

County of Mendocino  
Counties Financial Transactions Report  
General Information

Fiscal Year: 2019

Form #1

County Fiscal Officer

If a county doesn't have an auditor controller, enter the authorized director of finance or chief financial officer.

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 5   
BCU

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

Fiscal Year: 2019

Form #2

Comments

Thank you for adding Form#s on Printed Forms.  
Thank you for adding page#s on Printed Footnotes.  
Please add Form# in FORM DESC or separate FIELD of Printed Footnotes.

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
<b>Operating Revenues</b>	
R02. Charges for Services	1,750,704
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,750,704
<b>Operating Expenses</b>	
R05. Personnel Services	124,551
R06. Contractual Services	
R07. Materials and Supplies	468,827
R08. General and Administrative Expenses	1,485,614
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,078,992
R12. Operating Income (Loss)	\$-328,288
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	24,843
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	413,440
R16. Total Nonoperating Revenues	\$438,283
<b>Nonoperating Expenses</b>	
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	\$109,995
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-42,526
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$67,469
R29. Net Position (Deficit), Beginning of Fiscal Year	\$670,057
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$737,526
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	737,526
R36. Total Net Position (Deficit)	\$737,526

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
<b>Operating Revenues</b>	
R02. Charges for Services	11,524,046
R03. Other Operating Revenues	7,491
R04. Total Operating Revenues	\$11,531,537
<b>Operating Expenses</b>	
R05. Personnel Services	528,465
R06. Contractual Services	
R07. Materials and Supplies	673,694
R08. General and Administrative Expenses	13,731,350
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$14,933,509
R12. Operating Income (Loss)	\$-3,401,972
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	100,875
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$100,875
<b>Nonoperating Expenses</b>	
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	\$-3,301,097
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-372,106
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-3,673,203
R29. Net Position (Deficit), Beginning of Fiscal Year	\$7,146,196
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$3,472,993
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	3,472,993
R36. Total Net Position (Deficit)	\$3,472,993

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
<b>Operating Revenues</b>	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	467,832
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	35,286
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$503,118
R12. Operating Income (Loss)	\$-503,118
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	39,572
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$39,572
<b>Nonoperating Expenses</b>	
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	\$-463,546
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	1,000,000
R27. Transfers Out	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$536,454
R29. Net Position (Deficit), Beginning of Fiscal Year	\$2,316,343
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$2,852,797
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	368,772
R34. Restricted	
R35. Unrestricted	2,484,025
R36. Total Net Position (Deficit)	\$2,852,797

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance
<b>Operating Revenues</b>	
R02. Charges for Services	200,000
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$200,000
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	861
R08. General and Administrative Expenses	253,871
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$254,732
R12. Operating Income (Loss)	\$-54,732
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	9,598
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$9,598
<b>Nonoperating Expenses</b>	
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	\$-45,134
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-45,134
R29. Net Position (Deficit), Beginning of Fiscal Year	\$157,300
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$112,166
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	112,166
R36. Total Net Position (Deficit)	\$112,166

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
<b>Operating Revenues</b>	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	149,329
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$149,329
R12. Operating Income (Loss)	\$-149,329
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	1,703
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$1,703
<b>Nonoperating Expenses</b>	
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	\$-147,626
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-45,448
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-193,074
R29. Net Position (Deficit), Beginning of Fiscal Year	\$541,106
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$348,032
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	283,469
R34. Restricted	
R35. Unrestricted	64,563
R36. Total Net Position (Deficit)	\$348,032

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

Fiscal Year: 2019

Form #3

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
<b>Operating Revenues</b>	
R02. Charges for Services	5,066,265
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$5,066,265
<b>Operating Expenses</b>	
R05. Personnel Services	97,708
R06. Contractual Services	
R07. Materials and Supplies	32,222
R08. General and Administrative Expenses	4,817,895
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,947,825
R12. Operating Income (Loss)	\$118,440
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	1,232
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	5,670
R16. Total Nonoperating Revenues	\$6,902
<b>Nonoperating Expenses</b>	
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	\$125,342
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-4,710
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$120,632
R29. Net Position (Deficit), Beginning of Fiscal Year	\$841,985
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$962,617
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	962,617
R36. Total Net Position (Deficit)	\$962,617



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

Fiscal Year: 2019

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Property Taxes</b>						
R01. Countywide Secured and Unsecured	36,410,274	235,720				36,645,994
R02. Supplemental Countywide Secured and Unsecured	753,848	4,965				758,813
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	11,797,060					11,797,060
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	1,441,551	398				1,441,949
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)	580,538	2,901				583,439

**Specify Other Property Taxes**

Special Tax - Fire Assessment		2,901				2,901
Williamson Act Replacement Tax	580,538					580,538
Total:						583,439

R15. <b>Total Property Taxes</b>	\$50,983,271	\$243,984	\$0	\$0	\$0	\$51,227,255
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Taxes – Other</b>						
R16. Sales and Use Taxes	14,470,566	10,613,930				25,084,496
R18. Transportation Tax (Nontransit Purposes)		62,031				62,031
R19. Property Transfer	615,913					615,913
R20. Transient Occupancy Taxes	5,872,388					5,872,388
R21. Timber Yield	883,448	3,044				886,492
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	3,711,692	0	0	0	0	3,711,692

**Specify Other Taxes – Other**

Cannabis Business Tax	3,711,692					3,711,692
Total:						3,711,692

R26. <b>Total Taxes – Other</b>	\$25,554,007	\$10,679,005	\$0	\$0	\$0	\$36,233,012
R27. <b>Total Taxes</b>	\$76,537,278	\$10,922,989	\$0	\$0	\$0	\$87,460,267

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

Fiscal Year: 2019

Form #16

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Special Benefit Assessments</b>						
R01. Operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Capital Outlay	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Other Special Benefit Assessments (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Specify Other Special Benefit Assessments**

<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"/>
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R04. <b>Total Special Benefit Assessments</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Licenses, Permits, and Franchises</b>						
R05. Animal Licenses	<input type="text" value="353,780"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="353,780"/>
R06. Business Licenses	<input type="text" value="147,313"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="147,313"/>
R07. Construction Permits	<input type="text" value="1,613,024"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1,613,024"/>
R08. Road Privileges and Permits	<input type="text"/>	<input type="text" value="59,181"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="59,181"/>
R09. Zoning Permits	<input type="text" value="1,407,145"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1,407,145"/>
R10. Franchises	<input type="text" value="876,534"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="876,534"/>
R11. Other Licenses, Permits, and Franchises (Specify)	<input type="text" value="166,782"/>	<input type="text" value="339,713"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="506,495"/>

