County of Mendocino Counties Financial Transactions Report General Information

| First Name | Lloyd | M. 1. | D | Last Name | Moor |
|------------|---------------------------------|-------|------|---|------------------------|
| Email | weerl@mendocinocounty.org | | D |] ===================================== | Vveei |
| Soundy Mai | | | | | |
| - | ling Address | | | | 1 |
| Street 1 | 501 Low Gap Road, Room 1080 | | | | ☐ Has Address Changed? |
| Street 1 | · | | | | |
| City | Ukiah State | CA | Zi | 95482 | |
| eport Pre | pared By | | | | |
| irst Name | Randall | M. I. | | Last Name | Goodman |
| Title | Chief Deputy Auditor-Controller | Telep | hone | (707) 234-686 | 60 |
| | goodmanr@mendocinocounty.org | Fax N | 0. | (707) 467-250 | 03 |

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

| Adjustment | |
|--|--|
| Reason for Adjustment | |
| Net Position (Deficit), End of Fiscal Year | \$477,951 |
| Net Position (Deficit) | |
| Net Investment in Capital Assets | |
| Restricted | |
| Unrestricted | 477,951 |
| Total Net Position (Deficit) | \$477,951 |
| | Net Position (Deficit) Net Investment in Capital Assets Restricted Unrestricted |

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

| Fisc | al 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 | |
|------|--|-------------|
| R31. | Reason for Adjustment | |
| R32. | Net Position (Deficit), End of Fiscal Year | \$8,825,778 |
| | Net Position (Deficit) | |
| R33. | Net Investment in Capital Assets | |
| R34. | Restricted | |
| R35. | Unrestricted | 8,825,778 |
| R36. | Total Net Position (Deficit) | \$8,825,778 |
| | | |

O Prior Year

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

| FISCAL TEAL. 2017 | | Current 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 | |

| R31. Reason for Adjustment R32. Net Position (Deficit), End of Fiscal Year \$2,195,998 Net Position (Deficit) R33. Net Investment in Capital Assets R34. Restricted |
|---|
| Net Position (Deficit) R33. Net Investment in Capital Assets |
| R33. Net Investment in Capital Assets |
| |
| R34. Restricted |
| |
| R35. Unrestricted 2,195,998 |
| R36. Total Net Position (Deficit) \$2,195,998 |

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 O 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 | Free manufacture (money or a property of the control of the contro | |
| 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 |

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

| Fisca | al Year: 2017 | | Current Year | O 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), Reginning of Fiscal Year | 262.240 | | |

| | • |
|---|-----------|
| 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 |
| | |

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 Unsecu | red | | | | | |
| R05. Property Tax In-Lieu of Vehicle License Fees | 10,812,410 | | | | | 10,812,410 |
| R06. Voter-Approved Indebtedness | | | | | | |
| R07. Supplemental Voter-Approved Indebtedness | | | | | | An annual species and a second |
| 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 |
| | | | | | | |
| | Samuel Sa | 1 the second of | L | · · · · · · · · · · · · · · · · · · · | Total | 2,346,631 |
| R15. Total Property Taxes | \$47,292,900 | \$2,044,110 | \$0 | \$0 | \$0 | \$49,337,010 |

| Taxes – Other | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|--------------|-----------------|--------------|------------------|-----------|--|
| 16. Sales and Use Taxes | 13,090,150 | | | | | 13,090,150 |
| 17. In-Lieu Local Sales and Use Taxes | | | | | | |
| 8. Transportation Tax (Nontransit Purposes) | | 78,487 | | | | 78,487 |
| 9. Property Transfer | 656,145 | | | | | 656,145 |
| 20. Transient Occupancy Taxes | 5,152,109 | | | | | 5,152,109 |
| 21. Timber Yield | 344,086 | 1,186 | | | | 345,272 |
| 22. Aircraft | | | | | | |
| 3. Construction Development Taxes | | | | | | A CONTRACTOR OF THE CONTRACTOR |
| 24. Utility Users Tax | | | | | | |
| 25. Other Taxes - Other (Specify) | 79,868 | o | 0 | 0 | o | 79,868 |
| Specify Other Taxes – Other | | | | | | |
| Cannabis Business Tax | 79,868 | | | | | 79,868 |
| | | | | | | |
| | | | | | Total: | 79,868 |
| 26, Total Taxes - Other | | | | | | |
| zu. 10tai 14xes – Other | \$19,322,358 | \$79,673 | \$0 | \$0 | \$0 | \$19,402,031 |
| 27. Total Taxes | | | | | | |

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

| Fisca | al Year: 2017 | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental |
|-------|---|---------|-----------------|--------------|-------------------|-----------|--------------------|
| | Special Benefit Assessments | | oposiai noronao | DUDICOGNICO | oupsius i rojuoto | | Funds |
| | Operations Capital Outlay | | | | | | |
| | Other Special Benefit Assessments (Specify) | | | | | | |
| | (0,000) | | | | | l | |
| r | Specify Other Special Benefit Assessments | | | | | | |
| | | | | | | | |
| L | | | | | | | |
| R04. | Total Special Benefit Assessments | | | | | | |

