

Details presented in Attachment 1.

Fee Type	Tyler Fund	Adjusted Beg. Bal (7/1/24)	Additions: Fee Collected/ Interest Rev.	Other Financing Sources	Expenses & Refunds	Adjusted for Assets Transferred to Operating Fund	Ending Fund Balance (6/30/25)	Reconciliation to Available Balance	Encumbrances	Available Balance
Public Facility Impact Fee:										
Roadway Facilities - City	3500	10,064,273.20	563,319.98		0.00		10,627,593.18	(987,291.58)		9,640,301.60
Roadway Facilities - Developer	3505	7,361,933.47	414,158.43		0.00		7,776,091.90	(700,258.90)		7,075,833.00
Traffic Signal Facilities - City	3501	429,444.91	23,504.08		0.00		452,948.99	(51,441.70)		401,507.29
Traffic Signal Facilities - Developer	3506	284,877.40	11,222.02		0.00		296,099.42	(120,919.08)		175,180.34
Fire Facilities - City	3502	2,369,407.08	326,690.74		(22,612.00)		2,673,485.82	(454,244.11)		2,219,241.71
Fire Facilities - Developer	3507	2,911,506.77	367,273.55		(3,511.22)		3,275,269.10	(334,912.62)		2,940,356.48
Police Facilities - City	3503	3,369,675.77	341,857.82		(18,009.00)		3,693,524.59	(427,361.62)		3,266,162.97
Police Facilities - Developer	3508	2,598,970.15	299,402.74		(3,335.00)		2,895,037.89	(315,147.64)		2,579,890.25
Parks Facilities - City	3504	2,811,862.90	739,242.89		(60,296.00)		3,490,809.79	(1,082,924.69)		2,407,885.10
Parks Facilities - Developer	3509	1,930,859.12	686,027.95		(3,335.00)		2,613,552.07	(1,070,040.49)		1,543,511.58
PW Corp Yard Facilities - City	3510	58,120.50	24,503.93		(5,551.00)		77,073.43	(37,299.94)		39,773.49
PW Corp Yard Facilities - Developer	3511	62,199.91	24,433.00		(3,335.00)		83,297.91	(37,113.22)		46,184.69
Info Tech Facilities - City	3512	43,741.66	18,745.47		(5,054.00)		57,433.13	(28,562.35)		28,870.78
Info Tech Facilities - Developer	3513	46,918.34	19,615.08		(3,335.00)		63,198.42	(29,624.82)		33,573.60
Admin Facilities - City	3514	85,452.35	87,083.16		(53,203.00)		119,332.51	(132,675.29)		(13,342.78)
Facilities - Transportation	3515	1,111,301.57	507,504.14		(46,712.00)		1,572,093.71	(642,787.45)		929,306.26
Facilities-Transportation-Developer	3516	1,142,284.72	506,545.07		(3,335.00)		1,645,494.79	(639,510.78)		1,005,984.01
Park reserve - Capital Project	5001	1,125,244.37	808,329.58		(1,043,494.04)		890,079.91	70,656.13	(662,349.70)	298,386.34
Wastewater Facility-line Component	6004	12,025,281.18	1,137,374.06		(585,616.97)		12,577,038.27	(64,034.53)	(1,132,612.87)	11,380,390.87
Wastewater Facility-Plant Component	6005	14,626,345.63	3,310,559.25		(1,582,234.42)		16,354,670.46	3,381,680.29	(443,576.80)	19,292,773.95
Water Facility - Wells	6007	46,067,303.70	5,275,406.18		(7,604.22)		51,335,105.66	(7,562,445.65)	(288,359.00)	43,484,301.01
Refuse Capital Equipment Charge	6009	1,380,112.38	247,094.44		(264,862.29)		1,362,344.53	(223,977.64)	(104,805.82)	1,033,561.07
Water Facility - Mains	6008	9,226,263.67	1,056,208.40		0.00		10,282,472.07	(727,091.50)	(9,691.50)	9,545,689.07
Water System Operations	6001	1,567,355.69	264,500.00		0.00		1,831,855.69			1,831,855.69

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3500 Facilities-Roadways
MMC 17 62 040

