

County of Mendocino
 Counties Financial Transactions Report
 General Information

Fiscal Year: 2018

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.

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

2. Does this county have blended component unit(s) (BCU(s))? Refer to the Counties Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.
 Yes No

3. Is financial data of the BCU(s) included in this County's financial statements or Comprehensive Annual Financial Report (CAFR)?
 Yes No

4. Is financial data of the BCU(s) included in this county's FTR? If "Yes", answer question 5. Yes No

5. Specify the name(s) of the BCU(s).

BCU 1
 BCU 2
 BCU 3
 BCU 4
 BCU

County of Mendocino
Counties Financial Transactions Report – Governmental Funds
Comments for the County Report

Fiscal Year: 2018

Current Year Prior Year

Comments

Please add Form#s to the PRINTED version of the forms.
Please add Form#s to the PRINTED version of the footnotes.
Please show Comma-delimited Numbers on the PRINTED version of the Check Errors forms .

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

Fiscal Year: 2018

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
Operating Revenues	
R02. Charges for Services	1,515,574
R03. Other Operating Revenues	161,765
R04. Total Operating Revenues	\$1,677,339
Operating Expenses	
R05. Personnel Services	132,073
R06. Contractual Services	
R07. Materials and Supplies	277,050
R08. General and Administrative Expenses	1,054,617
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,463,740
R12. Operating Income (Loss)	\$213,599
Nonoperating Revenues	
R13. Investment Earnings	22,037
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	545,374
R16. Total Nonoperating Revenues	\$567,411
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$781,010
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-588,904
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$192,106
R29. Net Position (Deficit), Beginning of Fiscal Year	\$477,951
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$670,057
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	

R35. Unrestricted

670,057

R36. **Total Net Position (Deficit)**

\$670,057

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

Fiscal Year: 2018

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	12,114,168
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$12,114,168
Operating Expenses	
R05. Personnel Services	556,056
R06. Contractual Services	
R07. Materials and Supplies	568,049
R08. General and Administrative Expenses	12,420,783
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$13,544,888
R12. Operating Income (Loss)	\$-1,430,720
Nonoperating Revenues	
R13. Investment Earnings	113,829
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$113,829
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,316,891
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-362,691
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-1,679,582
R29. Net Position (Deficit), Beginning of Fiscal Year	\$8,825,778
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$7,146,196
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	

R35. Unrestricted	7,146,196
R36. Total Net Position (Deficit)	\$7,146,196

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

Fiscal Year: 2018

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	334,971
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$334,971
R12. Operating Income (Loss)	\$-334,971
Nonoperating Revenues	
R13. Investment Earnings	30,316
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$30,316
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-304,655
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	425,000
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$120,345
R29. Net Position (Deficit), Beginning of Fiscal Year	\$2,195,998
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$2,316,343
Net Position (Deficit)	
R33. Net Investment in Capital Assets	189,485
R34. Restricted	

R35. Unrestricted	2,126,858
R36. Total Net Position (Deficit)	\$2,316,343

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance
	Operating Revenues	
R02.	Charges for Services	200,000
R03.	Other Operating Revenues	15,115
R04.	Total Operating Revenues	\$215,115
	Operating Expenses	
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	861
R08.	General and Administrative Expenses	181,920
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$182,781
R12.	Operating Income (Loss)	\$32,334
	Nonoperating Revenues	
R13.	Investment Earnings	7,318
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$7,318
	Nonoperating Expenses	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$39,652
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$39,652
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$117,648
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$157,300
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	

R35. Unrestricted	157,300
R36. Total Net Position (Deficit)	\$157,300

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
	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	93,860
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	175,206
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$269,066
R12.	Operating Income (Loss)	\$-269,066
	Nonoperating Revenues	
R13.	Investment Earnings	1,707
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$1,707
	Nonoperating Expenses	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-267,359
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	382,000
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$114,641
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$426,465
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$541,106
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	432,798
R34.	Restricted	

R35. Unrestricted

108,308

R36. **Total Net Position (Deficit)**

\$541,106

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
Operating Revenues		
R02.	Charges for Services	4,902,870
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$4,902,870
Operating Expenses		
R05.	Personnel Services	87,665
R06.	Contractual Services	
R07.	Materials and Supplies	24,769
R08.	General and Administrative Expenses	4,526,400
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$4,638,834
R12.	Operating Income (Loss)	\$264,036
Nonoperating Revenues		
R13.	Investment Earnings	2,608
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	22,210
R16.	Total Nonoperating Revenues	\$24,818
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$288,854
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-5,293
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$283,561
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$558,424
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$841,985
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	

R35. Unrestricted	841,985
R36. Total Net Position (Deficit)	\$841,985

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Property Taxes						
R01. Countywide Secured and Unsecured	34,759,126	228,008				34,987,134
R02. Supplemental Countywide Secured and Unsecured	442,608	2,909				445,517
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	11,340,056					11,340,056
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	2,558,081	-193				2,557,888
R09. Supplemental Prior-Year Secured and Unsecured						
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	487,259	1,943,170				2,430,429

Specify Other Property Taxes

Measure A Library Tax		1,939,985				1,939,985
Special Tax - Fire Assessment		3,185				3,185
Williamson Act Replacement Tax	487,259					487,259
Total:						2,430,429

R15. Total Property Taxes	\$49,587,130	\$2,173,894	\$0	\$0	\$0	\$51,761,024
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes – Other						
R16. Sales and Use Taxes	13,933,568	1,606,571				15,540,139
R17. In-Lieu Local Sales and Use Taxes						
R18. Transportation Tax (Nontransit Purposes)		64,140				64,140
R19. Property Transfer	668,839					668,839
R20. Transient Occupancy Taxes	5,682,028					5,682,028
R21. Timber Yield	662,781	2,284				665,065
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	1,296,125	0	0	0	0	1,296,125

Specify Other Taxes – Other

Cannabis Business Tax	1,296,125					1,296,125
Total:						1,296,125

R26. Total Taxes – Other	\$22,243,341	\$1,672,995	\$0	\$0	\$0	\$23,916,336
R27. Total Taxes	\$71,830,471	\$3,846,889	\$0	\$0	\$0	\$75,677,360

