

County of Mendocino
 Counties Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

County Auditor-Controller

First Name M. I. Last Name
 Email

County Mailing Address

Street 1 Has Address Changed?
 Street 1
 City State Zip

Report Prepared By

First Name M. I. Last Name
 Title Telephone
 Email Fax No.

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

County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed) General Liability Insurance

Operating Revenues	
R02. Charges for Services	1,430,030
R03. Other Operating Revenues	432,689
R04. Total Operating Revenues	\$1,862,719
Operating Expenses	
R05. Personnel Services	135,703
R06. Contractual Services	
R07. Materials and Supplies	344,835
R08. General and Administrative Expenses	401,661
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$882,199
R12. Operating Income (Loss)	\$980,520
Nonoperating Revenues	
R13. Investment Earnings	11,939
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$11,939
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$992,459
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-103,403
R28. Change in Net Position	\$889,056
R29. Net Position (Deficit), Beginning of Fiscal Year	-411,105

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$477,951
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	477,951
R36. Total Net Position (Deficit)	\$477,951

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County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

 Current Year Prior Year

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	13,548,358
R03. Other Operating Revenues	1,909
R04. Total Operating Revenues	\$13,550,267
Operating Expenses	
R05. Personnel Services	485,371
R06. Contractual Services	
R07. Materials and Supplies	564,048
R08. General and Administrative Expenses	12,460,856
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$13,510,275
R12. Operating Income (Loss)	\$39,992
Nonoperating Revenues	
R13. Investment Earnings	66,437
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$66,437
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$106,429
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-329,936
R28. Change in Net Position	\$-223,507
R29. Net Position (Deficit), Beginning of Fiscal Year	9,049,285

R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$8,825,778"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="8,825,778"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$8,825,778"/>

County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
Operating Revenues	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	179,145
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$179,145
R12. Operating Income (Loss)	\$-179,145
Nonoperating Revenues	
R13. Investment Earnings	14,672
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$14,672
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$-164,473
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	275,000
R27. Transfers Out	
R28. Change in Net Position	\$110,527
R29. Net Position (Deficit), Beginning of Fiscal Year	2,085,471

R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$2,195,998"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="2,195,998"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$2,195,998"/>

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County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance ▼
Operating Revenues	
R02. Charges for Services	250,000
R03. Other Operating Revenues	11,847
R04. Total Operating Revenues	\$261,847
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	861
R08. General and Administrative Expenses	196,170
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$197,031
R12. Operating Income (Loss)	\$64,816
Nonoperating Revenues	
R13. Investment Earnings	3,792
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$3,792
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$68,608
Capital Contributions (Current Fiscal Year)	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
R28. Change in Net Position	\$68,608
R29. Net Position (Deficit), Beginning of Fiscal Year	49,040

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$117,648
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	117,648
R36. Total Net Position (Deficit)	\$117,648

County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement	▼
Operating Revenues		
R02. Charges for Services		57,478
R03. Other Operating Revenues		16,484
R04. Total Operating Revenues		\$73,962
Operating Expenses		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		1,080
R08. General and Administrative Expenses		
R09. Depreciation and Amortization Expenses		134,516
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$135,596
R12. Operating Income (Loss)		\$-61,634
Nonoperating Revenues		
R13. Investment Earnings		749
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$749
Nonoperating Expenses		
R17. Interest Expense		
R18. Loss on Disposal of Capital Assets		
R19. Other Nonoperating Expenses		
R20. Total Nonoperating Expenses		
R21. Income (Loss) Before Capital Contributions and Transfers		\$-60,885
Capital Contributions (Current Fiscal Year)		
R22. Federal		
R23. State		
R24. Other Capital Contributions		
R25. Total Current Fiscal Year Capital Contributions		\$0
R26. Transfers In		120,000
R27. Transfers Out		
R28. Change in Net Position		\$59,115
R29. Net Position (Deficit), Beginning of Fiscal Year		367,350

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$426,465
Net Position (Deficit)	
R33. Net Investment in Capital Assets	468,951
R34. Restricted	
R35. Unrestricted	-42,486
R36. Total Net Position (Deficit)	\$426,465

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County of Mendocino
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

 Current Year Prior Year

 R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed) Workers Compensation
Operating Revenues

R02. Charges for Services	4,507,149
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,507,149

