

CITIES FINANCIAL TRANSACTIONS REPORT COVER PAGE

City of Merced

Reporting Year: 2020

ID Number: 11982452700

Certification:

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

City Fiscal Officer


Signature

Finance Officer
Title

M. Venus Rodriguez
Name (Please Print)

2/17/2021
Date

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

If submitted manually, please complete, sign, and mail this cover page to either address below:

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 2/17/2021 5:47:49 AM

City of Merced
Cities Financial Transactions Report
General Information

Fiscal Year: 2020

Form #1

Members of the Governing Body

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

City Fiscal Officer

First Name	M. Venus	M. I.		Last Name	Rodriguez
Title	Finance Officer	Telephone	(209) 385-8547		
Email	RodriguezV@cityofmerced.org	Fax No.	(209) 385-6940		

City Mailing Address

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

Report Prepared By

Firm Name	Thales Consulting Inc.				
First Name	Joe	M. I.		Last Name	Stimac
Title	CEO	Telephone	(530) 979-1648		
Email	jstimac@thales-consulting.com	Fax No.	(530) 654-3381		

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

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

Yes No

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

Yes No

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

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

BCU 1 The City of Merced Public Financing and Economic Develop

BCU 2 The Parking Authority of the City of Merced

BCU

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (1 of 10) (Record Completed)	Employee Benefits
Operating Revenues	
R02. Charges for Services	10,440,533
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$10,440,533
Operating Expenses	
R05. Personnel Services	430,396
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	10,139,227
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$10,569,623
R12. Operating Income (Loss)	\$-129,090
Nonoperating Revenues	
R13. Investment Earnings	13,090
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	88,040
R16. Total Nonoperating Revenues	\$101,130
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-27,960
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-150,000
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-177,960
R29. Net Position (Deficit), Beginning of Fiscal Year	\$640,384
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$462,424

Net Position (Deficit)

R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	462,424
R36.	Total Net Position (Deficit)	\$462,424

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (2 of 10) (Record Completed)	Facility Maintenance
Operating Revenues	
R02. Charges for Services	1,966,267
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,966,267
Operating Expenses	
R05. Personnel Services	1,116,581
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	817,696
R09. Depreciation and Amortization Expenses	182,658
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,116,935
R12. Operating Income (Loss)	\$-150,668
Nonoperating Revenues	
R13. Investment Earnings	13,486
R14. Gain on Disposal of Capital Assets	4,770
R15. Other Nonoperating Revenues	25,000
R16. Total Nonoperating Revenues	\$43,256
Nonoperating Expenses	
R17. Interest Expense	198,731
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	198,731
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-306,143
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	576,811
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$270,668
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-3,843,971
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-3,573,303

Net Position (Deficit)

R33.	Net Investment in Capital Assets	612,280
R34.	Restricted	
R35.	Unrestricted	-4,185,583
R36.	Total Net Position (Deficit)	\$-3,573,303

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (3 of 10) (Record Completed)	Fleet Management
Operating Revenues	
R02. Charges for Services	4,066,952
R03. Other Operating Revenues	4,579
R04. Total Operating Revenues	\$4,071,531
Operating Expenses	
R05. Personnel Services	1,359,635
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,602,470
R09. Depreciation and Amortization Expenses	36,396
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$3,998,501
R12. Operating Income (Loss)	\$73,030
Nonoperating Revenues	
R13. Investment Earnings	29,489
R14. Gain on Disposal of Capital Assets	4,984
R15. Other Nonoperating Revenues	89,355
R16. Total Nonoperating Revenues	\$123,828
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$196,858
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	170
R27. Transfers Out	-58,029
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$138,999
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-817,056
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-678,057

Net Position (Deficit)

R33.	Net Investment in Capital Assets	366,518
R34.	Restricted	
R35.	Unrestricted	-1,044,575
R36.	Total Net Position (Deficit)	\$-678,057

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

Form #3

Fiscal Year: 2020

R01. Internal Service Fund Name (Specify) (4 of 10) (Record Completed)	Fleet Replacement
Operating Revenues	
R02. Charges for Services	1,895,806
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,895,806
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	12,241
R09. Depreciation and Amortization Expenses	1,851,671
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,863,912
R12. Operating Income (Loss)	\$31,894
Nonoperating Revenues	
R13. Investment Earnings	655,401
R14. Gain on Disposal of Capital Assets	14,006
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$669,407
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$701,301
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$701,301
R29. Net Position (Deficit), Beginning of Fiscal Year	\$19,548,128
R30. Adjustment	1
R31. Reason for Adjustment	Beginning balance restated
R32. Net Position (Deficit), End of Fiscal Year	\$20,249,430

Net Position (Deficit)

R33.	Net Investment in Capital Assets	6,138,889
R34.	Restricted	
R35.	Unrestricted	14,110,541
R36.	Total Net Position (Deficit)	\$20,249,430

Note:

(R31) Reason for Adjustment: Beginning balance restated

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (5 of 10) (Record Completed)	Liability Insurance
Operating Revenues	
R02. Charges for Services	1,322,756
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,322,756
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	2,929,015
R09. Depreciation and Amortization Expenses	11,104
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,940,119
R12. Operating Income (Loss)	\$-1,617,363
Nonoperating Revenues	
R13. Investment Earnings	41,509
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	255,158
R16. Total Nonoperating Revenues	\$296,667
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,320,696
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	921,051
R27. Transfers Out	-1,313,743
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-1,713,388
R29. Net Position (Deficit), Beginning of Fiscal Year	\$1,425,377
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-288,011

Net Position (Deficit)

R33.	Net Investment in Capital Assets	126,660
R34.	Restricted	
R35.	Unrestricted	-414,671
R36.	Total Net Position (Deficit)	\$-288,011

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (6 of 10) (Record Completed)	Personal Computer Replacement	▼
Operating Revenues		
R02. Charges for Services		236,246
R03. Other Operating Revenues		
R04. Total Operating Revenues		\$236,246
Operating Expenses		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses		343,533
R09. Depreciation and Amortization Expenses		17,467
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$361,000
R12. Operating Income (Loss)		\$-124,754
Nonoperating Revenues		
R13. Investment Earnings		31,007
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$31,007
Nonoperating Expenses		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses		0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-93,747
Capital Contributions		
R22. Federal		
R23. State		
R24. Other Capital Contributions		
R25. Total Capital Contributions		\$0
R26. Transfers In		
R27. Transfers Out		-27
Special and Extraordinary Items		
R27.5 Special Item		
R27.6 Extraordinary Item		
R27.7 Total Special and Extraordinary Items		\$0
R28. Change in Net Position		\$-93,774
R29. Net Position (Deficit), Beginning of Fiscal Year		\$769,331
R30. Adjustment		
R31. Reason for Adjustment		
R32. Net Position (Deficit), End of Fiscal Year		\$675,557

Net Position (Deficit)

R33.	Net Investment in Capital Assets	100,307
R34.	Restricted	
R35.	Unrestricted	575,250
R36.	Total Net Position (Deficit)	\$675,557

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (7 of 10) (Record Completed)	Public Works Admin
Operating Revenues	
R02. Charges for Services	1,794,367
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,794,367
Operating Expenses	
R05. Personnel Services	1,373,456
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	561,123
R09. Depreciation and Amortization Expenses	22,669
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,957,248
R12. Operating Income (Loss)	\$-162,881
Nonoperating Revenues	
R13. Investment Earnings	14,217
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$14,217
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-148,664
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	1,376
R27. Transfers Out	-27,811
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-175,099
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-2,755,489
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-2,930,588

Net Position (Deficit)

R33.	Net Investment in Capital Assets	105,673
R34.	Restricted	
R35.	Unrestricted	-3,036,261
R36.	Total Net Position (Deficit)	\$-2,930,588

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

Form #3

Fiscal Year: 2020

R01. Internal Service Fund Name (Specify) (8 of 10) (Record Completed)	Support Services
Operating Revenues	
R02. Charges for Services	3,718,511
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$3,718,511
Operating Expenses	
R05. Personnel Services	1,901,225
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	1,728,890
R09. Depreciation and Amortization Expenses	72,636
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$3,702,751
R12. Operating Income (Loss)	\$15,760
Nonoperating Revenues	
R13. Investment Earnings	133,464
R14. Gain on Disposal of Capital Assets	132
R15. Other Nonoperating Revenues	3,150
R16. Total Nonoperating Revenues	\$136,746
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$152,506
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	1,291,870
R27. Transfers Out	-95,000
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$1,349,376
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-3,415,201
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-2,065,825

Net Position (Deficit)

R33.	Net Investment in Capital Assets	538,081
R34.	Restricted	
R35.	Unrestricted	-2,603,906
R36.	Total Net Position (Deficit)	\$-2,065,825

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

Form #3

Fiscal Year: 2020

R01. Internal Service Fund Name (Specify) (9 of 10) (Record Completed)	Unemployment Insurance
Operating Revenues	
R02. Charges for Services	25,561
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$25,561
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	56,119
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$56,119
R12. Operating Income (Loss)	\$-30,558
Nonoperating Revenues	
R13. Investment Earnings	7,354
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$7,354
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-23,204
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-23,204
R29. Net Position (Deficit), Beginning of Fiscal Year	\$216,438
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$193,234