Revenues	
Investment Earnings	\$ 565,185.31
Public Facilities Impact Fees	(1,865.33)
Total Revenues	<u>563,319.98</u>
Expenditures	
Operating Expenses	-
Total Expenditures	<u>-</u>
Net Income (Loss)	<u>563,319.98</u>
Fund Balance - Beginning of Year	10,093,387.98
Adjustment-Notes Receivable	(26,388.04)
Adjustment-Interest on Notes Receivable	(2,726.74)
Adjusted Fund Balance - Beginning of Year	<u>10,064,273.20</u>
Fund Balance - End of Year	<u>10,627,593.18</u>
Reconciliation to Cash Available:	
Receivable	(913,789.58)
Change in Fair Value (positive)/negative	(73,502.00)
Subtotal	<u>(987,291.58)</u>
Cash Balance	9,640,301.60
Encumbrances	-
Balance	<u><u>\$ 9,640,301.60</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3501 Facilities-Traffic Signals
MMC 17 62 040

Revenues	
Investment Earnings	\$ 23,678.64
Public Facilities Impact Fees	(174.56)
Total Revenues	<u>23,504.08</u>
Expenditures	
Operating Expenses	<u>-</u>
Total Expenditures	<u>-</u>
Net Income (Loss)	<u>23,504.08</u>
Fund Balance - Beginning of Year	431,003.21
Adjustment-Notes Receivable	(1,412.36)
Adjustment-Interest on Notes Receivable	(145.94)
Adjusted Fund Balance - Beginning of Year	<u>429,444.91</u>
Fund Balance - End of Year	<u>452,948.99</u>
Reconciliation to Cash Available:	
Receivable	(48,380.70)
Change in Fair Value (positive)/negative	(3,061.00)
Subtotal	<u>(51,441.70)</u>
Cash Balance	401,507.29
Encumbrances	-
Balance	<u><u>\$ 401,507.29</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3502 Facilities-Fire
MMC 17 62 040

Revenues	
Investment Earnings	\$ 125,567.20
Public Facilities Impact Fees	201,123.54
Total Revenues	<u>326,690.74</u>
Expenditures	
Operating Expenses	22,612.00
Total Expenditures	<u>22,612.00</u>
Net Income (Loss)	<u>304,078.74</u>
Fund Balance - Beginning of Year	2,374,447.71
Adjustment-Notes Receivable	(4,568.55)
Adjustment-Interest on Notes Receivable	(472.08)
Adjusted Fund Balance - Beginning of Year	<u>2,369,407.08</u>
Fund Balance - End of Year	<u>2,673,485.82</u>
Reconciliation to Cash Available:	
Receivable	(437,324.11)
Change in Fair Value (positive)/negative	(16,920.00)
Subtotal	<u>(454,244.11)</u>
Cash Balance	2,219,241.71
Encumbrances	-
Balance	<u><u>\$ 2,219,241.71</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3503 Facilities-Police
MMC 17 62 040

Revenues	
Investment Earnings	\$ 188,704.01
Public Facilities Impact Fees	153,153.81
Total Revenues	<u>341,857.82</u>
Expenditures	
Operating Expenses	18,009.00
Total Expenditures	<u>18,009.00</u>
Net Income (Loss)	<u>323,848.82</u>
Fund Balance - Beginning of Year	3,371,878.07
Adjustment-Notes Receivable	(1,996.04)
Adjustment-Interest on Notes Receivable	(206.26)
Adjusted Fund Balance - Beginning of Year	<u>3,369,675.77</u>
Fund Balance - End of Year	<u>3,693,524.59</u>
Reconciliation to Cash Available:	
Receivable	(402,458.62)
Change in Fair Value (positive)/negative	(24,903.00)
Subtotal	<u>(427,361.62)</u>
Cash Balance	3,266,162.97
Encumbrances	-
Balance	<u><u>\$ 3,266,162.97</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3504 Facilities-Parks
MMC 17 62 040

