**


**Other (Specify)**




**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$1,143.46	Unit	Improvement Area #25
	\$1,184.76	Unit	Improvement Area #26
	\$1,043.38	Unit	Improvement Area #27
	\$1,184.76	Unit	Improvement Area #28
	\$1,261.08	Unit	Improvement Area #29
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**


**Other (Specify)**


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$734.00	Unit	Tax Zone A
	\$880.00	Unit	Tax Zone B
	\$1,148.00	Unit	Tax Zone C
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**

\$3,997.38	Acre	Tax Zone A
\$4,113.60	Acre	Tax Zone B
\$4,671.08	Acre	Tax Zone C

**Other (Specify)**


**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year **2016**

Parcel Tax Name

**A. The Type and Rate of Parcel Tax Imposed**

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$651.00	Unit	Tax Zone A
	\$771.00	Unit	Tax Zone B
	\$891.00	Unit	Tax Zone C
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Other (Specify)


All Non-Residential


Commercial


Industrial


Institutional


Recreational


Other (Specify)




**Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

**Unimproved /  
Undeveloped**

\$6,437.85	Acre	Tax Zone A
\$4,991.02	Acre	Tax Zone B
\$4,752.40	Acre	Tax Zone C

**Other (Specify)**


**Merced 2016**

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

**Parcel Tax Name** CFD No. 2003-1 (Bellevue Ranch East)

**B. The Number of Parcels Subject to the Parcel Tax** 1,018

**C. The Number of Parcels Exempt from the Parcel Tax** 8

**D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)** 6/30/2050

**E. The Amount of Revenue Received from the Parcel Tax (Annually)** \$683,891

**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"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<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"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

Parcel Tax Name

CFD No. 2003-2 (Services) Page 1

B. The Number of Parcels Subject to the Parcel Tax

2,167

C. The Number of Parcels Exempt from the Parcel Tax

112

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

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

\$1,800,625

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"/>	Air Quality and Pollution Control
<input checked="" type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection and Fire Prevention
<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"/>	Library Services
<input checked="" type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input checked="" type="checkbox"/>	Police Protection and Personal Safety
<input checked="" type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

Parcel Tax Name CFD No. 2003-2 (Services) Page 2 Continued

B. The Number of Parcels Subject to the Parcel Tax	2,167
C. The Number of Parcels Exempt from the Parcel Tax	112
D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	\$1,800,625

**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"/> Air Quality and Pollution Control
<input checked="" type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input checked="" type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input checked="" type="checkbox"/> Fire Protection and Fire Prevention
<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"/> Library Services
<input checked="" type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control

<input checked="" type="checkbox"/> Police Protection and Personal Safety
<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

Parcel Tax Name

CFD No. 2003-2 (Services) Page 3 Continued

<b>B. The Number of Parcels Subject to the Parcel Tax</b>	2,167
<b>C. The Number of Parcels Exempt from the Parcel Tax</b>	112
<b>D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)</b>	
<b>E. The Amount of Revenue Received from the Parcel Tax (Annually)</b>	\$1,800,625

**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"/>	Air Quality and Pollution Control
<input checked="" type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection and Fire Prevention
<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"/>	Library Services
<input checked="" type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input checked="" type="checkbox"/>	Police Protection and Personal Safety
<input checked="" type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

Parcel Tax Name CFD No. 2003-2 (Services) Page 4 Continued

<b>B. The Number of Parcels Subject to the Parcel Tax</b>	2,167
<b>C. The Number of Parcels Exempt from the Parcel Tax</b>	112
<b>D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)</b>	
<b>E. The Amount of Revenue Received from the Parcel Tax (Annually)</b>	\$1,800,625

**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"/> Air Quality and Pollution Control
<input checked="" type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input checked="" type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input checked="" type="checkbox"/> Fire Protection and Fire Prevention
<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"/> Library Services
<input checked="" type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control

<input checked="" type="checkbox"/> Police Protection and Personal Safety
<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

Parcel Tax Name

CFD No. 2006-1 (Moraga of Merced)

B. The Number of Parcels Subject to the Parcel Tax

288

C. The Number of Parcels Exempt from the Parcel Tax

9

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

6/30/2042

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

\$373,010

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"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<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"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<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

**Parcel Tax Reporting - Statistical Data  
(To Be Completed by Levying Entity)**

**Parcel Tax Name** Improvement Area No. 1 of CFD No. 2005-1 (Bellevue Ranch West)

**B. The Number of Parcels Subject to the Parcel Tax** 712

**C. The Number of Parcels Exempt from the Parcel Tax** 18

**D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)** 6/30/2042

**E. The Amount of Revenue Received from the Parcel Tax (Annually)** \$511,574

**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"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<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"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<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**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b><u>Airport Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		CY decrease in Federal funding received
<b><u>Water Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		Revenue increase due to an Insurance Claim Reimbursement.
<b><u>Other Enterprise</u></b>			
Total Operating Revenue	A		The variance is due to mapping changes between operating and non-operating revenue.
Total Operating Revenue	A	and ENT_TYPE = 'Successor Agency Housing'	Last year's revenue was negative due to being a draft trial balance.
Total Operating Expense	A	and ENT_TYPE = 'Housing'	Decrease is due to less expenditures related to land purchases in the current year.
Total Operating Expense	A	and ENT_TYPE = 'Successor Agency Housing'	Expenditures were understated last year because there was negative revenue and the trial balance was in draft form.
Total Operating Expense	A	and ENT_TYPE = 'Parking Facilities'	Expenditures increased due to a capital project.
Total Non-Operating Revenue	A	and ENT_TYPE = 'Successor Agency Housing'	The previous year had a gain on sale of assets. There were no gains on sale of assets this year.
Total Non-Operating Expense	A	and ENT_TYPE = 'Housing'	Interest expense related to HUD debt was reported here last year.
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Total	A		CY decrease in traffic fines and parking fines

**Intergovernmental - State**

City of Merced

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b><u>Intergovernmental - State</u></b>			
Gasoline Tax	A		Decrease due to lower 2103 funding.
<b><u>Current Service Charges</u></b>			
Plan Checking Fees	A		Revenue increased due to increased volume in building permits being issued for development.
<b><u>Other Revenues</u></b>			
Sale of Real and Personal Property	B		Last year land was sold.