

Details presented in Attachment 1.

Fee Type	Fund	Adjusted Beg. Bal (7/1/20)	Additions: Fee Collected/ Interest Rev.	Other Financing Sources	Expenses & Refunds	Adjusted for Assets Capitalized - Net of Depreciation	Ending Fund Balance (6/30/21)	Reconciliation to Available Balance	Encumbrances	Available Balance
<u>Public Facility Impact Fee:</u>										
Roadway Facilities - City	44	6,544,585.53	1,886,138.01		(186,484.00)		8,244,239.54	(1,379,675.77)		6,864,563.77
Roadway Facilities - Developer	54	4,164,457.14	1,878,661.24		(4,381.00)		6,038,737.38	(376,867.81)		5,661,869.57
Traffic Signal Facilities - City	45	207,574.11	132,923.03		(16,315.00)		324,182.14	(79,891.30)		244,290.84
Traffic Signal Facilities - Developer	55	536,429.84	132,745.51		(4,381.00)		664,794.35	(159,141.68)		505,652.67
Fire Facilities - City	46	1,294,134.09	296,905.61		(31,081.00)		1,559,958.70	(199,877.76)		1,360,080.94
Fire Facilities - Developer	56	1,873,898.39	295,993.18		(4,381.00)		2,165,510.57	(212,943.76)		1,952,566.81
Police Facilities - City	47	2,234,240.22	395,356.72		(40,091.00)		2,589,505.94	(273,705.03)		2,315,800.91
Police Facilities - Developer	57	1,480,199.35	397,910.11		(4,381.00)		1,873,728.46	(258,154.03)		1,615,574.43
Parks Facilities - City	48	630,549.19	316,238.86		(30,940.00)		915,848.05	(196,119.58)		719,728.47
Parks Facilities - Developer	58	(377,335.73)	310,948.33		(4,381.00)		(70,768.40)	(180,115.88)		(250,884.28)
Park reserve - Capital Project	442	614,926.56	590,907.80	-	0.00		1,205,834.36	187,686.00		1,393,520.36
Wastewater Facility- line Component	550	10,375,396.30	1,881,152.46		0.00	(78,312.03)	12,178,236.73	(2,803,595.62)		9,374,641.11
Wastewater Facility- Plant Component	551	62,288,842.39	5,968,532.87		(17,677.16)	(5,715,582.40)	62,524,115.70	(45,136,509.02)	(21,360.13)	17,366,246.55
Water Facility - Wells	556	43,439,934.57	6,565,372.37		(2,026,485.38)	1,429,914.61	49,408,736.17	(18,375,980.52)	(1,333,321.85)	29,699,433.80
Refuse Capital Equipment Charge	562	837,717.78	568,911.46		(204,408.12)	(53,412.30)	1,148,808.82	(294,238.51)		854,570.31
Water Facility - Mains	566	8,444,064.46	1,277,317.01		0.00	(98,022.06)	9,623,359.41	(3,001,058.33)		6,622,301.08
Water System Operations	557	464,312.16	490,346.00		(158,800.00)		795,858.16			795,858.16

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2021

044	Facilities-Roadways MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 28,024.25
	Public Facilities Impact Fees	1,858,113.76
	Total Revenues	<u>1,886,138.01</u>
Expenditures		
	Operating Expenses	<u>186,484.00</u>
	Total Expenditures	186,484.00
	Net Income (Loss)	<u>1,699,654.01</u>
	Fund Balance - Beginning of Year	6,544,585.53
	Fund Balance - End of Year	<u>8,244,239.54</u>
Reconciliation to Cash Available:		
	Receivable	(1,319,839.74)
	Change in Fair Value (positive)/negative	(127,861.00)
	Liabilities	<u>68,024.97</u>
	Cash Balance	6,864,563.77
	Encumbrances	-
	Balance	<u><u>\$ 6,864,563.77</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2021

045	Facilities-Traffic Signals	
	MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 2,194.43
	Public Facilities Impact Fees	130,728.60
	Total Revenues	<u>132,923.03</u>
Expenditures		
	Operating Expenses	<u>16,315.00</u>
	Total Expenditures	<u>16,315.00</u>
	Net Income (Loss)	<u>116,608.03</u>
	Fund Balance - Beginning of Year	207,574.11
	Fund Balance - End of Year	<u>324,182.14</u>
Reconciliation to Cash Available:		
	Receivable	(75,341.30)
	Change in Fair Value (positive)/negative	(4,550.00)
	Liabilities	<u>-</u>
	Cash Balance	244,290.84
	Encumbrances	-
	Balance	<u><u>\$ 244,290.84</u></u>