**Specify Other Licenses, Permits, and Franchises**

<input type="text" value="Air Quality (Air pollution/Burn/Other permits)"/>	<input type="text"/>	<input type="text" value="339,713"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="339,713"/>	<input type="button" value="Delete"/>
<input type="text" value="Cannabis Facility Business License"/>	<input type="text" value="42,406"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="42,406"/>	<input type="button" value="Delete"/>
<input type="text" value="Gun Permit61229"/>	<input type="text" value="61,229"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="61,229"/>	<input type="button" value="Delete"/>
<input type="text" value="Marriage License"/>	<input type="text" value="29,374"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="29,374"/>	<input type="button" value="Delete"/>
<input type="text" value="Mobile Home Setup Fee"/>	<input type="text" value="20,039"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="20,039"/>	<input type="button" value="Delete"/>
<input type="text" value="Planning and Building Services"/>	<input type="text" value="8,006"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="8,006"/>	<input type="button" value="Delete"/>
<input type="text" value="Remaining Other-Miscellaneous"/>	<input type="text" value="5,728"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="5,728"/>	<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"/>
<b>Total:</b>						<input type="text" value="506,495"/>	

R12. <b>Total Licenses, Permits, and Franchises</b>	<input type="text" value="\$4,564,578"/>	<input type="text" value="\$398,894"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$4,963,472"/>
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2019

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Fines, Forfeitures, and Penalties</b>						
R01. Vehicle Code Fines	490,602	49,416				540,018
R02. Other Court Fines	606,636	9,927				616,563
R03. Forfeitures and Penalties	286,190	62,970	11,500			360,660
R04. Penalties and Costs of Delinquent Taxes						
R05. Other Fines, Forfeitures, and Penalties (Specify)						

**Specify Other Fines, Forfeitures, and Penalties**

<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"/>
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R06. <b>Total Fines, Forfeitures, and Penalties</b>	\$1,383,428	\$122,313	\$11,500	\$0	\$0	\$1,517,241
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenue from Use of Money and Property</b>						
R07. Investment Earnings	1,165,332	296,862	-43,003	12,801	-87,399	1,344,593
R08. Rents and Concessions	160,171					160,171
R09. Royalties						
R10. Other Revenue from Use of Money and Property (Specify)						

**Specify Other Revenue from Use of Money and Property**

<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"/>
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R11. <b>Total Revenue from Use of Money and Property</b>	\$1,325,503	\$296,862	-\$43,003	\$12,801	-\$87,399	\$1,504,764
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Intergovernmental – State

Fiscal Year: 2019

Form #18

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – State</b>						
R01. Highway Users Tax		7,765,806				7,765,806
R02. Motor Vehicle In-Lieu Tax	921,278	481,593				1,402,871
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.)	5,916,048					5,916,048
R08. Public Assistance Programs (Include CALWORKS Program)	5,350,639	61				5,350,700
R09. Realignment for Social Services	11,289,475					11,289,475
R10. Aid for Agriculture	539,378					539,378
R11. Aid for Construction	183,000					183,000
R12. Aid for Corrections		133,155				133,155
R13. Aid for County Fairs						
R14. Aid for Disaster		397,143				397,143
R15. Homeowners' Property Tax Relief	280,567	1,848				282,415
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	2,771					2,771
R18. Off-Highway Motor Vehicle License Fee						
R19. Roads		75,772				75,772
R20. Child Care Food/Special Milk Program	-1,675					-1,675
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	6,888,916	127,686				7,016,602
<b>Health Programs</b>						
R26. Aid for Mental Health		20,979,919				20,979,919
R27. Realignment for Mental Health		3,793,066				3,793,066
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	1,593,765	143,133				1,736,898
R30. Realignment for Health Services	12,579,667	2,838,563				15,418,230
R31. Other Health Programs (Specify)	961,941	358,390				1,320,331

**Specify Other Health Programs**

Family Planning Program		45,562				45,562	Delete
LEA Solid Waste		22,733				22,733	Delete
Mendocino Co Air Quality Mgmt Dist-State Air Pollution Subven		63,210				63,210	Delete
Non-County Hospital & EMS-Physician Svcs	267,344					267,344	Delete
State Aid PH/CCS	694,597					694,597	Delete
Tobacco Education		226,885				226,885	Delete
							Add
Total:						1,320,331	

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>State – Other</b>						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	658,875	403,332				1,062,207
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library		106,901				106,901

R35.	Stabilization	130,000					130,000
R36.	Veterans Affairs Programs	64,736					64,736
R37.	Sheriff Boating Safety						
R38.	Victim Witness Programs		279,003				279,003
R39.	Child Support Service						
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	29,637	231,386				261,023
R43.	Other State – Other (Specify)	202,653	5,236,689				5,439,342

**Specify Other State – Other**

Buildings & Grounds	34,390					34,390	Delete
Homeless Emergency Aid Program State Grant Revenue		4,921,968				4,921,968	Delete
Mendo Co. Water Agency Grant Revenue		95,445				95,445	Delete
Mendocino County Jail	168,263					168,263	Delete
No Place Like Home - Housing for Mentally Ill Homeless		18,088				18,088	Delete
Statutory Rape Vertical Prosec/DA CALOES/Victim Witness		201,188				201,188	Delete
							Add
Total:						5,439,342	

R44.	<b>Total Intergovernmental – State</b>	\$47,591,671	\$43,353,446	\$0	\$0	\$0	\$90,945,117
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Intergovernmental – Federal

Fiscal Year: 2019

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – Federal</b>						
R01. Public Assistance Administration	14,098,192					14,098,192
R02. Public Assistance Programs	20,199,715	985,112				21,184,827
R03. Health Administration						
R04. Aid for Construction						
R05. Aid for Disaster		1,360,305				1,360,305
R06. Forest Reserve Revenue		104,093				104,093
R07. In-Lieu Taxes	699,132					699,132
<b>Federal – Other</b>						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	186,855	2,939,076				3,125,931
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs		-2,349				-2,349
R14. DA Programs – Family/Child						
R15. Grazing	1,154					1,154
R16. Aging Programs						
R17. Senior Citizens Programs						
R18. Road Projects		2,512,711				2,512,711
R19. Law Enforcement	161,085					161,085
R20. Other Federal – Other (Specify)	25,051	5,797,722				5,822,773

**Specify Other Federal – Other**

DOT - Mendocino County Airports	770					770	Delete
Environmental Health	24,281					24,281	Delete
Intergovernmental Transfer-Partnerships for Health		5,785,722				5,785,722	Delete
Mendocino Co Air Quality Mgmt District		12,000				12,000	Delete
							Add
<b>Total:</b>						<b>5,822,773</b>	

R21. <b>Total Intergovernmental – Federal</b>	\$35,371,184	\$13,696,670	\$0	\$0	\$0	\$49,067,854
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2019

Form #20

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

**Specify Other In-Lieu Taxes**

<input type="text"/>	<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"/>
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**Intergovernmental – Other**

R02. City/County	1,528	23,738	<input type="text"/>	<input type="text"/>	<input type="text"/>	25,266
R03. Redevelopment/Housing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Special Districts/Joint Power Authority (JPA)	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Intergovernmental – Other (Specify)	629,764	483,558	<input type="text"/>	<input type="text"/>	<input type="text"/>	1,113,322