Revenues	
Investment Earnings	\$ 126,046.73
Public Facilities Impact Fees	613,196.16
Total Revenues	<u>739,242.89</u>
Expenditures	
Operating Expenses	60,296.00
Total Expenditures	<u>60,296.00</u>
Net Income (Loss)	<u>678,946.89</u>
Fund Balance - Beginning of Year	2,813,699.45
Adjustment-Notes Receivable	(1,664.55)
Adjustment-Interest on Notes Receivable	(172.00)
Adjusted Fund Balance - Beginning of Year	<u>2,811,862.90</u>
Fund Balance - End of Year	<u>3,490,809.79</u>
Reconciliation to Cash Available:	
Receivable	(1,064,565.69)
Change in Fair Value (positive)/negative	(18,359.00)
Subtotal	<u>(1,082,924.69)</u>
Cash Balance	2,407,885.10
Encumbrances	-
Balance	<u><u>\$ 2,407,885.10</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3510 Facilities-PW Corp Yard
MMC 17 62 040

Revenues

Investment Earnings	\$ 1,184.92
Public Facilities Impact Fees	23,319.01
Total Revenues	<u>24,503.93</u>

Expenditures

Operating Expenses	5,551.00
Total Expenditures	<u>5,551.00</u>

Net Income (Loss)	<u>18,952.93</u>
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Fund Balance - Beginning of Year	58,120.50
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Fund Balance - End of Year	<u>77,073.43</u>
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Reconciliation to Cash Available:

Receivable	(37,299.94)
Cash Balance	<u>39,773.49</u>

Encumbrances	-
Balance	<u><u>\$ 39,773.49</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3512 Facilities-Info Tech
MMC 17 62 040

Revenues

Investment Earnings	\$ 834.30
Public Facilities Impact Fees	17,911.17
Total Revenues	<u>18,745.47</u>

Expenditures

Operating Expenses	5,054.00
Total Expenditures	<u>5,054.00</u>

Net Income (Loss)	<u>13,691.47</u>
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Fund Balance - Beginning of Year	43,741.66
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Fund Balance - End of Year	<u>57,433.13</u>
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Reconciliation to Cash Available:

Receivable	(28,562.35)
Cash Balance	<u>28,870.78</u>

Encumbrances	-
Balance	<u><u>\$ 28,870.78</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3514 Facilities-Admin Fee
MMC 17 62 040

Revenues

Public Facilities Impact Fees	\$ 87,083.16
Total Revenues	<u>87,083.16</u>

Expenditures

Operating Expenses	53,203.00
Total Expenditures	<u>53,203.00</u>

Net Income (Loss)	<u>33,880.16</u>
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Fund Balance - Beginning of Year	85,452.35
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Fund Balance - End of Year	<u>119,332.51</u>
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Reconciliation to Cash Available:

Receivable	(132,675.29)
Cash Balance	<u>(13,342.78)</u>

Encumbrances	-
Balance	<u><u>\$ (13,342.78)</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3515 Facilities-Transportation
MMC 17 62 040

Revenues	
Investment Earnings	\$ 42,318.40
Public Facilities Impact Fees	465,185.74
Total Revenues	<u>507,504.14</u>
Expenditures	
Operating Expenses	46,712.00
Total Expenditures	<u>46,712.00</u>
Net Income (Loss)	<u>460,792.14</u>
Fund Balance - Beginning of Year	1,111,301.57
Fund Balance - End of Year	<u>1,572,093.71</u>
Reconciliation to Cash Available:	
Receivable	(635,702.45)
Change in Fair Value (positive)/negative	<u>(7,085.00)</u>
Cash Balance	929,306.26
Encumbrances	-
Balance	<u><u>\$ 929,306.26</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

5001 Park Reserve Capital Improvements
MMC 17 38 010

Revenues

Investment Earnings	\$ 59,335.44
Park Zone Fees	18,298.00
Local Funding	231,545.32
Other State Grant	318,098.82
Park Bond Act Grant	177,952.00
Other Revenue - Contributions	3,100.00
Total Revenues	<u>808,329.58</u>

Expenditures

Community Park 42	481,952.26
Community Park 42-Playground	318,098.82
Park Light Upgrade at Joe Herbs/McNamara	13,839.05
Fahrens Park Disc Golf Course Parking	5,750.00
General Vang Pao Park	223,853.91
Total Expenditures	<u>1,043,494.04</u>

Net Income (Loss) (235,164.46)

Fund Balance - Beginning of Year 1,125,244.37

Fund Balance - End of Year 890,079.91

Reconciliation to Cash Available:

Receivable	(675,613.42)
Change in Fair Value (positive)/negative	(7,325.00)
Liabilities*	753,594.55
Subtotal	<u>960,736.04</u>

Encumbrances & Vouchers Payable (662,349.70)

Balance \$ 298,386.34

*Includes Developer Credit for Park Land dedication.