City of Merced

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For The Year Ended June 30, 2021

046	Facilities-Fire MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 4,122.11
	Public Facilities Impact Fees	292,783.50
	Total Revenues	<u>296,905.61</u>
Expenditures		
	Operating Expenses	<u>31,081.00</u>
	Total Expenditures	31,081.00
	Net Income (Loss)	<u>265,824.61</u>
	Fund Balance - Beginning of Year	1,294,134.09
	Fund Balance - End of Year	<u>1,559,958.70</u>
Reconciliation to Cash Available:		
	Receivable	(174,544.76)
	Change in Fair Value (positive)/negative	<u>(25,333.00)</u>
	Cash Balance	1,360,080.94
	Encumbrances	-
	Balance	<u><u>\$ 1,360,080.94</u></u>

City of Merced

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For The Year Ended June 30, 2021

047	Facilities-Police MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 3,635.55
	Transfer - General Fund (001)	
	Public Facilities Impact Fees	<u>391,721.17</u>
	Total Revenues	395,356.72
Expenditures		
	Operating Expenses	<u>40,091.00</u>
	Total Expenditures	40,091.00
	Net Income (Loss)	<u>355,265.72</u>
	Fund Balance - Beginning of Year	2,234,240.22
	Fund Balance - End of Year	<u>2,589,505.94</u>
Reconciliation to Cash Available:		
	Receivable	(230,570.03)
	Change in Fair Value (positive)/negative	(43,135.00)
	Liabilities	<u>-</u>
	Cash Balance	2,315,800.91
	Encumbrances	
	Balance	<u><u>\$ 2,315,800.91</u></u>

City of Merced

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048	Facilities-Parks MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 5,284.44
	Public Facilities Impact Fees	310,954.42
	Total Revenues	<u>316,238.86</u>
Expenditures		
	Operating Expenses	<u>30,940.00</u>
	Total Expenditures	30,940.00
	Net Income (Loss)	<u>285,298.86</u>
	Fund Balance - Beginning of Year	630,549.19
	Fund Balance - End of Year	<u>915,848.05</u>
Reconciliation to Cash Available:		
	Receivable	(182,713.58)
	Change in Fair Value (positive)/negative	(13,406.00)
	Liabilities	-
	Cash Balance	<u>719,728.47</u>
	Encumbrances	-
	Balance	<u><u>\$ 719,728.47</u></u>

City of Merced

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For The Year Ended June 30, 2021

442	Park Reserve Capital Improvements	
	MMC 17 38 010	
Revenues		
	Investment Earnings	\$ 10,364.80
	Park Zone Fees	579,808.00
	Rent of Facilities	735.00
	Total Revenues	<u>590,907.80</u>
Expenditures		
	Professional Services	-
	Total Expenditures	<u>-</u>
	Net Income (Loss)	<u>590,907.80</u>
	Fund Balance - Beginning of Year	614,926.56
	Fund Balance - End of Year	<u>1,205,834.36</u>
Reconciliation to Cash Available:		
	Receivable	(323,730.00)
	Change in Fair Value (positive)/negative	(25,956.00)
	Liabilities*	537,372.00
		<u>1,393,520.36</u>
	Encumbrances & Vouchers Payable	-
	Balance	<u><u>\$ 1,393,520.36</u></u>

*Includes Developer Credit for Park Land dedication.

City of Merced

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054	Facilities-Roadways-Developer MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 20,547.48
	Public Facilities Impact Fees	1,858,113.76
	Total Revenues	<u>1,878,661.24</u>
Expenditures		
	Operating Expenses	<u>4,381.00</u>
	Total Expenditures	4,381.00
	Net Income (Loss)	<u>1,874,280.24</u>
	Fund Balance - Beginning of Year	4,164,457.14
	Fund Balance - End of Year	<u>6,038,737.38</u>
Reconciliation to Cash Available:		
	Receivable	(960,789.74)
	Change in Fair Value (positive)/negative	(105,459.00)
	Liabilities	<u>689,380.93</u>
	Cash Balance	5,661,869.57
	Encumbrances	-
	Balance	<u><u>\$ 5,661,869.57</u></u>

City of Merced

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055	Facilities-Traffic Signals-Developer MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 2,016.91
	Public Facilities Impact Fees	130,728.60
	Total Revenues	<u>132,745.51</u>
Expenditures		
	Operating Expenses	<u>4,381.00</u>
	Total Expenditures	4,381.00
	Net Income (Loss)	<u>128,364.51</u>
	Fund Balance - Beginning of Year	536,429.84
	Fund Balance - End of Year	<u>664,794.35</u>
Reconciliation to Cash Available:		
	Receivable	(149,723.68)
	Change in Fair Value (positive)/negative	(9,418.00)
	Liabilities	-
	Cash Balance	<u>505,652.67</u>
	Encumbrances	-
	Balance	<u><u>\$ 505,652.67</u></u>