**Specify Other Intergovernmental – Other**

Orchard Ave Project	<input type="text"/>	483,558	<input type="text"/>	<input type="text"/>	<input type="text"/>	483,558	<input type="button" value="Delete"/>
Public Health	30,018	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	30,018	<input type="button" value="Delete"/>
Retirement	599,746	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	599,746	<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:						1,113,322	

R06. <b>Total Intergovernmental – Other</b>	\$631,292	\$507,296	\$0	\$0	\$0	\$1,138,588
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Charges for Current Services

Fiscal Year: 2019

Form #21

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Charges for Current Services</b>						
R01. Assessments and Tax Collection Fees	269,853					269,853
R02. Property Tax Administrative Fees	0	18,514	0	0	0	18,514
R03. Cities						
R04. Redevelopment Agencies						
R05. Special Districts		18,514				18,514
R06. Auditing and Accounting Fees	146,969					146,969
R07. Communication Services						
R08. Election Services	171,520					171,520
R09. Legal Services	520,683					520,683
R10. Planning and Engineering Services	1,519,229					1,519,229
R11. Agricultural Services	494,841					494,841
R12. Civil Process Services	78,588					78,588
R13. Court Fees and Costs	1,461,693					1,461,693
R14. Booking Fees						
R15. Estate Fees						
R16. Humane Services	219,453					219,453
R17. Law Enforcement Services	612,447					612,447
R18. Recording Fees	573,951	87,659				661,610
R19. Road and Street Services	28,007	846,114				874,121
R20. Health Fees	1,414,584	450,502				1,865,086
R21. Mental Health Services	509,071	5,732,418				6,241,489
R22. California Children's Services	4,820					4,820
R23. Sanitation Services	1,681,178					1,681,178
R24. Institutional Care and Services	637,766					637,766
R25. Library Services		58,217				58,217
R26. Parks and Recreation Fees	25,651					25,651
<b>Charges for Current Services – Other</b>						
R27. Personnel Services	18					18
R28. Building Maintenance and Grounds Services	248,659					248,659
R29. Administrative Services	49,780	80,367				130,147
R30. Other Charges for Current Services – Other (Specify)	1,465,876					1,465,876

**Specify Other Charges for Current Services – Other**

Child Support Services	893,438					893,438	Delete
General Services & Garage	95,422					95,422	Delete
Information Services	202,299					202,299	Delete
Miscellaneous	655					655	Delete
Treasurer-Tax Collector	274,062					274,062	Delete
							Add
<b>Total:</b>						1,465,876	

R31. <b>Total Charges for Current Services</b>	\$12,134,637	\$7,273,791	\$0	\$0	\$0	\$19,408,428
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2019

Form #22

Miscellaneous Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Other Sales	212,568	132,983				345,551
R02. Tobacco Settlement	873,969					873,969
R03. Welfare Repayments						
R04. Cancelled Warrants						
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	448,530	242,562	436,867			1,127,959

**Specify Other Miscellaneous Revenues**

Buildings & Grounds	18,302					18,302	Delete
Donation	10,413	65,074				75,487	Delete
Economic Development	27,500					27,500	Delete
General Relief	66,946					66,946	Delete
Mendocino County Jail	18,186					18,186	Delete
Mendocino County Museum	14,084					14,084	Delete
Mendocino County Sheriff	24,291					24,291	Delete
Mental Health Service-State Prop Tax Backfill		174,107				174,107	Delete
Miscellaneous	10,372					10,372	Delete
Nondepartmental Revenue (ND)	258,436					258,436	Delete
Other		3,381				3,381	Delete
Pension Obligation Bonds			436,867			436,867	Delete
							Add
Total:						1,127,959	

R07. <b>Total Miscellaneous Revenues</b>	\$1,535,067	\$375,545	\$436,867	\$0	\$0	\$2,347,479
R08. <b>Total Revenues</b>	\$181,074,638	\$76,947,806	\$405,364	\$12,801	\$-87,399	\$258,353,210

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

Fiscal Year: 2019

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Legislative and Administrative</b>						
R01. Board of Supervisors	731,250					731,250
R02. Clerk of the Board	457,220					457,220
R03. Administrative Officer	921,714					921,714
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. <b>Total Legislative and Administrative</b>	2,110,184					2,110,184
<b>Finance</b>						
R07. Auditor-Controller	1,298,270					1,298,270
R08. Treasurer-Tax Collector	773,577					773,577
R09. Assessor	1,296,621	208,404				1,505,025
R10. Purchasing Agent	261,229					261,229
R11. Other Finance			14,897			14,897
R12. <b>Total Finance</b>	3,629,697	208,404	14,897			3,852,998
<b>Counsel</b>						
R13. County Counsel	1,099,595					1,099,595
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. <b>Total Counsel</b>	1,099,595					1,099,595
R17. Personnel	1,198,704					1,198,704
R18. Elections	416,741					416,741
R19. Communications						
R20. Property Management	3,662,709					3,662,709
<b>Plant Acquisition</b>						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. <b>Total Plant Acquisition</b>						
R25. Promotion	647,720					647,720
R26. Other General Government	3,540,241					3,540,241
R27. <b>Total General Government</b>	\$16,305,591	\$208,404	\$14,897	\$0	\$0	\$16,528,892

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

Fiscal Year: 2019

Form #24

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Judicial</b>						
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)	169,366					169,366
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,338,063					2,338,063
R04. County Clerk	82,100					82,100
R05. Grand Jury (Including Audit)	77,038					77,038
R06. District Attorney – Prosecution	5,162,128	224,968				5,387,096
R07. Child Support Services	2,383,409					2,383,409
R08. Public Defender	3,812,210					3,812,210
R09. Court Appointed Counsel						
R10. Other Judicial		467,576				467,576
R11. <b>Total Judicial</b>	14,465,350	692,544				15,157,894
R12. <b>Police Protection</b>	16,762,554	99,367				16,861,921
<b>Detention and Correction</b>						
R13. Adult Detention	11,901,789					11,901,789
R14. Juvenile Detention	1,869,464					1,869,464
R15. Probation	4,725,067					4,725,067
R16. Other Detention and Correction						
R17. <b>Total Detention and Correction</b>	18,496,320					18,496,320
R18. <b>Fire Protection</b>						
R19. <b>Flood Control – Soil and Water Conservation</b>		476,018				476,018
<b>Protective Inspection</b>						
R20. Agricultural Commissioner	1,929,933					1,929,933
R21. Building Inspector	2,530,904					2,530,904
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. <b>Total Protective Inspection</b>	4,460,837					4,460,837
<b>Protection – Other</b>						
R26. LAFCO						
R27. Recorder	142,002					142,002
R28. Coroner	2,636,037					2,636,037
R29. Emergency Services	234,787	1,683,338				1,918,125
R30. Planning and Zoning	2,622,560					2,622,560
R31. Humane Services (Pound)	1,536,044					1,536,044

R32. Other Protection – Other		173,175				173,175
R33. <b>Total Protection – Other</b>	7,171,430	1,856,513				9,027,943
R34. <b>Total Public Protection</b>	\$61,356,491	\$3,124,442	\$0	\$0	\$0	\$64,480,933