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmenta |
|---|-------------|-----------------|--------------|------------------|-----------|----------------------------------|
| Licenses, Permits, and Franchises | | | | | | Funds |
| 05. Animal Licenses | 298,703 | | | | | 298,703 |
| 06. Business Licenses | 137,416 |] [| | | | 137,416 |
| 07. Construction Permits | 880,033 | | | | | 880,033 |
| 08. Road Privileges and Permits | | 58,869 | | | | 58,869 |
| 99. Zoning Permits | 767,098 | | | | | 767,098 |
| | | | | 1 | | 793,286 |
| 10. Franchises | 793,286 | 1 | | | | 193,200 |
| 11. Other Licenses, Permits, and Franchises (Specify) | 96,469 | 345,021 | | | | 441,490 |
| | 96,469 | 345,021 | 21 | | | |
| 11. Other Licenses, Permits, and Franchises (Specify) Specify Other Licenses, Permits, and Franchises Air Quality Permits | 96,469 s | 345,0 | 21] | | | 441,490 345,02 |
| 11. Other Licenses, Permits, and Franchises (Specify) Specify Other Licenses, Permits, and Franchises | 96,469 | 345,0 | 21 | | | 441,490 |
| 11. Other Licenses, Permits, and Franchises (Specify) Specify Other Licenses, Permits, and Franchises Air Quality Permits | 96,469 s | 345,0 | 21 | | | 345,02 96,46 |
| 11. Other Licenses, Permits, and Franchises (Specify) Specify Other Licenses, Permits, and Franchises Air Quality Permits | 96,469 s | 345,0 | 21] | | | 441,490 345,02 |
| 11. Other Licenses, Permits, and Franchises (Specify) Specify Other Licenses, Permits, and Franchises Air Quality Permits | 96,469 s | 345,0 | 21 | \$0 | | 345,02 96,46 Total: 441,49 |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

| Fiscal Year: 2 | 2017 | | | | | | |
|------------------|--|-------------|-----------------|--------------|------------------|-----------|----------------------------------|
| Fines, Fo | rfeitures, and Penalties | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental . Funds |
| R01. Vehicle Co | ode Fines | 434,557 | 43,046 | | | | 477,603 |
| R02. Other Cou | rt Fines | 611,487 | 13,876 | | | | 625,363 |
| R03. Forfeiture: | s and Penalties | 453,850 | 51,175 | 10,650 | | | 515,675 |
| R04. Penalties | and Costs of Delinquent Taxes | | | | | | |
| R05. Other Fine | es, Forfeitures, and Penalties (Specify) | | | | | | |
| Spe | cify Other Fines, Forfeitures, and Penalties | | | | | | |
| | | | | | | | |
| R06. Total | Fines, Forfeitures, and Penalties | \$1,499,894 | \$108,097 | \$10,650 | \$0 | \$0 | \$1,618,641 |

| Revenue from Use of Money and Property | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|---------|-----------------|--------------|------------------|-----------|--------------------------------|
| 07. Investment Earnings | 463,406 | 73,280 | -23,624 | 5,419 | 5,249 | 523,730 |
| 08. Rents and Concessions | 82,980 | | 15,000 | | | 97,980 |
| 09, Royalties | | | | | | |
| 10. Other Revenue from Use of Money and Property (Specify) | | | | | | |
| | | 1 | | I | | |
| Specify Other Revenue from Use of Money and Property | , | | | | | |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Intergovernmental – State

| Fiscal Ye | par: 2017 | | | | | | |
|-------------|---|------------|-------------------------------|--------------|---|--|--|
| Interg | governmental – State | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmer |
| | vay Users Tax | | 3,393,450 | | | | Funds 3,393, |
| R02. Motor | r Vehicle In-Lieu Tax | 437,806 | 589,339 | | | | 1,027, |
| R03, 1991 | Realignment Revenue | 64,043 | 000,000 | | | | 64, |
| R04.2011 | Realignment Revenue | 04,040 | | | | | |
| R05, Other | r State In-Lieu Taxes | | | | | | |
| R06, Highv | way Property Rentals | | | | | | |
| R07, Public | c Assistance Administration (Include CALWORKS Admin.) | 5,412,978 | | | | | 5,412, |
| R08. Public | c Assistance Programs (Include CALWORKS Program) | 5,549,944 | 19 | | | | 5,549, |
| R09. Reali | gnment for Social Services | 16,989,502 | | | | | 16,989, |
| R10. Aid fo | or Agriculture | 600,262 | 27,566 | | | | 627, |
| | or Construction | 000,202 | 27,000 | | | | |
| R12. Aid fo | or Corrections | | | | | | |
| | or County Fairs | | | | | | I |
| R14. Aid fo | • | | 51,582 | | | | 51, |
| | eowners' Property Tax Relief | 287,897 | 1,893 | | | [] | 289, |
| | Space Tax Relief | 201,091 | 1,039 | | | | |
| | 0 Mandated Costs | 4,501 | | | | | 4, |
| | ighway Motor Vehicle License Fee | 4,301 | | | | | <u> </u> |
| R19. Road | • • | | 839,978 | | | | 839, |
| | Care Food/Special Milk Program | 35,109 | 039,970 | | | | 35, |
| | e Officers Standards and Training | 35,109 | | | | | |
| | c Defender | | | | | | |
| | ссо Тах – AB 75/Prop. 99 | 157,916 | | | | | 157, |
| | c Safety – Prop. 172 | 137,310 | | | | | 137, |
| | c Safety – 2011 | 5,228,496 | 145,238 | | | | F 272 |
| | th Programs | 3,220,490 | 143,230 | | | <u>L</u> | 5,373, |
| | Aid for Mental Health | | 23,530,944 | | | | 23,530, |
| R27. F | Realignment for Mental Health | | 4,151,454 | | | | 4,151, |
| R28. N | Medically Indigent Adult (MIA) | | | | | 1 | |
| R29. A | Alcohol and Drug Abuse | 1,140,280 | 115,720 | | | | 1,256, |
| R30. F | Realignment for Health Services | 11,183,637 | | | | | 11,183, |
| R31. 0 | Other Health Programs (Specify) | 667,314 | 253,343 | 0 | 0 | 0 | 920, |
| | Specify Other Health Programs | | kanna vanna vanna navana vand | | Juani, ang nga na | | Transactive control control of the c |
| Г | | 1 | 1 | | 7 | 1 | |
| | ctive Transport Program | 45,181 | | | <u> </u> | | 45,1 |
| | id For California Children | 622,133 | | | 1 | | 622,1 |
| - | ir Pollution Subvention/Other Air Quality | | 62,835 | | <u> </u> | | 62,8 |
| - | IIV Services Grant | | 19,580 | | <u> </u> | | 19,5 |
| | EA Solid Waste Grant (PH) | | 20,981 | | <u> </u> | | 20,9 |
| | obacco Education Services Grant | | 149,947 | L | <u> </u> | <u> </u> | 149,€ |
| | | | | <u></u> |] | <u> </u> | |
| | | | | | | Total | 920,€ |