Net Position (Deficit)

R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	193,234
R36.	Total Net Position (Deficit)	\$193,234

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (10 of 10) (Record Completed)	Workers Compensation Insurance	▼
Operating Revenues		
R02. Charges for Services	2,187,392	
R03. Other Operating Revenues	9,862	
R04. Total Operating Revenues	\$2,197,254	
Operating Expenses		
R05. Personnel Services	9,256	
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses	4,057,847	
R09. Depreciation and Amortization Expenses		
R10. Other Operating Expenses		
R11. Total Operating Expenses	\$4,067,103	
R12. Operating Income (Loss)	\$-1,869,849	
Nonoperating Revenues		
R13. Investment Earnings	3,672	
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues	113,810	
R16. Total Nonoperating Revenues	\$117,482	
Nonoperating Expenses		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses	0	
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,752,367	
Capital Contributions		
R22. Federal		
R23. State		
R24. Other Capital Contributions		
R25. Total Capital Contributions	\$0	
R26. Transfers In	445,000	
R27. Transfers Out		
Special and Extraordinary Items		
R27.5 Special Item		
R27.6 Extraordinary Item		
R27.7 Total Special and Extraordinary Items	\$0	
R28. Change in Net Position	\$-1,307,367	
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-5,161,822	
R30. Adjustment		
R31. Reason for Adjustment		
R32. Net Position (Deficit), End of Fiscal Year	\$-6,469,189	

Net Position (Deficit)

R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	-6,469,189
R36.	Total Net Position (Deficit)	\$-6,469,189

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

Fiscal Year: 2020

Form #4

Operating Revenues	
R01. Hangar Space Rentals	218,220
R02. Aircraft Parking	1,498
R03. Building Rentals	137,191
R04. Lease of Ground Area	47,704
R05. Fuel Flowage Fees	9,476
R06. Landing, Gate, and Ramp Fees	
R08. Concession Revenues	
R09. Sales and Services	9,799
R10. Other Operating Revenues	2,726
R11. Total Operating Revenues	\$426,614
Operating Expenses	
Maintenance and Operation	
R12. Landing Areas	
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	
R16. Other Buildings and Areas	
R17. General Shops and Equipment	
R18. Personnel Services	356,418
R19. Contractual Services	
R20. Materials and Supplies	
R21. General and Administrative Expenses	221,055
R22. Cost of Sales and Services	
R23. Depreciation and Amortization Expenses	429,022
R24. Other Operating Expenses	
R25. Total Operating Expenses	\$1,006,495
R26. Operating Income (Loss)	\$-579,881
Nonoperating Revenues	
R27. Investment Earnings	296
R27.5 Passenger Facility Charges	
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	211,947
Intergovernmental – State	
R38. Aid for Construction	
R41. In-Lieu Taxes	
R42. Other Intergovernmental – State	
R43. Intergovernmental – County	
R44. Intergovernmental – Other	
R45. Gain on Disposal of Capital Assets	

R46.	Other Nonoperating Revenues	37,882
R47.	Total Nonoperating Revenues	\$250,125
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$0
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	-\$329,756
	Capital Contributions	
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0
R61.	Transfers In	25,565
R62.	Transfers Out	-18,229
	Special and Extraordinary Items	
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	-\$322,420
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$3,931,620
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$3,609,200
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	3,880,905
R69.	Restricted	881
R70.	Unrestricted	-272,586
R71.	Total Net Position (Deficit)	\$3,609,200
	Statistics	
R72.	Total Acreage	450
R73.	Length of Longest Runway Surfaced	5,914
R74.	Length of Longest Runway Unimproved	
R75.	Length of Longest Taxiway Surfaced	5,914
R76.	Length of Longest Taxiway Unimproved	
R77.	Parking Apron Acreage Surfaced	10
R78.	Parking Apron Acreage Unimproved	
R79.	Aircraft Tie-Down Acreage	16
R80.	Auto Parking Acreage	2
R81.	Total Number of Tenant Aircraft	69
R82.	Number of Hangars	90
R83.	Total Aircraft Movements	

		60,000
R84. Annual Fuel Consumption (Gallons)		134,382
R85. Year of Acquisition		1940
R88. Number of Passengers Enplaned		5,604
R89. Number of Passengers Deplaned		5,487
R90. Pounds of Air Cargo and Express		170,632
R91. Pounds of Mail		
R92. Number of Air Carriers Scheduled per Day		1
R93. Are airport services provided by other than the local agency? (Report Yes or No)	No	▼

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

Fiscal Year: 2020

Form #9

Operating Revenues	
R01. Service Charges	24,180,721
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	971,554
R08. Total Operating Revenues	\$25,152,275
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	5,430,351
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	7,712,560
R16. Depreciation and Amortization Expenses	8,266,907
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$21,409,818
R19. Operating Income (Loss)	\$3,742,457
Nonoperating Revenues	
R20. Investment Earnings	3,080,825
R21. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	
Intergovernmental – State	
R32. Aid for Construction	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	
R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	15,668
R40. Other Nonoperating Revenues	
R41. Total Nonoperating Revenues	\$3,096,493
Nonoperating Expenses	
R42. Interest Expense	588,457
R43. Loss on Disposal of Capital Assets	
R44. Other Nonoperating Expenses	
R45. Total Nonoperating Expenses	\$588,457

R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,250,493
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	462,916
R53.	Total Capital Contributions	\$462,916
R54.	Transfers In	18,940
R55.	Transfers Out	-167,892
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$6,564,457
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$122,730,677
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$129,295,134
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	70,679,419
R62.	Restricted	12,872,601
R63.	Unrestricted	45,743,114
R64.	Total Net Position (Deficit)	\$129,295,134
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No <input type="button" value="v"/>

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

Form #10

Fiscal Year: 2020

Operating Revenues		
R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	15,320,972
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	30,822
R06.	Total Operating Revenues	\$15,351,794
Operating Expenses		
Disposal Expenses		
R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	
Collection Expenses		
R12.	Personnel Services	5,754,661
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	5,754,661
R17.	General and Administrative Expenses	9,407,799
R18.	Depreciation and Amortization Expenses	154,546
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$15,317,006
R21.	Operating Income (Loss)	\$34,788
Nonoperating Revenues		
R22.	Investment Earnings	428,938
R23.	Rents, Leases, and Franchises	
Intergovernmental – Federal		
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
Intergovernmental – State		
R34.	Aid for Construction	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	125,332
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	56,123
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$610,393
Nonoperating Expenses		
R44.	Interest Expense	

R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$645,181
Capital Contributions		
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	57,939
R56.	Transfers Out	-193,596
Special and Extraordinary Items		
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$509,524
R58.	Net Position (Deficit), Beginning of Fiscal Year	-\$1,705,034
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	-\$1,195,510
Net Position (Deficit)		
R62.	Net Investment in Capital Assets	750,442
R63.	Restricted	1,669,970
R64.	Unrestricted	-3,615,922
R65.	Total Net Position (Deficit)	-\$1,195,510
R66.	Are solid waste services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>

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

Fiscal Year: 2020

Form #12

Operating Revenues

Water Sales Revenues

Retail Water Sales

 Within Local Agency Boundaries

R01.	Residential	18,773,934
R02.	Business	
R03.	Industrial	
R04.	Irrigation	

 Outside Local Agency Boundaries

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

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	

R18.	Other Operating Revenues	59,458
R19.	Total Operating Revenues	\$18,833,392

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	3,541,073
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	7,154,114
R34.	Depreciation and Amortization Expenses	2,469,256
R35.	Other Operating Expenses	

R36.	Total Operating Expenses	\$13,164,443
R37.	Operating Income (Loss)	\$5,668,949
	Nonoperating Revenues	
R38.	Investment Earnings	3,475,797
R39.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	41,306
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$3,517,103
	Nonoperating Expenses	
R60.	Interest Expense	196,226
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$196,226
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$8,989,826
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	249,182
R71.	Total Capital Contributions	\$249,182
R72.	Transfers In	607
R73.	Transfers Out	-132,287
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$9,107,328
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$93,423,249
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$102,530,577
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	31,861,857
R80.	Restricted	41,352,368

R81.	Unrestricted	29,316,352
R82.	Total Net Position (Deficit)	\$102,530,577
Statistics		
Minimum Residential Periodic Charge		
R83.	Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	31
R84.	Water Included In Minimum Periodic Charge (In Cubic Feet)	20
R85.	Minimum Periodic Charge Billing Cycle (In Months)	1
R86.	Number of Accounts – Direct Customers – Within Local Agency Boundaries	21,293
R87.	Number of Accounts – Direct Customers – Outside Local Agency Boundaries	902
R88.	Number of Accounts – Other Water Utilities or Agencies	
Use Whole Acre-Feet for Quantities of Water Below		
R89.	Water Purchased from Other Water Utilities or Agencies	
R90.	Total Water Introduced into System	18,931
Water Sold, Used, or Lost		
R91.	Water Sold to Direct Customers	17,597
R92.	Water Sold to Other Water Utilities or Agencies	
R93.	Water Sold to or Used by Local Agency (Not Accounted for Above)	
R94.	Water Lost Through System	1,334
R95.	Total Water Sold, Used, or Lost	18,931
R96.	Are water services provided by other than the local agency? (Report Yes or No)	No <input type="checkbox"/>