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

Fiscal Year: 2019

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Public Ways and Facilities</b>						
R01. Roads		20,094,445				20,094,445
R02. Transportation Terminals						
R03. Transportation Systems	144,278					144,278
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. <b>Total Public Ways and Facilities</b>	\$144,278	\$20,094,445	\$0	\$0	\$0	\$20,238,723
<b>Health</b>						
R07. Public Health	8,089,359	3,899,044				11,988,403
R08. Medical Care	319,403					319,403
R09. Mental Health		30,902,983				30,902,983
R10. Drug and Alcohol Abuse Services	1,793,132	183,773				1,976,905
R11. Other Health		6,151,493				6,151,493
R12. <b>Total Health</b>	\$10,201,894	\$41,137,293	\$0	\$0	\$0	\$51,339,187
R13. <b>Sanitation</b>	752,964	544				753,508

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

Fiscal Year: 2019

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Welfare</b>						
R01. Administration	6,172,676					6,172,676
R02. Aid Programs Cash	23,204,504					23,204,504
R03. Other Welfare						
R04. <b>Total Welfare</b>	29,377,180					29,377,180
<b>Social Services</b>						
R05. Administration and Programs	38,098,156	18,913				38,117,069
R06. Other Social Services						
R07. <b>Total Social Services</b>	38,098,156	18,913				38,117,069
<b>General Relief</b>						
R08. Aid to Indigents	573,775					573,775
R09. Indigent Burials						
R10. Other General Relief						
R11. <b>Total General Relief</b>	573,775					573,775
R12. <b>Care of Court Wards</b>						
R13. <b>Veterans Services</b>	357,475					357,475
<b>Public Assistance – Other</b>						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other						
R16. <b>Total Public Assistance – Other</b>						
R17. <b>Total Public Assistance</b>	\$68,406,586	\$18,913	\$0	\$0	\$0	\$68,425,499

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

Fiscal Year: 2019

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Education</b>						
R01. School Administration		0				
R02. Library Services		3,734,069				3,734,069
R03. Agricultural Education	230,868					230,868
R04. Other Education						
R05. <b>Total Education</b>	\$230,868	\$3,734,069	\$0	\$0	\$0	\$3,964,937
<b>Recreation and Cultural Services</b>						
R06. Recreation Facilities						
R07. Cultural Services	468,384					468,384
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. <b>Total Recreation and Cultural Services</b>	\$468,384	\$0	\$0	\$0	\$0	\$468,384

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

Fiscal Year: 2019

Form #28

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Debt Service</b>						
R01. Principal Payments on Long-Term Debt			6,035,000			6,035,000
R02. Interest Payments on Long-Term Debt			3,695,674			3,695,674
R02.5 Lease Principal						
R03. Principal and Interest on Short-Term Notes and Warrants	312,653					312,653
R04. Other Debt Service						
R05. <b>Total Debt Service</b>	312,653	0	9,730,674	0	0	10,043,327
<b>Capital Outlay</b>						
R06. General Government	214,217					214,217
R07. Public Protection	606,470			828,613		1,435,083
R08. Public Ways and Facilities	161,863					161,863
R09. Health and Sanitation	88,772					88,772
R10. Public Assistance	778,021					778,021
R11. Education	170,206					170,206
R12. Recreation and Cultural Services						
R13. <b>Total Capital Outlay</b>	2,019,549	0	0	828,613	0	2,848,162
R14. <b>Total Expenditures</b>	\$160,199,258	\$68,318,110	\$9,745,571	\$828,613	\$0	\$239,091,552



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

Fiscal Year: 2019

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	20,875,380	8,629,696	-9,340,207	-815,812	-87,399	19,261,658
<b>Other Financing Sources (Uses)</b>						
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	635,432	8,643,851	8,770,588	1,000,000		19,049,871
R13. Transfers Out	-18,552,956	-1,032,125				-19,585,081
R13.5 Other Financing Sources (Uses) – Other						
R14. <b>Total Other Financing Sources (Uses)</b>	-17,917,524	7,611,726	8,770,588	1,000,000	0	-535,210
<b>Special and Extraordinary Items</b>						
R15. Special Item						
R16. Extraordinary Item						
R17. <b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R18. <b>Net Change in Fund Balances</b>	2,957,856	16,241,422	-569,619	184,188	-87,399	18,726,448
R19. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$43,771,901	\$20,809,019	\$10,308,891	\$586,994	\$756,842	\$76,233,647
R20. Adjustment						
R21. Reason for Adjustment						
R22. <b>Fund Balances (Deficits), End of Fiscal Year</b>	46,729,757	37,050,441	9,739,272	771,182	669,443	94,960,095

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

Fiscal Year: 2019

Form #29.5

		Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
<b>Additions</b>				
Contributions				
R01.	Employer	23,702,064		
R02.	Plan Members	6,544,192		
R03.	Private Contributions			
R04.	Contributions to Pooled Investments		383,216,561	
R05.	Other Contributions			
R06.	<b>Total Contributions</b>	<b>\$30,246,256</b>	<b>\$383,216,561</b>	<b>\$0</b>
Investment Income (Loss)				
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	13,100,919		
R08.	Interest	51,245		
R09.	Dividends	7,630,201		
R10.	Other Investment Income	82,760	2,159,340	
R11.	(Investment Expense)	-906,006		
Securities Lending Income (Loss)				
R12.	Securities Lending Income			
R13.	(Securities Lending Expense)			
R14.	<b>Net Securities Lending Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R15.	<b>Net Investment Income (Loss)</b>	<b>\$19,959,119</b>	<b>\$2,159,340</b>	<b>\$0</b>
R16.	Receipts from Depositors			
R17.	Other Additions			
R18.	<b>Total Additions</b>	<b>\$50,205,375</b>	<b>\$385,375,901</b>	<b>\$0</b>
<b>Deductions</b>				
R19.	Benefit Payments	35,650,289		
R20.	Refunds of Contributions	1,024,612		
R21.	Administrative Expenses	1,233,418		
R22.	Payments to and for Depositors			
R23.	Distributions from Pooled Investments		384,613,807	
R24.	Other Deductions			
R25.	<b>Total Deductions</b>	<b>\$37,908,319</b>	<b>\$384,613,807</b>	<b>\$0</b>
R26.	<b>Change in Net Position</b>	<b>\$12,297,056</b>	<b>\$762,094</b>	<b>\$0</b>
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$520,429,961	\$144,672,496	\$0
R28.	Adjustment			
R29.	Reason for Adjustment			
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$532,727,017</b>	<b>\$145,434,590</b>	<b>\$0</b>

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

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2019**

Form #30

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	
<b>R15. Principal Payable, Beginning of Fiscal Year</b>	<b>\$55,135,000</b>
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	4,885,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
<b>R21. Principal Payable, End of Fiscal Year</b>	<b>\$50,250,000</b>
R22. Principal Payable, Current Portion	5,155,000
<b>R23. Principal Payable, Noncurrent Portion</b>	<b>\$45,095,000</b>
R24. Interest Paid in Current Fiscal Year	2,978,276
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: 2019**