City of Merced

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For The Year Ended June 30, 2021

056	Facilities-Fire-Developer MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 3,209.68
	Public Facilities Impact Fees	292,783.50
	Total Revenues	<u>295,993.18</u>
Expenditures		
	Operating Expenses	<u>4,381.00</u>
	Total Expenditures	4,381.00
	Net Income (Loss)	<u>291,612.18</u>
	Fund Balance - Beginning of Year	1,873,898.39
	Fund Balance - End of Year	<u>2,165,510.57</u>
Reconciliation to Cash Available:		
	Receivable	(176,574.76)
	Change in Fair Value (positive)/negative	(36,369.00)
	Liabilities	-
	Cash Balance	<u>1,952,566.81</u>
	Encumbrances	
	Balance	<u><u>\$ 1,952,566.81</u></u>

City of Merced

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057

Facilities-Police-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 6,188.94
Public Facilities Impact Fees	391,721.17
Total Revenues	<u>397,910.11</u>

Expenditures

Operating Expenses	<u>4,381.00</u>
Total Expenditures	<u>4,381.00</u>

Net Income (Loss)	<u>393,529.11</u>
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Fund Balance - Beginning of Year	1,480,199.35
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Fund Balance - End of Year	<u>1,873,728.46</u>
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Reconciliation to Cash Available:

Receivable	(228,062.03)
Change in Fair Value (positive)/negative	(30,092.00)
Liabilities	-
Cash Balance	<u>1,615,574.43</u>

Encumbrances

Balance

	-
	<u><u>\$ 1,615,574.43</u></u>

City of Merced

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For The Year Ended June 30, 2021

58	Facilities-Parks-Developer MMC 17 62 040	
Revenues		
	Public Facilities Impact Fees	\$ 310,948.33
	Total Revenues	<u>310,948.33</u>
Expenditures		
	Operating Expenses	<u>4,381.00</u>
	Total Expenditures	<u>4,381.00</u>
	Net Income (Loss)	<u>306,567.33</u>
	Fund Balance - Beginning of Year	(377,335.73)
	Fund Balance - End of Year	<u>(70,768.40)</u>
Reconciliation to Cash Available:		
	Receivable	(180,115.88)
	Liabilities	-
	Cash Balance	<u>(250,884.28)</u>
	Encumbrances	-
	Balance	<u><u>\$ (250,884.28)</u></u>

City of Merced

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550	Wastewater Treatment Lines	
	MMC 15 16 050	
	MMC 15 16 055	
Revenues		
	Investment Earnings	\$ 32,127.39
	Wastewater Facility Charge-Lines	896,675.97
	Sewer Facility Fee	952,349.10
	Cost Recovery	-
	Total Revenues	<u>1,881,152.46</u>
Expenditures		
	Operating Expenses	<u>-</u>
	Total Expenditures	<u>-</u>
	Revenue Over/(Under) Expenditures	<u>1,881,152.46</u>
	Adjustment for Assets Capitalized - Net of depreciation	(78,312.03)
	Retained Earnings - Beginning of Year	10,375,396.30
	Retained Earnings - End of Year	<u>12,178,236.73</u>
Reconciliation to Cash Available:		
	Receivable	(1,014,367.43)
	Fixed Assets - Net of Accumulated Depreciation	(2,391,575.19)
	Change in Fair Value (positive)/negative	(174,614.00)
	Current liabilities	776,961.00
	Liabilities - Developer Credits	-
	Cash Balance	<u>9,374,641.11</u>
	Encumbrances & Current Liabilities	<u>-</u>
	Balance	<u><u>\$ 9,374,641.11</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2021

551	Wastewater Improvement Fund	
	MMC 15 16 030	
	MMC 15 16 040	
	MMC 15 16 070	
Revenues		
	Investment Earnings	\$ 78,014.78
	Sewer Facility Fee	5,890,518.09
	Total Revenues	<u>5,968,532.87</u>
Expenditures		
	Professional Services	17,677.16
	Total Expenditures	<u>17,677.16</u>
	Revenue Over/(Under) Expenditures	<u>5,950,855.71</u>
	Adjustment for Assets Capitalized - Net of depreciation	(5,715,582.40)
	Retained Earnings - Beginning of Year	62,288,842.39
	Retained Earnings - End of Year	<u>62,524,115.70</u>
Reconciliation to Cash Available:		
	Receivable	(3,327,794.52)
	Fixed Assets - Net of Accumulated Depreciation	(55,928,401.50)
	Change in Fair Value (positive)/negative	(323,865.00)
	Liabilities - Developer Credit	50,596.00
	Liabilities - Advance from Fund 553	14,392,956.00
	Current Liabilities	-
	Subtotal	<u>(45,136,509.02)</u>
	Cash Balance	17,387,606.68
	Encumbrances	(21,360.13)
	Balance	<u><u>\$ 17,366,246.55</u></u>

