

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

044 Facilities-Roadways
MMC 17 62 040

Revenues

Investment Earnings	\$ 42,121.57
Transfer - Streets & Signals (450)	2,000.00
Public Facilities Impact Fees	<u>812,190.41</u>
Total Revenues	856,311.98

Expenditures

Operating Expenses	148,524.00
Streets/Signals	<u>-</u>
Total Expenditures	148,524.00

Net Income (Loss)	<u>707,787.98</u>
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Fund Balance - Beginning of Year	3,143,237.95
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Fund Balance - End of Year	<u>3,851,025.93</u>
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Reconciliation to Cash Available:

Receivable	(633,416.55)
Change in Fair Value (positive)/negative	5,983.00
Liabilities	<u>141,459.92</u>
Cash Balance	3,365,052.30

Encumbrances	-
Balance	<u><u>\$ 3,365,052.30</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

045 Facilities-Traffic Signals
MMC 17 62 040

Revenues	
Investment Earnings	\$ 160.71
Public Facilities Impact Fees	54,113.54
Total Revenues	<u>54,274.25</u>
Expenditures	
Operating Expenses	<u>9,399.00</u>
Total Expenditures	<u>9,399.00</u>
Net Income (Loss)	<u>44,875.25</u>
Fund Balance - Beginning of Year	7,954.51
Fund Balance - End of Year	<u>52,829.76</u>
Reconciliation to Cash Available:	
Receivable	(17,282.82)
Liabilities	-
Cash Balance	<u>35,546.94</u>
Encumbrances	-
Balance	<u><u>\$ 35,546.94</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

046	Facilities-Fire MMC 17 62 040	
Revenues		
Investment Earnings	\$	10,514.21
Public Facilities Impact Fees		121,284.12
Total Revenues		<u>131,798.33</u>
Expenditures		
Operating Expenses		<u>15,287.00</u>
Total Expenditures		15,287.00
Net Income (Loss)		<u>116,511.33</u>
Fund Balance - Beginning of Year		748,044.35
Fund Balance - End of Year		<u>864,555.68</u>
Reconciliation to Cash Available:		
Receivable		(44,289.91)
Change in Fair Value (positive)/negative		1,461.00
Liabilities		-
Cash Balance		<u>821,726.77</u>
Encumbrances		-
Balance	\$	<u><u>821,726.77</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

047	Facilities-Police MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 25,706.73
	Public Facilities Impact Fees	162,315.92
	Total Revenues	<u>188,022.65</u>
Expenditures		
	Operating Expenses	18,880.00
	New Police Facility	891,875.00
	Total Expenditures	<u>910,755.00</u>
	Net Income (Loss)	<u>(722,732.35)</u>
Fund Balance - Beginning of Year		2,436,087.85
Fund Balance - End of Year		<u>1,713,355.50</u>
Reconciliation to Cash Available:		
	Receivable	(57,446.08)
	Change in Fair Value (positive)/negative	2,950.00
	Liabilities	-
	Cash Balance	<u>1,658,859.42</u>
	Encumbrances	
	Balance	<u><u>\$ 1,658,859.42</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

048	Facilities-Parks MMC 17 62 040	
Revenues		
Investment Earnings	\$	1,479.17
Public Facilities Impact Fees		125,889.03
Total Revenues		<u>127,368.20</u>
Expenditures		
Operating Expenses		<u>13,834.00</u>
Total Expenditures		<u>13,834.00</u>
Net Income (Loss)		<u>113,534.20</u>
Fund Balance - Beginning of Year		131,941.98
**Prior Year Adjustment		<u>0.01</u>
Adjusted Fund Balance - Beginning of Year		<u>131,941.99</u>
Fund Balance - End of Year		<u>245,476.19</u>
Reconciliation to Cash Available:		
Receivable		(40,006.06)
Change in Fair Value (positive)/negative		-
Liabilities		-
Cash Balance		<u>205,470.13</u>
Encumbrances		-
Balance	\$	<u>205,470.13</u>

