

County of Mendocino  
Counties Financial Transactions Report  
General Information

Fiscal Year: 2020

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: 2020

Form #2

Comments

No comments.

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
<b>Operating Revenues</b>	
R02. Charges for Services	1,993,147
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,993,147
<b>Operating Expenses</b>	
R05. Personnel Services	81,167
R06. Contractual Services	
R07. Materials and Supplies	409,760
R08. General and Administrative Expenses	1,256,241
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,747,168
R12. Operating Income (Loss)	\$245,979
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	52,070
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	29,756
R16. Total Nonoperating Revenues	\$81,826
<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	\$327,805
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-119,306
<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	\$208,499
R29. Net Position (Deficit), Beginning of Fiscal Year	\$737,526
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$946,025
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	946,025
R36. Total Net Position (Deficit)	\$946,025

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
<b>Operating Revenues</b>	
R02. Charges for Services	15,743,608
R03. Other Operating Revenues	37,709
R04. Total Operating Revenues	\$15,781,317
<b>Operating Expenses</b>	
R05. Personnel Services	571,534
R06. Contractual Services	
R07. Materials and Supplies	680,781
R08. General and Administrative Expenses	18,141,943
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$19,394,258
R12. Operating Income (Loss)	\$-3,612,941
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	88,897
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$88,897
<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	\$-3,524,044
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-392,845
<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	\$-3,916,889
R29. Net Position (Deficit), Beginning of Fiscal Year	\$3,472,993
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-443,896
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-443,896
R36. Total Net Position (Deficit)	\$-443,896

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

Fiscal Year: 2020

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	3,000
R04. Total Operating Revenues	\$3,000
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	1,457,296
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	109,720
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,567,016
R12. Operating Income (Loss)	\$-1,564,016
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	140,432
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$140,432
<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	\$-1,423,584
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	4,259,110
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	\$2,835,526
R29. Net Position (Deficit), Beginning of Fiscal Year	\$2,852,797
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$5,688,323
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	313,510
R34. Restricted	
R35. Unrestricted	5,374,813
R36. Total Net Position (Deficit)	\$5,688,323

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

Fiscal Year: 2020

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	495,808
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$496,669
R12. Operating Income (Loss)	\$-296,669
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	20,580
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$20,580
<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	\$-276,089
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	174,418
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	\$-101,671
R29. Net Position (Deficit), Beginning of Fiscal Year	\$112,166
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$10,495
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	10,495
R36. Total Net Position (Deficit)	\$10,495

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

Fiscal Year: 2020

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	103,830
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$103,830
R12. Operating Income (Loss)	\$-103,830
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	2,084
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	20,157
R16. Total Nonoperating Revenues	\$22,241
<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	\$-81,589
<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	\$-81,589
R29. Net Position (Deficit), Beginning of Fiscal Year	\$348,032
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$266,443
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	199,796
R34. Restricted	
R35. Unrestricted	66,647
R36. Total Net Position (Deficit)	\$266,443

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
<b>Operating Revenues</b>	
R02. Charges for Services	4,933,480
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,933,480
<b>Operating Expenses</b>	
R05. Personnel Services	90,571
R06. Contractual Services	
R07. Materials and Supplies	28,913
R08. General and Administrative Expenses	4,725,062
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,844,546
R12. Operating Income (Loss)	\$88,934
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	12,598
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$12,598
<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	\$101,532
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-4,903
<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	\$96,629
R29. Net Position (Deficit), Beginning of Fiscal Year	\$962,617
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,059,246
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,059,246
R36. Total Net Position (Deficit)	\$1,059,246



County of Mendocino  
 Counties Financial Transactions Report  
 Conduit Financing  
 Statement of Revenues, Expenses, and Change in Fund Net Position  
 Statement of Change in Fiduciary Net Position  
 Conduit Debt Issued and Outstanding

Fiscal Year: 2020

Form #14

	Enterprise Fund	Fiduciary Fund
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		
R04. Closing Fees		
R05. Annual Administration Fees		
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Earnings		
R11. Other Operating Revenues/Additions		
R12. <b>Total Operating Revenues/Additions</b>		
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		
R21. Deposits Returned		
R22. Personnel Services		
R23. Contractual Services		
R24. Materials and Supplies		
R25. General and Administrative Expenses		
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. <b>Total Operating Expenses/Deductions</b>		
R29. <b>Operating Income (Loss)</b>		
<b>Nonoperating Revenues</b>		
R30. Investment Earnings		
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		
R35. Other Nonoperating Revenues		
R36. <b>Total Nonoperating Revenues</b>		
<b>Nonoperating Expenses</b>		
R37. Interest Expense		
R38. Loss on Disposal of Capital Assets		
R39. Other Nonoperating Expenses		
R40. <b>Total Nonoperating Expenses</b>		
R41. <b>Income (Loss) Before Capital Contributions, Transfers, and Special</b>		

**and Extraordinary Items**

**Capital Contributions**

R42. Federal		
R43. State		
R44. County		
R45. Other Government		
R46. Other Capital Contributions		
R47. <b>Total Capital Contributions</b>		
R48. <b>Transfers In</b>		
R49. <b>Transfers Out</b>		

**Special and Extraordinary Items**

R49.5 <b>Special Item</b>		
R49.6 <b>Extraordinary Item</b>		
R49.7 <b>Total Special and Extraordinary Items</b>		
R50. <b>Change in Net Position</b>		
R51. <b>Net Position (Deficit), Beginning of Fiscal Year</b>		
R52. Adjustment		
R53. Reason for Adjustment		
R54. <b>Net Position (Deficit), End of Fiscal Year</b>		

**Net Position (Deficit)**

R55. Net Investment in Capital Assets	
R56. Restricted	
R57. Unrestricted	
R58. <b>Total Net Position (Deficit)</b>	