City of Merced

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556	Restricted Water - Wells	
	83.6% MMC 15 36 160	
Revenues		
	Investment Earnings	\$ 28,433.65
	Water Facility Charge - Wells	6,536,938.72
	Total Revenues	<u>6,565,372.37</u>
Expenditures		
	Water Well #20 Bellevue West	2,005,240.13
	Water Well 21	11,286.03
	Water Well #22	9,959.22
	Total Expenditures	<u>2,026,485.38</u>
	Revenue Over/(Under) Expenditures	<u>4,538,886.99</u>
	Adjustment for Assets Capitalized - Net of depreciation	1,429,914.61
	Retained Earnings - Beginning of Year	<u>43,439,934.57</u>
	Retained Earnings - End of Year	<u>49,408,736.17</u>
Reconciliation to Cash Available:		
	Receivable	(4,488,343.82)
	Fixed Assets - Net of Accumulated Depreciation	(13,362,002.26)
	Change in Fair Value (positive)/negative	(578,023.85)
	Liabilities	52,389.41
	Subtotal	<u>(18,375,980.52)</u>
	Cash Balance	31,032,755.65
	Encumbrances	<u>(1,333,321.85)</u>
	Balance	<u>\$ 29,699,433.80</u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2021

562	Refuse Capital Equipment	
	MMC 8 04 235	
	MMC 8 04 265	
Revenues		
	Building Permits	\$ 358,979.94
	Investment Earnings	7,628.39
	Industrial / Commercial Surcharge	20,942.21
	Recycling Surcharge	161,024.67
	Sale of Equipment	20,336.25
	Total Revenues	<u>568,911.46</u>
Expenditures		
	Machinery/Equipment	<u>204,408.12</u>
	Total Expenditures	<u>204,408.12</u>
	Revenue Over/(Under) Expenditures	<u>364,503.34</u>
	Adjustment for Assets Capitalized - Net of depreciation	(53,412.30)
	Retained Earnings - Beginning of Year	837,717.78
	Retained Earnings - End of Year	<u>1,148,808.82</u>
Reconciliation to Cash Available:		
	Receivable	(283,780.71)
	Change in Fair Value (positive)/negative	(15,917.00)
	Fixed Assets - Net of Accumulated Depreciation	(48,961.29)
	Liabilities	54,420.49
	Subtotal	<u>(294,238.51)</u>
	Cash Balance	854,570.31
	Encumbrances & Current Liabilities	-
	Balance	<u><u>\$ 854,570.31</u></u>

City of Merced

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For The Year Ended June 30, 2021

566	Restricted Water-Mains	
	16.4% MMC 15 36 160	
Revenues		
	Investment Earnings	\$ 23,913.51
	Water Facility Charge - Mains	1,253,403.50
	Total Revenues	<u>1,277,317.01</u>
Expenditures		
	Operating Expenses	<u>-</u>
	Total Expenditures	-
	Revenue Over/(Under) Expenditures	<u>1,277,317.01</u>
	Adjustment for Assets Capitalized - Net of depreciation	(98,022.06)
	Retained Earnings - Beginning of Year	8,444,064.46
	Retained Earnings - End of Year	<u>9,623,359.41</u>
Reconciliation to Cash Available:		
	Receivable	(560,923.89)
	Fixed Assets - Net of Accumulated Depreciation	(2,316,786.44)
	Change in Fair Value (positive)/negative	(123,348.00)
	Liabilities	-
	Subtotal	<u>(3,001,058.33)</u>
	Cash Balance	6,622,301.08
	Encumbrances & Current Liabilities	
	Balance	<u><u>\$ 6,622,301.08</u></u>

City of Merced

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For The Year Ended June 30, 2021

557	Water System Operations		
	MMC 15 36 110		
	MMC 15 36 130		
	MMC 15 36 140		
	MMC 15 36 150		
	MMC 15 40 020		
	MMC 15 40 070		
Beginning Balance 7/1/2020		\$	464,312.16
Deposits			490,346.00
Expenditures - Water Connection/Main Extension			(158,800.00)
Less: Refunded to Developer			-
Ending Balance 6/30/2021		\$	<u><u>795,858.16</u></u>