| S | tate Other | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmer |
|------|---|--------------|-----------------|--------------|------------------|-----------|--------------------|
| R32. | Supplemental Law Enforcement Services Fund (SLESF/COPS) | 665,982 | 422,758 | | | | Funds 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, |
| Γ | Specify Other State – Other DOT-Mendocino County Airport | 5,081 |] [| | | | 5,C |
| | 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,€ |
| | Underserved Victim Assistance Grant | | 76,603 | | | | 76,€ |
| | | | | | | | |
| | | | | | | Total | 898,7 |
| R44. | Total Intergovernmental – State | \$49,478,866 | 400,005,407 | F \$0 | \$0 | | |
| , ,, | | \$49,478,866 | \$33,995,497 | 1\$0 | \$0 | \$0 | \$83,474, |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Intergovernmental – Federal

| Fisca | l Year: 2017 | | | | | | |
|---------|--|---|--|--------------|--|-----------|--|
| | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
| | tergovernmental – Federal ublic Assistance Administration | 44,000,005 | | | 7 [| | 11,693,325 |
| | ublic Assistance Programs | 11,693,325 | | |] | | |
| | • | 20,098,786 | 1,040,499 | | | | 21,139,285 |
| | ealth Administration | | | |][| | |
| | d for Construction | | 4,177,929 | | | | 4,177,929 |
| R05. A | id for Disaster | | 640,748 | | | | 640,748 |
| R06. F | prest Reserve Revenue | | 4,884 | | | | 4,884 |
| R07. ln | -Lieu Taxes | 630,421 | | | | | 630,421 |
| F | ederal - Other | | | | | | |
| R08. | Workforce Investment Act (WIA) | | 911,493 | | | | 911,493 |
| R09. | Community Development Block Grant | | | | | | AND COMMENT OF THE PARTY OF THE |
| 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 | | | |] | | 1 |
| R19. | Law Enforcement | 112,233 | | | | | 112,233 |
| R20. | Other Federal – Other (Specify) | 158,317 | 12,000 | | | | 170,317 |
| | Specify Other Federal – Other | . В подполня в подпол | Management and an enterprise process of the Charles of Enterprise Indi | - | The second secon | | Committee of the second |
| Г | | | | | | 1 | |
| | Air Quality Management District | | 12,0 | 00 | | _ | 12,000 |
| | Mendocino County Airports | 111, | 350 | _ | | | 111,850 |
| | Other Federal Agencies | 46,4 | 167 | | | | 46,467 |
| | | | | | | | |
| | | | | | | | Total: 170,317 |
| R21. | Total Intergovernmental – Federal | \$33,069,690 | \$7,241,154 | \$0 | \$0 | \$ | \$40,310,844 |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Other In-Lieu Taxes and Intergovernmental – Other

| Fisca | al Year: 2017 | | | | | | | |
|--------|--|---|---|--|--|---|--|--|
| | Other In-Lieu Taxes Other In-Lieu Taxes (Specify) | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds | |
| | Specify Other In-Lieu Taxes | | | | | | | |
| | ntergovernmental – Other | ren Anticonomo estraro, controlos destrución del arre, anticonida al compansion | rit vor vankt van val i mel verstenen var ^{er e} n de menner van var van bil versook, aan mele sak | ent, and extractions and extractions are conjugate to the confidence of the conjugate of th | عداد مطال المقار المثار المدار ال | under wereld de verstelle de de vent van van de de verst van de de vent van de de verstelle de vers | COMPANY AND RESIDENCE AND RESI | Wilder Transport Control of Contr |
| | Čity/County | | | 35,478 | | | 35,478 | |
| R03. F | Redevelopment/Housing | | | | · | | | |
| | Special Districts/Joint Power Authority JPA) | | | | | | | |
| | Other Intergovernmental Other Specify) | 551,587 | | MANUAL OLIVIA DARBOLEO O MAI AND ANALA DARBOL | | | 551,587 | |
| | Specify Other Intergovernmental – Other | | | | ~~~ | | | |
| | Retirement - Zero Net County Cost | | 551,587 | 1 | | | | 551,587 |
| | | | | | | | | |
| | | | | | ,,,,, | | Total: | 551,587 |
| R06. | Total Intergovernmental – Other | \$551,587 | \$0 | \$35,478 | \$0 | \$0 | \$587,065 | |
| | | © 2016 Sta | te of California - State | e Controller's Offic | e | *************************************** | | |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Charges for Current Services