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

Back to Form: Functional Revenue Details

Fiscal Year: 2020

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
SpecialBenefitAssessments	Fire	GeneralGovernmentPublicSafety	Fire	513,335
				Sub Total: \$513,335
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	877,409
				Sub Total: \$877,409
SpecialBenefitAssessments	Police	GeneralGovernmentPublicSafety	Police	1,042,686
				Sub Total: \$1,042,686
LicensesPermits	Animal Licenses	GeneralGovernmentPublicSafety	Animal Regulation	11,202
				Sub Total: \$11,202
LicensesPermits	Bicycle Licenses	GeneralGovernmentPublicSafety	Police	5
				Sub Total: \$5
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	2,458,774
				Sub Total: \$2,458,774
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Construction and Engineering Regulation	363,738
				Sub Total: \$363,738
FinesForfeituresRevenue	Investment Earnings	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,148,044
		GeneralGovernmentPublicSafety	Fire	7,390
		TransportationCommunityDevelopment	Housing	171,136
		GeneralGovernmentPublicSafety	Management and Support	606,165
		TransportationCommunityDevelopment	Other Community Development 1	23,375
		TransportationCommunityDevelopment	Other Community Development 2	16,601
		TransportationCommunityDevelopment	Other Transportation 1	134,859
		TransportationCommunityDevelopment	Parking Facility	28,860
		HealthCultureLeisure	Parks and Recreation	7,279
		GeneralGovernmentPublicSafety	Police	19,871
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	288,345
				Sub Total: \$2,451,925
FinesForfeituresRevenue	Rents and Concessions	GeneralGovernmentPublicSafety	Management and Support	98,882
				Sub Total: \$98,882
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	254,939
				Sub Total: \$254,939
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	3,462,766
				Sub Total: \$3,462,766
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	112,813
				Sub Total: \$112,813
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	878,172
				Sub Total: \$878,172
ChargesforCurrentServices	Animal Shelter Fees and Charges	GeneralGovernmentPublicSafety	Other Public Safety 1	21,890
				Sub Total: \$21,890

ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	80,170
			Sub Total:	\$80,170
ChargesforCurrentServices	Parking Facility Charges	TransportationCommunityDevelopment	Parking Facility	233,532
			Sub Total:	\$233,532
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	158,327
			Sub Total:	\$158,327
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	812,391
			Sub Total:	\$812,391
ChargesforCurrentServices	Quasi-External Transactions	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,629,177
		GeneralGovernmentPublicSafety	Fire	854,686
		GeneralGovernmentPublicSafety	Legislative	1,131,899
		GeneralGovernmentPublicSafety	Management and Support	4,073,933
		TransportationCommunityDevelopment	Other Community Development 1	283,004
		GeneralGovernmentPublicSafety	Other Public Safety 1	38,410
		HealthCultureLeisure	Parks and Recreation	24,861
		TransportationCommunityDevelopment	Planning	363,878
		GeneralGovernmentPublicSafety	Police	106,633
		GeneralGovernmentPublicSafety	Street Lighting	159,649
			Sub Total:	\$8,666,130
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire	373,620
			Sub Total:	\$373,620
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	536,449
			Sub Total:	\$536,449
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	190,531
			Sub Total:	\$190,531
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	3,100
		TransportationCommunityDevelopment	Other Community Development 1	1,080,000
			Sub Total:	\$1,083,100
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	4,261,942
		TransportationCommunityDevelopment	Other Community Development 2	90,000
		HealthCultureLeisure	Parks and Recreation	443,571
		TransportationCommunityDevelopment	Planning	7,044
			Sub Total:	\$4,802,557
			Functional Revenue Total:	\$29,485,343
			Other Functional Revenue Total:	\$4,010,059
			Functional Revenue Grand Total:	\$33,495,402

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

Fiscal Year: 2020

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	7,309,890	7,309,890	7,309,890
R02. Supplemental Roll Secured and Unsecured Property Taxes	166,818	166,818	166,818
R03. Property Tax In-Lieu of Vehicle License Fees	6,773,574	6,773,574	6,773,574
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	7,770	7,770	7,770
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)	1,373,117	1,373,117	1,373,117
R11. Parcel Tax			
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes			
R14. Sales and Use Taxes	23,346,592	23,346,592	23,346,592
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,787,880	1,787,880	1,787,880
R19. Franchises	1,658,249	1,658,249	1,658,249
R20. Business License Taxes	1,400,615	1,400,615	1,400,615
R21. Real Property Transfer Taxes	279,933	279,933	279,933
R22. Utility Users Taxes			
R23. Construction Development Taxes			
Taxes – Other			
R24. Admission Tax			
R25. Parking Tax			
R27. Other Taxes – Other (Specify)	1,420,910	1,420,910	1,420,910

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

Cost Revenue Impact Study	Management and Support	1,313,721	Delete
PEG Access	Management and Support	107,189	Delete
<input type="text"/>	Select		Add
Total:		1,420,910	

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

<input type="text"/>	Add
Total: <input style="width: 100px;" type="text"/>	

	Functional Revenues A	General Revenues B	Total Revenues C
R28. Total Taxes	\$1,420,910	\$44,104,438	\$45,525,348

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

Fiscal Year: 2020

Form #17

Functional Revenues

Special Benefit Assessments

R01. Fire	513,335
R02. Paramedics	
R03. Police	1,042,686
R04. Lighting	877,409
R05. Other Special Benefit Assessments (Specify)	1,489,835

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

Airport	Streets/Highways/Storm Drains	▼	28,498	Delete
CFD Administration	Streets/Highways/Storm Drains	▼	39,966	Delete
CFD Development Services	Streets/Highways/Storm Drains	▼	37,115	Delete
CFD Improvement Area	Streets/Highways/Storm Drains	▼	992,336	Delete
CFD Parks & Community	Streets/Highways/Storm Drains	▼	85,166	Delete
CFD PW-Parks Maintenance	Streets/Highways/Storm Drains	▼	116,275	Delete
CFD Street Maintenance/Lights	Streets/Highways/Storm Drains	▼	131,449	Delete
CFD Street Trees	Streets/Highways/Storm Drains	▼	59,030	Delete
<input type="text"/>	Select	▼		Add
Total:			1,489,835	

R06. **Total Special Benefit Assessments** **\$3,923,265**

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

Fiscal Year: 2020

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	11,202		11,202
R02. Bicycle Licenses	5		5
R03. Construction Permits	2,458,774		2,458,774
R04. Street and Curb Permits	363,738		363,738
R05. Other Licenses and Permits (Specify)	34,647	155,208	189,855

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

Applications	Construction and Engineering Regulatic	34,647	Delete
	Select		Add
Total:		34,647	

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

Other Licenses and Permits	155,208	Delete
		Add
Total:		155,208

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$2,868,366	\$155,208	\$3,023,574

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

Fiscal Year: 2020

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	254,939		254,939
R02. Other Fines		279,547	279,547
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$254,939	\$279,547	\$534,486
Revenue from Use of Money and Property			
R05. Investment Earnings	2,451,925	843,654	3,295,579
R06. Rents and Concessions	98,882	43,863	142,745
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		497,676	497,676
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$2,550,807	\$1,385,193	\$3,936,000

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

Fiscal Year: 2020

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – State			
R01. Homeowners Property Tax Relief	63,212	63,212	63,212
R03. Gasoline Tax	3,462,766		3,462,766
R04. Peace Officers Standards and Training	112,813		112,813
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1		260,194	260,194
R07. Other Intergovernmental – State 2			
State Grants – Other			
R08. Mandated Cost		73,104	73,104
R09. Public Safety – Prop. 172			
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	564,339		564,339

R31a. Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Miscellaneous	Fire	40,826	<input type="button" value="Delete"/>
ADA Access	Management and Support	5,411	<input type="button" value="Delete"/>
Development Services	Other Community Development 1	48,708	<input type="button" value="Delete"/>
AB3229 COPS Funding	Police	212,266	<input type="button" value="Delete"/>
Miscellaneous	Police	132,665	<input type="button" value="Delete"/>
Traffic Safety	Police	46,732	<input type="button" value="Delete"/>
STP Exchange Funds	Streets/Highways/Storm Drains	77,731	<input type="button" value="Delete"/>
	Select		<input type="button" value="Add"/>
Total:		564,339	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental – State	\$4,139,918	\$396,510	\$4,536,428

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

Fiscal Year: 2020

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	878,172		878,172
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	379,253		379,253