**Conduit Debt Issued and Outstanding**

<b>Debt Issued During</b>	<b>Total Debt Outstanding as of</b>
<b>Current Fiscal Year</b>	<b>Current Fiscal Year End</b>

**Types of Qualified Private Activity Debt and Public Agency Debt**

**Qualified Private Activity Debt**

R59. Industrial Development Bonds		
R60. Enterprise Zone Bonds		
R61. Empowerment Zone Bonds		
R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds		
R63. Qualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		
R66. Qualified 501(c)(3) — Other Bonds		
R67. Qualified Residential Rental Projects Bonds		
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds		
R70. Other Exempt Facilities Bonds		
R71. Other Qualified Private Activity Debt		
R72. <b>Total Qualified Private Activity Debt Issued and Outstanding</b>		

**Public Agency Debt**

R73. Revenue Bonds		
R74. Tax Allocation Redevelopment Bonds		
R75. Certificates of Participation		
R76. 1911 Act Assessment Bonds		
R77. 1913 Act Assessment Bonds		
R78. 1915 Act Assessment Bonds		
R79. Mello-Roos Bonds		
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases		

R83. Pension Obligation Bonds	<input type="text"/>	<input type="text"/>
R84. Tax and Revenue Anticipation Notes	<input type="text"/>	<input type="text"/>
R85. Commercial Paper	<input type="text"/>	<input type="text"/>
R86. Other Public Agency Debt	<input type="text"/>	<input type="text"/>
R87. <b>Total Public Agency Debt Issued and Outstanding</b>	<input type="text"/>	<input type="text"/>
R88. <b>Total Conduit Debt Issued and Outstanding</b>	<input type="text"/>	<input type="text"/>

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

Fiscal Year: 2020

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Property Taxes</b>						
R01. Countywide Secured and Unsecured	36,971,898	243,412				37,215,310
R02. Supplemental Countywide Secured and Unsecured	308,563	2,033				310,596
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	12,174,566					12,174,566
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	563,124	267				563,391
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)	598,362	2,912				601,274

**Specify Other Property Taxes**

Special Tax - Fire Assessment		2,912				2,912
Williamson Act Replacement Tax	598,362					598,362
Total:						601,274

R15. <b>Total Property Taxes</b>	\$50,616,513	\$248,624	\$0	\$0	\$0	\$50,865,137
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Taxes – Other</b>						
R16. Sales and Use Taxes	14,184,070	10,558,622				24,742,692
R18. Transportation Tax (Nontransit Purposes)		59,209				59,209
R19. Property Transfer	634,469					634,469
R20. Transient Occupancy Taxes	4,784,925					4,784,925
R21. Timber Yield	590,180	2,034				592,214
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	5,575,900	0	0	0	0	5,575,900

**Specify Other Taxes – Other**

Cannabis Business Tax	5,575,900					5,575,900
Total:						5,575,900

R26. <b>Total Taxes – Other</b>	\$25,769,544	\$10,619,865	\$0	\$0	\$0	\$36,389,409
R27. <b>Total Taxes</b>	\$76,386,057	\$10,868,489	\$0	\$0	\$0	\$87,254,546

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

Fiscal Year: 2020

Form #16

Special Benefit Assessments	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Licenses, Permits, and Franchises	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R05. Animal Licenses	350,726	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	350,726
R06. Business Licenses	144,238	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	144,238
R07. Construction Permits	1,774,077	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1,774,077
R08. Road Privileges and Permits	<input type="text"/>	66,417	<input type="text"/>	<input type="text"/>	<input type="text"/>	66,417
R09. Zoning Permits	1,379,182	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1,379,182
R10. Franchises	911,611	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	911,611
R11. Other Licenses, Permits, and Franchises (Specify)	273,498	370,686	<input type="text"/>	<input type="text"/>	<input type="text"/>	644,184

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

Air Quality (Air pollution/Burn/Other permits)	<input type="text"/>	370,686	<input type="text"/>	<input type="text"/>	<input type="text"/>	370,686	<input type="button" value="Delete"/>
Cannabis Facility Business License	174,118	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	174,118	<input type="button" value="Delete"/>
Gun Permit	48,815	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	48,815	<input type="button" value="Delete"/>
Marriage License	24,348	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	24,348	<input type="button" value="Delete"/>
Mobile Home Set Up Fee	12,422	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	12,422	<input type="button" value="Delete"/>
Planning & Building	7,490	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	7,490	<input type="button" value="Delete"/>
Remaining Other-Miscellaneous	6,305	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	6,305	<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>						644,184	

R12. <b>Total Licenses, Permits, and Franchises</b>	\$4,833,332	\$437,103	\$0	\$0	\$0	\$5,270,435
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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: 2020

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Fines, Forfeitures, and Penalties</b>						
R01. Vehicle Code Fines	457,110	45,838				502,948
R02. Other Court Fines	510,958	5,788				516,746
R03. Forfeitures and Penalties	378,222	4,601	10,500			393,323
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>	\$1,346,290	\$56,227	\$10,500	\$0	\$0	\$1,413,017
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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	1,631,875	1,083,608	-52,082	32,385	19,829	2,715,615
R08. Rents and Concessions	108,828					108,828
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>	\$1,740,703	\$1,083,608	-\$52,082	\$32,385	\$19,829	\$2,824,443
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Intergovernmental – State