Fiscal Year: 2017

| Charges for Current Services | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|--|--|---|--|--|--------------------------------|
| R01. Assessments and Tax Collection Fees | 224,090 | | | | | 224,090 |
| R02. Property Tax Administrative Fees | | 14,350 | | | | 14,350 |
| R03. Cities | | | L | | | |
| R04. Redevelopment Agencies | | | | | | |
| R05. Special Districts | *************************************** | 14,350 | | | | 14,350 |
| R06. Auditing and Accounting Fees | 104,796 | | | | | 104,796 |
| R07. Communication Services | | | | | | |
| R08. Election Services | 115,501 | | | | | 115,501 |
| R09. Legal Services | 455,348 | | | | | 455,348 |
| R10. Planning and Engineering Services | 1,303,382 | | | | | 1,303,382 |
| R11. Agricultural Services | 854,627 | | | | <u> </u> | 854,627 |
| R12. Civil Process Services | 110,902 | | | | | 110,902 |
| R13. Court Fees and Costs | 1,594,313 | | | | | 1,594,313 |
| R14. Booking Fees | 1,001,010 | | | | | |
| R15. Estate Fees | | | | | | |
| R16. Humane Services | 269,395 | | | | | 269,395 |
| R17. Law Enforcement Services | 2,154,500 | | | | | 2,154,500 |
| R18. Recording Fees | 409,784 | 104,945 | | | | 514,729 |
| R19. Road and Street Services | 25,700 | 161,036 | | | | 186,736 |
| R20. Health Fees | 846,313 | 101,000 | | | | 846,313 |
| R21. Mental Health Services | 445,409 | 499,003 | | | | 944,412 |
| R22. California Children's Services | 9,307 | 499,003 | | | | 9,307 |
| R23. Sanitation Services | 1,806,860 | | | | | 1,806,860 |
| R24. Institutional Care and Services | | | | | | |
| R25. Library Services | 1,537,145 | E5 140 | | | | 1,537,145 55,142 |
| R26. Parks and Recreation Fees | 40.007 | 55,142 | | | | |
| Charges for Current Services – Other | 19,897 | L | | L | | 19,897 |
| R27. Personnel Services | 3,788 | | | | | 3,788 |
| R28. Building Maintenance and Grounds Services | 103,404 | | | | | 103,404 |
| R29. Administrative Services | 36.436 | 25,993 | | | | 62.429 |
| R30. Other Charges for Current Services – Other (Specify) | 1,337,726 | | | | | 1,337,726 |
| Specify Other Charges for Current Services – Other | Louis and a second seco | Landing | Lucinania resolutione in the security against | J. J | Incompanion de la constante de | · . |
| Child Support Services | 869,265 | | | | | 869,265 |
| General Services and Garage | 50,575 | | | 1 | 1 | 50,575 |
| Information Services | 152,301 | 1 | | | 1 | 152,301 |
| Investment Fees | 264,170 | J | | | 1 | 264,170 |
| Miscellaneous | 1,415 | | | 1 | 1 | 1,415 |
| | 1 | 1 [· | | 1 | 1 | |
| | | J L | | | J LTota | al: 1,337,726 |
| R31. Total Charges for Current Services | \$13,768,623 | \$860,469 | | \$0 | \$0 | \$14,620,000 |
| | \$13,700,023 | \$000,409 | \$0 | J | 1 | \$14,629,092 |

County of Mendocino Counties Financial Transactions Report – Governmental Funds Miscellaneous Revenues and Total Revenues

| Fisca | l Year: | 2017 |
|-------|---------|------|
|-------|---------|------|

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental |
|---|----------|-----------------|--------------|------------------|-----------|--------------------|
| Miscellaneous Revenues | | | | | | Funds |
| R01. Other Sales | 195,645 | 54,416 | | | | 250,061 |
| R02. Tobacco Settlement | 778,697 | | | | | 778,697 |
| R03. Welfare Repayments | <u> </u> | | | | | |
| R04. Cancelled Warrants | 29,099 | | | | | 29,099 |
| R05. Development Impact Fees | | | | | | |
| R06. Other Miscellaneous Revenues (Specify) | 264,245 | 58,176 | 469,189 | | | 791,610 |

Specify Other Miscellaneous Revenues

| CalCard/Epayable Incentive Program | 87,521 | | | | 87,52 |
|---|--------|--------|---------|------------|--------|
| City Utility Reimbursement | 16,032 | | | | 16,03 |
| Donations | 10,721 | 13,813 | | | 24,53 |
| General Relief Refunds | 49,994 | | | | 49,99 |
| Miscellaneous Other Revenue | 25,845 | | | | 25,84 |
| Other | | 5,000 | | | 5,00 |
| Pension Obligation Bonds | | | 469,189 | | 469,18 |
| Public Guardian/Victim Witness Assistance | | 39,363 | | | 39,36 |
| Sale of Assets | 36,230 | | | | 36,23 |
| Victim Restitution | 37,902 | | | | 37,90 |
| | | | | | |
| | | | | Total: | 791,61 |

| R07. | Total Miscellaneous Revenues | \$1,267,686 \$112,592 \$469,189 \$0 \$0 \$1,849,467 |
|------|------------------------------|---|
| R08. | Total Revenues | \$169,770,995 \$44 ,918,762 \$506 ,693 \$5,419 \$5,249 \$215,207,118 |

County of Mendocino Counties Financial Transactions Report Statement of Expenditures – Governmental Funds General Government

Fiscal Year: 2017

| FISCAI Year: 2017 | | | | • | | |
|---|--------------|-----------------|--|---------------------------------------|-------------|--|
| Legislative and Administrative | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental |
| R01. Board of Supervisors | ren nar | | | · · · · · · · · · · · · · · · · · · · | | Funds 553,315 |
| R02. Clerk of the Board | 553,315 | | | | | 391,962 |
| R03. Administrative Officer | 391,962 | | | | | 946,778 |
| R04. Council of Governments | 946,778 | | | | | 940,776 |
| R05. Other Legislative and Administrative | | | | | | |
| R06. Total Legislative and Administrative | | | | | | 1 000 055 |
| | 1,892,055 | | Variation of agents in the contract of the second section of a | - | | 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 | 110,079 | | | | 306,503 |
| R11. Other Finance | 300,303 | | 22,177 | | | 22,177 |
| R12. Total Finance | 3,681,135 | 116,879 | 22,177 | | | 3,820,191 |
| Counsel | 3,001,133 | 110,079 | 22,111 | | | 1 0,020,101 |
| R13, County Counsel | 859,070 | | | | | 859,070 |
| R14. District Attorney (Legal Advice) | | | | | | |
| R15. Other Counsel | | | | | | |
| R16. Total Counsel | 859,070 | | | | | 859,070 |
| J | | | | J | I | J. Boronian and Company of the Compa |
| R17.Personnel | 1,146,196 | | | | | 1,146,196 |
| DAD Floriban | | | · | <u> </u> | r | |
| R18. Elections | 405,973 | | | | | 405,973 |
| R19. Communications | | | | | | 1 |
| | | <u></u> | | | <u> </u> | |
| R20. Property Management | 3,497,524 | | | | | 3,497,524 |
| | | | | | | |
| Plant Acquisition | <u> </u> | | | | | , |
| R21. Jails | | | | | | |
| R22. Courts | | | | | | |
| R23. Other Plant Acquisition | | | | | | |
| R24. Total Plant Acquisition | | | . See and the second se | | | |
| R25. Promotion | 526,966 | | | | | 526,966 |
| L | 320,900 | | | | L | AND THE RESIDENCE OF THE PARTY |
| R26. Other General Government | 3,180,071 | | | | | 3,180,071 |
| L | | | | | | *Auromonomonomonomonomonomonomonomonomonomo |
| 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