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3505 Facilities-Roadways-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 416,489.35
Public Facilities Impact Fees	(2,330.92)
Total Revenues	<u>414,158.43</u>

Expenditures

Transfer Streets/Signals	-
Developer Credit	-
Total Expenditures	<u>-</u>

Net Income (Loss) 414,158.43

Fund Balance - Beginning of Year	7,391,048.25
Adjustment-Notes Receivable	(26,388.04)
Adjustment-Interest on Notes Receivable	(2,726.74)
Adjusted Fund Balance - Beginning of Year	<u>7,361,933.47</u>

Fund Balance - End of Year 7,776,091.90

Reconciliation to Cash Available:

Receivable	(646,309.90)
Change in Fair Value (positive)/negative	(53,949.00)
Subtotal	<u>(700,258.90)</u>

Cash Balance 7,075,833.00

Encumbrances	-
Balance	<u><u>\$ 7,075,833.00</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3506 Facilities-Traffic Signals-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 11,396.58
Public Facilities Impact Fees	(174.56)
Total Revenues	<u>11,222.02</u>

Expenditures

Streets/Signals	-
Total Expenditures	<u>-</u>

Net Income (Loss)	<u>11,222.02</u>
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Fund Balance - Beginning of Year	286,435.70
Adjustment-Notes Receivable	(1,412.36)
Adjustment-Interest on Notes Receivable	(145.94)
Adjusted Fund Balance - Beginning of Year	<u>284,877.40</u>

Fund Balance - End of Year	<u>296,099.42</u>
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Reconciliation to Cash Available:

Receivable	(119,583.08)
Change in Fair Value (positive)/negative	(1,336.00)
Subtotal	<u>(120,919.08)</u>

Cash Balance	175,180.34
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Encumbrances	-
Balance	<u><u>\$ 175,180.34</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3507	Facilities-Fire-Developer MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 167,546.78
	Public Facilities Impact Fees	199,726.77
	Total Revenues	<u>367,273.55</u>
Expenditures		
	Operating Expenses	3,335.00
	Transfer - Public Safety CIP(5004)	176.22
	Total Expenditures	<u>3,511.22</u>
	Net Income (Loss)	<u>363,762.33</u>
Fund Balance - Beginning of Year		
	Adjustment-Notes Receivable	(4,568.55)
	Adjustment-Interest on Notes Receivable	(472.08)
	Adjusted Fund Balance - Beginning of Year	<u>2,911,506.77</u>
Fund Balance - End of Year		
		<u>3,275,269.10</u>
Reconciliation to Cash Available:		
	Receivable	(440,779.34)
	Change in Fair Value (positive)/negative	(22,419.00)
	Liabilities	128,285.72
	Subtotal	<u>(334,912.62)</u>
	Cash Balance	2,940,356.48
	Encumbrances	-
	Balance	<u><u>\$ 2,940,356.48</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3508 Facilities-Police-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 147,666.05
Public Facilities Impact Fees	151,736.69
Total Revenues	<u>299,402.74</u>

Expenditures

Operating Expenses	<u>3,335.00</u>
Total Expenditures	<u>3,335.00</u>

Net Income (Loss)	<u>296,067.74</u>
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Fund Balance - Beginning of Year	2,601,172.45
Adjustment-Notes Receivable	(1,996.04)
Adjustment-Interest on Notes Receivable	<u>(206.26)</u>
Adjusted Fund Balance - Beginning of Year	<u>2,598,970.15</u>

Fund Balance - End of Year	<u>2,895,037.89</u>
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Reconciliation to Cash Available:

Receivable	(396,311.50)
Change in Fair Value (positive)/negative	(19,670.00)
Liabilities	<u>100,833.86</u>
Subtotal	<u>(315,147.64)</u>

Cash Balance	2,579,890.25
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Encumbrances	-
Balance	<u><u>\$ 2,579,890.25</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3509 Facilities-Parks-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 73,022.99
Public Facilities Impact Fees	613,004.96
Total Revenues	<u>686,027.95</u>