Fiscal Year: 2020

Form #18

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – State</b>						
R01. Highway Users Tax		8,054,583				8,054,583
R02. Motor Vehicle In-Lieu Tax	192,415	628,826				821,241
R03. 1991 Realignment Revenue	909,337					909,337
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes						
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)	6,054,145					6,054,145
R08. Public Assistance Programs (Include CALWORKS Program)	4,234,592					4,234,592
R09. Realignment for Social Services	11,558,267					11,558,267
R10. Aid for Agriculture	692,586	8,250				700,836
R11. Aid for Construction	47,983					47,983
R12. Aid for Corrections		133,155				133,155
R13. Aid for County Fairs						
R14. Aid for Disaster		3,661,871				3,661,871
R15. Homeowners' Property Tax Relief	278,102	1,826				279,928
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	53,320					53,320
R18. Off-Highway Motor Vehicle License Fee						
R19. Roads		1,263,394				1,263,394
R20. Child Care Food/Special Milk Program						
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	5,447,812	127,312				5,575,124
<b>Health Programs</b>						
R26. Aid for Mental Health		21,406,119				21,406,119
R27. Realignment for Mental Health	900,520	4,194,859				5,095,379
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	2,263,790	174,014				2,437,804
R30. Realignment for Health Services	13,156,123	2,424,841				15,580,964
R31. Other Health Programs (Specify)	719,886	736,430				1,456,316

**Specify Other Health Programs**

Family Planning Program		36,079				36,079	Delete
LEA Solid Waste		22,393				22,393	Delete
Mendocino Co Air Quality Management District		254,289				254,289	Delete
Non-County Hospital/EMS-Physician Services	143,767					143,767	Delete
Public Health CCS-State Aid/State Other	576,119					576,119	Delete
Tobacco Education		376,658				376,658	Delete
Wellness Prevention Pilot Program		47,011				47,011	Delete
							Add
Total:						1,456,316	

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>State – Other</b>						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	614,317	455,666				1,069,983
R33. Office of Criminal Justice Planning (OCJP)						

R34.	Library		30,752				30,752
R35.	Stabilization	130,000					130,000
R36.	Veterans Affairs Programs	57,684					57,684
R37.	Sheriff Boating Safety						
R38.	Victim Witness Programs		277,445				277,445
R39.	Child Support Service						
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	1,968,316	211,260				2,179,576
R43.	Other State – Other (Specify)	33,442	3,009,748				3,043,190

**Specify Other State – Other**

Buildings & Grounds	30,391					30,391	Delete
Cannabis Local Equity 20 Grant Funds		2,245,704				2,245,704	Delete
DOT-Round Valley Airport	3,051					3,051	Delete
Mendocino Co. Water Agency Grant Revenue		541,040				541,040	Delete
Statutory Rape Vertical Prosec/DA CALOES/Victim Witness		223,004				223,004	Delete
							Add
Total:						3,043,190	

R44.	<b>Total Intergovernmental – State</b>	\$49,312,637	\$46,800,351	\$0	\$0	\$0	\$96,112,988
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Intergovernmental – Federal

Fiscal Year: 2020

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – Federal</b>						
R01. Public Assistance Administration	14,633,353					14,633,353
R02. Public Assistance Programs	21,441,523	1,350,921				22,792,444
R03. Health Administration						
R04. Aid for Construction						
R05. Aid for Disaster		3,056,798				3,056,798
R06. Forest Reserve Revenue		108,204				108,204
R07. In-Lieu Taxes	733,482					733,482
<b>Federal – Other</b>						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	156,132	8,189,846				8,345,978
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs		316,147				316,147
R14. DA Programs – Family/Child						
R15. Grazing	199					199
R16. Aging Programs						
R17. Senior Citizens Programs						
R18. Road Projects		5,808,675				5,808,675
R19. Law Enforcement	168,975	21,643				190,618
R20. Other Federal – Other (Specify)	107,804	136,392	0	0	0	244,196

**Specify Other Federal – Other**

Dam Hazard Mitigation Grant	19,835					19,835	Delete
DOT-Round Valley Airport	57,969					57,969	Delete
Environmental Health-Public Safety Beach Monitoring	30,000					30,000	Delete
Homeland Security WMD 6		136,392				136,392	Delete
							Add
<b>Total:</b>						244,196	

R21. <b>Total Intergovernmental – Federal</b>	\$37,241,468	\$18,988,626	\$0	\$0	\$0	\$56,230,094
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2020

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	70,005	<input type="text"/>	54,464	<input type="text"/>	<input type="text"/>	124,469
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"/>	25,000	<input type="text"/>	<input type="text"/>	<input type="text"/>	25,000
R05. Other Intergovernmental – Other (Specify)	690,593	35,856	<input type="text"/>	<input type="text"/>	<input type="text"/>	726,449

**Specify Other Intergovernmental – Other**

MCERA	689,493	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	689,493	<input type="button" value="Delete"/>
Mendocino Council of Governments	<input type="text"/>	35,856	<input type="text"/>	<input type="text"/>	<input type="text"/>	35,856	<input type="button" value="Delete"/>
Tobacco Retailer License	1,100	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	1,100	<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:						726,449	

R06. <b>Total Intergovernmental – Other</b>	\$760,598	\$60,856	\$54,464	\$0	\$0	\$875,918
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Charges for Current Services

Fiscal Year: 2020

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	289,328					289,328
R02. Property Tax Administrative Fees	0	19,446	0	0	0	19,446
R03. Cities						
R04. Redevelopment Agencies						
R05. Special Districts		19,446				19,446
R06. Auditing and Accounting Fees	98,232					98,232
R07. Communication Services						
R08. Election Services	118,943					118,943
R09. Legal Services	426,212					426,212
R10. Planning and Engineering Services	1,901,700					1,901,700
R11. Agricultural Services	264,552					264,552
R12. Civil Process Services	61,773					61,773
R13. Court Fees and Costs	1,448,785					1,448,785
R14. Booking Fees						
R15. Estate Fees						
R16. Humane Services	412,318					412,318
R17. Law Enforcement Services	667,358					667,358
R18. Recording Fees	621,178	100,039				721,217
R19. Road and Street Services	30,564	233,781				264,345
R20. Health Fees	1,738,783	554,007				2,292,790
R21. Mental Health Services	449,968	1,001,987				1,451,955
R22. California Children's Services	8,310					8,310
R23. Sanitation Services	1,638,200					1,638,200
R24. Institutional Care and Services	171,613					171,613
R25. Library Services		29,417				29,417
R26. Parks and Recreation Fees	22,341					22,341
<b>Charges for Current Services – Other</b>						
R27. Personnel Services	56					56
R28. Building Maintenance and Grounds Services	108,814					108,814
R29. Administrative Services	1,486	68,031				69,517
R30. Other Charges for Current Services – Other (Specify)	1,878,538					1,878,538