| Fiscal Year: 2017 | | | | | | |
|--|-----------------------|-----------------|--------------|------------------|-----------|-----------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
| Judicial | | | | | | runus |
| R01. Trial Court Maintenance of | 441,036 | | | | | 441,036 |
| Effort (MOE) | | | | | | |
| (GC 77201.1 – Remitted | to the State) | | | | | |
| R02. Fifty Percent Excess | 160,250 | | | | | 160,250 |
| Revenue Calculation | | | | | | |
| (GC 77205 – Remitted to | | | | | | · · · |
| R03. Other Trial Court | 2,230,093 | | | | | 2,230,093 |
| (Include Nonrule 810 – F | acility Related and N | /OE | | | | |
| Penalties GC 68065) | | | | | | |
| R04. County Clerk | 82,788 | | | | | 82,788 |
| R05. Grand Jury (Including Audit) | | | | | | 74,014 |
| | 74,014 | | | | | |
| R06. District Attorney – | 4,628,201 | 125,072 | | | | 4,753,273 |
| Prosecution | | | | | | |
| R07. Child Support Services | 2,279,837 | | | | | 2,279,837 |
| R08, Public Defender | 3,331,592 | | | | | 3,331,592 |
| R09. Court Appointed Counsel | | | | | | |
| Ros. Court Appointed Courser | | | | | | |
| R10. Other Judiciał | | 343,360 | | | | 343,360 |
| R11. Total Judicial | 13,227,811 | 468,432 | | | | 13,696,243 |
| | | | J | | | and Insurance and |
| R12. Police Protection | | 17.116 | | 1 | | 15,392,143 |
| N12.1 Olloc I Totaddoll | 15,374,700 | 17,443 | | | | 10,392,143 |
| | | | | | | |
| 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 |
| D46 Other Detection and | | | | | | |
| R16. Other Detention and Correction | | | | | | |
| R17. Total Detention and | | 244.704 | | ı | <u> </u> | 46 979 794 |
| Correction | 16,561,990 | 311,731 | | J | | 16,873,721 |
| 0011000011 | | | | | | |
| R18. Fire Protection | | | l [| 1[| | |
| | <u> </u> | l L | | J L | | |
| | | | | | r | |
| R19. Flood Control – Soil and | | 337,070 | | | | 337,070 |
| Water Conservation | | | | | | |

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmenta |
|-------------------------------------|--------------|-----------------|---|------------------|-----------|-------------------|
| Protective Inspection | | | | | | Funds |
| 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 | | | 4 | | | |
| R25. Total Protective [| 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 | \$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 |
| Public Ways and Facilities | | | | | | Governmental Funds |
| 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 |

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 |
|--------------------------------------|--|--|---|---|--|--|
| Welfare | | | | | | Governmental Funds |
| 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 | at and delivered the recovery to the state of the state o | France control of the second o | | I | Process on the bright of the second s | Note that worder above internals begins in semicology have internal expensions. |
| 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 Rellef | ia an 1200 1 100 1 1 1 100 1 100 1 10 10 10 10 10 10 | Paramentana de la compansa del compansa de la compansa de la compansa del compansa de la compansa del compansa de la compansa de la compansa del compansa de la compansa del compansa de la compansa del compansa de la compansa de la compansa de la compansa de la | roenneda a nomen e ran e nomen en estada e estada e e | Воого от том подражения в подражения в настройний в наст | | - |
| R08. Aid to Indigents | 521,297 | | | | | 521,297 |
| R09. Indigent Burials | 52,864 | | | | | 52,864 |
| R10. Other General Relief | | | | | | Total production of the control of t |
| R11. Total General Relief | 574,161 | | | | | 574,161 |
| R12. Care of Court Wards | | | | | | |
| I | | <u> </u> | | | | |
| 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

| Education | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|---------|-----------------|--------------|------------------|-----------|--------------------------------|
| 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 |

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

| Fiscal Year: 2017 | | | ÷ | | | |
|--|-------------|-----------------|--------------|------------------|-----------|-------------------------------|
| Debt Service | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Government: Funds |
| R01. Retirement of Long-Term Debt | | | | | | |
| - | | | 5,470,000 | | | 5,470,(|
| R02. Interest on Long-Term Debt | | | 4,275,889 | | | 4,275,8 |
| R03. Principal and Interest on Short-Term Notes and Warrants | 99,981 | | | | | 99,{ |
| R04. Other Debt Service | | | | | | |
| R05. Total Debt Service | 99,981 | 0 | 9,745,889 | 0 | 0 | 9,845,8 |
| Capital Outlay | | | | | | |
| R06. General Government | 1,609,755 | | | | | 1,609,7 |
| R07. Public Protection | 397,566 | | | 46,740 | | 444,8 |
| R08. Public Ways and Facilities | 24,263 | | | | | 24,1 |
| R09. Health and Sanitation | 36,844 | | | | | 36,{ |
| R10. Public Assistance | 807,430 | | | | | 807,4 |
| R11. Education | 24,612 | | | | | 24,6 |
| R12 Recreation and Cultural Services | 759,321 | | | | | 759,3 |
| R13. Total Capital Outlay | 3,659,791 | 0 | 0 | 46,740 | 0 | 3,706, |
| | | | | | | |
| R14. Total Expenditures | 150,950,967 | 45,440,658 | 9,768,066 | 46,740 | 206,786 | 206,413,2 |