Operating Expenses

R05. Personnel Services	96,157
R06. Contractual Services	
R07. Materials and Supplies	25,183
R08. General and Administrative Expenses	4,084,338
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,205,678
R12. Operating Income (Loss)	\$301,471

Nonoperating Revenues

R13. Investment Earnings	-339
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	-\$339

Nonoperating Expenses

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$301,132

Capital Contributions (Current Fiscal Year)

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-6,048
R28. Change in Net Position	\$295,084
R29. Net Position (Deficit), Beginning of Fiscal Year	263,340

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$558,424
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	558,424
R36. Total Net Position (Deficit)	\$558,424

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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2017

Property Taxes	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Countywide Secured and Unsecured	33,298,939	216,821				33,515,760
R02. Supplemental Countywide Secured and Unsecured	348,419	2,293				350,712
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	10,812,410					10,812,410
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	2,311,068	429				2,311,497
R09. Supplemental Prior-Year Secured and Unsecured						
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R12. Tax Increment						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	522,064	1,824,567				2,346,631

Specify Other Property Taxes

Measure A Library Tax		1,821,912				1,821,912
Special Tax - Fire Assessment		2,655				2,655
Williamson Act Replacement Tax	522,064					522,064
Total:						2,346,631

R15. Total Property Taxes	\$47,292,900	\$2,044,110	\$0	\$0	\$0	\$49,337,010
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes – Other						
R16. Sales and Use Taxes	13,090,150					13,090,150
R17. In-Lieu Local Sales and Use Taxes						
R18. Transportation Tax (Nontransit Purposes)		78,487				78,487
R19. Property Transfer	656,145					656,145
R20. Transient Occupancy Taxes	5,152,109					5,152,109
R21. Timber Yield	344,086	1,186				345,272
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	79,868	0	0	0	0	79,868

Specify Other Taxes – Other

Cannabis Business Tax	79,868					79,868
Total:						79,868

R26. Total Taxes – Other	\$19,322,358	\$79,673	\$0	\$0	\$0	\$19,402,031
R27. Total Taxes	\$66,615,258	\$2,123,783	\$0	\$0	\$0	\$68,739,041

County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2017

Special Benefit Assessments	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Operations						
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						

Specify Other Special Benefit Assessments

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R04.	Total Special Benefit Assessments					
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Licenses, Permits, and Franchises	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R05. Animal Licenses	298,703					298,703
R06. Business Licenses	137,416					137,416
R07. Construction Permits	880,033					880,033
R08. Road Privileges and Permits		58,869				58,869
R09. Zoning Permits	767,098					767,098
R10. Franchises	793,286					793,286
R11. Other Licenses, Permits, and Franchises (Specify)	96,469	345,021				441,490

Specify Other Licenses, Permits, and Franchises

Air Quality Permits		345,021				345,021
Marriage/Gun/Other	96,469					96,469
Total:						441,490

R12. Total Licenses, Permits, and Franchises	\$2,973,005	\$403,890	\$0	\$0	\$0	\$3,376,895
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2017

Fines, Forfeitures, and Penalties	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Vehicle Code Fines	434,557	43,046				477,603
R02. Other Court Fines	611,487	13,876				625,363
R03. Forfeitures and Penalties	453,850	51,175	10,650			515,675
R04. Penalties and Costs of Delinquent Taxes						
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06. Total Fines, Forfeitures, and Penalties	\$1,499,894	\$108,097	\$10,650	\$0	\$0	\$1,618,641
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenue from Use of Money and Property						
R07. Investment Earnings	463,406	73,280	-23,624	5,419	5,249	523,730
R08. Rents and Concessions	82,980		15,000			97,980
R09. Royalties						
R10. Other Revenue from Use of Money and Property (Specify)						
Specify Other Revenue from Use of Money and Property						
R11. Total Revenue from Use of Money and Property	\$546,386	\$73,280	\$-8,624	\$5,419	\$5,249	\$621,710

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		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
State – Other							
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	665,982	422,758				1,088,
R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library		1,000				1,
R35.	Stabilization	130,000					130,
R36.	Veterans Affairs Programs	84,680					84,
R37.	Sheriff Boating Safety						
R38.	Victim Witness Programs		231,436				231,
R39.	Child Support Service						
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	72,737	106,837				179,
R43.	Other State – Other (Specify)	765,782	132,940				898,