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		5,058,169				5,058,169
R02. Motor Vehicle In-Lieu Tax	645,713	641,450				1,287,163
R03. 1991 Realignment Revenue						
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes						
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)	4,352,792					4,352,792
R08. Public Assistance Programs (Include CALWORKS Program)	5,233,624	37				5,233,661
R09. Realignment for Social Services	16,570,558					16,570,558
R10. Aid for Agriculture	325,351	42,324				367,675
R11. Aid for Construction						
R12. Aid for Corrections						
R13. Aid for County Fairs						
R14. Aid for Disaster		1,139,255				1,139,255
R15. Homeowners' Property Tax Relief	284,075	1,864				285,939
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	5,259					5,259
R18. Off-Highway Motor Vehicle License Fee						
R19. Roads		665,737				665,737
R20. Child Care Food/Special Milk Program	29,663					29,663
R21. Peace Officers Standards and Training						
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99						
R24. Public Safety – Prop. 172						
R25. Public Safety – 2011	5,724,812	129,340				5,854,152
Health Programs						
R26. Aid for Mental Health		16,730,304				16,730,304
R27. Realignment for Mental Health		3,973,056				3,973,056
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	1,548,202	171,621				1,719,823
R30. Realignment for Health Services	10,240,282					10,240,282
R31. Other Health Programs (Specify)	1,339,292	529,331				1,868,623

Specify Other Health Programs

Active Transport Program	51,277					51,277	Delete
Aid for California Children	887,055					887,055	Delete
Air Quality		61,952				61,952	Delete
Family Planning Program		32,103				32,103	Delete
LEA Solid Waste Grant (PH)		23,651				23,651	Delete
Non-County Hospital & EMS-Physician Services	400,960					400,960	Delete
Tobacco Education Services Grant		411,625				411,625	Delete
							Add
Total:						1,868,623	

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	600,939	415,616				1,016,555

R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library						
R35.	Stabilization	130,000					130,000
R36.	Veterans Affairs Programs	61,435					61,435
R37.	Sheriff Boating Safety						
R38.	Victim Witness Programs		308,706				308,706
R39.	Child Support Service						
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	20,237	196,401				216,638
R43.	Other State – Other (Specify)	212,488	564,051				776,539

Specify Other State – Other

Aid for Aviation		70,000				70,000	Delete
Bldgs and Grounds/Misc State Restoration	44,434					44,434	Delete
DOT - Mendocino County Airport	637					637	Delete
Environmental Health	20,940					20,940	Delete
Mendocino County Jail	146,477					146,477	Delete
Prop 1 Stormwater Planning		84,039				84,039	Delete
Statutory Rape Vertical Pros		144,420				144,420	Delete
Undeserved Victim Assistance		54,722				54,722	Delete
Water Agency		210,870				210,870	Delete
							Add
Total:						776,539	

R44.	Total Intergovernmental – State	\$47,324,722	\$30,567,262	\$0	\$0	\$0	\$77,891,984
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration	15,580,550					15,580,550
R02. Public Assistance Programs	24,477,975	1,232,227				25,710,202
R03. Health Administration						
R04. Aid for Construction		1,858,301				1,858,301
R05. Aid for Disaster		2,846,131				2,846,131
R06. Forest Reserve Revenue		117,032				117,032
R07. In-Lieu Taxes	641,536					641,536
Federal – Other						
R08. Workforce Investment Act (WIA)		14,597				14,597
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	320,434	537,947				858,381
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs		98,000				98,000
R14. DA Programs – Family/Child						
R15. Grazing	930					930
R16. Aging Programs						
R17. Senior Citizens Programs						
R18. Road Projects						
R19. Law Enforcement	65,629					65,629
R20. Other Federal – Other (Specify)	20,577	11,200				31,777

Specify Other Federal – Other

Air Quality		11,200				11,200	Delete
DOT - Mendocino County Airports	7,452					7,452	Delete
Environmental Health	13,033					13,033	Delete
Other Miscellaneous	92					92	Delete
							Add
Total:						31,777	

R21. Total Intergovernmental – Federal	\$41,107,631	\$6,715,435	\$0	\$0	\$0	\$47,823,066
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Other In-Lieu Taxes						
R01. Other In-Lieu Taxes (Specify)	<input type="text"/>					

Specify Other In-Lieu Taxes

<input type="text"/>	<input type="button" value="Add"/>						
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Intergovernmental – Other

R02. City/County	-395,407	<input type="text"/>	39,807	<input type="text"/>	<input type="text"/>	-355,600
R03. Redevelopment/Housing	<input type="text"/>					
R04. Special Districts/Joint Power Authority (JPA)	<input type="text"/>					
R05. Other Intergovernmental – Other (Specify)	737,919	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	737,919

Specify Other Intergovernmental – Other

Other Miscellaneous	-1,514	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-1,514	<input type="button" value="Delete"/>
Planning and Building Services	146,437	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	146,437	<input type="button" value="Delete"/>
Retirement	592,996	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	592,996	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:						737,919	

R06. Total Intergovernmental – Other	\$342,512	\$0	\$39,807	\$0	\$0	\$382,319
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Charges for Current Services

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	222,480					222,480
R02. Property Tax Administrative Fees	0	42,665	0	0	0	42,665
R03. Cities						
R04. Redevelopment Agencies						
R05. Special Districts		42,665				42,665
R06. Auditing and Accounting Fees	136,358					136,358
R07. Communication Services						
R08. Election Services	258,393					258,393
R09. Legal Services	390,580					390,580
R10. Planning and Engineering Services	1,296,043					1,296,043
R11. Agricultural Services	532,789					532,789
R12. Civil Process Services	67,199					67,199
R13. Court Fees and Costs	1,629,238					1,629,238
R14. Booking Fees						
R15. Estate Fees						
R16. Humane Services	635,671					635,671
R17. Law Enforcement Services	809,275	55,380				864,655
R18. Recording Fees	465,102	97,273				562,375
R19. Road and Street Services	27,640	220,816				248,456
R20. Health Fees	1,128,049	5,657				1,133,706
R21. Mental Health Services	516,556	1,713,644				2,230,200
R22. California Children's Services	10,173					10,173
R23. Sanitation Services	1,668,819					1,668,819
R24. Institutional Care and Services	1,401,761					1,401,761
R25. Library Services		60,295				60,295
R26. Parks and Recreation Fees	19,193					19,193
Charges for Current Services – Other						
R27. Personnel Services	4,651					4,651
R28. Building Maintenance and Grounds Services	141,305					141,305
R29. Administrative Services	59,478	115,315				174,793
R30. Other Charges for Current Services – Other (Specify)	1,406,552					1,406,552