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

Fiscal Year: 2017

| risca | l Year: 2017 | | | | | | |
|-----------------|--|-------------|-----------------|--------------|------------------|--|---|
| | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governm Funds |
| R01.E | xcess (Deficiency) of Revenues Over (Under) Expenditures | 18,820,028 | -521,896 | -9,261,373 | -41,321 | -201,537 | 8,7 |
| o | other Financing Sources (Uses) | | | | | | |
| R02. Lo | ong-Term Debt Proceeds | | | | | | |
| R03. O | ther Long-Term Debt Proceeds | | | | | | |
| R04.R | efunding Bonds Proceeds | | | | | | |
| R05. P | remium on Bonds Issued | | | | | | |
| R06. D | iscount on Bonds Issued | | | | | | |
| R07. Pa | ayment to Refunded Bond Escrow Agent | | | | | | |
| R08. D | emand Bonds | | | | | | and the section is a second section of the section |
| R09. P | roceeds from Sale of Capital Assets | | | | | ······································ | *************************************** |
| R10.C | apital Leases | | | | | | |
| R11.ln | surance Recoveries | | | | | | |
| R12. Ti | ransfers In | 519,289 | 10,466,264 | 9,663,356 | 630,740 | | 21,2 |
| R13. Tı | ransfers Out | -20,212,524 | -1,022,738 | | | | -21,2 |
| R14. | Total Other Financing Sources (Uses) | -19,693,235 | 9,443,526 | 9,663,356 | 630,740 | ō | |
| S | pecial and Extraordinary Items | | | | | | |
| R15. S | pecial Item | | | | | · · · · · · · · · · · · · · · · · · · | |
| R16.E | xtraordinary 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. F i | und Balances (Deficits), Beginning of Fiscal Year | 37,460,224 | 15,030,352 | 8,776,004 | 407,331 | 953,072 | 62,6 |
| R20. A | djustment | | | | | | |
| R21.R | eason 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

| Fisca | al Year: 2017 | | | ● Current Year ○ Prior Year |
|-------|---|------------------------|----|-----------------------------|
| R03. | Purpose of Debt (1 of 2) (Record Completed) | Pension Obligation Bon | ds | ~ |
| R04. | Nature of Revenue Pledged | General Fund | | |
| R05. | Percent of Pledge | 100% | | · |
| R06. | Debt Type | Pension Obligation Bon | ds | V |
| 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

| Fisca | al Year: 2017 | | | Current Year O Prior Year |
|-------|---|----------------------------|-------|---------------------------|
| R03. | Purpose of Debt (2 of 2) (Record Completed) | Certificates of Participat | ion 🗸 | ` |
| R04. | Nature of Revenue Pledged | General Fund | | |
| R05. | Percent of Pledge | 100% | | |
| R06. | Debt Type | Certificates of Participat | ion 🗸 | |
| 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 O Prior Year |
|--|---|---------------------------|
| | Governmental Funds Internal Service Fun | d 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 | | |

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 |
|-------|--|--------------------|-----------------|--------------|------------------|-----------|---|
| P01 | Assets Cash and Investments | | | | 000 750 | 754 505 | 75 400 440 |
| | Investments | 43,010,296 | 21,587,009 | 9,152,558 | 996,750 | 751,535 | 75,498,148 |
| | Accounts Receivable (net) | 400 470 | 404 705 | | | | 566,901 |
| | Taxes Receivable | 462,176 | 104,725 | | | | |
| | Interest Receivable (net) | 1,585,031 | 287,000 | | | | 1,872,031 |
| | Lease Payments Receivable | | | | | | |
| | Due from Other Funds | 40.440 | | | | | 43,442 |
| | Due from Other Governments | 43,442 | 7,000,004 | 00.470 | | | J |
| | Advances to Other Funds | 6,366,407 | 7,632,891 | 28,179 | | | 14,027,477 |
| | Inventories | | 505 446 | | | | 040 004 |
| | Prepaid Items | 115,416 | 525,415 | | | | 640,831 |
| | | | | | | | |
| | Loans, Notes, and Contracts Receivable Other Assets 1 | | | | | | |
| | <u>_</u> | | | | | | |
| | Other Assets 2 | | <u></u> | | | | |
| | Other Assets 3 | | | | | | |
| R16. | Total Assets | \$51,582,768 | \$30,137,040 | \$9,180,737 | \$996,750 | \$751,535 | \$92,648,830 |
| | Deferred Outflows of Resources | | | | | | |
| R18. | · | \$51,582,768 | \$30,137,040 | \$9,180,737 | \$996,750 | \$751,535 | \$92,648,830 |
| R19. | Liabilities Accounts Payable | 4,712,329 | 3,455,303 | 2,750 | | · 1 | 8,170,382 |
| | Contracts and Retainage Payable | 4,7 (2,520 | 0,430,000 | 2,730 | | | |
| | Interest Payable | | | | | | |
| | Due to Other Funds | | 956 | | | | 956 |
| | Due to Other Governments | | \$30 | | | | |
| | Advances from Other Funds | | | | | | l |
| | Deposits and Advances | | | | | | |
| | Loans and Notes Payable | | | | | | |
| | Other Liabilities 1 | 2 475 257 | 439,937 | | | | 2 015 204 |
| | Other Liabilities 2 | 3,475,357 | 439,937 | | | | 3,915,294 |
| | Other Liabilities 3 | 3,413,216 | | | | | J 3,413,210 |
| R30. | <u></u> | 644 000 000 | 60,000,400 | #0.750 | | | P4E 400 949 |
| | Deferred Inflows of Resources | \$11,600,902 | \$3,896,196 | \$2,750 | \$0 | \$0 | \$15,499,848 |
| R32. | <u></u> | 3,394,849 | | 00.750 | | | 5,683,711 |
| INJE. | L | \$14,995,751 | \$6,185,058 | \$2,750 | \$0 | \$0 | \$21,183,559 |
| R33. | Fund Balances (Deficits) Nonspendable | 115,416 | 525,415 | | | | 640,831 |
| R34. | Restricted [| | 23,427,523 | 9,177,987 | | 751,535 | 33,357,045 |
| | L Committed Γ | | 25,727,020 | 0,177,007 | | 101,000 | *************************************** |
| | L Assigned | 27,540,856 | | | 996,750 | | 28,537,606 |
| | L Unassigned | 8,930,745 | | | 330,730 | | 8,929,789 |
| R38. | · | \$36,587,017 | | \$9,177,987 | \$996,750 | \$751,535 | \$71,465,271 |
| R39. | . | \$51,582,768 | | \$9,180,737 | h | \$751,535 | \$92,648,830 |