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

Cannabis Management	413,561					413,561	Delete
Child Support Services	831,471					831,471	Delete
General Services & Garage	162,665					162,665	Delete
Information Services	192,170					192,170	Delete
Other (Courts AB233 Program County Clerk)	885					885	Delete
Treasurer Tax Collector	277,786					277,786	Delete
							Add
<b>Total:</b>						1,878,538	

R31. <b>Total Charges for Current Services</b>	\$12,359,052	\$2,006,708	\$0	\$0	\$0	\$14,365,760
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County of Mendocino  
 Counties Financial Transactions Report – Governmental Funds  
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2020

Form #22

Miscellaneous Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Other Sales	251,766	208,156				459,922
R02. Tobacco Settlement	863,949					863,949
R03. Welfare Repayments						
R04. Cancelled Warrants						
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	22,920,896	54,091	488,861			23,463,848

**Specify Other Miscellaneous Revenues**

Auditor-Controller	22,906					22,906	Delete
Buildings & Grounds	18,702					18,702	Delete
CLA Auditor-AJE to record accrual for PG&E Settlement	22,651,738					22,651,738	Delete
Debt Service			7,412			7,412	Delete
Donations		54,091				54,091	Delete
General Relief	55,662					55,662	Delete
Mendocino County Jail	21,905					21,905	Delete
Mendocino County Museum	12,682					12,682	Delete
Non-Departmental Revenue	118,603					118,603	Delete
Pension Obligation Bonds			481,449			481,449	Delete
Remaining Miscellaneous Department Revenues	18,698					18,698	Delete
							Add
Total:						23,463,848	

R07. <b>Total Miscellaneous Revenues</b>	\$24,036,611	\$262,247	\$488,861	\$0	\$0	\$24,787,719
R08. <b>Total Revenues</b>	\$208,016,748	\$80,564,215	\$501,743	\$32,385	\$19,829	\$289,134,920

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

Fiscal Year: 2020

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Legislative and Administrative</b>						
R01. Board of Supervisors	815,203					815,203
R02. Clerk of the Board	360,441					360,441
R03. Administrative Officer	1,094,814					1,094,814
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. <b>Total Legislative and Administrative</b>	2,270,458					2,270,458
<b>Finance</b>						
R07. Auditor-Controller	1,309,789					1,309,789
R08. Treasurer-Tax Collector	756,250					756,250
R09. Assessor	1,431,696	138,285				1,569,981
R10. Purchasing Agent	421,883					421,883
R11. Other Finance			7,026			7,026
R12. <b>Total Finance</b>	3,919,618	138,285	7,026			4,064,929
<b>Counsel</b>						
R13. County Counsel	1,084,835					1,084,835
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. <b>Total Counsel</b>	1,084,835					1,084,835
R17. Personnel	952,327					952,327
R18. Elections	480,485					480,485
R19. Communications						
R20. Property Management	3,300,994					3,300,994
<b>Plant Acquisition</b>						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. <b>Total Plant Acquisition</b>						
R25. Promotion	561,212					561,212
R26. Other General Government	4,216,146	9,160			39,697	4,265,003
R27. <b>Total General Government</b>	\$16,786,075	\$147,445	\$7,026	\$0	\$39,697	\$16,980,243

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

Fiscal Year: 2020

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)	185,679					185,679
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,265,920					2,265,920
R04. County Clerk	82,732					82,732
R05. Grand Jury (Including Audit)	95,242					95,242
R06. District Attorney – Prosecution	5,704,045	180,306				5,884,351
R07. Child Support Services	2,162,914					2,162,914
R08. Public Defender	3,682,954					3,682,954
R09. Court Appointed Counsel						
R10. Other Judicial		429,907				429,907
R11. <b>Total Judicial</b>	14,620,522	610,213				15,230,735
R12. <b>Police Protection</b>	17,603,920	324,716				17,928,636
<b>Detention and Correction</b>						
R13. Adult Detention	12,811,983					12,811,983
R14. Juvenile Detention	2,033,817					2,033,817
R15. Probation	5,031,568	127,492				5,159,060
R16. Other Detention and Correction						
R17. <b>Total Detention and Correction</b>	19,877,368	127,492				20,004,860
R18. <b>Fire Protection</b>						
R19. <b>Flood Control – Soil and Water Conservation</b>		805,032				805,032
<b>Protective Inspection</b>						
R20. Agricultural Commissioner	1,058,602					1,058,602
R21. Building Inspector	2,651,892					2,651,892
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. <b>Total Protective Inspection</b>	3,710,494					3,710,494
<b>Protection – Other</b>						
R26. LAFCO						
R27. Recorder	143,096					143,096
R28. Coroner	2,865,755					2,865,755
R29. Emergency Services	217,616	2,760,084				2,977,700
R30. Planning and Zoning	3,160,217					3,160,217
R31. Humane Services (Pound)	1,538,659					1,538,659

R32. Other Protection – Other		175,084				175,084
R33. <b>Total Protection – Other</b>	7,925,343	2,935,168				10,860,511
R34. <b>Total Public Protection</b>	\$63,737,647	\$4,802,621	\$0	\$0	\$0	\$68,540,268