Specify Other Charges for Current Services – Other

Child Support Services	872,988					872,988	Delete
General Services & Garage	74,228					74,228	Delete
Information Services	203,589					203,589	Delete
Investment Fees	253,929					253,929	Delete
Miscellaneous	1,818					1,818	Delete
							Add
Total:						1,406,552	

R31. Total Charges for Current Services	\$12,827,305	\$2,311,045	\$0	\$0	\$0	\$15,138,350
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County of Mendocino
 Counties Financial Transactions Report – Governmental Funds
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	194,675	54,921				249,596
R02. Tobacco Settlement	956,820					956,820
R03. Welfare Repayments						
R04. Cancelled Warrants	16,867					16,867
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	283,527	169,425	394,506			847,458

Specify Other Miscellaneous Revenues

City Utility Reimbursement	17,932					17,932	Delete
County Jail COPS Program		40,186				40,186	Delete
Donations	53,543	34,094				87,637	Delete
E Pay Rebate	92,822					92,822	Delete
Economic Development	20,625					20,625	Delete
General	8,806					8,806	Delete
General Relief Refund	53,041					53,041	Delete
Mendocino County Museum	15,297					15,297	Delete
Other		113				113	Delete
Pension Obligation			394,506			394,506	Delete
Public Guardian / Victim Witness		95,032				95,032	Delete
Public Health	12,030					12,030	Delete
Social Services	9,431					9,431	Delete
							Add
Total:						847,458	

R07. Total Miscellaneous Revenues	\$1,451,889	\$224,346	\$394,506	\$0	\$0	\$2,070,741
R08. Total Revenues	\$181,145,213	\$44,462,411	\$413,533	\$11,731	\$5,307	\$226,038,195

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	619,971					619,971
R02. Clerk of the Board	469,517					469,517
R03. Administrative Officer	841,452					841,452
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,930,940					1,930,940
Finance						
R07. Auditor-Controller	1,254,795					1,254,795
R08. Treasurer-Tax Collector	699,221					699,221
R09. Assessor	1,499,641	122,536				1,622,177
R10. Purchasing Agent	257,049					257,049
R11. Other Finance			7,990			7,990
R12. Total Finance	3,710,706	122,536	7,990			3,841,232
Counsel						
R13. County Counsel	767,350					767,350
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	767,350					767,350
R17. Personnel	1,135,998					1,135,998
R18. Elections	572,924					572,924
R19. Communications						
R20. Property Management	3,449,728					3,449,728
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	698,934					698,934
R26. Other General Government	3,140,130					3,140,130
R27. Total General Government	\$15,406,710	\$122,536	\$7,990	\$0	\$0	\$15,537,236

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

Fiscal Year: 2018

	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)	172,160					172,160
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	3,051,899					3,051,899
R04. County Clerk	71,512					71,512
R05. Grand Jury (Including Audit)	81,856					81,856
R06. District Attorney – Prosecution	4,796,790	154,513				4,951,303
R07. Child Support Services	2,252,108					2,252,108
R08. Public Defender	3,756,470					3,756,470
R09. Court Appointed Counsel						
R10. Other Judicial		454,365				454,365
R11. Total Judicial	14,623,831	608,878				15,232,709
R12. Police Protection	16,457,460	42,458				16,499,918
Detention and Correction						
R13. Adult Detention	10,591,845	13,646				10,605,491
R14. Juvenile Detention	2,614,968					2,614,968
R15. Probation	4,803,591	285,431				5,089,022
R16. Other Detention and Correction						
R17. Total Detention and Correction	18,010,404	299,077				18,309,481
R18. Fire Protection						
R19. Flood Control – Soil and Water Conservation		477,098				477,098
Protective Inspection						
R20. Agricultural Commissioner	1,525,756	48,607				1,574,363
R21. Building Inspector	2,165,304					2,165,304
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	3,691,060	48,607				3,739,667
Protection – Other						
R26. LAFCO						
R27. Recorder	123,690					123,690
R28. Coroner	2,762,346					2,762,346
R29. Emergency Services	265,622	1,125,172				1,390,794
R30. Planning and Zoning	2,421,059	35,046				2,456,105
R31. Humane Services (Pound)	1,365,781					1,365,781

R32. Other Protection – Other		318,617				318,617
R33. Total Protection – Other	6,938,498	1,478,835				8,417,333
R34. Total Public Protection	\$59,721,253	\$2,954,953	\$0	\$0	\$0	\$62,676,206

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		15,203,327				15,203,327
R02. Transportation Terminals						
R03. Transportation Systems	146,163					146,163
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$146,163	\$15,203,327	\$0	\$0	\$0	\$15,349,490
Health						
R07. Public Health	7,738,529	2,841,639				10,580,168
R08. Medical Care	5,360,431	0				5,360,431
R09. Mental Health		29,626,826				29,626,826
R10. Drug and Alcohol Abuse Services	1,781,126	136,154				1,917,280
R11. Other Health						
R12. Total Health	\$14,880,086	\$32,604,619	\$0	\$0	\$0	\$47,484,705
R13. Sanitation	925,294					925,294

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration	5,996,135					5,996,135
R02. Aid Programs Cash	23,302,026					23,302,026
R03. Other Welfare						
R04. Total Welfare	29,298,161					29,298,161
Social Services						
R05. Administration and Programs	38,718,022	30,200				38,748,222
R06. Other Social Services						
R07. Total Social Services	38,718,022	30,200				38,748,222
General Relief						
R08. Aid to Indigents	458,547					458,547
R09. Indigent Burials	48,440					48,440
R10. Other General Relief						
R11. Total General Relief	506,987					506,987
R12. Care of Court Wards						
R13. Veterans Services	382,787					382,787
Public Assistance – Other						
R14. Workforce Investment Act (WIA)		11				11
R15. Other Public Assistance – Other						
R16. Total Public Assistance – Other		11				11
R17. Total Public Assistance	\$68,905,957	\$30,211	\$0	\$0	\$0	\$68,936,168

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services		3,303,457				3,303,457
R03. Agricultural Education	219,448					219,448
R04. Other Education						
R05. Total Education	\$219,448	\$3,303,457	\$0	\$0	\$0	\$3,522,905
Recreation and Cultural Services						
R06. Recreation Facilities						
R07. Cultural Services	403,385					403,385
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services		1,773				1,773
R11. Total Recreation and Cultural Services	\$403,385	\$1,773	\$0	\$0	\$0	\$405,158