Specify Other State – Other

DOT-Mendocino County Airport	5,081						5,0
Emergency Services Aid	43,773						43,7
Miscellaneous State Restoration	277,260						277,2
Prop 1 Grant/Stomr Water Planning Grant		46,337					46,3
State Aid for Aviation		10,000					10,0
State of California -UST Cleanup Reimbursement	439,668						439,6
Underserved Victim Assistance Grant		76,603					76,6
Total:							898,7

R44.	Total Intergovernmental – State	\$49,478,866	\$33,995,497	\$0	\$0	\$0	\$83,474,
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration	11,693,325					11,693,325
R02. Public Assistance Programs	20,098,786	1,040,499				21,139,285
R03. Health Administration						
R04. Aid for Construction		4,177,929				4,177,929
R05. Aid for Disaster		640,748				640,748
R06. Forest Reserve Revenue		4,884				4,884
R07. In-Lieu Taxes	630,421					630,421
Federal – Other						
R08. Workforce Investment Act (WIA)		911,493				911,493
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	374,789	383,601				758,390
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs		70,000				70,000
R14. DA Programs – Family/Child						
R15. Grazing	1,819					1,819
R16. Aging Programs						
R17. Senior Citizens Programs						
R18. Road Projects						
R19. Law Enforcement	112,233					112,233
R20. Other Federal – Other (Specify)	158,317	12,000				170,317

Specify Other Federal – Other

Air Quality Management District		12,000				12,000
Mendocino County Airports	111,850					111,850
Other Federal Agencies	46,467					46,467
Total:						170,317

R21. Total Intergovernmental – Federal	\$33,069,690	\$7,241,154	\$0	\$0	\$0	\$40,310,844
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Other In-Lieu Taxes						
R01. Other In-Lieu Taxes (Specify)						

Specify Other In-Lieu Taxes

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Intergovernmental – Other

R02. City/County			35,478			35,478
R03. Redevelopment/Housing						
R04. Special Districts/Joint Power Authority (JPA)						
R05. Other Intergovernmental – Other (Specify)	551,587					551,587

Specify Other Intergovernmental – Other

Retirement - Zero Net County Cost		551,587				551,587
Total:						551,587

R06. Total Intergovernmental – Other	\$551,587	\$0	\$35,478	\$0	\$0	\$587,065
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County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 General Government

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	553,315					553,315
R02. Clerk of the Board	391,962					391,962
R03. Administrative Officer	946,778					946,778
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,892,055					1,892,055
Finance						
R07. Auditor-Controller	1,134,110					1,134,110
R08. Treasurer-Tax Collector	698,319					698,319
R09. Assessor	1,542,203	116,879				1,659,082
R10. Purchasing Agent	306,503					306,503
R11. Other Finance			22,177			22,177
R12. Total Finance	3,681,135	116,879	22,177			3,820,191
Counsel						
R13. County Counsel	859,070					859,070
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	859,070					859,070
R17. Personnel	1,146,196					1,146,196
R18. Elections	405,973					405,973
R19. Communications						
R20. Property Management	3,497,524					3,497,524
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	526,966					526,966
R26. Other General Government	3,180,071					3,180,071
R27. Total General Government	\$15,188,990	\$116,879	\$22,177	\$0	\$0	\$15,328,046

County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Protection

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	441,036					441,036
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)	160,250					160,250
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,230,093					2,230,093
R04. County Clerk	82,788					82,788
R05. Grand Jury (Including Audit)	74,014					74,014
R06. District Attorney – Prosecution	4,628,201	125,072				4,753,273
R07. Child Support Services	2,279,837					2,279,837
R08. Public Defender	3,331,592					3,331,592
R09. Court Appointed Counsel						
R10. Other Judicial		343,360				343,360
R11. Total Judicial	13,227,811	468,432				13,696,243
R12. Police Protection	15,374,700	17,443				15,392,143
Detention and Correction						
R13. Adult Detention	9,269,753	11,586				9,281,339
R14. Juvenile Detention	2,752,874					2,752,874
R15. Probation	4,539,363	300,145				4,839,508
R16. Other Detention and Correction						
R17. Total Detention and Correction	16,561,990	311,731				16,873,721
R18. Fire Protection						
R19. Flood Control – Soil and Water Conservation		337,070				337,070