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

Fiscal Year: 2020

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Public Ways and Facilities</b>						
R01. Roads		20,597,270				20,597,270
R02. Transportation Terminals						
R03. Transportation Systems	228,764					228,764
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. <b>Total Public Ways and Facilities</b>	\$228,764	\$20,597,270	\$0	\$0	\$0	\$20,826,034
<b>Health</b>						
R07. Public Health	9,224,105	13,289,885				22,513,990
R08. Medical Care	206,481					206,481
R09. Mental Health		29,371,811				29,371,811
R10. Drug and Alcohol Abuse Services	2,034,925	157,935				2,192,860
R11. Other Health						
R12. <b>Total Health</b>	\$11,465,511	\$42,819,631	\$0	\$0	\$0	\$54,285,142
R13. <b>Sanitation</b>	748,346	536				748,882



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

Fiscal Year: 2020

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Welfare</b>						
R01. Administration	5,976,602					5,976,602
R02. Aid Programs Cash	22,724,482					22,724,482
R03. Other Welfare						
R04. <b>Total Welfare</b>	28,701,084					28,701,084
<b>Social Services</b>						
R05. Administration and Programs	41,858,811	68,752				41,927,563
R06. Other Social Services						
R07. <b>Total Social Services</b>	41,858,811	68,752				41,927,563
<b>General Relief</b>						
R08. Aid to Indigents	615,976					615,976
R09. Indigent Burials						
R10. Other General Relief						
R11. <b>Total General Relief</b>	615,976					615,976
R12. <b>Care of Court Wards</b>						
R13. <b>Veterans Services</b>	376,729					376,729
<b>Public Assistance – Other</b>						
R14. Workforce Investment Act (WIA)		4				4
R15. Other Public Assistance – Other						
R16. <b>Total Public Assistance – Other</b>		4				4
R17. <b>Total Public Assistance</b>	\$71,552,600	\$68,756	\$0	\$0	\$0	\$71,621,356

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

Fiscal Year: 2020

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Education</b>						
R01. School Administration						
R02. Library Services		3,583,695				3,583,695
R03. Agricultural Education	169,710					169,710
R04. Other Education						
R05. <b>Total Education</b>	\$169,710	\$3,583,695	\$0	\$0	\$0	\$3,753,405
<b>Recreation and Cultural Services</b>						
R06. Recreation Facilities						
R07. Cultural Services	469,325					469,325
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services		613				613
R11. <b>Total Recreation and Cultural Services</b>	\$469,325	\$613	\$0	\$0	\$0	\$469,938

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

Fiscal Year: 2020

Form #28

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Debt Service</b>						
R01. Principal Payments on Long-Term Debt			6,345,000			6,345,000
R02. Interest Payments on Long-Term Debt			3,378,320			3,378,320
R02.5 Lease Principal						
R03. Principal and Interest on Short-Term Notes and Warrants	247,414					247,414
R04. Other Debt Service						
R05. <b>Total Debt Service</b>	247,414	0	9,723,320	0	0	9,970,734
<b>Capital Outlay</b>						
R06. General Government	826,980					826,980
R07. Public Protection	2,219,288			165,385		2,384,673
R08. Public Ways and Facilities	110,046					110,046
R09. Health and Sanitation	61,415			658,252		719,667
R10. Public Assistance	707,512					707,512
R11. Education	80,383					80,383
R12. Recreation and Cultural Services	36,750					36,750
R13. <b>Total Capital Outlay</b>	4,042,374	0	0	823,637	0	4,866,011
R14. <b>Total Expenditures</b>	\$169,447,766	\$72,020,567	\$9,730,346	\$823,637	\$39,697	\$252,062,013

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

Fiscal Year: 2020

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	38,568,982	8,543,648	-9,228,603	-791,252	-19,868	37,072,907
<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	3,753,035	7,227,916	9,132,469	1,158,252		21,271,672
R13. Transfers Out	-18,702,401	-6,485,745				-25,188,146
R13.5 Other Financing Sources (Uses) – Other						
R14. <b>Total Other Financing Sources (Uses)</b>	-14,949,366	742,171	9,132,469	1,158,252	0	-3,916,474
<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>	23,619,616	9,285,819	-96,134	367,000	-19,868	33,156,433
R19. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$46,729,757	\$37,050,441	\$9,739,272	\$771,182	\$669,443	\$94,960,095
R20. Adjustment						
R21. Reason for Adjustment						
R22. <b>Fund Balances (Deficits), End of Fiscal Year</b>	70,349,373	46,336,260	9,643,138	1,138,182	649,575	128,116,528

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

Fiscal Year: 2020

Form #29.5

		Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
<b>Additions</b>				
Contributions				
R01.	Employer	24,647,132		
R02.	Plan Members	6,820,687		
R03.	Private Contributions			
R04.	Contributions to Pooled Investments		359,587,598	
R05.	Other Contributions			
R06.	<b>Total Contributions</b>	<b>\$31,467,819</b>	<b>\$359,587,598</b>	<b>\$0</b>
Investment Income (Loss)				
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	7,473,055		
R08.	Interest	17,383		
R09.	Dividends	8,195,483		
R10.	Other Investment Income	91,454	4,761,320	
R11.	(Investment Expense)	-978,719		
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>\$14,798,656</b>	<b>\$4,761,320</b>	<b>\$0</b>
R16.	Receipts from Depositors			
R17.	Other Additions			
R18.	<b>Total Additions</b>	<b>\$46,266,475</b>	<b>\$364,348,918</b>	<b>\$0</b>
<b>Deductions</b>				
R19.	Benefit Payments	38,036,004		
R20.	Refunds of Contributions	741,783		
R21.	Administrative Expenses	1,226,492		
R22.	Payments to and for Depositors			
R23.	Distributions from Pooled Investments		313,236,533	
R24.	Other Deductions			
R25.	<b>Total Deductions</b>	<b>\$40,004,279</b>	<b>\$313,236,533</b>	<b>\$0</b>
R26.	<b>Change in Net Position</b>	<b>\$6,262,196</b>	<b>\$51,112,385</b>	<b>\$0</b>
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$532,727,017	\$145,434,590	\$0
R28.	Adjustment			
R29.	Reason for Adjustment			
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$538,989,213</b>	<b>\$196,546,975</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: 2020**