**Prior year adjustment for multi-family impact fee revenue correction done after AB1600 was completed.

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2018

054

Facilities-Roadways-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 30,132.15
Public Facilities Impact Fees	812,190.41
Total Revenues	<u>842,322.56</u>

Expenditures

Operating Expenses	4,637.00
Streets/Signals	<u>2,682.18</u>
Total Expenditures	<u>7,319.18</u>

Net Income (Loss)	<u>835,003.38</u>
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Fund Balance - Beginning of Year	440,866.14
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Fund Balance - End of Year	<u>1,275,869.52</u>
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Reconciliation to Cash Available:

Receivable	(273,981.55)
Change in Fair Value (positive)/negative	4,493.00
Liabilities	<u>1,517,656.27</u>
Cash Balance	<u>2,524,037.24</u>

Encumbrances	-
Balance	<u><u>\$ 2,524,037.24</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2018

055

Facilities-Traffic Signals-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 3,576.00
Public Facilities Impact Fees	54,113.54
Total Revenues	<u>57,689.54</u>

Expenditures

Operating Expenses	<u>4,637.00</u>
Total Expenditures	<u>4,637.00</u>

Net Income (Loss)	<u>53,052.54</u>
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Fund Balance - Beginning of Year 290,264.51

Fund Balance - End of Year 343,317.05

Reconciliation to Cash Available:

Receivable	(91,288.20)
Change in Fair Value (positive)/negative	-
Liabilities	<u>9,555.48</u>
Cash Balance	<u>261,584.33</u>

Encumbrances -

Balance \$ 261,584.33

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

056

Facilities-Fire-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 17,041.87
Public Facilities Impact Fees	121,284.12
Total Revenues	<u>138,325.99</u>

Expenditures

Operating Expenses	<u>4,637.00</u>
Total Expenditures	<u>4,637.00</u>

Net Income (Loss)	<u>133,688.99</u>
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Fund Balance - Beginning of Year	1,224,349.85
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Fund Balance - End of Year	<u>1,358,038.84</u>
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Reconciliation to Cash Available:

Receivable	(46,660.91)
Change in Fair Value (positive)/negative	2,336.00
Liabilities	-
Cash Balance	<u>1,313,713.93</u>

Encumbrances

Balance	<u><u>\$ 1,313,713.93</u></u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

057

Facilities-Police-Developer
MMC 17 62 040

Revenues

Investment Earnings	\$ 15,750.63
Public Facilities Impact Fees	162,315.92
Total Revenues	<u>178,066.55</u>

Expenditures

Operating Expenses	4,637.00
New Police Facility	891,875.00
Total Expenditures	<u>896,512.00</u>

Net Income (Loss)	<u>(718,445.45)</u>
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Fund Balance - Beginning of Year	1,696,093.22
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Fund Balance - End of Year	<u>977,647.77</u>
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Reconciliation to Cash Available:

Receivable	(53,911.08)
Change in Fair Value (positive)/negative	1,645.00
Liabilities	-
Cash Balance	<u>925,381.69</u>

Encumbrances

Balance

-
<u><u>\$ 925,381.69</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

58	Facilities-Parks-Developer MMC 17 62 040	
Revenues		
	Investment Earnings	\$ 1.00
	Public Facilities Impact Fees	125,886.50
	Total Revenues	<u>125,887.50</u>
Expenditures		
	Operating Expenses	<u>4,637.00</u>
	Total Expenditures	<u>4,637.00</u>
	Net Income (Loss)	<u>121,250.50</u>
Fund Balance - Beginning of Year		
		(877,711.82)
	**Prior Year Adjustment	0.01
	Adjusted Fund Balance - Beg of Year	<u>(877,711.81)</u>
Fund Balance - End of Year		
		<u>(756,461.31)</u>
Reconciliation to Cash Available:		
	Receivable	(40,005.34)
	Liabilities	-
	Cash Balance	<u>(796,466.65)</u>
	Encumbrances	-
	Balance	<u><u>\$ (796,466.65)</u></u>