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

CMAQ	Construction and Engineering Regulatic	144,966	Delete
Homes	Housing	26,740	Delete
BJA Bulletproof Vest	Police	11,741	Delete
Justice Assist Grant	Police	82,182	Delete
Measure C	Police	55,893	Delete
Miscellaneous	Police	13,357	Delete
Public Safety	Police	24,469	Delete
ATP Active Transportation	Street Lighting	19,905	Delete
	Select		Add
Total:		379,253	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$1,257,425		\$1,257,425
Intergovernmental – County			
R17. County Grants of State Gasoline Tax			
R18. Other County Grants			
R19. Total Intergovernmental – County	\$0		\$0
R20. Other Taxes In-Lieu			

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

Go to Form: Functional Revenue Detail

Fiscal Year: 2020

Form #22

	Functional Revenues
Charges for Current Services	
R01. Zoning Fees and Subdivision Fees	190,531
R04. Special Police Department Services	536,449
R06. Special Fire Department Services	373,620
R07. Plan Checking Fees	812,391
R09. Animal Shelter Fees and Charges	21,890
R10. Engineering Fees, Inspection and Other Charges	80,170
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	233,532
R24. Parks and Recreation Fees	158,327
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	8,666,130
R41. Other Charges for Current Services (Specify)	121,075
R41a.	
Specify Functional Revenues	Select Expenditure Function
Miscellaneous	Management and Support ▼ 67,172 Delete
Other	Street Lighting ▼ 53,903 Delete
	Select ▼ Add
Total: 121,075	
R42. Total Charges for Current Services	\$11,194,115

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

Fiscal Year: 2020

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	4,802,557		4,802,557
R04. Contributions from Nongovernmental Sources	1,083,100	313,574	1,396,674
R05. Other Miscellaneous Revenues (Specify)		592,856	592,856

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

Select
▼

Add

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

Miscellaneous	378,701	<input type="button" value="Delete"/>
Reimbursements	214,155	<input type="button" value="Delete"/>
		<input type="button" value="Add"/>
Total:	592,856	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$5,885,657	\$906,430	\$6,792,087
R11. Grand Totals	\$33,495,402	\$47,227,326	\$80,722,728

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

Fiscal Year: 2020

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	1,112,964	1,131,899	-18,935
R02. Management and Support	6,033,790	6,275,573	-241,783
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$7,146,754	\$7,407,472	\$-260,718
Public Safety			
R13. Police	24,084,383	2,652,701	21,431,682
R24. Fire	13,564,890	1,789,857	11,775,033
R25. Emergency Medical Service			
R26. Animal Regulation		11,202	-11,202
R27. Weed Abatement			
R28. Street Lighting	2,605,004	1,110,866	1,494,138
R29. Disaster Preparedness			
R33. Other Public Safety 1	1,003,730	60,300	943,430
R34. Other Public Safety 2			
R35. Total Public Safety	\$41,258,007	\$5,624,926	\$35,633,081

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

Go to Form: Functional Revenue Details

Fiscal Year: 2020

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	1,446,389	5,318,677	-3,872,288
R02. Streets – Trees/Landscaping			
R03. Parking Facility	145,405	262,392	-116,987
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1	9,149	134,859	-125,710
R08. Other Transportation 2			
R09. Total Transportation	\$1,600,943	\$5,715,928	\$-4,114,985
Community Development			
R10. Planning	1,522,810	1,183,313	339,497
R11. Construction and Engineering Regulation	4,080,484	10,311,989	-6,231,505
R12. Redevelopment			
R13. Housing	-610,584	197,876	-808,460
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	1,646,331	2,313,259	-666,928
R17. Other Community Development 2		106,601	-106,601
R18. Total Community Development	\$6,639,041	\$14,113,038	\$-7,473,997

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

Fiscal Year: 2020

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Health			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$0	\$0	\$0
Culture and Leisure			
R20. Parks and Recreation	3,709,018	634,038	3,074,980
R21. Marina and Wharfs			
R22. Libraries			
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$3,709,018	\$634,038	\$3,074,980

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

Fiscal Year: 2020

Form #27

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

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

Go to Form: Functional Revenue Details

Fiscal Year: 2020

Form #28

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Debt Service			
R01. Principal Payments on Long-Term Debt	2,810,000		2,810,000
R02. Interest Payments on Long-Term Debt	278,028		278,028
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$3,088,028		\$3,088,028
Capital Outlay			
R06. General Government	236,258		236,258
R07. Public Safety	97,739		97,739
R08. Transportation	2,720,963		2,720,963
R09. Community Development			
R10. Health			
R11. Culture and Leisure	81,788		81,788
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$3,136,748		\$3,136,748
R15. Grand Totals	\$66,578,539	\$33,495,402	\$33,083,137

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

Fiscal Year: 2020

Form #29

Operating Expenditures	
R01. Salaries and Wages	26,332,243
R02. Retirement Benefits	8,181,549
R03. Other Employee Benefits	8,491,974
Contract Services	
R04. Private	3,972,367
R05. Governmental Agencies	
R06. Materials and Supplies	13,375,630
R07. Other Operating Expenditures	
R08. Total Operating Expenditures	\$60,353,763
Debt Service	
R09. Principal Payments on Long-Term Debt	2,810,000
R10. Interest Payments on Long-Term Debt	278,028
R11. Lease Principal	
R11.5 Principal and Interest on Short-Term Notes and Warrants	
R12. Other Debt Service	
R13. Total Debt Service	\$3,088,028
Capital Outlay	
R14. Land	
R15. Buildings and Improvements	3,136,748
R16. Equipment	
R17. Other Capital Outlay	
R18. Total Capital Outlay	\$3,136,748
R19. Grand Total Expenditures	\$66,578,539
Supplemental Data	
Major Project Expenditures	
R20. Pursuant to Competitive Bidding	5,957,733
R21. Other than Competitive Bidding	1,999,153
R22. Total Major Project Expenditures	\$7,956,886

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

Form #30

Fiscal Year: 2020

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	14,144,189
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	25,113
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	4,888,855
R13. Transfers Out	-6,071,570
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$-1,157,602
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$12,986,587
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$101,502,982
R20. Adjustment	1,474,700
R21. Reason for Adjustment	Beginning balance restated and RDA notes receive
R22. Fund Balance (Deficit), End of Fiscal Year	\$115,964,269

Note:

(R21) Reason for Adjustment: Beginning balance restated and RDA notes receivable/interest receivable.

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

Fiscal Year: 2020

Form #30.5

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			
R09. Dividends			
R10. Other Investment Income			8,497
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$0	\$8,497
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$0	\$0	\$8,497
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			1,561
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			
R25. Total Deductions	\$0	\$0	\$1,561
R26. Change in Net Position	\$0	\$0	\$6,936
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$182,150
R28. Adjustment			
R29. Reason for Adjustment			
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$189,086

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (1 of 8) (Record Completed)	Fahrens Park Refunding Reassessment District ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	1915 Act Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2022
R12. Principal Authorized	3,230,000
R13. Principal Issued to Date	3,230,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,205,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	290,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$915,000
R22. Principal Payable, Current Portion	305,000
R23. Principal Payable, Noncurrent Portion	\$610,000
R24. Interest Paid in Current Fiscal Year	35,460
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Form #31

Fiscal Year: 2020

R03. Purpose of Debt (2 of 8) (Record Completed)	Moraga Development
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds
R07. Fund Type	Select
R09. Year of Issue	2007
R10. Beginning Maturity Year	2007
R11. Ending Maturity Year	2036
R12. Principal Authorized	5,840,000
R13. Principal Issued to Date	5,840,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,065,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	4,065,000
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	195,615
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (3 of 8) (Record Completed)	Pension
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2004
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2024
R12. Principal Authorized	7,355,000
R13. Principal Issued to Date	7,355,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$3,810,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	610,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$3,200,000
R22. Principal Payable, Current Portion	680,000
R23. Principal Payable, Noncurrent Portion	\$2,520,000
R24. Interest Paid in Current Fiscal Year	224,638
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Form #31

Fiscal Year: 2020

R03. Purpose of Debt (4 of 8) (Record Completed)	East Bellevue Ranch - Refunding
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds
R07. Fund Type	Select
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2035
R12. Principal Authorized	8,985,000
R13. Principal Issued to Date	8,985,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$8,200,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	405,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$7,795,000
R22. Principal Payable, Current Portion	415,000
R23. Principal Payable, Noncurrent Portion	\$7,380,000
R24. Interest Paid in Current Fiscal Year	193,463
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (5 of 8) (Record Completed)	West Bellevue Ranch - Refunding
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Other Special Assessment Bonds
R07. Fund Type	Select
R09. Year of Issue	2018
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2036
R12. Principal Authorized	6,330,000
R13. Principal Issued to Date	6,330,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$5,975,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	260,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$5,715,000
R22. Principal Payable, Current Portion	270,000
R23. Principal Payable, Noncurrent Portion	\$5,445,000
R24. Interest Paid in Current Fiscal Year	184,844
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (6 of 8) (Record Completed)	Sewer Revenues Bonds - 2012
R04. Nature of Revenue Pledged	Wastewater Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2025
R12. Principal Authorized	12,540,000
R13. Principal Issued to Date	12,540,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	7,036,823
R17. Reason for Adjustment to Principal in Current Fiscal Year	Moved from Lease Obligations section. Bond prem
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	975,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	82,804
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$5,979,019
R22. Principal Payable, Current Portion	1,015,000
R23. Principal Payable, Noncurrent Portion	\$4,964,019
R24. Interest Paid in Current Fiscal Year	287,600
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Moved from Lease Obligations section. Bond premium.