Expenditures

Operating Expenses	<u>3,335.00</u>
Total Expenditures	<u>3,335.00</u>

Net Income (Loss)	<u>682,692.95</u>
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Fund Balance - Beginning of Year	1,932,695.67
Adjustment-Notes Receivable	(1,664.55)
Adjustment-Interest on Notes Receivable	<u>(172.00)</u>
Adjusted Fund Balance - Beginning of Year	<u>1,930,859.12</u>

Fund Balance - End of Year	<u>2,613,552.07</u>
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Reconciliation to Cash Available:

Receivable	(1,058,272.49)
Change in Fair Value (positive)/negative	<u>(11,768.00)</u>
Subtotal	<u>(1,070,040.49)</u>

Cash Balance	1,543,511.58
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Encumbrances	-
Balance	<u><u>\$ 1,543,511.58</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3511 Facilities-PW Corp Yard-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 1,327.71
Public Facilities Impact Fees	23,105.29
Total Revenues	<u>24,433.00</u>

Expenditures

Operating Expenses	<u>3,335.00</u>
Total Expenditures	<u>3,335.00</u>

Net Income (Loss)	<u>21,098.00</u>
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Fund Balance - Beginning of Year	62,199.91
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Fund Balance - End of Year	<u>83,297.91</u>
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Reconciliation to Cash Available:

Receivable	<u>(37,113.22)</u>
Cash Balance	46,184.69

Encumbrances	-
Balance	<u><u>\$ 46,184.69</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3513 Facilities-Info Tech-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 979.44
Public Facilities Impact Fees	18,635.64
Total Revenues	<u>19,615.08</u>

Expenditures

Operating Expenses	<u>3,335.00</u>
Total Expenditures	<u>3,335.00</u>

Net Income (Loss)	<u>16,280.08</u>
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Fund Balance - Beginning of Year 46,918.34

Fund Balance - End of Year 63,198.42

Reconciliation to Cash Available:

Receivable	<u>(29,624.82)</u>
Cash Balance	33,573.60
Encumbrances	-
Balance	<u><u>\$ 33,573.60</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

3516 Facilities-Transportation-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 45,612.00
Public Facilities Impact Fees	460,933.07
Total Revenues	<u>506,545.07</u>

Expenditures

Operating Expenses	<u>3,335.00</u>
Total Expenditures	<u>3,335.00</u>

Net Income (Loss)	<u>503,210.07</u>
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Fund Balance - Beginning of Year	1,142,284.72
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Fund Balance - End of Year	<u>1,645,494.79</u>
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Reconciliation to Cash Available:

Receivable	(631,840.78)
Change in Fair Value (positive)/negative	<u>(7,670.00)</u>
Subtotal	<u>(639,510.78)</u>

Cash Balance	1,005,984.01
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Encumbrances	-
Balance	<u><u>\$ 1,005,984.01</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6004	Wastewater Treatment Lines	
	MMC 15 16 050	
	MMC 15 16 055	
Revenues		
	Investment Earnings	\$ 739,717.42
	Wastewater Facility Charge-Lines	223,243.92
	Sewer Facility Fee	174,412.72
	Total Revenues	<u>1,137,374.06</u>
Expenditures		
	Professional Services	66,385.29
	Yosemite Ave Grind & Overlay	519,231.68
	Total Expenditures	<u>585,616.97</u>
	Revenue Over/(Under) Expenditures	<u>551,757.09</u>
Retained Earnings - Beginning of Year		12,025,281.18
Retained Earnings - End of Year		<u>12,577,038.27</u>
Reconciliation to Cash Available:		
	Receivable	(1,140,392.93)
	Change in Fair Value (positive)/negative	(95,404.00)
	Accounts Payable	265,528.19
	Current liabilities	143,273.21
	Liabilities - Developer Credits	762,961.00
	Subtotal	<u>(64,034.53)</u>
	Cash Balance	12,513,003.74
	Encumbrances	(1,132,612.87)
	Balance	<u><u>\$ 11,380,390.87</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6005	Wastewater Improvement Fund	
	MMC 15 16 030	
	MMC 15 16 040	
	MMC 15 16 070	
Revenues		
	Investment Earnings	\$ 1,233,886.81
	Sewer Facility Fee	2,076,672.44
	Total Revenues	<u>3,310,559.25</u>
Expenditures		
	WWTP Phase VI Engineering Improvement	1,582,234.42
	Total Expenditures	<u>1,582,234.42</u>
	Revenue Over/(Under) Expenditures	<u>1,728,324.83</u>
Adjustment for Assets Transferred to Operating Fund		
Retained Earnings - Beginning of Year		14,626,345.63
Retained Earnings - End of Year		<u>16,354,670.46</u>
Reconciliation to Cash Available:		
	Receivable	(5,267,520.67)
	Change in Fair Value (positive)/negative	(150,478.00)
	Liabilities - Developer Credit	33,271.00
	Liabilities - Advance from Fund 6000	8,670,875.00
	Current Liabilities	92,471.94
	Accounts Payable	3,061.02
	Subtotal	<u>3,381,680.29</u>
	Cash Balance	19,736,350.75
	Encumbrances	(443,576.80)
	Balance	<u><u>\$ 19,292,773.95</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6007 Restricted Water - Wells
83.6% MMC 15 36 160