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,130,912	47,159				1,178,071
R21. Building Inspector	1,838,257					1,838,257
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	2,969,169	47,159				3,016,328
Protection – Other						
R26. LAFCO						
R27. Recorder	143,193	29,435				172,628
R28. Coroner	2,583,163					2,583,163
R29. Emergency Services	284,521	155,903				440,424
R30. Planning and Zoning	2,076,151					2,076,151
R31. Humane Services (Pound)	1,234,767					1,234,767
R32. Other Protection – Other		423,510				423,510
R33. Total Protection – Other	6,321,795	608,848				6,930,643
R34. Total Public Protection	\$54,455,465	\$1,790,683	\$0	\$0	\$0	\$56,246,148

County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Ways and Facilities, Health, and Sanitation

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		14,717,527				14,717,527
R02. Transportation Terminals						
R03. Transportation Systems	260,101					260,101
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$260,101	\$14,717,527	\$0	\$0	\$0	\$14,977,628
Health						
R07. Public Health	7,243,239	2,361,177				9,604,416
R08. Medical Care	1,903,683					1,903,683
R09. Mental Health		22,456,422				22,456,422
R10. Drug and Alcohol Abuse Services	1,939,688	156,586				2,096,274
R11. Other Health						
R12. Total Health	\$11,086,610	\$24,974,185	\$0	\$0	\$0	\$36,060,795
R13. Sanitation	753,574					753,574

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County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Assistance

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration	5,682,366					5,682,366
R02. Aid Programs Cash	23,354,688					23,354,688
R03. Other Welfare						
R04. Total Welfare	29,037,054					29,037,054
Social Services						
R05. Administration and Programs	34,815,189	77,876				34,893,065
R06. Other Social Services						
R07. Total Social Services	34,815,189	77,876				34,893,065
General Relief						
R08. Aid to Indigents	521,297					521,297
R09. Indigent Burials	52,864					52,864
R10. Other General Relief						
R11. Total General Relief	574,161					574,161
R12. Care of Court Wards						
R13. Veterans Services	345,218					345,218
Public Assistance – Other						
R14. Workforce Investment Act (WIA)		774,159				774,159
R15. Other Public Assistance – Other						
R16. Total Public Assistance – Other		774,159				774,159
R17. Total Public Assistance	\$64,771,622	\$852,035	\$0	\$0	\$0	\$65,623,657

County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Education and Recreation and Cultural Services

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services		2,986,860			206,786	3,193,646
R03. Agricultural Education	214,944					214,944
R04. Other Education						
R05. Total Education	214,944	2,986,860	0	0	206,786	3,408,590
Recreation and Cultural Services						
R06. Recreation Facilities						
R07. Cultural Services	459,889					459,889
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services		2,489				2,489
R11. Total Recreation and Cultural Services	459,889	2,489	0	0	0	462,378

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County of Mendocino
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Debt Service, Capital Outlay, and Total Expenditures

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R01. Retirement of Long-Term Debt			5,470,000			5,470,000
R02. Interest on Long-Term Debt			4,275,889			4,275,889
R03. Principal and Interest on Short-Term Notes and Warrants	99,981					99,981
R04. Other Debt Service						
R05. Total Debt Service	99,981	0	9,745,889	0	0	9,845,878
Capital Outlay						
R06. General Government	1,609,755					1,609,755
R07. Public Protection	397,566			46,740		444,306
R08. Public Ways and Facilities	24,263					24,263
R09. Health and Sanitation	36,844					36,844
R10. Public Assistance	807,430					807,430
R11. Education	24,612					24,612
R12. Recreation and Cultural Services	759,321					759,321
R13. Total Capital Outlay	3,659,791	0	0	46,740	0	3,706,531
R14. Total Expenditures	150,950,967	45,440,658	9,768,066	46,740	206,786	206,413,217

County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Other Financing Sources (Uses) and Changes in Fund Balances

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	18,820,028	-521,896	-9,261,373	-41,321	-201,537	8,7
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
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						
R10. Capital Leases						
R11. Insurance Recoveries						
R12. Transfers In	519,289	10,466,264	9,663,366	630,740		21,2
R13. Transfers Out	-20,212,524	-1,022,738				-21,2
R14. Total Other Financing Sources (Uses)	-19,693,235	9,443,526	9,663,366	630,740	0	
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	
R18. Net Change in Fund Balances	-873,207	8,921,630	401,983	589,419	-201,537	8,8
R19. Fund Balances (Deficits), Beginning of Fiscal Year	37,460,224	15,030,352	8,776,004	407,331	953,072	62,6
R20. Adjustment						
R21. Reason for Adjustment						
R22. Fund Balances (Deficits), End of Fiscal Year	36,587,017	23,951,982	9,177,987	996,750	751,535	71,4