**Prior year adjustment for multi-family impact fee revenue correction done after AB1600 was completed.

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

442	Park Reserve Capital Improvements MMC 17 38 010	
Revenues		
	Investment Earnings	\$ 6,098.00
	Park Zone Fees	279,201.00
	Rent of Facilities	735.00
	Total Revenues	<u>286,034.00</u>
Expenditures		
	McNamara Park Shelter	500.00
	Applegate-Rose Garden Impr	23,206.20
	Total Expenditures	<u>23,706.20</u>
	Net Income (Loss)	<u>262,327.80</u>
	Fund Balance - Beginning of Year	(70,743.79)
	***Prior Year Adjustment	(77,567.29)
	Adjusted Fund Balance - Beg of Year	<u>(148,311.08)</u>
	Fund Balance - End of Year	<u>114,016.72</u>
Reconciliation to Cash Available:		
	Receivable	(86,725.00)
	Change in Fair Value (positive)/negative	
	Liabilities*	462,172.00
	Cash Balance	<u>489,463.72</u>
	Encumbrances & Vouchers Payable	(18,901.50)
	Balance	<u><u>\$ 470,562.22</u></u>

*Includes Developer Credit for Park Land dedication.

***Recorded Misc Receivable to Correct PY - Developer shall pay the City for existing Dunn Rd improvements and existing Storm Drainage system.

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

550	Wastewater Treatment Lines	
	MMC 15 16 050	
	MMC 15 16 055	
Revenues		
	Investment Earnings	\$ 61,615.05
	Wastewater Facility Charge-Lines	818,758.76
	Sewer Facility Fee	219,731.57
	Total Revenues	<u>1,100,105.38</u>
Expenditures		
	Professional Services	-
	El Capitan High School Improvement	-
	Total Expenditures	<u>-</u>
	Revenue Over/(Under) Expenditures	<u>1,100,105.38</u>
	Adjustment for Assets Capitalized - Net of depreciation	(78,312.03)
	Retained Earnings - Beginning of Year	5,944,890.07
	*Prior Year Adjustment for Accum. Drepr. & Receivable	(69,626.28)
	Adjusted Retained Earnings - Beginning of Year	<u>5,875,263.79</u>
	Retained Earnings - End of Year	<u>6,897,057.14</u>
Reconciliation to Cash Available:		
	Receivable	(610,197.21)
	Fixed Assets - Net of Accumulated Depreciation	(2,626,511.28)
	Change in Fair Value (positive)/negative	7,913.00
	Current liability	-
	Liabilities - Developer Credits	782,161.00
	Cash Balance	<u>4,450,422.65</u>
	Encumbrances & Current Liabilities	-
	Balance	<u><u>\$ 4,450,422.65</u></u>

*This adjustment reclassified prior year cash from fund 553 to funds 550 and 551.

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

551	Wastewater Improvement Fund	
	MMC 15 16 030	
	MMC 15 16 040	
	MMC 15 16 070	
Revenues		
	Investment Earnings	\$ 105,537.54
	Sewer Facility Fee	2,877,490.23
	Total Revenues	<u>2,983,027.77</u>
Expenditures		
	Professional Services	-
	Total Expenditures	<u>-</u>
	Revenue Over/(Under) Expenditures	<u>2,983,027.77</u>
	Adjustment for Assets Capitalized - Net of depreciation	(5,546,029.20)
	Retained Earnings - Beginning of Year	72,853,065.74
	*Prior Year Adjustment for Accum. Drepr. & Receivable	<u>(5,646,783.03)</u>
	Adjusted Retained Earnings - Beginning of Year	67,206,282.71
	Retained Earnings - End of Year	<u>64,643,281.28</u>
Reconciliation to Cash Available:		
	Receivable	(769,386.10)
	Fixed Assets - Net of Accumulated Depreciation	(73,075,205.70)
	Change in Fair Value (positive)/negative	16,380.00
	Liabilities - Developer Credit	57,050.00
	Liabilities - Advance from Fund 553	<u>17,432,627.00</u>
	Subtotal	<u>(56,338,534.80)</u>
	Cash Balance	8,304,746.48
	Encumbrances	-
	Balance	<u><u>\$ 8,304,746.48</u></u>