Revenues

Investment Earnings	\$ 2,604,486.80
Water Facility Charge - Wells	2,670,919.38
Total Revenues	<u>5,275,406.18</u>

Expenditures

Water Well #22	<u>7,604.22</u>
Total Expenditures	<u>7,604.22</u>

Revenue Over/(Under) Expenditures	<u>5,267,801.96</u>
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Retained Earnings - Beginning of Year	46,067,303.70
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Retained Earnings - End of Year	<u>51,335,105.66</u>
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Reconciliation to Cash Available:

Receivable	(3,394,264.71)
Change in Fair Value (positive)/negative	(333,741.00)
Liabilities - Advance from-General Fund	(3,834,497.12)
Accounts Payable	57.18
Subtotal	<u>(7,562,445.65)</u>

Cash Balance	43,772,660.01
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Encumbrances	<u>(288,359.00)</u>
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Balance	<u><u>\$ 43,484,301.01</u></u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6009	Refuse Capital Equipment	
	MMC 8 04 235	
	MMC 8 04 265	
Revenues		
	Building Permits	\$ 80,872.12
	Investment Earnings	68,894.49
	Industrial / Commercial Surcharge	18,469.87
	Recycling Surcharge	42,816.64
	Green Container Surcharge	36,041.32
	Total Revenues	<u>247,094.44</u>
Expenditures		
	Supplies and Services	<u>264,862.29</u>
	Total Expenditures	<u>264,862.29</u>
	Revenue Over/(Under) Expenditures	<u>(17,767.85)</u>
Retained Earnings - Beginning of Year		1,380,112.38
Retained Earnings - End of Year		<u>1,362,344.53</u>
Reconciliation to Cash Available:		
	Receivable	(249,553.38)
	Change in Fair Value (positive)/negative	(8,679.00)
	Liabilities	34,254.74
	Subtotal	<u>(223,977.64)</u>
	Cash Balance	1,138,366.89
	Encumbrances & Current Liabilities	<u>(104,805.82)</u>
	Balance	<u><u>\$ 1,033,561.07</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6008 Restricted Water-Mains
16.4% MMC 15 36 160

Revenues

Investment Earnings	\$ 549,363.41
Water Facility Charge - Mains	506,844.99
Total Revenues	<u>1,056,208.40</u>

Expenditures

Operating Expenses	-
Community Park 42	-
Total Expenditures	<u>-</u>

Revenue Over/(Under) Expenditures	<u>1,056,208.40</u>
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Retained Earnings - Beginning of Year	9,226,263.67
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Retained Earnings - End of Year	<u>10,282,472.07</u>
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Reconciliation to Cash Available:

Receivable	(654,237.50)
Change in Fair Value (positive)/negative	(72,854.00)
Subtotal	<u>(727,091.50)</u>

Cash Balance	9,555,380.57
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Encumbrances & Current Liabilities	(9,691.50)
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Balance	<u>\$ 9,545,689.07</u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2025

6001	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 7/1/2024		\$ 1,567,355.69
	Deposits	264,500.00
	Expenditures - Water Connection/Main Extension	-
	Less: Refunded to Developer	
Ending Balance 6/30/2025		<u><u>\$ 1,831,855.69</u></u>