County of Mendocino
 Counties Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (1 of 2) (Record Completed)	Pension Obligation Bonds
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2002
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2026
R12. Principal Authorized	91,945,000
R13. Principal Issued to Date	91,945,000
R14. Principal Unspent	
R15. Principal Outstanding, Beginning of Fiscal Year	64,150,000
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	
R19. Principal Paid in Current Fiscal Year	4,385,000
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Outstanding, End of Fiscal Year	\$59,765,000
R22. Principal Outstanding, Current Portion	
R23. Principal Outstanding, Noncurrent Portion	\$59,765,000
R24. Interest Paid in Current Fiscal Year	3,489,704
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

County of Mendocino
 Counties Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

R03. Purpose of Debt (2 of 2) (Record Completed)	Certificates of Participation
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2030
R12. Principal Authorized	25,810,000
R13. Principal Issued to Date	25,810,000
R14. Principal Unspent	
R15. Principal Outstanding, Beginning of Fiscal Year	20,480,000
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	
R19. Principal Paid in Current Fiscal Year	1,085,000
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Outstanding, End of Fiscal Year	\$19,395,000
R22. Principal Outstanding, Current Portion	
R23. Principal Outstanding, Noncurrent Portion	\$19,395,000
R24. Interest Paid in Current Fiscal Year	786,185
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

County of Mendocino
 Counties Financial Transactions Report
 Debt Service Reconciliation

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	9,745,889		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$9,745,889	\$0	\$0
R06. Debt Service	9,745,889		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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County of Mendocino
 Counties Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	43,010,296	21,587,009	9,152,558	996,750	751,535	75,498,148
R02. Investments						
R03. Accounts Receivable (net)	462,176	104,725				566,901
R04. Taxes Receivable	1,585,031	287,000				1,872,031
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	43,442					43,442
R08. Due from Other Governments	6,366,407	7,632,891	28,179			14,027,477
R09. Advances to Other Funds						
R10. Inventories	115,416	525,415				640,831
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$51,582,768	\$30,137,040	\$9,180,737	\$996,750	\$751,535	\$92,648,830
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$51,582,768	\$30,137,040	\$9,180,737	\$996,750	\$751,535	\$92,648,830
Liabilities						
R19. Accounts Payable	4,712,329	3,455,303	2,750			8,170,382
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		956				956
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	3,475,357	439,937				3,915,294
R28. Other Liabilities 2	3,413,216					3,413,216
R29. Other Liabilities 3						
R30. Total Liabilities	\$11,600,902	\$3,896,196	\$2,750	\$0	\$0	\$15,499,848
R31. Deferred Inflows of Resources	3,394,849	2,288,862				5,683,711
R32. Total Liabilities and Deferred Inflows of Resources	\$14,995,751	\$6,185,058	\$2,750	\$0	\$0	\$21,183,559
Fund Balances (Deficits)						
R33. Nonspendable	115,416	525,415				640,831
R34. Restricted		23,427,523	9,177,987		751,535	33,357,045
R35. Committed						
R36. Assigned	27,540,856			996,750		28,537,606
R37. Unassigned	8,930,745	-956				8,929,789
R38. Total Fund Balances (Deficits)	\$36,587,017	\$23,951,982	\$9,177,987	\$996,750	\$751,535	\$71,465,271
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$51,582,768	\$30,137,040	\$9,180,737	\$996,750	\$751,535	\$92,648,830

County of Mendocino
 Counties Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted		16,030,824
R02. Restricted		
R03. Accounts Receivable (net)		1,365
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$0	\$16,032,189
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Noncurrent Capital		
R16. Land		
R17. Buildings and Improvements		
R18. Equipment		768,254
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization		-299,303
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$0	\$468,951
R27. Total Assets	\$0	\$16,501,140

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$0	\$16,501,140

Liabilities

Current Liabilities

R32.	Accounts Payable		243,355
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		42,486
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		23,158
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		31,662
R42.	Other Current Liabilities 2		3,558,215
R43.	Total Current Liabilities	\$0	\$3,898,876

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
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		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$0	\$3,898,876

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$3,898,876
R66.	Total Net Position (Deficit)	\$0	\$12,602,264
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		468,951
R68.	Restricted		
R69.	Unrestricted		12,133,313
R70.	Total Net Position (Deficit)	\$0	\$12,602,264
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$0	\$16,501,140