Form #30

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	
<b>R15. Principal Payable, Beginning of Fiscal Year</b>	<b>\$18,280,000</b>
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	1,150,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
<b>R21. Principal Payable, End of Fiscal Year</b>	<b>\$17,130,000</b>
R22. Principal Payable, Current Portion	1,190,000
<b>R23. Principal Payable, Noncurrent Portion</b>	<b>\$15,940,000</b>
R24. Interest Paid in Current Fiscal Year	717,398
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: 2019**

Summary Form #30

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>
<b>Governmental</b>							
<b>Certificates of Participation</b>							
Certificates of Participation	2012	18,280,000	0	1,150,000	17,130,000	1,190,000	15,940,000
<b>Pension Obligation Bonds</b>							
Pension Obligation Bonds	2002	55,135,000	0	4,885,000	50,250,000	5,155,000	45,095,000
<b>Total Governmental Debt:</b>		<b>\$73,415,000</b>	<b>\$0</b>	<b>\$6,035,000</b>	<b>\$67,380,000</b>	<b>\$6,345,000</b>	<b>\$61,035,000</b>

County of Mendocino  
Counties Financial Transactions Report  
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2019

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt	9,730,674		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$9,730,674	\$0	\$0
R06. <b>Debt Service</b>	9,730,674		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

County of Mendocino  
 Counties Financial Transactions Report  
 Debt Summary

Fiscal Year: 2019

Summary Form #30-33

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service	Enterprise
			Interest Paid in CY	Interest Paid in CY
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation	1,150,000	717,398		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	4,885,000	2,978,276		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>	6,035,000	3,695,674		
<b>Other Long-Term Debt</b>				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. <b>Total Other Long-Term Debt</b>				
<b>Construction Financing</b>				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. <b>Total Construction Financing</b>				
<b>Lease Obligations</b>				
R15. Total Contracts				
R16. Total Leases				
R17. Total Rent				
R18. Total Other				
R19. <b>Total Lease Obligation</b>				
R20. <b>Total Debt Payments from Debt Forms</b>	6,035,000	3,695,674		
<b>Debt Service</b>				
	<b>Principal Payments</b>	<b>Interest Payments</b>		
R21. Principal Payments on Long Term Debt	6,035,000			
R22. Interest Payments on Long-Term Debt		3,695,674		
R23. Lease Principal				
R24. <b>Total</b>	6,035,000	3,695,674		

**Note:** The debt service section (R21:R23) is used to reconcile with the following forms:

**Form 28:** Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

**Form 29:** Major Object Classification - Governmental Funds (R09:R11)

County of Mendocino  
 Counties Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2019

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	44,256,211	40,518,155	9,739,272	816,858	669,443	95,999,939
R02. Investments						
R03. Accounts Receivable (net)	498,568	529,087				1,027,655
R04. Taxes Receivable	2,668,285	1,169,886				3,838,171
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	14,254,611	14,641,726	42,859			28,939,196
R09. Advances to Other Funds						
R10. Inventories	177,128	534,381				711,509
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$61,854,803	\$57,393,235	\$9,782,131	\$816,858	\$669,443	\$130,516,470
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$61,854,803	\$57,393,235	\$9,782,131	\$816,858	\$669,443	\$130,516,470
<b>Liabilities</b>						
R19. Accounts Payable	5,107,668	7,386,545		45,676		12,539,889
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	3,829,597	566,695				4,396,292
R28. Other Liabilities 2						
R29. Other Liabilities 3	6,187,781					6,187,781
R30. <b>Total Liabilities</b>	\$15,125,046	\$7,953,240	\$0	\$45,676	\$0	\$23,123,962
R31. <b>Deferred Inflows of Resources</b>		12,389,554	42,859			12,432,413
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$15,125,046	\$20,342,794	\$42,859	\$45,676	\$0	\$35,556,375
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	177,128	534,381				711,509
R34. Restricted	8,330,077	36,537,882	9,739,272		669,443	55,276,674
R35. Committed						
R36. Assigned	25,886,689			771,182		26,657,871
R37. Unassigned	12,335,863	-21,822				12,314,041
R38. <b>Total Fund Balances (Deficits)</b>	\$46,729,757	\$37,050,441	\$9,739,272	\$771,182	\$669,443	\$94,960,095
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$61,854,803	\$57,393,235	\$9,782,131	\$816,858	\$669,443	\$130,516,470



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

Fiscal Year: 2019

Form #36

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted		11,537,638
R02. Restricted		
R03. Accounts Receivable (net)		11,491
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		207,278
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$0	\$11,756,407
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>		
R18. Equipment <i>(Report at cost.)</i>		1,309,860
R18.5 Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization		-657,619
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	\$652,241
R27. <b>Total Assets</b>	\$0	\$12,408,648
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$12,408,648
<b>Liabilities</b>		
Current Liabilities		
R32. Accounts Payable		213,345
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		24,639
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		33,369
R42.	Other Current Liabilities 2		3,651,164
R43.	Total Current Liabilities	\$0	\$3,922,517
<b>Noncurrent Liabilities</b>			
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.	<b>Total Liabilities</b>	\$0	\$3,922,517
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$3,922,517
R66.	<b>Total Net Position (Deficit)</b>	\$0	\$8,486,131
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets		652,241
R68.	Restricted		
R69.	Unrestricted		7,833,890
R70.	<b>Total Net Position (Deficit)</b>	\$0	\$8,486,131
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$0	\$12,408,648

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

Fiscal Year: 2019

Form #37

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
<b>Assets</b>				
R01. Cash and Investments	277,833	145,434,590		15,436,512
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	214,240,611			
R08. International Stocks	146,238,125			
R09. Real Estate	60,129,415			
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments	111,668,799			
R13. Total Investments	\$532,276,950	\$0	\$0	\$0
R14. Receivables (net)	1,213,108			12,976,633
R15. Due from Other Governments				
R16. Other Assets 1	396,916			
R17. Other Assets 2				
R18. Other Assets 3				
R19. <b>Total Assets</b>	\$534,164,807	\$145,434,590	\$0	\$28,413,145
R20. <b>Deferred Outflows of Resources</b>				
R21. <b>Total Assets and Deferred Outflows of Resources</b>	\$534,164,807	\$145,434,590	\$0	
<b>Liabilities</b>				
R22. Accounts Payable	232,059			
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1	1,205,731			28,413,145
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. <b>Total Liabilities</b>	\$1,437,790	\$0	\$0	\$28,413,145
R29. <b>Deferred Inflows of Resources</b>				
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,437,790	\$0	\$0	
<b>Net Position Held in Trust for</b>				
R31. Pension and Other Employee Benefits	532,727,017			
R32. Investment Trust		145,434,590		
R33. Private-Purpose Trust				
R34. <b>Total Net Position Held in Trust</b>	\$532,727,017	\$145,434,590	\$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: 2019