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	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$50,250,000
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	5,155,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$45,095,000
R22. Principal Payable, Current Portion	5,440,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$39,655,000
R24. Interest Paid in Current Fiscal Year	2,701,172
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: 2020**

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>\$17,130,000</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	1,190,000
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>\$15,940,000</b>
R22. Principal Payable, Current Portion	1,230,000
<b>R23. Principal Payable, Noncurrent Portion</b>	<b>\$14,710,000</b>
R24. Interest Paid in Current Fiscal Year	677,148
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: 2020**

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	17,130,000	0	1,190,000	15,940,000	1,230,000	14,710,000
<b>Pension Obligation Bonds</b>							
Pension Obligation Bonds	2002	50,250,000	0	5,155,000	45,095,000	5,440,000	39,655,000
<b>Total Governmental Debt:</b>		<b>\$67,380,000</b>	<b>\$0</b>	<b>\$6,345,000</b>	<b>\$61,035,000</b>	<b>\$6,670,000</b>	<b>\$54,365,000</b>



County of Mendocino  
 Counties Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2020

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt	9,723,320		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$9,723,320	\$0	\$0
R06. <b>Debt Service</b>	9,723,320		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

County of Mendocino  
 Counties Financial Transactions Report  
 Debt Summary

Fiscal Year: 2020

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	1,190,000	677,148		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	5,155,000	2,701,172		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>	6,345,000	3,378,320		
<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>	6,345,000	3,378,320		
<b>Debt Service</b>				
	<b>Principal Payments</b>	<b>Interest Payments</b>		
R21. Principal Payments on Long Term Debt	6,345,000			
R22. Interest Payments on Long-Term Debt		3,378,320		
R23. Lease Principal				
R24. <b>Total</b>	6,345,000	3,378,320		

**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: 2020

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	40,429,896	51,583,754	9,616,978	1,219,043	649,575	103,499,246
R02. Investments						
R03. Accounts Receivable (net)	24,344,524	3,013,550				27,358,074
R04. Taxes Receivable	2,648,007	1,207,533				3,855,540
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	3,224,429					3,224,429
R08. Due from Other Governments	13,631,186	15,774,814	26,160			29,432,160
R09. Advances to Other Funds						
R10. Inventories	230,004	571,081				801,085
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>	\$84,508,046	\$72,150,732	\$9,643,138	\$1,219,043	\$649,575	\$168,170,534
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$84,508,046	\$72,150,732	\$9,643,138	\$1,219,043	\$649,575	\$168,170,534
<b>Liabilities</b>						
R19. Accounts Payable	5,164,796	11,649,493		80,861		16,895,150
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		3,224,429				3,224,429
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	4,875,338	686,315				5,561,653
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$10,040,134	\$15,560,237	\$0	\$80,861	\$0	\$25,681,232
R31. <b>Deferred Inflows of Resources</b>	4,118,539	10,254,235				14,372,774
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$14,158,673	\$25,814,472	\$0	\$80,861	\$0	\$40,054,006
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	230,004	571,081				801,085
R34. Restricted	9,074,160	47,301,232	9,643,138		649,575	66,668,105
R35. Committed						
R36. Assigned	25,542,223			1,138,182		26,680,405
R37. Unassigned	35,502,986	-1,536,053				33,966,933
R38. <b>Total Fund Balances (Deficits)</b>	\$70,349,373	\$46,336,260	\$9,643,138	\$1,138,182	\$649,575	\$128,116,528
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$84,508,046	\$72,150,732	\$9,643,138	\$1,219,043	\$649,575	\$168,170,534

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

Fiscal Year: 2020

Form #36

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted		12,269,290
R02. Restricted		
R03. Accounts Receivable (net)		368,633
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	\$12,637,923
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>		1,384,475
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		-871,169
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	\$513,306
R27. <b>Total Assets</b>	\$0	\$13,151,229
<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	\$13,151,229
<b>Liabilities</b>		
Current Liabilities		
R32. Accounts Payable		894,790
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		41,420
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		39,375
R42.	Other Current Liabilities 2		4,649,008
R43.	Total Current Liabilities	\$0	\$5,624,593
<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	\$5,624,593
<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	\$5,624,593
R66.	<b>Total Net Position (Deficit)</b>	\$0	\$7,526,636
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets		513,306
R68.	Restricted		
R69.	Unrestricted		7,013,330
R70.	<b>Total Net Position (Deficit)</b>	\$0	\$7,526,636
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$0	\$13,151,229

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

Fiscal Year: 2020

Form #37

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
<b>Assets</b>				
R01. Cash and Investments	221,220	196,546,975		14,086,225
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	204,919,037			
R08. International Stocks	156,959,514			
R09. Real Estate	62,156,842			
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments	114,218,831			
R13. Total Investments	\$538,254,224	\$0	\$0	\$0
R14. Receivables (net)	1,754,879			14,369,782
R15. Due from Other Governments				
R16. Other Assets 1	317,533			
R17. Other Assets 2				
R18. Other Assets 3				
R19. <b>Total Assets</b>	\$540,547,856	\$196,546,975	\$0	\$28,456,007
R20. <b>Deferred Outflows of Resources</b>				
R21. <b>Total Assets and Deferred Outflows of Resources</b>	\$540,547,856	\$196,546,975	\$0	
<b>Liabilities</b>				
R22. Accounts Payable	325,490			
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1	1,233,153			28,456,007
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. <b>Total Liabilities</b>	\$1,558,643	\$0	\$0	\$28,456,007
R29. <b>Deferred Inflows of Resources</b>				
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,558,643	\$0	\$0	
<b>Net Position Held in Trust for</b>				
R31. Pension and Other Employee Benefits	538,989,213			
R32. Investment Trust		196,546,975		
R33. Private-Purpose Trust				
R34. <b>Total Net Position Held in Trust</b>	\$538,989,213	\$196,546,975	\$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: 2020