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (7 of 8) (Record Completed)	Water Revenue Bonds - 2012
R04. Nature of Revenue Pledged	Water Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2025
R12. Principal Authorized	5,455,000
R13. Principal Issued to Date	5,455,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	3,039,811
R17. Reason for Adjustment to Principal in Current Fiscal Year	Moved from Lease Obligations section. Bond prem
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	430,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	34,135
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,575,676
R22. Principal Payable, Current Portion	445,000
R23. Principal Payable, Noncurrent Portion	\$2,130,676
R24. Interest Paid in Current Fiscal Year	99,600
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Moved from Lease Obligations section. Bond premium.

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

Form #31

R03. Purpose of Debt (8 of 8) (Record Completed)	Moraga 2006-1 (Moraga of Merced) 2019 Refun ▼
R04. Nature of Revenue Pledged	Tax Assessments
R05. Percent of Pledge	100%
R06. Debt Type	Mello-Roos Bonds ▼
R07. Fund Type	Select ▼
R09. Year of Issue	2020
R10. Beginning Maturity Year	2021
R11. Ending Maturity Year	2037
R12. Principal Authorized	4,080,000
R13. Principal Issued to Date	4,080,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	4,080,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,080,000
R22. Principal Payable, Current Portion	275,000
R23. Principal Payable, Noncurrent Portion	\$3,805,000
R24. Interest Paid in Current Fiscal Year	25,823
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2020

Summary Form #31

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Pension Obligation Bonds							
Pension	2004	3,810,000	0	610,000	3,200,000	680,000	2,520,000
Total Governmental Debt:		\$3,810,000	\$0	\$610,000	\$3,200,000	\$680,000	\$2,520,000
Enterprise							
Revenue Bonds							
Sewer Revenues Bonds - 2012	2012	0	0	975,000	5,979,019	1,015,000	4,964,019
Water Revenue Bonds - 2012	2012	0	0	430,000	2,575,676	445,000	2,130,676
Total Enterprise Debt:		\$0	\$0	\$1,405,000	\$8,554,695	\$1,460,000	\$7,094,695
Debts With No City Commitment							
1915 Act Bonds							
Fahrens Park Refunding Reassessment District	2012	1,205,000	0	290,000	915,000	305,000	610,000
Mello-Roos Bonds							
Moraga 2006-1 (Moraga of Merced) 2019 Refunding	2020	0	4,080,000	0	4,080,000	275,000	3,805,000
Other Special Assessment Bonds							
East Bellevue Ranch - Refunding	2016	8,200,000	0	405,000	7,795,000	415,000	7,380,000
Moraga Development	2007	4,065,000	0	0	0	0	0
West Bellevue Ranch - Refunding	2018	5,975,000	0	260,000	5,715,000	270,000	5,445,000
Total Debts With No City Commitment:		\$19,445,000	\$4,080,000	\$955,000	\$18,505,000	\$1,265,000	\$17,240,000

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

Go to Report: Detail Summary of Other Long-Term Debt

Form #32

Fiscal Year: 2020

R01. Purpose of Debt (1 of 1) (Record Completed)	Repayment to DOF	▼
R02. Nature of Revenue Pledged	General Revenues	
R03. Debt Type	Loans	▼
R04. Fund Type	Governmental	▼
R06. Year of Issue	2020	
R07. Beginning Maturity Year	2020	
R08. Ending Maturity Year	2026	
R09. Principal Authorized	9,528,396	
R10. Principal Received to Date	9,258,396	
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		
R13. Adjustment to Principal in Current Fiscal Year		
R14. Reason for Adjustment to Principal in Current Fiscal Year		
R15. Principal Received in Current Fiscal Year	9,258,396	
R16. Principal Paid in Current Fiscal Year	2,000,000	
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	\$7,258,396	
R19. Principal Outstanding, Current Portion	2,000,000	
R20. Principal Outstanding, Noncurrent Portion	\$5,258,396	
R21. Interest Paid in Current Fiscal Year	0	
R22. Principal Delinquent, End of Fiscal Year		
R23. Interest Delinquent, End of Fiscal Year		

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

Back to Form: Other Long-Term Debt

Fiscal Year: 2020

Summary Form #32

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Loans							
Repayment to DOF	2020	0	9,258,396	2,000,000	7,258,396	2,000,000	5,258,396
Total Governmental Debt:		\$0	\$9,258,396	\$2,000,000	\$7,258,396	\$2,000,000	\$5,258,396

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2020

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 3) (Record Completed)	HUD 108
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Governmental
R07. Contract Date	04/07/2003
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$4,000,000
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$4,000,000
R13. Year of Issue	2004
R14. Beginning Maturity Year	2004
R15. Ending Maturity Year	2023
R16. Principal Authorized	4,000,000
R17. Principal Received to Date	4,000,000
R18. Principal Expended to Date	4,000,000
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$1,000,000
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	200,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$800,000
R26. Principal Outstanding, End of Fiscal Year	\$800,000
R27. Principal Outstanding, Current Portion	200,000
R28. Principal Outstanding, Noncurrent Portion	\$600,000
R29. Interest Paid in Current Fiscal Year	50,360
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	200,000	39,370	239,370	Delete
2022	200,000	28,250	228,250	Delete
2023	200,000	17,020	217,020	Delete
2024	200,000	5,690	205,690	Delete

Add Year

Total Estimated Payments

\$800,000

\$90,330

\$890,330

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2020

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (2 of 3) (Record Completed)	WWTP Phase IV Upgrade and Expansion
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	10/01/2008
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$32,315,970
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$32,315,970
R13. Year of Issue	2010
R14. Beginning Maturity Year	2010
R15. Ending Maturity Year	2032
R16. Principal Authorized	34,980,632
R17. Principal Received to Date	34,980,632
R18. Principal Expended to Date	34,980,632
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$21,717,207
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	1,572,648
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$6,197,781
R26. Principal Outstanding, End of Fiscal Year	\$20,144,559
R27. Principal Outstanding, Current Portion	1,588,374
R28. Principal Outstanding, Noncurrent Portion	\$18,556,185
R29. Interest Paid in Current Fiscal Year	217,172
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	1,588,374	201,446	1,789,820	Delete
2022	1,604,258	185,562	1,789,820	Delete
2023	1,620,300	169,519	1,789,819	Delete
2024	1,636,503	153,316	1,789,819	Delete

Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2025	1,652,868	136,951	1,789,819	Delete
2026-2030	8,515,603	433,495	8,949,098	Delete
2031-2032	3,526,653	52,988	3,579,641	Delete
				Add Year
Total Estimated Payments	\$20,144,559	\$1,333,277	\$21,477,836	

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2020

Form #33

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (3 of 3) (Record Completed)	Water and Sewer Improvements
R03. Nature of Revenue Pledged	Tax Assessments
R04. Debt Type	Loans
R05. Fund Type	Enterprise
R07. Contract Date	10/01/2003
R08. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$8,262,209
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$8,262,209
R13. Year of Issue	2006
R14. Beginning Maturity Year	2006
R15. Ending Maturity Year	2033
R16. Principal Authorized	8,262,209
R17. Principal Received to Date	8,262,209
R18. Principal Expended to Date	8,262,209
R19. Principal Unspent	0
R20. Principal Outstanding, Beginning of Fiscal Year	\$6,052,209
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	275,000
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$975,000
R26. Principal Outstanding, End of Fiscal Year	\$5,777,209
R27. Principal Outstanding, Current Portion	300,000
R28. Principal Outstanding, Noncurrent Portion	\$5,477,209
R29. Interest Paid in Current Fiscal Year	187,496
R30. Principal Delinquent, End of Fiscal Year	
R31. Interest Delinquent, End of Fiscal Year	

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

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2021	300,000	178,383	478,383	Delete
2022	325,000	168,476	493,476	Delete
2023	325,000	158,174	483,174	Delete
2024	350,000	147,475	497,475	Delete

Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2025	350,000	136,380	486,380	Delete
2026-2030	2,150,000	487,738	2,637,738	Delete
2031-2034	1,977,209	128,234	2,105,443	Delete
				Add Year
Total Estimated Payments	\$5,777,209	\$1,404,860	\$7,182,069	

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

Back to Form: Construction Financing

Fiscal Year: 2020

Summary Form #33

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Federal Financing							
State Financing							
Governmental							
Loans							
HUD 108	2004	1,000,000	0	200,000	800,000	200,000	600,000
Total Governmental Debt:		\$1,000,000	\$0	\$200,000	\$800,000	\$200,000	\$600,000
Enterprise							
Loans							
Water and Sewer Improvements	2006	6,052,209	0	275,000	5,777,209	300,000	5,477,209
WWTP Phase IV Upgrade and Expansion	2010	21,717,207	0	1,572,648	20,144,559	1,588,374	18,556,185
Total Enterprise Debt:		\$27,769,416	\$0	\$1,847,648	\$25,921,768	\$1,888,374	\$24,033,394

**City of Merced
Cities Financial Transactions Report
Lease Obligations**

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2020

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$6,540,000	\$1,004,149	\$7,544,149
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year			
R15. Interest Paid in Current Fiscal Year			
R16. Adjustments in Current Fiscal Year	-6,540,000	-1,004,149	-7,544,149
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	Moved to Bonds & COPS section.		
R21. Reason for Adjustment to Interest	Moved to Bonds & COPS section.		