Form #38

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	2,928,621	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	83,917,313	
R03.	Equipment <i>(Report at cost.)</i>	34,705,862	
R04.	Infrastructure <i>(Report at cost.)</i>	100,128,350	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	23,272,738	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,112,950	
R09.	Less: Accumulated Depreciation/Amortization	-125,702,522	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$125,363,312</b>	
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions	39,946,142	
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$39,946,142</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$165,309,454</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		4,824,347
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		17,130,000
R27.	Other Bonds		50,250,000
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		190,043,076
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		9,819,604
R37.	Other Noncurrent Liabilities 2		1,478,154
R38.	Other Noncurrent Liabilities 3		
R39.	<b>Total Noncurrent Liabilities</b>		<b>\$273,545,181</b>
<b>Deferred Inflows of Resources</b>			
R40.	Related to Pensions		11,683,162

R41	Related to OPEB	<input type="text"/>	<input type="text"/>
R42	Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43	Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44.	<b>Total Deferred Inflows of Resources</b>	<input type="text"/>	\$11,683,162
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<input type="text"/>	\$285,228,343

County of Mendocino  
 Counties Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2019

Form #39

**Summary**

	Governmental Funds	Proprietary Funds
R01. Revenues	258,353,210	19,145,439
R02. Expenditures/Expenses	239,091,552	22,867,505
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$19,261,658	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-3,722,066
R05. Other Financing Sources (Uses)	-535,210	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		535,210
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$18,726,448	\$-3,186,856
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$76,233,647	\$11,672,987
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

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

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$94,960,095	\$8,486,131
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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	2.89
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	81,266,103
R17. Total Annual Appropriations Subject to the Limit	68,063,350

County of Mendocino  
Counties Financial Transactions Report  
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R11)TotalOperatingExpenses	(General Liability Insurance) Variance is due to an increase in legal fees paid to County Counsel in the current year.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(General Liability Insurance) Received from CSAC-EIA: \$207,278 - Turner vs. Mendocino Co. DOL 5-1-14 \$205,360 - Morales, DOL 7-30-15 Victim Restitution: \$802 - D. M. Butler
InternalServiceFund	(R16)TotalNonoperatingRevenues	(General Liability Insurance) Variance is due to increase in Other Non-operating Revenues
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Transfer to POB Fund for payment of debt
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) Auditor adjusting entry- "JWP: Reclass of entries recorded to equity by the client in the PY to roll."
InternalServiceFund	(R27)TransfersOut	(Health Insurance) Transferred to Employee Wellness/Assistance
InternalServiceFund	(R11)TotalOperatingExpenses	(Software Acquisition) Software Acquisition expenditures in FY 2018-19 related to: -Adopted and began implementation of an IT Master Plan -Migrated 1000+ County desktops/laptops to new Sophos Central/InterceptX software system -In Assessor, Auditor, and Information Services, and Treasure/Tax Collector County staff began working with Thomson Reuters on the pre-implementation process for the new property software system.
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) Budgeted IT Master Plan contribution, from Non-Departmental Revenue
InternalServiceFund	(R04)TotalOperatingRevenues	(Unemployment Insurance) Variance due to higher claims expense in current year
InternalServiceFund	(R11)TotalOperatingExpenses	(Unemployment Insurance) Variance is due to increased claims expense
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle Replacement) Variance is due to an adjustment in the prior year
InternalServiceFund	(R27)TransfersOut	(Vehicle Replacement) Transfer was to Emergency Services for the purchase of a BOS-approved OES vehicle (4Runner)
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation) Payment from Lexington Ins Co for overpayment/premium refund
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Transfer to POB Fund for payment of debt
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Variance is due staff turnover and catch up of Supplemental Tax billing.
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	Variance is due to Teeter Plan reductions: \$518,60 -Property tax prior secured \$384,572 -Penalty and cost on delinquent tax
PropertyTaxesAndTaxes	(R16)SpRev-SalesandUseTaxes	County Library Sales & Use Tax, Measure A- Current Year \$2,058,558 Prior Year \$1,939,984 was incorrectly reported on Line 14, Other Property Taxes Mental Health Measure B- Current Year \$8,555,372 Prior Year \$1,606,571 was a partial year, due to newness of Measure B Sales & Use tax
PropertyTaxesAndTaxes	(R21)Gen-TimberYield	There is still an excess of fire-damaged timber being harvested in the county.
SpecialBenefitAssessments	(R09)Gen-ZoningPermits	Variance is due to increase in building-related permits, as building/rebuilding activity is still high since the Oct 2017 wildfire.
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Miscellaneous court fines \$242,031 -Sheriff/Probation/Alcohol & Drug \$166,300 -Indigent defense \$113,792 -EMS \$47,606 -Courts AB233 program \$36,907 -other
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game \$9,627 Air Quality Mgmt Dist \$301
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Variance is due increases in: \$180,665 -Planning & Building \$38,207 -Sheriff/Jail \$13,380 -District Attorney \$11,922 -Courts AB233 Prog
FinesForfeituresRevenue	(R07)Gen-InvestmentEarnings	Variance is due to increases in: \$225,051 -Interest on Nondepartmental Revenue
FinesForfeituresRevenue	(R07)Perm-InvestmentEarnings	Auditor adjusting entry "To account for activity in Endowment Fund 2710"