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R01. Principal Payments on Long-Term Debt			5,745,000			5,745,000
R02. Interest Payments on Long-Term Debt			3,994,525			3,994,525
R02.5 Lease Principal						
R03. Principal and Interest on Short-Term Notes and Warrants	223,527					223,527
R04. Other Debt Service						
R05. Total Debt Service	223,527	0	9,739,525	0	0	9,963,052
Capital Outlay						
R06. General Government	1,033,607					1,033,607
R07. Public Protection	650,990			421,487		1,072,477
R08. Public Ways and Facilities	216,774					216,774
R09. Health and Sanitation	1,055,639					1,055,639
R10. Public Assistance	1,131,805					1,131,805
R11. Education	30,342					30,342
R12. Recreation and Cultural Services	756,777					756,777
R13. Total Capital Outlay	4,875,934	0	0	421,487	0	5,297,421
R14. Total Expenditures	\$165,707,757	\$54,220,876	\$9,747,515	\$421,487	\$0	\$230,097,635

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	15,437,456	-9,758,465	-9,333,982	-409,756	5,307	-4,059,440
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
R03.5 Lease Obligations Proceeds						
R03.6 Proceeds from Refinancing on Loans, Notes, and Other						
R03.7 Payments to Refinanced Loans, Notes, and Other						
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	1,432,838	8,288,310	10,464,886			20,186,034
R13. Transfers Out	-18,363,340	-1,672,808				-20,036,148
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-16,930,502	6,615,502	10,464,886	0	0	149,886
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	0
R18. Net Change in Fund Balances	-1,493,046	-3,142,963	1,130,904	-409,756	5,307	-3,909,554
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$36,587,017	\$23,951,982	\$9,177,987	\$996,750	\$751,535	\$71,465,271
R20. Adjustment	8,677,930					8,677,930
R21. Reason for Adjustment	0					
R22. Fund Balances (Deficits), End of Fiscal Year	43,771,901	20,809,019	10,308,891	586,994	756,842	76,233,647

Note:

(R21) Gen-Reason for Adjustment: 0

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer	20,430,644		
R02. Plan Members	5,996,462		
R03. Private Contributions			
R04. Contributions to Pooled Investments		452,433,863	
R05. Other Contributions			
R06. Total Contributions	\$26,427,106	\$452,433,863	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest	46,196,826	1,619,986	
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)	-924,841		
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$45,271,985	\$1,619,986	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$71,699,091	\$454,053,849	\$0
Deductions			
R19. Benefit Payments	33,331,909		
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments	1,963,938	448,040,260	
R24. Other Deductions			
R25. Total Deductions	\$35,295,847	\$448,040,260	\$0
R26. Change in Net Position	\$36,403,244	\$6,013,589	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year			
R28. Adjustment	484,026,717	138,658,907	
R29. Reason for Adjustment	0	0	
R30. Net Position (Deficit), End of Fiscal Year	\$520,429,961	\$144,672,496	\$0

Note:

(R29) Pen-Reason for Adjustment: 0

(R29) Inv-Reason for Adjustment: 0

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

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2018

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 Payable, Beginning of Fiscal Year	\$59,765,000
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	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	4,630,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$55,135,000
R22. Principal Payable, Current Portion	4,885,000
R23. Principal Payable, Noncurrent Portion	\$50,250,000
R24. Interest Paid in Current Fiscal Year	3,240,890
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: 2018

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 Payable, Beginning of Fiscal Year	\$19,395,000
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	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,115,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$18,280,000
R22. Principal Payable, Current Portion	1,150,000
R23. Principal Payable, Noncurrent Portion	\$17,130,000
R24. Interest Paid in Current Fiscal Year	753,635
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
 Detail Summary of Long-Term Debt

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Certificates of Participation							
Certificates of Participation	2012	19,395,000	0	1,115,000	18,280,000	1,150,000	17,130,000
Pension Obligation Bonds							
Pension Obligation Bonds	2002	59,765,000	0	4,630,000	55,135,000	4,885,000	50,250,000
Total Governmental Debt:		\$79,160,000	\$0	\$5,745,000	\$73,415,000	\$6,035,000	\$67,380,000

County of Mendocino
 Counties Financial Transactions Report
 Debt Service Reconciliation

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	9,739,525		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$9,739,525	\$0	\$0
R06. Debt Service	9,739,525		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Mendocino
 Counties Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	40,980,921	24,349,635	10,269,084	664,578	756,842	77,021,060
R02. Investments						
R03. Accounts Receivable (net)	492,691	622,346				1,115,037
R04. Taxes Receivable	2,794,423	1,552,007				4,346,430
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	14,717,511	9,763,414	39,807			24,520,732
R09. Advances to Other Funds						
R10. Inventories	138,794	589,219				728,013
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$59,124,340	\$36,876,621	\$10,308,891	\$664,578	\$756,842	\$107,731,272
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$59,124,340	\$36,876,621	\$10,308,891	\$664,578	\$756,842	\$107,731,272
Liabilities						
R19. Accounts Payable	5,708,891	8,031,752		77,584		13,818,227
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	3,744,160	495,541				4,239,701
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$9,453,051	\$8,527,293	\$0	\$77,584	\$0	\$18,057,928
R31. Deferred Inflows of Resources	5,899,388	7,540,309				13,439,697
R32. Total Liabilities and Deferred Inflows of Resources	\$15,352,439	\$16,067,602	\$0	\$77,584	\$0	\$31,497,625
Fund Balances (Deficits)						
R33. Nonspendable	138,794	589,219				728,013
R34. Restricted	7,070,560	20,219,800	10,308,891		756,842	38,356,093
R35. Committed						
R36. Assigned	29,626,250			586,994		30,213,244
R37. Unassigned	6,936,297					6,936,297
R38. Total Fund Balances (Deficits)	\$43,771,901	\$20,809,019	\$10,308,891	\$586,994	\$756,842	\$76,233,647
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$59,124,340	\$36,876,621	\$10,308,891	\$664,578	\$756,842	\$107,731,272

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

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted		14,597,691
R02. Restricted		
R03. Accounts Receivable (net)		153,089
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	\$14,750,780
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Noncurrent Capital		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>		
R18. Equipment <i>(Report at cost.)</i>		905,802
R18.5 Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress		189,485
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization		-473,004
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$0	\$622,283
R27. Total Assets	\$0	\$15,373,063
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$0	\$0
R31. Total Assets and Deferred Outflows of Resources	\$0	\$15,373,063
Liabilities		
Current Liabilities		