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

Note:

(R20) Reason for Adjustment to Principal: Moved to Bonds & COPS section.

(R21) Reason for Adjustment to Interest: Moved to Bonds & COPS section.

City of Merced
Cities Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2020

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$2,835,000	\$324,300	\$3,159,300
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year			
R15. Interest Paid in Current Fiscal Year			
R16. Adjustments in Current Fiscal Year	-2,835,000	-324,300	-3,159,300
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	Moved to Bonds & COPs section.		
R21. Reason for Adjustment to Interest	Moved to Bonds & COPs section.		

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

Note:
 (R20) Reason for Adjustment to Principal: Moved to Bonds & COPs section.
 (R21) Reason for Adjustment to Interest: Moved to Bonds & COPs section.

City of Merced
Cities Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2020

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

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$4,669,108	\$933,362	\$5,602,470
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	522,959		522,959
R15. Interest Paid in Current Fiscal Year		206,018	206,018
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$4,146,149	\$727,344	\$4,873,493
R18. Ending Balances, Current Portion	573,314	181,721	755,035
R19. Ending Balances, Noncurrent Portion	\$3,572,835	\$545,623	\$4,118,458
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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

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

Back to Form: Lease Obligations

Fiscal Year: 2020

Summary Form #34

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Internal Service						
Lease						
Facilities Lease	City of Merced	522,959	206,018	4,873,493	573,314	3,572,835
Total Internal Service Debt:		\$522,959	\$206,018	\$4,873,493	\$573,314	\$3,572,835
Enterprise						
Lease						
Sewer Revenues Bonds - 2012	California Statewide Communities Development Authority	0	0	0	0	0
Water Revenue Bonds - 2012	California Statewide Communities Development Authority	0	0	0	0	0
Total Enterprise Debt:		\$0	\$0	\$0	\$0	\$0

City of Merced
 Cities Financial Transactions Report
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2020

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	834,638		387,200
R02. Other Long-Term Debt	2,000,000		
R03. Construction Financing	250,360		404,668
R04. Lease Obligations		206,018	
R05. Total Debt Payments from Debt Forms	\$3,084,998	\$206,018	\$791,868
R06. Debt Service	3,088,028	198,731	784,683
R07. Difference	\$-3,030	\$7,287	\$7,185
R08. Reason for Difference	See Footnote	See Footnote	See Footnote

Note:

(R08) Gov-Reason for Difference: See Footnote

(R08) Int-Reason for Difference: See Footnote

(R08) Ent-Reason for Difference: See Footnote

City of Merced
 Cities Financial Transactions Report
 Debt Summary

Fiscal Year: 2020

Summary Form #31-34

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation				
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	610,000	224,638		
R04. Total Revenue Bonds				387,200
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	610,000	224,638		387,200
Other Long-Term Debt				
R07. Total Loans	2,000,000			
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt	2,000,000			
Construction Financing				
R11. Total Loans	200,000	50,360		404,668
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing	200,000	50,360		404,668
Lease Obligations				
R15. Total Contracts				
R16. Total Leases			206,018	
R17. Total Rent				
R18. Total Other				
R19. Total Lease Obligation			206,018	
R20. Total Debt Payments from Debt Forms	2,810,000	274,998	206,018	791,868
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	2,810,000			
R22. Interest Payments on Long-Term Debt		274,998		
R23. Lease Principal				
R24. Total	2,810,000	274,998		

Note: The debt service section (R21:R23) is used to reconcile with the following forms:

Form 28: Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

Form 29: Major Object Classification - Governmental Funds (R09:R11)

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

Fiscal Year: 2020

Form #36

Service

(Please see * below for codes to enter)

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

*** Service Codes**

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
R12. Police Protection	141	6	147
R13. Police Officers	100		100
R14. Fire Protection	65		65
R15. Fire Fighters	62		62
R16. Emergency Medical			

City of Merced
 Cities Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2020

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	21,567,448	48,550,344	453,285	3,243,517		73,814,594
R02. Investments						
R03. Accounts Receivable (net)	1,025,838	3,154,352		155,003		4,335,193
R04. Taxes Receivable						
R05. Interest Receivable (net)	77,246	664,810	1,157	14,860		758,073
R06. Lease Payments Receivable						
R07. Due from Other Funds	31,838	158,213				190,051
R08. Due from Other Governments	3,070,361	2,705,679		492,386		6,268,426
R09. Advances to Other Funds	1,710,992					1,710,992
R10. Inventories	55,727					55,727
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		30,356,559	4,000,000	216,070		34,572,629
R13. Other Assets 1		645,617		691,703		1,337,320
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$27,539,450	\$86,235,574	\$4,454,442	\$4,813,539	\$0	\$123,043,005
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$27,539,450	\$86,235,574	\$4,454,442	\$4,813,539	\$0	\$123,043,005
Liabilities						
R19. Accounts Payable	1,307,414	588,661		40,188		1,936,263
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds	185,873					185,873
R25. Deposits and Advances	34,672	1,710,992				1,745,664
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,026,498	1,518,825		612,564		3,157,887
R28. Other Liabilities 2		53,049				53,049
R29. Other Liabilities 3						
R30. Total Liabilities	\$2,554,457	\$3,871,527	\$0	\$652,752	\$0	\$7,078,736
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$2,554,457	\$3,871,527	\$0	\$652,752	\$0	\$7,078,736
Fund Balances (Deficits)						
R33. Nonspendable	1,766,719					1,766,719
R34. Restricted	4,000,000	76,847,808		4,160,787		85,008,595
R35. Committed	41,871	5,516,239	4,454,442			10,012,552
R36. Assigned	1,570,056					1,570,056
R37. Unassigned						

R37. Unassigned

17,606,347	0	0	0		17,606,347
------------	---	---	---	--	------------

R38. Total Fund Balances (Deficits)

\$24,984,993	\$82,364,047	\$4,454,442	\$4,160,787	\$0	\$115,964,269
--------------	--------------	-------------	-------------	-----	---------------

R39. Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)

\$27,539,450	\$86,235,574	\$4,454,442	\$4,813,539	\$0	\$123,043,005
--------------	--------------	-------------	-------------	-----	---------------

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

Fiscal Year: 2020

Form #38

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	151,588,272	21,516,448
R02. Restricted	439	
R03. Accounts Receivable (net)	6,395,321	521,916
R04. Taxes Receivable		
R05. Interest Receivable (net)	741,664	89,692
R06. Due from Other Funds		
R07. Due from Other Governments	6,071,473	1,835
R08. Inventories	233,266	121,126
R09. Prepaid Items		9,192
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$165,030,435	\$22,260,209
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable	36,558	
Capital Assets		
R16. Land	2,461,520	
R17. Buildings and Improvements <i>(Report at cost.)</i>	199,736,027	4,865,473
R18. Equipment <i>(Report at cost.)</i>	5,541,754	31,868,533
R18.5 Infrastructure <i>(Report at cost.)</i>	46,204,069	
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress	14,538,064	269,141
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-132,609,557	-27,639,876
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	185,873	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$136,094,308	\$9,363,271
R27. Total Assets	\$301,124,743	\$31,623,480
Deferred Outflows of Resources		
R28. Related to Pensions	2,564,158	912,684
R28.5 Related to OPEB	767,583	307,083
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources		

		\$3,331,741	\$1,219,767
R31.	Total Assets and Deferred Outflows of Resources	\$304,456,484	\$32,843,247
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	1,784,345	943,746
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	314,581	57,775
R35.	Due to Other Funds	31,838	
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,830,920	3,670
R38.	Accrued Compensated Absences	238,920	71,251
R39.	Long-Term Debt, Due Within One Year	3,348,374	573,314
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	921,522	3,745,144
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$8,470,500	\$5,394,900
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	1,085,547	388,030
R46.	General Obligation Bonds		
R47.	Revenue Bonds	7,094,695	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	24,033,394	
R55.	Lease Principal		3,572,835
R56.	Net Pension Liability	17,352,776	8,032,079
R57.	Net OPEB Liability	11,181,212	4,346,741
R58.	Other Noncurrent Liabilities 1		5,132,492
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$60,747,624	\$21,472,177
R61.	Total Liabilities	\$69,218,124	\$26,867,077
	Deferred Inflows of Resources		
R62.	Related to Pensions	430,110	199,079
R62.5	Related to OPEB	568,849	201,419
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$998,959	\$400,498
R65.	Total Liabilities and Deferred Inflows of Resources	\$70,217,083	\$27,267,575
R66.	Total Net Position (Deficit)	\$234,239,401	\$5,575,672
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	107,172,623	7,988,408
R68.	Restricted	55,895,820	