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

Fiscal Year: 2017

⑥ 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 |
| | | Leaves consider to consider and an analysis an | 1 |

| R28.5. Related to OPEB | D | eferred Outflows of Resources | | |
|--|----------|--|--|--|
| Company Comp | R28. | Related to Pensions | | |
| Total Deferred Outflows of Resources S0 S16,501,140 | R28.5. | Related to OPEB | | |
| Total Assets and Deferred Outriows of Resources Sign St16,601,140 | R29. | Other Deferred Outflows of Resources | | |
| Liabilities Current Liabilities Current Portion Current Liabilities Current Liabilities Current Liabilities Current Portion | R30. | Total Deferred Outflows of Resources | \$0 | \$0 |
| Current Liabilities | R31. | Total Assets and Deferred Outflows of Resources | \$0 | \$16,501,140 |
| R32. Accounts Payable 243,355 R33. Contracts and Retainage Payable ———————————————————————————————————— | L | iabilities | Research William (Waller Property Control of the Co | , |
| R33. Contracts and Retainage Payable | С | urrent Liabilities | | |
| R34. Interest Payable 42,488 R35. Due to Other Funds 42,488 R36. Due to Other Governments 31 R37. Deposits and Advances 31 R38. Accrued Compensated Absences 23,168 R39. Long-Term Debt, Due Within One Year 0 0 R40. Other Long-Term Liabilities 1 31,662 R41. Other Current Liabilities 2 3,558,215 R42. Other Current Liabilities 3 30 33,898,876 Noncurrent Liabilities 4 \$0 33,898,876 R42. Other Current Liabilities 2 3,558,215 R43. Total Current Liabilities 3 \$0 \$3,898,876 Noncurrent Liabilities 5 \$0 \$3,898,876 R44. Deposits and Advances, Net of Current Portion 4 \$0 \$0 \$3,898,876 R45. Compensated Absences, Net of Current Portion 5 \$0 \$3,898,876 R46. General Obligation Bonds \$0 \$0 R47. Revenue Bonds \$0 \$0 | R32. | Accounts Payable | | 243,355 |
| R35. Due to Other Funds 42,486 R36. Due to Other Governments | R33. | Contracts and Retainage Payable | | |
| R36. Due to Other Governments | R34. | Interest Payable | | |
| R37. Deposits and Advances | R35. | Due to Other Funds | | 42,486 |
| 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 31.662 R41. Other Current Liabilities 1 31.682 R42. Other Current Liabilities 2 3.558.216 R43. Total Current Liabilities \$0 \$3.898.876 Noncurrent Liabilities \$0 \$3.898.876 R44. Deposits and Advances, Net of Current Portion \$0 \$3.898.876 R45. Compensated Absences, Net of Current Portion \$0 \$3.898.876 R46. General Obligation Bonds \$0 \$0 R47. Revenue Bonds \$0 \$0 R48. Certificates of Participation \$0 \$0 R49. Other Bonds \$0 \$0 R50. Loans (Other Long-Term Debt) \$0 \$0 R51. Notes (Other Long-Term Debt) \$0 \$0 R52. Construction Financing - State \$0 \$0 R55. Lease | R36. | Due to Other Governments | | |
| R39. Long-Term Debt, Due Within One Year 0 0 0 0 R40. Other Long-Term Liabilities, Due Within One Year 31,662 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 \$0 \$3,898,876 Noncurrent Liabilities \$0 \$3,898,876 Noncurrent Liabilities \$0 \$3,898,876 Noncurrent Liabilities \$0 \$3,898,876 R44. Deposits and Advances, Net of Current Portion | R37. | Deposits and Advances | | |
| R40. Other Long-Term Liabilities, Due Within One Year | R38. | Accrued Compensated Absences | | 23,158 |
| R41. Other Current Liabilities 1 31,862 R42. Other Current Liabilities 2 3,558,215 R43. Total Current Liabilities \$00 \$3,898,876 Noncurrent Liabilities \$00 \$0,898,876 Noncurrent Liabilities \$00 \$0,898,876 Noncurrent Liabilities \$00 \$0,3,898,876 Noncurrent Liabilities \$00 \$3,898,876 Noncurrent Liabilities \$00 \$0,898,876 Noncurrent Liabilities \$00 \$0,898,876 Noncurr | R39. | Long-Term Debt, Due Within One Year | . 0 | 0 |
| R42. Other Current Liabilities 2 3,558.215 R43. Total Current Liabilities \$00 \$3,898,876 Noncurrent Liabilities \$00 \$3,898,876 Noncurrent Liabilities \$00 \$3,898,876 Noncurrent Liabilities \$00 \$3,898,876 R44. Deposits and Advances, Net of Current Portion \$00 R45. Compensated Absences, Net of Current Portion \$00 R46. General Obligation Bonds \$00 R47. Revenue Bonds \$00 R48. Certificates of Participation \$00 R49. Other Bonds \$00 R50. Loans (Other Long-Term Debt) \$00 R51. Notes (Other Long-Term Debt) \$00 R52. Other (Other Long-Term Debt) \$00 R53. Construction Financing – Federal \$00 R54. Construction Financing – State \$00 R55. Lease Principal \$00 R56. Net Pension Liability \$00 R57. Net OPEB Obligation \$00 R58. Other Noncurrent Liabilities 1 \$00 R59. Other Noncurrent Liabilities 2 \$00 R60. Total Noncurrent Liabilities 2 \$00 R61. Total Liabilities \$00 S3,898,876 \$00 Deferred Inflows of Resources \$00 R62. Related to Pensions \$00 R63. R63. Related to OPEB \$00 R64. R65. Related to OPEB \$00 R66. R66. R66. \$00 R67. R68. \$00 R68. \$00 R68. \$00 R69. \$00 | R40. | Other Long-Term Liabilities, Due Within One Year | | |
| Total Current Liabilities \$0 \$ \$3,898,876 | R41. | Other Current Liabilities 1 | | 31,662 |
| Noncurrent Liabilities | R42. | Other Current Liabilities 2 | | 3,558,215 |
| 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) R63. Construction Financing - Federal R64. Construction Financing - State R65. Lease Principal R66. Net Pension Liability R77. Net OPEB Obligation R788. Other Noncurrent Liabilities 1 R69. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities 3 Deferred Inflows of Resources R62. Related to Pensions R62. Related to Pensions | R43. | Total Current Liabilities | \$0 | \$3,898,876 |
| 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 R64. Construction Financing – State R55. Lease Principal R56. Net Pension Liability R67. Net OPEB Obligation R58. Other Noncurrent Liabilities 1 R69. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities S0 \$3,898,876 Deferred Inflows of Resources R62. Related to Pensions R62. Related to Pensions | N | loncurrent Liabilities | | |
| 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 R60. Total Noncurrent Liabilities 2 R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62. Related to OPEB | R44. | Deposits and Advances, Net of Current Portion | | |
| 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 R61. Total Liabilities \$0 S0 \$3,898,876 Deferred Inflows of Resources R62. Related to Pensions R62. Related to OPEB | R45. | Compensated Absences, Net of Current Portion | | |
| R48. Certificates of Participation | R46. | General Obligation Bonds | | |
| 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 R66. Net Pension Liability R67. Net OPEB Obligation R58. Other Noncurrent Liabilities 1 R69. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities \$0 R61. Total Liabilities \$0 Deferred Inflows of Resources R62. Related to Pensions \$0 R62. Related to OPEB | R47. | Revenue 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 S0 \$0 R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62. Related to OPEB | R48. | Certificates of Participation | | |
| 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 R61. Total Liabilities \$0 Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R49. | Other Bonds | | |
| 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 S0 \$0 R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R50. | Loans (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 R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R51. | Notes (Other Long-Term Debt) | | |
| R54. Construction Financing – State | R52. | Other (Other Long-Term Debt) | | |
| 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 R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R53. | Construction Financing – Federal | | |
| R56. Net Pension Liability R57. Net OPEB Obligation R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R54. | Construction Financing – State | *************************************** | |
| R57. Net OPEB Obligation R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R55. | Lease Principal | | |
| R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R61. Total Liabilities Deferred Inflows of Resources R62. Related to Pensions R62.5. Related to OPEB | R56. | Net Pension Liability | | |
| R59. Other Noncurrent Liabilities 2 | R57. | Net OPEB Obligation | | |
| R60. Total Noncurrent Liabilities \$0 \$0 R61. Total Liabilities \$0 \$3,898,876 Deferred Inflows of Resources R62. Related to Pensions | R58. | Other Noncurrent Liabilities 1 | | |
| R61. Total Liabilities \$0 \$3,898,876 Deferred Inflows of Resources R62. Related to Pensions \$ R62.5. Related to OPEB | R59. | Other Noncurrent Liabilities 2 | | |
| R61. Total Liabilities \$0 \$3,898,876 Deferred Inflows of Resources R62. Related to Pensions | R60. | Total Noncurrent Liabilities | \$0 | \$0 |
| Deferred Inflows of Resources R62. Related to Pensions | R61. | Total Liabilities | | Particular de la constant de la cons |
| R62.5. Related to OPEB | C | Deferred Inflows of Resources | Production of the second secon | k. |
| | R62. F | Related to Pensions | | |
| R63. Other Deferred Inflows of Resources | R62.5. F | Related to OPEB | | |
| | R63. C | 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 |