R32.	Accounts Payable		214,370
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		23,578
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		28,073
R42.	Other Current Liabilities 2		3,434,055
R43.	Total Current Liabilities	\$0	\$3,700,076
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 Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$0	\$3,700,076
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$3,700,076
R66.	Total Net Position (Deficit)	\$0	\$11,672,987
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		622,283
R68.	Restricted		
R69.	Unrestricted		11,050,704
R70.	Total Net Position (Deficit)	\$0	\$11,672,987
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$0	\$15,373,063

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments	1,990,220	144,672,496		13,876,021
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	207,674,170			
R08. International Stocks	150,450,203			
R09. Real Estate	56,470,400			
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments	103,773,892			
R13. Total Investments	\$518,368,665	\$0	\$0	\$0
R14. Receivables (net)	1,135,919			11,969,586
R15. Due from Other Governments				
R16. Other Assets 1	476,299			
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$521,971,103	\$144,672,496	\$0	\$25,845,607
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$521,971,103	\$144,672,496	\$0	
Liabilities				
R22. Accounts Payable	286,177			
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1	1,254,965			25,845,607
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$1,541,142	\$0	\$0	\$25,845,607
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$1,541,142	\$0	\$0	
Net Position Held in Trust for				
R31. Pension and Other Employee Benefits	520,429,961			
R32. Investment Trust		144,672,496		
R33. Private-Purpose Trust				
R34. Total Net Position Held in Trust	\$520,429,961	\$144,672,496	\$0	

County of Mendocino
 Counties Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	2,928,621	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	83,075,258	
R03.	Equipment <i>(Report at cost.)</i>	34,566,605	
R04.	Infrastructure <i>(Report at cost.)</i>	98,114,380	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	15,205,224	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	5,713,268	
R09.	Less: Accumulated Depreciation/Amortization	-119,500,204	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$120,103,152	
Deferred Outflows of Resources			
R16	Related to Pensions	38,630,790	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$38,630,790	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$158,733,942	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		4,723,397
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		18,280,000
R27.	Other Bonds		55,135,000
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		186,099,824
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		10,352,154
R37.	Other Noncurrent Liabilities 2		1,616,334

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$276,206,709
Deferred Inflows of Resources		
R40 Related to Pensions		8,281,706
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$8,281,706
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$284,488,415

County of Mendocino
 Counties Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2018

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	226,038,195	19,654,891
R02. Expenditures/Expenses	230,097,635	20,434,280
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-4,059,440	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-779,389
R05. Other Financing Sources (Uses)	149,886	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-149,888
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$-3,909,554	\$-929,277
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$71,465,271	\$12,602,264
R11. Adjustments (Specify)	8,677,930	0

R11a. **Specify Governmental Fund Adjustments**

To Recognize Revenue Reported as Unearned in a Prior Period	8,677,930	Delete
<input style="width: 90%;" type="text"/>		Add
Total:	8,677,930	

R11b. **Specify Proprietary Fund Adjustments**

<input style="width: 90%;" type="text"/>		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$76,233,647	\$11,672,987
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Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	04/01/1997
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	2.94
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: 2018		● Current Year ● Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(General Liability Insurance) Insurance claims
InternalServiceFund	(R11)TotalOperatingExpenses	(General Liability Insurance) PY Insurance expense of \$575,175 was adjusted to net assets-unrestricted by outside auditor for "change in insurance liability (client) recorded directly to equity."; CY insurance expense of \$688,635 remains unadjusted by outside auditor.
InternalServiceFund	(R13)InvestmentEarnings	(General Liability Insurance) Interest revenue increased due to an increase in interest rates
InternalServiceFund	(R15)OtherNonoperatingRevenues	(General Liability Insurance) Other government agency aid: 209,628 2F7-CSAC E11 176,424 CSAC excess insurance 158,622 CSAC-EIA, ck#060190 700 Other
InternalServiceFund	(R16)TotalNonoperatingRevenues	(General Liability Insurance) Variance due to \$545,374 of Other government agency aid in other nonoperating revenues
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Vehicle replacement
InternalServiceFund	(R13)InvestmentEarnings	(Health Insurance) Interest revenue increased due to an increase in interest rates
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Health Insurance) Variance due to increased interest revenue in the CY
InternalServiceFund	(R27)TransfersOut	(Health Insurance) Final budget operating transfer-out/transfers to pension obligation fund for payment of debt
InternalServiceFund	(R28)ChangeinNetPosition	(Health Insurance) Decrease in net position is due to a 3 month "rate holiday" (no health plan insurance premiums deducted from employees' pay checks) implemented by the County for the 2nd quarter of FY 2018
InternalServiceFund	(R11)TotalOperatingExpenses	(Software Acquisition) Variance due to increased materials and supplies related to: -Updating the County's financial system to version 11 -Replacement of outdated Gasboy system for County fuel pumps -IT infrastructure installation at Career Point for HHS staff -Configuration of new County contract management system (Cobblestone) -Redwood Complex Fire emergency response, maintaining County-wide network -replacement of fire damaged microwave equipment
InternalServiceFund	(R13)InvestmentEarnings	(Software Acquisition) Interest revenue increased due to an increase in interest rates
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) Variance due to increased interest revenue in the CY
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) Final budget operating transfer-in
InternalServiceFund	(R03)OtherOperatingRevenues	(Unemployment Insurance) Insurance claim
InternalServiceFund	(R13)InvestmentEarnings	(Unemployment Insurance) Interest revenue increased due to an increase in interest rates
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Unemployment Insurance) Variance due to increased interest revenue in the CY
InternalServiceFund	(R04)TotalOperatingRevenues	(Vehicle Replacement) Historically, there has been no revenue produced in this fund, other than prior year, due to the return (sale) of a vehicle.
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle Replacement) Variance due to Adjusting Journal Entry #113 to correct beginning balances and reclassify equipment for fixed assets
InternalServiceFund	(R13)InvestmentEarnings	(Vehicle Replacement) Interest revenue increased due to an increase in interest rates
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Vehicle Replacement) Variance due to increased interest revenue in the CY
InternalServiceFund	(R26)TransfersIn	(Vehicle Replacement) Final budget operating transfer-in
InternalServiceFund	(R13)InvestmentEarnings	(Workers Compensation) Interest revenue increased due to an increase in interest rates

InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation) Other government agency aid: 22,210 CSAC EIA payroll audit check payment
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Workers Compensation) Variance due to Other Revenues (noted above), and increased interest revenue in the CY
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Transfer to pension obligation bond fund for payment of debt
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Variance is attributed to market increase in values and to new construction, as well as property appraisal activity
PropertyTaxesAndTaxes	(R02)SpRev-SupplementalCountywideSecuredandUnsecured	Variance is attributed to market increase in values and to new construction, as well as property appraisal activity
PropertyTaxesAndTaxes	(R08)SpRev-PriorYearSecuredandUnsecured	Variance is largely due to staffing issues in Treasurer/tax collector department and time and resources available to actively pursue collections SCO: Actual CY Revenues are \$228,008
PropertyTaxesAndTaxes	(R16)SpRev-SalesandUseTaxes	Variance is due to revenue from a new voter approved Mental Health Measure B sales tax, implemented in 4th quarter of FY 2018
PropertyTaxesAndTaxes	(R17)Total-InLieuLocalSalesandUseTaxes	No allocation of sales and use tax compensation fund received
PropertyTaxesAndTaxes	(R21)Gen-TimberYield	Variance is in part due to increased logging of fire-damaged properties following the October 9, 2017 Redwood Complex Fire
PropertyTaxesAndTaxes	(R21)SpRev-TimberYield	Variance is in part due to increased logging of fire-damaged properties following the October 9, 2017 Redwood Complex Fire
SpecialBenefitAssessments	(R07)Gen-ConstructionPermits	Variance due to new Cannabis program and to a lesser extent, rebuilding related to fire recovery following the October 9, 2017 Redwood Complex Fire
SpecialBenefitAssessments	(R09)Gen-ZoningPermits	Variance due to new Cannabis program and to a lesser extent, rebuilding related to fire recovery following the October 9, 2017 Redwood Complex Fire
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Miscellaneous court fines
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game/Air Quality court fines
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Most of the variance is due to the following PY activity that didn't repeat in the CY: -Mendocino County Sheriff \$300,000 asset forfeiture funds as follows: 89,608 Federal asset seizure 60,392 COMMET State asset seizure 150,000 State asset seizure -District attorney \$39,770 -Planning and building \$68,860
FinesForfeituresRevenue	(R03)SpRev-ForfeituresandPenalties	Variance is due to Mendocino County Air Quality Mgmt District increase in penalty revenues
FinesForfeituresRevenue	(R07)CapProj-InvestmentEarnings	Variance is due to increase in interest revenue as a result of increase in interest rates over PY
FinesForfeituresRevenue	(R07)DebtServ-InvestmentEarnings	Variance is due to increase in interest rates over PY
FinesForfeituresRevenue	(R07)Gen-InvestmentEarnings	Variance is due to increase in interest revenue as a result of increase in interest rates over PY
FinesForfeituresRevenue	(R07)SpRev-InvestmentEarnings	Variance is due to increase in interest revenue as a result of increase in interest rates over PY
FinesForfeituresRevenue	(R08)DebtServ-RentsandConcessions	Variance due to PY rent revenue from City of Willits for rental of the County's Willits Justice Center Building ending with the end of their 30-year lease in FY 2017
FinesForfeituresRevenue	(R08)Gen-RentsandConcessions	Variance due to an increase in CY vs. PY as follows: 65,912 vs. 23,567 - Social services 50,939 vs. 45,061 - DOT Mendocino County airports
IntergovernmentalState	(R01)SpRev-HighwayUsersTax	Variance due to increase in CY vs. PY tax revenue as follows: 1,069,663 vs. 567,663 - State HUTA Secion 2103 1,243,613 vs. 0 - State RMRA SB1 (new in FY 2018)
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	Motor vehicle in-lieu tax
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	Vehicle in-lieu
IntergovernmentalState	(R03)Gen-1991RealignmentRevenue	PY amount represents the reversal of a FY 2015/16 accounts receivable accrual for public health realignment funds that should have been

		classed with the related realignment revenue funds on Form 18 Line R30. CY amounts are on Form 18, Line R30.
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Variance is due to an overall decrease in program revenue, along with an Adjusting Journal Entry to record unavailable revenue of \$246,323
IntergovernmentalState	(R08)SpRev-PublicAssistancePrograms(IncludeCALWORKSProgram)	Interest revenue increased due to an increase in interest rates
IntergovernmentalState	(R10)Gen-AidforAgriculture	Variance is due to decrease in State Aid Agri Gas tax in CY vs. PY 33,995 vs. 288,476
IntergovernmentalState	(R10)SpRev-AidforAgriculture	Variance is due to overall increase in program revenue
IntergovernmentalState	(R14)SpRev-AidforDisaster	Variance is due to a CY increase in new State Aid for Disaster due to fire (net amount of \$726,146), plus reversals of PY adjustments of \$142,637, and smaller variances is revenue from individual grants
IntergovernmentalState	(R19)SpRev-Roads	Variance due to program revenue decrease in CY vs. PY as follows: 17,793 vs. 188,611 - State other, CALTRANS, DOT projects
IntergovernmentalState	(R23)Gen-TobaccoTaxAB75Prop99	PY amount represents "Non-County Hospital" and "EMS-Physician Services" funds; CY funds have been reclassified to Form 18, Line R31- Other Health Programs. CY amounts are as follows: 104,877 - Non-County Hospital 99,682 - EMS-Physician Services 196,400 - Adjusting Journal Entry "to record prior period adjustment and current year change related to unearned revenue accounts that should be recorded as revenue"
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	Variance due to Adjusting Journal Entry "to record unavailable revenue"
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	Variance is due to a prior year accrual of \$582,918 that was adjusted to unavailable revenue and reversed in the current year.
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Variance due to CY increase over PY for CGAP - DFC grant
IntergovernmentalState	(R34)SpRev-Library	No grant revenue in CY
IntergovernmentalState	(R36)Gen-VeteransAffairsPrograms	Variance is due to an Adjusting Journal Entry to reclassify \$36,033 of revenue as Unavailable Revenue.
IntergovernmentalState	(R38)SpRev-VictimWitnessPrograms	Variance due to an increase in grant revenue in CY
IntergovernmentalState	(R42)Gen-LawEnforcement	Variance is due to a decrease in CY vs. FY District Attorney funds as follows: 13,247 vs. (37,344 + 20,421) *from reversal of a prior year adjusting entry Net difference for District Attorney fund is 44,518
IntergovernmentalState	(R42)SpRev-LawEnforcement	Variance due to an increase in grant revenue in CY
IntergovernmentalFederal	(R01)Gen-PublicAssistanceAdministration	Variance is due to federal welfare admin program revenue increases.
IntergovernmentalFederal	(R02)Gen-PublicAssistancePrograms	Variance due to a delayed timing issue and catch up" in current year. PY revenue is related to 2015/16 program and CY revenue is related to 2016/17 program and 2017/18 program. Next year should return to normal, showing CY only.
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Variance due to Adjusting Journal Entry of \$1,720,884 "to record unavailable revenue"
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Variance due to new program revenue as follows: 723,349 - Disaster recovery 127,343 - Homeland Security WMD 6
IntergovernmentalFederal	(R06)SpRev-ForestReserveRevenue	Program revenues of \$5,405 for CY were received on 3/16/17. The Secure Rural Schools (SRS) Act was reauthorized on 3/23/2018 for a significant additional distribution, of which \$111,627 was apportioned to this fund.
IntergovernmentalFederal	(R08)SpRev-WorkforceInvestmentAct(WIA)	Variance due to program ending
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	None
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	Variance due to new program: 150,000 - Wellness Prevention Pilot Program
IntergovernmentalFederal	(R13)SpRev-DEAPProgramsDrugandAlcoholPrograms	Variance due to increase in program revenue
IntergovernmentalFederal	(R15)Gen-Grazing	Variance is due to a decrease in program funds received