R69. Unrestricted	71,170,958	-2,412,736
R70. Total Net Position (Deficit)	\$234,239,401	\$5,575,672
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$304,456,484	\$32,843,247

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

Fiscal Year: 2020

Form #39

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments			189,086	6,048,619
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				756,675
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$189,086	\$6,805,294
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$189,086	
Liabilities				
R22. Accounts Payable				
R23. Deposits and Advances				2,251,632
R24. Due to Other Governments				809,440
R25. Other Liabilities 1				3,744,222
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$0	\$6,805,294
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	
Net Position Held in Trust for				
R31. Pension and Other Employee Benefits				
R32. Investment Trust				
R33. Private-Purpose Trust			189,086	
R34. Total Net Position Held in Trust				

\$0

\$0

\$189,086

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

Fiscal Year: 2020

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	86,952,689	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	144,315,053	
R03.	Equipment <i>(Report at cost.)</i>	11,683,913	
R04.	Infrastructure <i>(Report at cost.)</i>	380,946,385	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	3,666,514	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-367,814,337	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$259,750,217	
Deferred Outflows of Resources			
R16.	Related to Pensions	12,437,709	
R17.	Related to OPEB	1,024,334	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$13,462,043	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$273,212,260	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		3,831,109
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		3,200,000
R28.	Loans (Other Long-Term Debt)		7,258,396
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		800,000
R33.	Lease Principal		
R34.	Net Pension Liability		63,552,723

R35. Net OPEB Liability		14,591,047
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$93,233,275
Deferred Inflows of Resources		
R40 Related to Pensions		2,000,283
R41 Related to OPEB		834,732
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$2,835,015
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$96,068,290

City of Merced
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2020

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	80,722,728	96,448,115
R02. Expenditures/Expenses	66,578,539	83,514,487
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$14,144,189	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$12,933,628
R05. Other Financing Sources (Uses)	-1,157,602	
R06. Capital Contributions		712,098
R07. Proprietary Fund Transfers In (Out)		1,182,715
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$12,986,587	\$14,828,441
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$101,502,982	\$224,986,631
R11. Adjustments (Specify)	1,474,700	1

R11a. Specify Governmental Fund Adjustments

Beginning balance restated	1,474,700	Delete
<input type="text"/>	<input type="text"/>	Add
Total:	1,474,700	

R11b. Specify Proprietary Fund Adjustments

Beginning balance restated	1	Delete
<input type="text"/>	<input type="text"/>	Add
Total:	1	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$115,964,269	\$239,815,073
---	---------------	---------------

Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	07/01/1996
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	122,200,645
R17. Total Annual Appropriations Subject to the Limit	45,606,496

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

Form #42

Fiscal Year: 2020

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

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

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$760.24	Unit	Lot square footage greater than 6825 s.f. Delete
\$681.26	Unit	Lot square footage between 5775 and 6824 s.f. Delete
\$602.26	Unit	Lot square footage between 5250 and 5774 s.f. Delete
\$572.64	Unit	Lot square footage between 4725 and 5249 s.f. Delete
\$483.78	Unit	Lot square footage between 2100 and 4724 s.f. Delete
	Select ▼	Add

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0	Acre	Properties within a recorded final map Delete
	Select ▼	Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 1,015
- C. The Number of Parcels Exempt from the Parcel Tax 9
- D. The Sunset Date of the Parcel Tax, if any 06/30/2050
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 619,445

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

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

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

<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	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"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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

Fiscal Year: 2020

Form #42

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

CFD No. 2003-2 (Services) ▼

A. The Type and Rate of Parcel Tax Imposed

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.02	Square Foot of Improvement/Bu	Improvement Area #12 - Retail Property Delete
\$0.22	Square Foot of Improvement/Bu	Improvement Area #32 - Retail Property Delete
\$0.02	Square Foot of Improvement/Bu	Improvement Area 12 - Office Property Delete
\$0.25	Square Foot of Improvement/Bu	Improvement Area #32 - Office Property Delete
\$0.21	Square Foot of Improvement/Bu	Improvement Area #34 - Office Property Delete
	Select ▼	Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.1	Square Foot of Improvement/Bu	Improvement Area #32 Delete
	Select ▼	Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$564.64	Unit	Improvement Area #19 Delete
\$564.64	Unit	Improvement Area #20 Delete
\$662.9	Unit	Improvement Area #35 Delete
	Select ▼	Add

Other-Property in Improvement Area #31 Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.08	Square Foot of Improvement/Bu	Improvement Area #31 Delete
	Select ▼	Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$782.54	Unit	Improvement Area #1 Delete
\$919.64	Unit	Improvement Area #2 Delete
\$846.8	Unit	Improvement Area #3 Delete
\$869.66	Unit	Improvement Area #4 Delete
\$698.3	Unit	Improvement Area #5 Delete

\$748.28	Unit	Improvement Area #6	Delete
\$1,001.04	Unit	Improvement Area #7	Delete
\$918.2	Unit	Improvement Area #9	Delete
\$685.44	Unit	Improvement Area #10	Delete
\$911.06	Unit	Improvement Area #11	Delete
\$846.8	Unit	Improvement Area #13	Delete
\$719.72	Unit	Improvement Area #14	Delete
\$901.08	Unit	Improvement Area #15	Delete
\$791.6	Unit	Improvement Area #16	Delete
\$730.72	Unit	Improvement Area #17	Delete
\$884.34	Unit	Improvement Area #18	Delete
\$956.3	Unit	Improvement Area #21	Delete
\$1,040.72	Unit	Improvement Area #22	Delete
\$1,071.16	Unit	Improvement Area #23	Delete
\$1,264.92	Unit	Improvement Area #25	Delete
\$1,310.58	Unit	Improvement Area #26	Delete
\$1,154.2	Unit	Improvement Area #27	Delete
\$1,310.58	Unit	Improvement Area #28	Delete
\$1,395	Unit	Improvement Area #29	Delete
\$1,563.84	Unit	Improvement Area #33	Delete
	Select		Add

Select

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

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

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

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

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

Form #42

Fiscal Year: 2020

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

CFD No. 2006-1 (Moraga of Merced) ▼

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

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

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,389.28	Acre	Tax Zone A Delete
\$3,487.82	Acre	Tax Zone B Delete
\$3,960.5	Acre	Tax Zone C Delete
	Select ▼	Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 288
- C. The Number of Parcels Exempt from the Parcel Tax 10
- D. The Sunset Date of the Parcel Tax, if any 06/30/2042
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 375,278
- F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

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

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

<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	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"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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

Form #42

Fiscal Year: 2020

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

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

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

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

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$5,271.97	Acre	Tax Zone A Delete
\$4,087.16	Acre	Tax Zone B Delete
\$3,891.76	Acre	Tax Zone C Delete
	Select	Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 712
- C. The Number of Parcels Exempt from the Parcel Tax 19
- D. The Sunset Date of the Parcel Tax, if any 06/30/2042
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 466,154