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

Fiscal Year: 2017

⑥ Current Year ○ Prior Year

| | | | | © Cullent | Teal () Filol Teal |
|------|---|----------------------------|---------------------------------------|-------------------|--------------------|
| | | Pension and | Investment Trust | Private - Purpose | Agency |
| | Assets | Other Employee | | Trust | |
| R01. | Cash and Investments | Benefit Trust 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 | And the same of th |
| R33. | Private-Purpose Trust | | | |
| R34. | Total Net Position Held in Trust | \$484,026,717 | \$138,658,907 | \$0 |

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

Fiscal Year: 2017

| | | 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 O 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 | | The second secon |
| 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 | | |
| | | | Add |
| | | | |
| R11b. | Specify Proprietary Fund Adjustments | | |
| | | | Add |
| R12. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$71,465,271 | \$12,602,264 |
| | 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 Revelved |
| 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 |
|---|---|---|
| Education | (R10)SpRev- | Controllers Report. Kung Fu AODP |
| Other Figure in a Course of the proof of Transfer | OtherRecreationandCulturalServices | 7/10/10/10/10/10/10/10/10/10/10/10/10/10/ |
| 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 |
| Other Financing Sources Change in Fund Balance | (R12)Gen-TransfersIn | Capital Improvements - \$3,172,797 |
| | | Final Budget 16/17 - \$246,479 |
| | | Reimb Sheriff for Vehicle Replacement - \$96,298 AODP Salary Reimburement - \$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 |
| | · | Mendosino odanty Elsiary Nemodeliniani 400,000 |
| 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 |
| Capital Assets Long Term Obligations | (KZ5)OtherLongTermObligations1 | Landriii Closure/Post Closure Care Costs |

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