IntergovernmentalFederal	(R19)Gen-LawEnforcement	Variance from PY due to grant activity ending in the CY
ChargesforServices	(R05)SpRev-SpecialDistricts	Variance is due to increased activity in the CY
ChargesforServices	(R06)Gen-AuditingandAccountingFees	The County rebid its contract for services for the next 3 years, and the CY expense reflects the updated contract costs for services.
ChargesforServices	(R08)Gen-ElectionServices	Variance is due to: 161,578 Special Election - Measure B election costs
ChargesforServices	(R11)Gen-AgriculturalServices	Variance due to decrease in CY vs. PY as follows: 432,812 vs. 741,755 - Cannabis application/inspect
ChargesforServices	(R12)Gen-CivilProcessServices	Program charges declined in the current year due to reduced volume
ChargesforServices	(R16)Gen-HumaneServices	Variance due to reversal of PY adjusting entry to record unavailable revenue
ChargesforServices	(R17)Gen-LawEnforcementServices	Program charges declined in the current year due to reduced volume
ChargesforServices	(R17)SpRev-LawEnforcementServices	Amounts in CY are as follows: 36,680 - Other Charges Fish & Game: SCO CT REV Audit 2009-2015 18,700 - Sheriff Special Projects: Restitution
ChargesforServices	(R19)SpRev-RoadandStreetServices	Variance is due to general increase in revenue
ChargesforServices	(R20)Gen-HealthFees	Variance is due to increase in CY vs. PY as follows: 519,619 vs. 205,926 - Public Health
ChargesforServices	(R20)SpRev-HealthFees	Tobacco Education Services
ChargesforServices	(R21)SpRev-MentalHealthServices	Growth in CY is due to growth in program and services
ChargesforServices	(R27)Gen-PersonnelServices	Variance is considered incidental
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	Researching further
ChargesforServices	(R29)Gen-AdministrativeServices	Researching further
ChargesforServices	(R29)SpRev-AdministrativeServices	Growth in CY is due to growth in other programs and services
MiscellaneousRevenues	(R01)Gen-OtherSales	72,064 County Clerk 37,562 Assessor 28,872 District Attorney 19,947 General Services 14,328 DOT Mendocino County Airports 21,902 Other miscellaneous sales
MiscellaneousRevenues	(R01)SpRev-OtherSales	25,671 Micrographics 20,063 Admin/road maintenance 8,267 Mendocino County Library 920 Other
MiscellaneousRevenues	(R02)Gen-TobaccoSettlement	Variance due to increase in funds received from CID in CY vs. PY as follows: 929,658 rec'd via wire on 4/20/18 .vs 778,697 rec'd via wire on 4/20/17 27,162 accrued on 6/30/18 for add'l FY 2018 revenue due
MiscellaneousRevenues	(R04)Gen-CancelledWarrants	The County increased its efforts in FY 2018 to find updated addresses for returned and unclaimed checks. The variance is due to a decrease in stale checks in the current year over prior year.
GeneralGovernment	(R02)Gen-ClerkoftheBoard	The County increased staffing over PY to meet current needs and work on backlog of issues.
GeneralGovernment	(R11)DebtServ-OtherFinance	4,780 Banking fees 3,200 Professional fees 10 Franchise Tax Board
GeneralGovernment	(R18)Gen-Elections	The variance is due to an increase in CY vs. PY as follows: 203,776 vs. 112,195 - Election services 274,185 vs. 210,218 - Salaries and benefits
GeneralGovernment	(R25)Gen-Promotion	Variance due to adding new contracts in the CY for additional economic development
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	2,798,472 Information services -2,467,399 County cost plan charges 1,499,092 Miscellaneous Budget 756,819 Engineering & Technical Assistance 553,146 Retirement
GeneralGovernment	(R27)Gen-TotalGeneralGovernment	-195,202 Variance from General Government per June 30, 2018 audited financial statements, due to Clerk/Recorder costs being reclassified as Public Protection for purposes of Counties Financial Transaction Report.