City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

556

Restricted Water - Wells

83.6% MMC 15 36 160

Revenues

Investment Earnings	\$ 301,745.15
State Government Grants	412,328.65
Water Facility Charge - Wells	1,996,853.07
Other Revenue - Sale of Equipment	110,207.16
Total Revenues	<u>2,821,134.03</u>

Expenditures

Water Well #20 Bellevue West	131,822.17
Water Well 21	528,751.23
Water Well #22	3,420.06
Water Meter Installation	1,672,244.38
Water Master Plan Update	20.26
Total Expenditures	<u>2,336,258.10</u>

Revenue Over/(Under) Expenditures	<u>484,875.93</u>
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Adjustment for Assets Capitalized - Net of depreciation	60,432.95
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Retained Earnings - Beginning of Year	33,557,182.84
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Adjusted Retained Earnings - Beginning of Year	<u>33,557,182.84</u>
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Retained Earnings - End of Year	<u>34,102,491.72</u>
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Reconciliation to Cash Available:

Receivable	(1,364,556.46)
Fixed Assets - Net of Accumulated Depreciation	(9,299,643.35)
Change in Fair Value (positive)/negative	41,790.00
Liabilities	22,287.05
Subtotal	<u>(10,600,122.76)</u>

Cash Balance	23,502,368.96
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Encumbrances	<u>(662,994.69)</u>
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Balance	<u><u>\$ 22,839,374.27</u></u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

562

Refuse Capital Equipment

MMC 8 04 235

MMC 8 04 265

Revenues

Building Permits	\$ 195,317.57
Investment Earnings	1,230.84
Industrial / Commercial Surcharge	9,624.97
Recycling Surcharge	38,837.10
Total Revenues	<u>245,010.48</u>

Expenditures

Machinery/Equipment	<u>93,684.50</u>
Total Expenditures	<u>93,684.50</u>

Revenue Over/(Under) Expenditures	<u>151,325.98</u>
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Adjustment for Assets Capitalized - Net of depreciation	(53,412.28)
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Retained Earnings - Beginning of Year	397,510.54
PY Adjustment for Accum Depr.	(4,451.01)

Retained Earnings - End of Year	<u>490,973.23</u>
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Reconciliation to Cash Available:

Receivable	(73,703.52)
Fixed Assets - Net of Accumulated Depreciation	(209,198.17)
Subtotal	<u>(282,901.69)</u>

Cash Balance	208,071.54
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Encumbrances & Current Liabilities	-
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Balance	<u><u>\$ 208,071.54</u></u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule
For The Year Ended June 30, 2018

566

Restricted Water-Mains

16.4% MMC 15 36 160

Revenues

Investment Earnings	\$ 49,712.93
Water Facility Charge - Mains	380,135.80
Total Revenues	<u>429,848.73</u>

Expenditures

Operating Expenses	-
Total Expenditures	<u>-</u>

Revenue Over/(Under) Expenditures	<u>429,848.73</u>
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Adjustment for Assets Capitalized - Net of depreciation	(81,303.64)
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Retained Earnings - Beginning of Year	6,392,693.03
*PY Adjustment for Accum Depr & Inv Earnings	(88,752.46)
Adjusted Retained Earnings - Beginning of Year	<u>6,303,940.57</u>

Retained Earnings - End of Year	<u>6,652,485.66</u>
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Reconciliation to Cash Available:

Receivable	(169,534.82)
Fixed Assets - Net of Accumulated Depreciation	(2,615,616.65)
Change in Fair Value (positive)/negative	6,889.00
Subtotal	<u>(2,778,262.47)</u>

Cash Balance	3,874,223.19
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Encumbrances & Current Liabilities

Balance	<u><u>\$ 3,874,223.19</u></u>
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City of Merced

Chapter 927, Statute of 1987 (AB 1600) Schedule For The Year Ended June 30, 2018

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 7/1/17		\$ 229,831.31
	Deposits	300,290.00
	Expenditures - Water Connection/Main Extension	(112,724.01)
	Expenditures -Miscellaneous litigation settlement	
	Less: Refunded to Developer	(157,550.81)
Ending Balance 6/30/18		<u>\$ 259,846.49</u>