FinesForfeituresRevenue	(R07)SpRev-InvestmentEarnings	Material variance is due to: \$69,470 -Mental Health Treatment Act (new measure, prior year only \$100) Remainder variance is due to general increases across several departments, including: Additional \$12,220 -Mental Health Svcs/MH Service Act Additional \$6,292 -Mendocino Co. Library Additional \$5,171 - Air Quality Mgmt Dist Less non-material decreases in other departments
IntergovernmentalState	(R01)SpRev-HighwayUsersTax	Variance as follows: Apportionment to DOT - \$2,602,281 CY vs. \$1,487,145 PY State DOT - \$338,012 CY vs. \$35,819 PY Accrued revenue - \$248,581 CY vs. \$449,792 PY
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	Motor vehicle in-lieu tax
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	DMV fees (Air Quality Mgmt Dist)
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Variance due to increases in: \$866,350 -SS 5210 ST Welfare Adm \$7,741 -In Home Support Services
IntergovernmentalState	(R09)Gen-RealignmentforSocialServices	Variance is due to a PY category error that included here \$5,063,630 for CALWORKS/Foster Care Realignment for Health Services (not Public Services), that should have been included on line R30 instead. The current year amount of \$5,386,835 is not included here to compare to PY. It is included on line R30.
IntergovernmentalState	(R10)Gen-AidforAgriculture	Variance is due to increases in: \$123,208 -State Aid Agri Gas Tax \$28,600 -Cannabis Management
IntergovernmentalState	(R11)Gen-AidforConstruction	State Aid for ADA Compliance work to VETS Hall
IntergovernmentalState	(R12)SpRev-AidforCorrections	Cal OES Public Safety Grant Revenue (Cal MMET)
IntergovernmentalState	(R14)SpRev-AidforDisaster	State aid for disaster decreased \$742,112 as follows: -PY emergency disaster assistance from Golden State Authority \$254,854; nothing in CY -PY disaster grant revenue from Sonoma Clean Power Authority \$150,000; nothing in CY -CY net decrease in aid for disaster of \$206,012 -CY auditor adjusting entry "To record unavailable revenue" of \$122,449
IntergovernmentalState	(R19)SpRev-Roads	Correct per preparer adjustments. SCO
IntergovernmentalState	(R25)Gen-PublicSafety2011	Variance is due to: \$519,000 -Increase in program funds \$645,104 -auditor adjustments
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	Variance is due to a prior year audit adjusting entry to record unavailable revenue being reversed in the current period.
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	Variance is due to a PY category error that did not included here \$5,063,630 for CALWORKS/Foster Care Realignment for Health Services (erroneously included with Public Services, on line R09). The current year amount of \$5,386,835 is included here, and there is no PY amount on this line to compare with.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	Amount represents two program revenues for two new budget units/funds: 1. \$2,108,495 Partnerships for Health (Intergov Transfer)-which serves to maximize realignment funds by participating in the Inter-Governmental Transfer (IGT) opportunity with Partnership HealthPlan of California (PHC) to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries. 2. \$730,068 Whole Person Care Pilot Program-a competitive grant program under California's Section 1115(a) Medicaid Waiver, entitled Medi-Cal 2020. The purpose of Whole Person Care is to improve the well-being of Mendocino County residents experiencing mental illness, social isolation and/or poor health through enhanced inter-agency collaboration, peer support, and care coordination.
IntergovernmentalState	(R34)SpRev-Library	New library grant-PAC LB Partnership; Arts Midwest
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	Variance is due to an \$263,628 audit adjusting entry "to record unavailable revenue", and to a \$225,780 prior year reversal of an FY 2016-18 audit adjusting entry that created additional revenue in the prior year.
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Correct- All revenue was for Roads projects.
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Variance is due to less disaster activity in the current year.
IntergovernmentalFederal	(R09)Gen-CommunityDevelopmentBlockGrant	Grant ended.
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	Grant ended.
IntergovernmentalFederal	(R10)Gen-HealthandMentalHealthGrants	Variance is due to \$77,552 -CY decrease in program revenues \$51,091 -PY adjustment net increase



IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	Variance is due to \$2,734,851 of federal grant revenue for the Whole Person Care Pilot Program from the Dept of Health Care Svcs
IntergovernmentalFederal	(R13)SpRev-DEAProgramsDrugandAlcoholPrograms	Variance is due to a \$83,760 auditor adjustment "to record unavailable revenue"
IntergovernmentalFederal	(R18)SpRev-RoadProjects	Correct per preparer. SCO
IntergovernmentalFederal	(R19)Gen-LawEnforcement	Variance is due to increases in: \$62,609 -Sheriff \$32,817 -Jail
OtherInLieuTaxes	(R02)Gen-CityCounty	Unavailable revenue from prior period was recognized in the current period: \$275,407 -City of Ukiah Shelter Services \$120,000 -Caspar/City of Fort Bragg Landfill Closures
ChargesforServices	(R08)Gen-ElectionServices	The PY included charges for services related to Measure B.
ChargesforServices	(R09)Gen-LegalServices	Variance is due to an increase by: \$174,253 -County Counsel
ChargesforServices	(R16)Gen-HumaneServices	Variance is due to a \$303,913 bad debt adjustment due to City of Ukiah being unable to pay for the past four years of services.
ChargesforServices	(R17)Gen-LawEnforcementServices	Variance is due to a decrease in: \$195,580 -Sheriff \$12,622 -Probation
ChargesforServices	(R17)SpRev-LawEnforcementServices	Variance is due to a one-time only PY entry titled "SCO CT REV FY 2009-2015".
ChargesforServices	(R18)Gen-RecordingFees	Variance is due to an increase in: \$97,750 -Micrographic Fees, Planning & Building
ChargesforServices	(R19)SpRev-RoadandStreetServices	Variance is due to \$606,918 for removal of fire damaged trees
ChargesforServices	(R20)Gen-HealthFees	Variance is due to increase in: \$315,868 -Environmental Health
ChargesforServices	(R20)SpRev-HealthFees	Variance is due to \$437,358 for the new Whole Person Care Pilot Program.
ChargesforServices	(R21)SpRev-MentalHealthServices	Variance is due to increase in MH Svcs Act Measure B charges for services.
ChargesforServices	(R24)Gen-InstitutionalCareandServices	Variance is due to decreases in: \$597,541 -Other Charges, Capital Improvements \$146,655 -Juvenile Hall
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	Variance due to additional charges for: \$75,950 -Bldg & Grounds, Janitorial \$31,405 -Bldg & Grounds, Admin Ctr smoke damage
MiscellaneousRevenues	(R01)Gen-OtherSales	\$75,079 -COUNTY CLERK \$33,148 -ASSESSOR/PROPERTY CHARACTERISTICS \$31,657 -GENERAL SERVICES \$23,184 -DISTRICT ATTORNEY \$13,663 -MENDOCINO COUNTY SHERIFF \$11,020 -TREASURER-TAX COLLECTOR \$24,817 -Other
MiscellaneousRevenues	(R01)SpRev-OtherSales	\$91,790 -DOT (payment rec'd from a developer in lieu of a possible future street placement) \$17,244 -Micrographics \$8,272 -Mendocino Co. Library \$6,813 -DOT \$6,506 -Air Quality Mgmt Dist \$2,319 -Sale of fixed asset
GeneralGovernment	(R09)SpRev-Assessor	Variance is due to a \$75,000 auditor adjustment to "reclass entries recorded to equity by client in the PR to roll". It should be noted the adjustment belong in Public Protection and not in General Government. It is being entered here in General Government to balance to our audited financial statments.
GeneralGovernment	(R11)DebtServ-OtherFinance	\$2,700 -Financial services \$4,787 -Banking admin fees \$7,412 -auditor adjustment "to record unavailable revenue"
GeneralGovernment	(R13)Gen-CountyCounsel	Variance is due to CY change in intrafund transfer compared to PY. Department expenses decreased \$78,378 in the current year.
GeneralGovernment	(R18)Gen-Elections	Variance is due to PY Measure B increased expenses for: \$105,681 -Election supplies & services \$37,278 -Extra help & office expense
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	\$3,139,320 -Information Services \$1,559,815 -Misc Budget \$868,430 -Engineering/Tech Assistance \$568,043 -Retirement \$-2,555,366 -County cost plan charges
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program (including MOE penalties)
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	Variance is due to \$42,900 -Equipment (\$0 in the PY) \$13,535 -increase in Prof & Spec Svcs over PY The remaining variance is due to an increase in Salaries and Benefits