PublicProtection	(R03)Gen-OtherTrialCourt	2,063,210 - Payroll and related benefits 988,688 - Non-payroll expenses
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	Variance due to increase in expenses as follows: 22,044 - Nonpayroll expenses 7,366 - Payroll and related benefits
PublicProtection	(R10)SpRev-OtherJudicial	324,273 Victim witness assistance 130,092 Anti-drug abuse enforcement
PublicProtection	(R12)SpRev-PoliceProtection	Variance due to a PY reclassification
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	Variance due to an increase in program activities in CY
PublicProtection	(R20)Gen-AgriculturalCommissioner	Variance due to CY increases over PY as follows: 183,114 - Payroll and Benefits 108,646 - Non-payroll expenses 103,084 - Cannabis related payroll (46,721) and expenses (56,363)
PublicProtection	(R27)SpRev-Recorder	Variance due to a reclassification to correct Line R30 Planning and Zoning in CY from Recorder in PY
PublicProtection	(R29)SpRev-EmergencyServices	Variance due to Disaster Recovery expenses in CY of: 1,069,528
PublicProtection	(R30)SpRev-PlanningandZoning	Variance due to a reclassification from Recorder in PY to correct Line R30 in CY
PublicProtection	(R32)SpRev-OtherProtectionOther	198,928 Recovery Act Tech & Comm 119,689 DEA-Commet
PublicProtection	(R34)Gen-TotalPublicProtection	195,203 Variance from Public Protection per June 30, 2018 audited financial statements, due to Clerk/Recorder costs being reclassified from General Government for purposes of Counties Financial Transaction Report.
PublicWaysFacilities	(R03)Gen-TransportationSystems	Variance due to decrease in expenses in CY vs. PY as follows: 30,871 vs. 36,688 - Round Valley Airport 115,292 vs. 223,416 - Mendocino County Airport
PublicWaysFacilities	(R07)SpRev-PublicHealth	Variance due to general increase in program expenses, with most relevant increases as follows: 167,421 - Mendocino County Air Quality Mgmt District 119,736 - SAMHSA Finding Home Project (new) 104,891 - WIC 49,705 - CGAP - DFC Grant (new)
PublicWaysFacilities	(R08)Gen-MedicalCare	Variance due to new expenses related to new CMIGT program agreements
PublicWaysFacilities	(R09)SpRev-MentalHealth	Variance due to new programs in CY for Mental Health Services Act
PublicWaysFacilities	(R13)Gen-Sanitation	Variance is due to increase in expense related to Landfill Closure/Post Closure
PublicAssistance	(R05)SpRev-AdministrationandPrograms	Variance due to grant programs ending or nearing completion, and decreased billings in the CY vs. PY as follows: 0 vs. 26,573 - Transitional housing program 30,200 vs. 51,303 - Supportive housing program
PublicAssistance	(R14)SpRev-WorkforceInvestmentAct(WIA)	Variance due to grant programs ending or nearing completion, and decreased billings in the CY vs. PY as follows: 11 vs. 774,159 - Workforce Investment Act
Education	(R02)Perm-LibraryServices	Variance due to a PY Adjusting Journal Entry in the amount of \$206,786 "to account for activity of endowment fund in Fund 2710
Education	(R10)SpRev-OtherRecreationandCulturalServices	Kung Fu AODP
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	8,624,150 Pension Obligation Bonds 1,506,850 Final budget adjustments 264,900 Social Services rent 58,986 Mental Health COP interest 10,000 Debt Service cash positive
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	3,243,557 Capital improvements -2,736,140 Reclass Intrafund transfers for fin stmt presentation 315,942 Employee wellness assistance 149,285 Hospital/medical services salary reimb 137,774 Environmental health salary reimb 99,222 Social Services damage losses 72,974 Mendocino County jail 71,549 AODP salary reimbursement 40,000 DOT Round Valley Airport (CAAP program) 20,523 Animal Control salary reimb

		16,000 Planning and building department training 1,502 Public Health salary reimbursement 650 Auditor
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	3,646,219 Admin/road maintenance 1,750,000 Road and bridge projects 1,300,241 Mendocino County Library 1,215,770 Mental Health Services 376,080 Fire Recovery
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	10,152,939 Midyear and final budget adjustments 7,682,503 Reclass transfers to POB fund for payment of debt -2,736,140 Reclass Intrafund transfers for fin stmt presentation 1,199,772 Social services 1,083,066 Public health 711,985 Hospital and medical services 116,076 AODP 67,416 Public health nursing 31,999 Child support services 20,523 Animal control services 16,000 Planning and building special projects 10,857 Public health-CCS 10,000 Debt Service cash positive
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	3,641,392 Mental Health Services Act -3,419,056 Reclass Intrafund transfers for fin stmt presentation 882,978 Reclass transfers to POB fund for payment of debt 139,383 Admin/road maintenance 137,774 LEA solid waste grant 89,610 Mental health services 87,103 Mendocino County Library 73,125 COPS/Jail program 40,000 DOT Round Valley Airport (CAAP program) 500 COPS/Sheriff program
OtherFinancingSourcesChangeinFundBalance	(R20)Gen-Adjustment	To correct for revenue recognition due to unrecorded receivable and incorrectly reporting unearned revenue in the prior year
OtherFinancingSourcesChangeinFundBalance	(R21)Gen-ReasonforAdjustment	To correct for revenue recognition due to unrecorded receivable and incorrectly reporting unearned revenue in the prior year
ChangesNetPositionFiduciaryFund	(R29)Inv-ReasonforAdjustment	Add Net Position - Beginning of Year
ChangesNetPositionFiduciaryFund	(R29)Pen-ReasonforAdjustment	Add Net Position - Beginning of Year
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	The County is starting design and construction of a major new capital project - SB844 JAIL. Current funds are being expended for architecture and design fees, and cash balance will continue to decrease in future years as construction progresses.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries and benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued salaries and benefits
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unavailable revenue
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Accrued salaried and benefits
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for unpaid claims (unemployment insurance, general liability insurance and health insurance)
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	N/A-there is no pension liability related to the County's proprietary funds
FiduciaryFunds	(R01)AgyTrust-CashInvestments	\$5,178,782 Variance due to a like decrease of \$4,731,214 in other liabilities/agency funds held for others
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Commingled fixed income funds
FiduciaryFunds	(R16)BnfTrust-OtherAssets1	Software equipment
FiduciaryFunds	(R25)AgyTrust-OtherLiabilities1	Agency funds held for others
FiduciaryFunds	(R25)BnfTrust-OtherLiabilities1	Accrued expenses and other liabilities
FiduciaryFunds	(R34)BnfTrust-TotalNetPositionHeldInTrust	Form 29.5 is optional and has not been completed, therefore there is no amount to "match" to with Form 37
FiduciaryFunds	(R34)IntvTrust-TotalNetPositionHeldInTrust	Form 29.5 is optional and has not been completed, therefore there is no amount to "match" to with Form 37
SummaryStatistics	(R11)Gov-Adjustments(Specify)	To correct for revenue recognition due to unrecorded receivable and incorrectly reporting unearned revenue in the prior year

SummaryStatistics	(R16)AppropriationsLimit	Amount has remained unchanged from County of Mendocino Adopted Budget FY 2017-18 to Adopted Budget FY 2018-2019
SummaryStatistics	(R17)TotalAnnualAppropriationsSubjecttotheLimit	Amount has remained unchanged from County of Mendocino Adopted Budget FY 2017-18 to Adopted Budget FY 2018-2019
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Improvements other than buildings
NoncurrentAssetsLiabilities	(R15)Asst-TotalNoncurrentAssets	Does not include non-current capital assets of \$622,283 (\$189,485 non-depreciable and \$432,798 depreciable, net) reported in Proprietary Funds
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Does not include \$23,578 of compensated absences reported in Proprietary Funds
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Landfill closure liability/post closure care costs
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Accrued interest

Total Footnote: 152