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County of Mendocino
 Counties Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2017

Ⓞ Current Year ○ Prior Year

Assets	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
R01. Cash and Investments	1,681,842	138,658,907		20,736,645
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	185,657,960			
R08. International Stocks	146,094,081			
R09. Real Estate	46,752,751			
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments	103,647,530			
R13. Total Investments	\$482,152,322	\$0	\$0	\$0
R14. Receivables (net)	1,081,313			11,522,018
R15. Due from Other Governments				
R16. Other Assets 1	555,682			
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$485,471,159	\$138,658,907	\$0	\$32,258,663
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$485,471,159	\$138,658,907	\$0	
Liabilities				
R22. Accounts Payable	125,944			
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1	1,318,498			32,258,663
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$1,444,442	\$0	\$0	\$32,258,663
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$1,444,442	\$0	\$0	

Net Position Held in Trust for

R31. Pension and Other Employee Benefits	484,026,717		
R32. Investment Trust		138,658,907	
R33. Private-Purpose Trust			
R34. Total Net Position Held in Trust	\$484,026,717	\$138,658,907	\$0

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County of Mendocino
 Counties Financial Transactions Report
 Capital Assets and Long-Term Obligations
 Governmental Funds

Fiscal Year: 2017

Current Year Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	2,928,621	
R02. Buildings and Improvements	78,258,101	
R03. Equipment	32,343,544	
R04. Infrastructure	93,477,661	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	13,292,315	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets	5,622,285	
R09. Less: Accumulated Depreciation/Amortization	-112,714,423	
R10. Total Capital Assets	\$113,208,104	
Long-Term Obligations		
R11. Deposits and Advances		
R12. Compensated Absences		4,468,460
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		19,395,000
R16. Other Bonds		59,765,000
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		193,097,508
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		10,687,356
R26. Other Long-Term Obligations 2		1,747,142
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$289,160,466

County of Mendocino
 Counties Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2017

Current Year Prior Year

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	215,207,118	20,353,194
R02. Expenditures/Expenses	206,413,217	19,109,924
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$8,793,901	
R04. Income (Loss) Before Capital Contributions and Transfers		\$1,243,270
R05. Other Financing Sources (Uses)	44,387	
R06. Special and Extraordinary Items		
R07. Capital Contributions		
R08. Proprietary Fund Transfers In (Out)		-44,387
R09. Change in Fund Balance/Net Position	\$8,838,288	\$1,198,883
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$62,626,983	\$11,403,381
R11. Adjustments (Specify)		

R11a. Specify Governmental Fund Adjustments

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R11b. Specify Proprietary Fund Adjustments

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$71,465,271	\$12,602,264
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Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	04/01/1997
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	83,205,187
R17. Total Annual Appropriations Subject to the Limit	65,552,109

County of Mendocino
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2017		● Current Year ○ Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(General Liability Insurance) Insurance Claims
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Vehicle Replacement
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) Insurance Claim
InternalServiceFund	(R27)TransfersOut	(Health Insurance) Final Budget Operating Transfer-Out/Transfers to Pension Obligation Bond Fund for payment of debt.
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) Final budget operating transfer-in
InternalServiceFund	(R03)OtherOperatingRevenues	(Unemployment Insurance) Insurance Claim
InternalServiceFund	(R03)OtherOperatingRevenues	(Vehicle Replacement) Repurchase of Vehicle by General Motors
InternalServiceFund	(R26)TransfersIn	(Vehicle Replacement) Final budget operating transfer-in
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Transfer to Pension Obligation Bond Fund for payment of debt
PropertyTaxesAndTaxes	(R17)Total- InLieuLocalSalesandUseTaxes	No Allocation of Sales and Use Tax Compensation Fund Received
SpecialBenefitAssessments	(R11a) OtherLicensesPermitsandFranchises	Marriage/Gun/Other
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Miscellaneous Court Fines
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game/Air Quality Court Fines
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	Motor Vehicle In-Lieu Tax
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	Vehicle In-Lieu
IntergovernmentalFederal	(R09)Total- CommunityDevelopmentBlockGrant	None
MiscellaneousRevenues	(R01)Gen-OtherSales	County Clerk - \$70,703 Assessor - \$39,868 General Services - \$25,846 District Attorney - \$17,259 Other Miscellaneous Sales - \$41,969
MiscellaneousRevenues	(R01)SpRev-OtherSales	Sale of Fixed Assets - \$19,661 Micrographics - \$20,122 Library - \$8,639 Other - \$5,994
GeneralGovernment	(R11)DebtServ-OtherFinance	Professional Fees - \$5,450 Banking Fees - \$4,730 Franchise Tax Board Fees - \$142 Jan-Mar TTEE - \$11,855
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	County Cost Plan Charges - <\$1,352,057> Engineering & Technical Assist - \$716,979 Retirement - \$515,188 Information Services - \$2,553,843 Miscellaneous Budget - \$746,118
GeneralGovernment	(R27)Gen-TotalGeneralGovernment	Variance of \$225,982 from General Government per June 30, 2017 audited financial statements. Due to Clerk/Recorder costs being reclassified as Public Protection for purposes of State Controllers Report.
PublicProtection	(R10)SpRev-OtherJudicial	Victim Witness Assistance - \$236,523 Anti-Drug Abuse Enforcement - \$106,837
PublicProtection	(R32)SpRev-OtherProtectionOther	DEA-Commet - \$114,970 Recovery Act Tech Comm - \$308,540
PublicProtection	(R34)Gen-TotalPublicProtection	Variance of \$225,983 from Public Protection per June 30, 2017 audited financial statements. Due to Clerk/Recorder costs being