PublicProtection	(R10)SpRev-OtherJudicial	\$250,607 -Victim Witness Assistance \$216,970 -Anti Drub Abuse Enforcement
PublicProtection	(R12)SpRev-PoliceProtection	\$78,305 -Sheriff COPS Program \$21,062 -Sheriff Special Projects
PublicProtection	(R14)Gen-JuvenileDetention	Variance is due to decrease in: \$770,144 -Salaries & benefits Due to Lake County no longer housing their Juveniles at our facility
PublicProtection	(R15)SpRev-Probation	Expenditures for JJCPA Program were suspended for the FY 2019 program year.
PublicProtection	(R20)Gen-AgriculturalCommissioner	Variance is due to addition of Cannabis Management to Agricultural Department. Cannabis program salaries and expenses were \$564,093 in CY.
PublicProtection	(R29)SpRev-EmergencyServices	Variance is due to the following program increases: \$476,320 -Disaster Recovery \$81,845 -Homeland Security
PublicProtection	(R32)SpRev-OtherProtectionOther	\$165,283 -DEA COMMET \$7,892 -Fish & Game (previously under R20 Agricultural Commissioner)
PublicWaysFacilities	(R01)SpRev-Roads	Variance is due to increases in Construction Contracts: \$3,327,762 -Road & Bridge projects \$1,650,765 -Storm damage
PublicWaysFacilities	(R07)SpRev-PublicHealth	Variance is due to increase in program expenses: \$436,465 -Air Quality Mgmt Dist \$232,018 -Emergency Aid Solutions \$184,315 -SAMSA Finding Home \$150,742 -Tobacco Education
PublicWaysFacilities	(R08)Gen-MedicalCare	Variance is due to PY expenditures related to the new IGT- Intergov Transfer program and PC-Whole Person Care program. PY expenses not in CY include: \$4,192,275 -Special Dept Expense \$976,266 -Professional Fees
PublicWaysFacilities	(R11)SpRev-OtherHealth	New programs that provide for improved health, mental health, Medi-Cal/poverty, homeless services: \$3,667,581 -Whole Person Care \$2,483,912 -Intergov Transfer (Partnerships for Health)
PublicAssistance	(R08)Gen-AidtoIndigents	Variance is due to increase in the CY in: \$46,869 -Payments to Private Institutions \$41,525 -Prof & Spec Svcs/Svc Connected Exp \$31,437 -Indigent burial
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	Variance is due to the completion of several large improvements in the PY, including ADA upgrades (\$230,818), Little River Airport office reno (\$275,510), roof repairs (\$149,298) and Retirement building and grounds improvements (\$87,077).
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	Variance is due to increased expenditures for new jail.
DebtServiceCapitalOutlayTotalExpenditures	(R08)Gen-PublicWaysandFacilities	Variance is due to PY completion of DOT parking lot resurfacing (\$52,650).
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	Variance is due to PY improvement for Public Health/Mental Health building, including roof replacement (\$882,553) and parking lot seal and stripe (\$96,000)
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	Variance is due to PY flood repair to Social Services Yokayo facility (\$363,130).
DebtServiceCapitalOutlayTotalExpenditures	(R11)Gen-Education	Variance is due to CY interior improvements to the Mendocino County Library, including new flooring (\$75,612), painting (\$18,702) and new circulation desk (\$62,914).
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	No work was done in the CY for parks and Museum, while the PY saw many completed projects, including: \$445,905 -Bower Park spillway repairs \$265,487 - Museum mold remediation \$37,730 -Mill Creek Pier
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	FY 2019 budget for expenditures for new jail.
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	\$6,922,461 -Pension Obligation Bonds \$1,848,127 -Debt Service
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	\$2,328,928 -CAPITAL IMPROVEMENTS \$338,732 -EMPLOYEE WELLNESS/ASSISTANCE \$45,448 -EMERGCY SVC CD SAFETY \$20,000 -PLANNING & BUILDING SERVICES \$18,923 -ALCOHOL/OTHER DRUG PROGRAM \$17,508 -PUBLIC HEALTH \$2,549 -ANIMAL CONTROL \$-13,051 -PUBLIC HEALTH NURSING
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	\$3,620,588 -Roads \$2,948,833 -Intergov Tranfer/Whole Person Care \$1,326,243 -Library \$702,120 -Disaster Recovery \$40,000 -Water Agency \$6,167 -Mental Health Service

OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	\$10,705,533 -NONDEPARTMENTAL REVENUE \$2,948,733 -HOSPITAL /MEDICAL SERVICES \$ 831,676 -SOCIAL SERVICES \$42,224 -EMERGCY SVC CD SAFETY \$20,000 -PLANNING & BUILDING -SPEC PROJ \$2,550 -CHILD SUPPORT SERVICES \$2,549 -MOBILE SPAY/NEUTER \$3,999,691 -auditor RJE to reclassify transfers to POB for payment of debt
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	\$335,595 -Roads \$292,698 -Library \$226,716 -MH/MHSA \$131,385 -Other Health and Sanitation \$25,298 -Intergov Transfer/Whole Person Care \$11,335 -Disaster Recovery \$9,098 -Other
ChangesNetPositionFiduciaryFund	(R10)Inv-OtherInvestmentIncome	Interest and investment income, net
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Rent income, net of expense
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Cash balance increased due to funding for the new jail project.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Variance is due to cash balances in new funds for FY 2019: \$7,557,983 -Intergov Transfer (Partnerships for Health) \$1,557,201 -Whole Person Care \$4,713,974 -Emergency Aid Solutions
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued program salaries and benefits
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	Unavailable revenues
BalanceSheetGovernmentalFunds	(R31)DebtServ-DeferredInflowsofResources	Unavailable revenue for: \$35,447 -Intergovernmental \$7,412 -Pension Obligation Bonds
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable revenue for: \$7,048,330 -Roads \$3,383,834 -Mental Health Service \$1,100,695 -Disaster Recovery \$263,628 -WIC \$153,679 -Water Agency \$122,448 -Bioterrorism \$107,077 -HRSA \$103,033 -DA-Victim/Witness Asst, CALOES grant \$75,000 -Tobacco Education \$131,829 -Various other
ProprietaryFunds	(R01)IntrnServ-Unrestricted	The variance is due to a large reduction in Health Insurance as per SCO, we were overfunded.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Accrued salaries and benefits
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for unpaid claims
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	N/A-there is no pension liability related to the County's proprietary funds
FiduciaryFunds	(R01)BnfTrust-CashInvestments	Variance is due to movement between cash and other investments.
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	\$58,841,415 -Real estate partnerships \$1,288,000 -Real estate, 625 Kings Ct, Ukiah, CA
FiduciaryFunds	(R16)BnfTrust-OtherAssets1	Software equipment
FiduciaryFunds	(R25)AgnTrust-OtherLiabilities1	Agency funds held for others
FiduciaryFunds	(R25)BnfTrust-OtherLiabilities1	Accrued expenses and other liabilities
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Improvements other than buildings
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Landfill closure-post closure liability
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Accrued interest

Total Footnote: 118