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

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

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

<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	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"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Merced
 Cities Financial Transactions Report
 Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Employee Benefits) Other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Employee Benefits) Dividend received from CDAC Excess Insurance Authority of \$88,040.
InternalServiceFund	(R27)TransfersOut	(Employee Benefits) Transfers out to Workers Compensation Insurance fund.
InternalServiceFund	(R08)GeneralandAdministrativeExpenses	(Facility Maintenance) \$4,643 COVID-19
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facility Maintenance) Contributions.
InternalServiceFund	(R26)TransfersIn	(Facility Maintenance) Transfers in from various funds and Lease payment obligations.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Facility Maintenance) Deficit due to Pension and OPEB.
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Management) Motor vehicle fuel licenses.
InternalServiceFund	(R08)GeneralandAdministrativeExpenses	(Fleet Management) \$169 COVID-19
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Management) Damage claims.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Management) Increase due to damage claims in the CY.
InternalServiceFund	(R26)TransfersIn	(Fleet Management) Transfers in from the General Fund.
InternalServiceFund	(R27)TransfersOut	(Fleet Management) Transfers out to the Facilities Maintenance fund and the Support Services fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Fleet Management) Deficit due to long-term liabilities.
InternalServiceFund	(R04)TotalOperatingRevenues	(Fleet Replacement) Increase in other revenues in the current year.
InternalServiceFund	(R11)TotalOperatingExpenses	(Liability Insurance) Due to increase in premium and claims payout.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Liability Insurance) Damage claims, reimbursements, and other revenue.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Liability Insurance) Refund from San Joaquin Valley Employment Risk Management Authority (CSJRMA).
InternalServiceFund	(R26)TransfersIn	(Liability Insurance) Transfers in from the General Fund and Water System Fund.
InternalServiceFund	(R27)TransfersOut	(Liability Insurance) Transfers out to the General Fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Liability Insurance) Due to higher premium and claim payout.
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Personal Computer Replacement) Due more capital assets are fully depreciated.
InternalServiceFund	(R27)TransfersOut	(Personal Computer Replacement) Transfers out to the Housing Admin fund.
InternalServiceFund	(R08)GeneralandAdministrativeExpenses	(Public Works Admin) \$1,376 COVID-19
InternalServiceFund	(R26)TransfersIn	(Public Works Admin) Transfers in from General Fund.
InternalServiceFund	(R27)TransfersOut	(Public Works Admin) Transfers out to Facilities Maintenance fund and Support Services fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Public Works Admin) Deficit due to Pension and OPEB.
InternalServiceFund	(R08)GeneralandAdministrativeExpenses	(Support Services) \$32,878 COVID-19
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Support Services) Cost recovery and other revenues.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Support Services) Due to higher returned on investment earnings.
InternalServiceFund	(R26)TransfersIn	(Support Services) Transfers in from various funds and ERP system.
InternalServiceFund	(R27)TransfersOut	(Support Services) Transfers out to the Workers' Compensation Insurance fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Support Services) Deficit due to Pension and OPEB.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation Insurance) PERS refund.
InternalServiceFund	(R04)TotalOperatingRevenues	(Workers Compensation Insurance) WC is an internal services fund, rate increase contribute a higher charge to departments.
InternalServiceFund	(R11)TotalOperatingExpenses	(Workers Compensation Insurance) Due to more WC claims were settled this fiscal year.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation Insurance) Reimbursed claims and other revenue.
InternalServiceFund	(R26)TransfersIn	(Workers Compensation Insurance) Transfers in from the General Fund, Employee Benefits fund, and Support Services fund.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Workers Compensation Insurance) Deficit due to long-term liabilities.
AirportEnterpriseFund	(R10)OtherOperatingRevenues	Other revenue.
AirportEnterpriseFund	(R18)PersonnelServices	\$112,602 COVID-19
AirportEnterpriseFund	(R21)GeneralandAdministrativeExpenses	\$22,628 COVID-19
AirportEnterpriseFund	(R37)OtherIntergovernmentalFederal	FFA CARE Act grant.
AirportEnterpriseFund	(R46)OtherNonoperatingRevenues	Unsecured taxes.

AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	Increase is due to the FAA Cares Act.
AirportEnterpriseFund	(R61)TransfersIn	Transfers in from Vital City Services fund.
AirportEnterpriseFund	(R62)TransfersOut	Transfers out to the Facilities Maintenance fund and the Support Services fund.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Infrastructure, sale of farm products, lease of ground areas, and other revenue.
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	\$2,139 COVID-19
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	Due to good yield on farm products.
SewerEnterpriseFund	(R52)OtherCapitalContributions	Infrastructure dedication with subdivision by developer to the City.
SewerEnterpriseFund	(R53)TotalCapitalContributions	Increase due to no PY capital contributions.
SewerEnterpriseFund	(R54)TransfersIn	Transfers in from the General Fund and the Refuse Fund.
SewerEnterpriseFund	(R55)TransfersOut	Transfers out to the Support Services Fund.
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Contributions, damage claims, and other revenue.
SolidWasteEnterpriseFund	(R17)GeneralandAdministrativeExpenses	\$1,478 COVID-19
SolidWasteEnterpriseFund	(R38)OtherIntergovernmentalState	California Forestry and Fire Prevention Grant and Department of Resources Recycle and Recovery Grant.
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfers in to the General Fund and CFD PW-Streets fund.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfers out to Support Services fund and to Wastewater System fund.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	Deficit due to Pension and OPEB.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Damage claims, infrastructure, and other revenue.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	\$607 COVID-19
WaterEnterpriseFund	(R70)OtherCapitalContributions	Infrastructure.
WaterEnterpriseFund	(R71)TotalCapitalContributions	Due to no prior year capital contribution reported.
WaterEnterpriseFund	(R72)TransfersIn	Transfers in from the Water System fund and the General Fund.
WaterEnterpriseFund	(R73)TransfersOut	Transfers out to various funds.
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	This supplemental tax increase is due to reassessments on property that has been purchased at an amount higher than the previous assessed valued, or on new construction. The City of Merced has seen more upward improvement in home prices as well as increase in new home construction and sales.
Taxes	(R09)Gen-ResidualPropertyTaxes(ABX126)	Increase due to more residual received during this fiscal year.
SpecialBenefitAssessments	(R01)Fire	Due to continuing residential development growth which subjected to special benefits assessment.
SpecialBenefitAssessments	(R03)Police	Due to continuing residential development growth which subjected to special benefits assessment.
LicensesPermits	(R03)Func-ConstructionPermits	Due to continuing growth of construction development
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	Due to increase in Parking citation fines.
FinesForfeituresRevenue	(R02)Gen-OtherFines	Administrative citations.
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Increase due to the fair market value adjustment and higher earning on investment.
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Repayment on Begin Grants Loan.
IntergovernmentalState	(R04)Func-PeaceOfficersStandardsandTraining	Due to more Police Officers attending POST Training.
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	Motor Vehicle In-Lieu Tax
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	Due to CDBG grant activities decrease during fiscal year.
ChargesforCurrentServices	(R06)SpecialFireDepartmentServices	Less service is provided by Police Officer to local school due to COVID-19 stay at home order.
ChargesforCurrentServices	(R07)PlanCheckingFees	Due to increase in construction development activities within the City of Merced.
ChargesforCurrentServices	(R10)EngineeringFeesInspectionandOtherCharges	Due to operation decision moving revenue from Planning to Engineering.
ChargesforCurrentServices	(R24)ParksandRecreationFees	Less service provided to community members due to COVID-19 stay at home order.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Less impact fees received than prior year.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	One time contribution of \$250,000 received toward Gift Bars program as a direct relief to local businesses hit by COVID-19 pandemic.
MiscellaneousRevenues	(R04)Gen-ContributionsfromNongovernmentalSources	Received one time contribution for an affordable housing project.
GeneralGovernmentPublicSafety	(R02)CurrExp-ManagementSupport	\$326,147 COVID-19
GeneralGovernmentPublicSafety	(R13)CurrExp-Police	\$6,709 COVID-19
GeneralGovernmentPublicSafety	(R24)CurrExp-Fire	\$114,927 COVID-19
GeneralGovernmentPublicSafety	(R28)CurrExp-StreetLighting	\$92 COVID-19
GeneralGovernmentPublicSafety	(R33)CurrExp-OtherPublicSafety1	Code Enforcement

TransportationCommunityDevelopment	(R07)CurrExp-OtherTransportation1	Measure V
TransportationCommunityDevelopment	(R10)CurrExp-Planning	Due to operating expenditure increase. \$597 COVID-19
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Due to decrease in housing activities and increase in Housing loan given out, but less repayment of loans received.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Housing Administration
HealthCultureLeisure	(R20)CurrExp-ParksRecreation	\$10,116 COVID-19
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Due to increase in capital outlay for general government.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Less activities in capital improvement due to COVID-19 pandemic.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Less activities in capital improvement due to COVID-19 pandemic.
MajorObjectClassification	(R03)OtherEmployeeBenefits	All other employee benefits including but not limited to workers' compensation and social security.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Proceeds from Sale of Assets.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers in from General, SLESF, Prop 172, Wastewater, Water and Gas Tax Fund.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers out to Workers' Compensation, Rec & Park, Liability Insurance, Streets/Signals and Street Maintenance Funds.
ChangesNetPositionFiduciaryFund	(R10)Pri-OtherInvestmentIncome	Investment income
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(11_Moraga 2006-1 (Moraga of Merced) 2019 Refunding) No principal paid until FY21.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(3_Moraga Development) Debt refunded.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Repayment to DOF) This loan has no interest.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(1_HUD 108) Principal paid is the same every year.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_HUD 108) Principal paid is the same every year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Accrued interest expense.
DebtServiceReconciliation	(R08)Int_ReasonforDifference	Accrued interest expense.
Service	(R01)Police	Police is provided by paid city employees and city volunteers.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Less activities in capital projects.
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Received more in loan repayment from customer.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Less activities due to COVID-19 pandemic.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Other liabilities
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Other liabilities
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned revenue
ProprietaryFunds	(R24)Entrp-OtherNoncurrentAssets1	Advances to other funds.
ProprietaryFunds	(R41)Entrp-OtherCurrentLiabilities1	Unearned revenues.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Claims payable.
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims payable.
FiduciaryFunds	(R16)AgyTrust-OtherAssets1	Due to bondholders
FiduciaryFunds	(R25)AgyTrust-OtherLiabilities1	Due to bondholders and other liabilities.

Total Footnote: 126