		reclassified from General Government for purposes of State Controllers Report.
Education	(R10)SpRev-OtherRecreationandCulturalServices	Kung Fu AODP
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	First Quarter Budget Adjustment - \$630,740
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	Social Services Rent - \$274,640 Final Budget OTI - \$1,469,000 Mental Health COP Interest - \$61,533 Debt Service Cash Positive - \$40,000 Pension Obligation Bonds - \$7,818,183
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	Capital Improvements - \$3,172,797 Final Budget 16/17 - \$246,479 Reimb Sheriff for Vehicle Replacement - \$96,298 AODP Salary Reimbursement - \$66,763 Employee Welness Assistance - \$44,977 Animal Control Salary Reimbursement - \$10,944 Building Staff Training & Education - \$10,000 CAAP 16/17 Transfer - \$15,000 Reclass Intrafund Transfers for Financial Statement Presentation - <\$3,143,969>
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	Admin/Road Maintenance 16/17 Final Budget Transfer-in - \$7,827,255 Mental Health Services - \$1,138,073 Mendocino County Library 16/17 Final Budget Transfer-in - \$1,255,598 Transitional Housing - \$147,800 Supportive Housing Program - \$97,538
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	Child Support Services - \$25,567 Environmental Health - \$701 Mental Health IGT Transfer/Other - \$433,073 Mobile Spay/Neuter - \$10,243 Budget Adjustments 16/17 - \$14,292,005 Social Services - \$1,648,024 Reclass Intrafund Transfers for Financial Statement Presentation - <\$3,133,969> POB Fund for Payment of Debt - \$6,936,880
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	Mental Health Services Act - \$141,083 COPS Program - \$650 Pension Obligation Bond Payment of Debt - \$829,020 Round Valley/Little River 16/17 CAAP - \$15,000 Mendocino County Library Remodel/Maint. - \$36,985
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll & Benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued Salaries & Benefits
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenues
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Accrued Salaries and Benefits
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for Unpaid Claims (Unemployment Insurance, General Liability Insurance, & Health Insurance)
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	Net Pension Liability Recorded to Governmental Funds
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Fixed Income Mutual Funds
FiduciaryFunds	(R16)BnfTrust-OtherAssets1	Software Equipment
FiduciaryFunds	(R25)AgnyTrust-OtherLiabilities1	Agency Funds Held for Others
FiduciaryFunds	(R25)BnfTrust-OtherLiabilities1	Accrued Expenses and Other Liabilities
CapitalAssetsLongTermObligations	(R08)CapAsst-OtherCapitalAssets	Improvements Other Than Buildings
CapitalAssetsLongTermObligations	(R10)CapAsst-TotalCapitalAssets	Does not include Net Assets of \$468,951 reported in Proprietary Funds
CapitalAssetsLongTermObligations	(R12)CompensatedAbsences	Does not include \$23,158 of Compensated Absences included in Proprietary Funds
CapitalAssetsLongTermObligations	(R25)OtherLongTermObligations1	Landfill Closure/Post Closure Care Costs

CapitalAssetsLongTermObligations	(R26)OtherLongTermObligations2	Accrued Interest on Long-Term Debt
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