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>	86,853,778	
R03.	Equipment <i>(Report at cost.)</i>	37,305,272	
R04.	Infrastructure <i>(Report at cost.)</i>	105,953,983	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	18,526,787	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,112,950	
R09.	Less: Accumulated Depreciation/Amortization	-133,066,507	
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>\$124,614,884</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	28,607,466	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$28,607,466</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$153,222,350</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		4,780,935
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		15,940,000
R27.	Other Bonds		45,095,000
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		206,708,080
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		9,638,355
R37.	Other Noncurrent Liabilities 2		1,257,333
R38.	Other Noncurrent Liabilities 3		
R39.	<b>Total Noncurrent Liabilities</b>		<b>\$283,419,703</b>
<b>Deferred Inflows of Resources</b>			
R40	Related to Pensions		171,480

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"/>	<input type="text" value="\$171,480"/>
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<input type="text"/>	<input type="text" value="\$283,591,183"/>



County of Mendocino  
 Counties Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2020

Form #39

**Summary**

	Governmental Funds	Proprietary Funds
R01. Revenues	289,134,920	23,277,518
R02. Expenditures/Expenses	252,062,013	28,153,487
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$37,072,907	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-4,875,969
R05. Other Financing Sources (Uses)	-3,916,474	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		3,916,474
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$33,156,433	\$-959,495
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$94,960,095	\$8,486,131
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>	\$128,116,528	\$7,526,636
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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	3.35
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	93,039,005
R17. Total Annual Appropriations Subject to the Limit	74,596,385

County of Mendocino  
 Counties Financial Transactions Report  
 Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R15)OtherNonoperatingRevenues	(General Liability Insurance) Intergov Revenues > Other Gov Agcy Aid: CSAC-EIA, Sound system
InternalServiceFund	(R16)TotalNonoperatingRevenues	(General Liability Insurance) Other Nonoperating Revenue is not cyclical or predictable. Any variances from PY are not relevant.
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Transferred to CI-Capital Improvements for judgements and damages related to San Hedrin power line storm repairs and DOT water damage claim.
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) CLA auditors' AJE #102: "JWP: To record adjustment for changes in insurance liability recorded directly to equity."
InternalServiceFund	(R04)TotalOperatingRevenues	(Health Insurance) In 2020, the 12 month employee monthly paid claims was \$1,266 compared to \$908 in the prior year, a 39% variance. In 2019 and 2020, there was a significant increase in large claims by few claimants that impacted the utilization. In 2019, 4 members had \$2,010,253 paid claims compared to \$12,018,856 County's total claims, or 17% of total. In 2020, 2 members had \$1,976,469 paid claims compared to \$8,475,625 County's total claims, or 23% of total.
InternalServiceFund	(R11)TotalOperatingExpenses	(Health Insurance) See footnote for R04. Insurance and claims expense increased accordingly.
InternalServiceFund	(R12)OperatingIncome(Loss)	(Health Insurance) See footnote R04.
InternalServiceFund	(R21)Income(Loss)BeforeCapitalContributionsandTransfers	(Health Insurance) See footnote R04.
InternalServiceFund	(R27)TransfersOut	(Health Insurance) Budgeted 2019-20 Transfers to Employee Wellness (PW) and Assistance (EA) Programs.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Health Insurance) See footnote R04.
InternalServiceFund	(R03)OtherOperatingRevenues	(Software Acquisition) Zoom licensing donation.
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Software Acquisition) CLA Auditors' AJE #114 "ERH: To record depreciation expense for ISF."
InternalServiceFund	(R11)TotalOperatingExpenses	(Software Acquisition) R07 Materials & Supplies - \$856,752, New Property Tax System: \$707,335-Manatron, Prop Tax System (\$1.6M contract) \$115,285-CDW Government, Prop Tax Sys Project \$34,132-Clientfirst Technology Consulting, Prop Tax Sys Project
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) Interest revenue was higher due to increased fund balance for new property tax system (large transfer-in from ND at beginning of year). Interest revenue was also increased by CLA Auditors' AJE #112: ERH: "To record fair value adjustment."
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) \$3,750,285 from Non-dept Rev - "Qtr 1 Board of Supervisors Adj Comp Tech Needs" \$508,825 from Non-dept Rev - "Final Budget 19/20" (p. 203 of Adopted Budget 2019-20)
InternalServiceFund	(R11)TotalOperatingExpenses	(Unemployment Insurance) Increase in General & Admin Expense (claims expense), due to CLA Auditors' AJE #102: \$339,924 "JWP: To record adjustment changes in insurance liability recorded."
InternalServiceFund	(R26)TransfersIn	(Unemployment Insurance) COVID-19 Corona Virus Relief Fund (CARES Act), transferred from General Fund-Disaster Recovery, Operating Transfer Out (Form 29, Row 13).
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Vehicle Replacement) Intergov Revenues, Other Gov Agcy Aid, CLA Auditor' RJE #205: "ERH: To reclass credit balance in expense account for FS." Credit related to Form 03, Row 07, Services and Supplies, CLA Auditors' AJE #113: "ERH: To record current year capital asset activity in ISF."
InternalServiceFund	(R36)TotalNetPosition(Deficit)	(Vehicle Replacement) Rounding.
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) CLA Auditors' RJE #202: "ERH: To reclassify transfers to POB fund for payment of debt."
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	The County has experienced difficulties with their outdated property tax system with regards to assessing and billing supplemental taxes. The conversion to the new property tax system has taken place, but is not complete. It will take additional time to correct for the limitations of the old system and catch up.
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	Part of this variance is due to governmental property tax relief programs related to COVID that we expect will return to normal in future years; part of the variance is due to our auditors' reclassifying entry to reclassify delinquent taxes as a reduction to property tax revenue.
PropertyTaxesAndTaxes	(R21)Gen-TimberYield	Timber yield continues to decrease from previous higher values due to the 2017 wildfires.

FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Miscellaneous court fines \$236,900 - Sheriff/Jail/Probation \$157,500 - Indigent Defense \$47,887 - Courts AB233 Program \$30,172 - AOPD \$38,500 - Other
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game fines decreased as a result of COVID closures.
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Variance was due to an increase in Asset Forfeiture-District Attorney in the current year.
FinesForfeituresRevenue	(R03)SpRev-ForfeituresandPenalties	Variance is due to zero revenue in current year for asset forfeiture-DEA-COMMENT (\$40K in PY) and only \$4,601 revenue in current year for penalties-Air Quality Mgmt District (\$23K in PY). Fines and penalties are for violations for doing burns that aren't compliant with the rules of outdoor burning, and late fees for not paying their previous fines or permit renewal fees timely. COVID had an impact last year, as it did for most County activities.
FinesForfeituresRevenue	(R07)Gen-InvestmentEarnings	Variance is due to our auditors' entry to record fair value adjustment (there was no similar adjusting entry to this category in the prior year).
FinesForfeituresRevenue	(R07)Perm-InvestmentEarnings	Endowment Funds (2710) \$11,374 - Interest \$8,455 - Fair value adjustment
FinesForfeituresRevenue	(R07)SpRev-InvestmentEarnings	Variance is due to increased interest rates, new programs Mental Health Treatment Act and Intergovernmental Transfer, and to our auditors' entry to record fair value adjustment to all programs (there was no similar adjusting entry to this category in the prior year).
FinesForfeituresRevenue	(R08)Gen-RentsandConcessions	The variance is due to a \$47,642 decrease in Social Services Rents & Concessions.
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	MVLF for Social Services Realignment moved from Row 2 to Row 3 in the current year. CY: 909,337 PY: \$779,077
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	This is Motor Vehicle In Lieu revenue for Mendocino County Air Quality Mgmt Dist.
IntergovernmentalState	(R03)Gen-1991RealignmentRevenue	MVLF for Social Services Realignment moved from Row 2 to Row 3 in the current year. CY: 909,337 PY: \$779,077
IntergovernmentalState	(R08)Gen-PublicAssistancePrograms(IncludeCALWORKSProgram)	Variance is due to change in account 825241 CW 5241 State AFDC.
IntergovernmentalState	(R10)Gen-AidforAgriculture	State Aid AGRI Gas Tax increased by \$75,411 with the remaining increase in Agriculture State Other Revenue.
IntergovernmentalState	(R11)Gen-AidforConstruction	The prior year included revenue of \$153,000 for CDBG for Willits Veterans Hall ADA and \$30,000 for CDBG for Mill Greek Fish ADA Imp. The current year included revenue of \$15,693 for Fort Bragg JCC generator, and \$32,290 for the 751 Hearst Willits project.
IntergovernmentalState	(R14)SpRev-AidforDisaster	Current year aid for disaster includes: \$1,725,180-STATE OTHER-Disaster Recovery-(no PY revenue): - \$527,739 - Forestry & Fire Protection - \$458,099 - Water District Project - \$372,962 - Oct'19 PSPS Event - \$224,380 - Fish & Wildlife - \$111,847 - OES - \$142,000 - Other (Water resources, overexcavation, hazardous tree removal, etc.) \$573,361-Grant Revenue-Bioterrorism Act-COVID (no PY revenue) \$402,415-State Aid for Disaster Recovery-ELC/FEMA Aid (no PY revenue; CARES reported in FY 2021) \$128,086-Grant Revenue-HRSA Hospital Preparedness Program-COVID (no PY revenue) \$437,421-State Aid for Disaster-Storm Damage (PY Storm Damage: \$271,524)
IntergovernmentalState	(R17)Gen-SB90MandatedCosts	The County hired an outside consultant to help with SB90 cost reimbursement claims. The prior year included reimbursement revenue for Probation only; the current year includes reimburse revenue for additional programs, including Sheriff, DA and others, as well as an increase in Probation reimbursement revenue.
IntergovernmentalState	(R19)SpRev-Roads	CY includes revenue of \$1,204,780 for State (FAS) Exchange Program for Road Maintenance and Administration (no PY revenue).
IntergovernmentalState	(R25)Gen-PublicSafety2011	The variance is largely due to moving State-Other revenue for Probation (non-realignment funds) from here, Row 25, to Row 42- State-Law Enforcement. PY revenue for State-Other Probation was \$934,642. CY revenue for State-Other, Probation is reported in Row 42.

IntergovernmentalState	(R27)Gen-RealignmentforMentalHealth	Current year MH Realignment revenues of \$900,520 (for AODP) were moved to Row 27 this year. Previously, these revenues have been incorrectly reported here in Row 29. PY MH Realignment revenues (for AODP, reported in Row 29) were \$608,003.
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	Current year MH Realignment revenues of \$900,520 for AODP were moved to Row 27. Previously, these revenues have been incorrectly reported here in Row 29.
IntergovernmentalState	(R34)SpRev-Library	PY grant revenue was from CA State PAC LB Partnership Arts Midwest (\$106,901). CY grant revenue is from CA State Library (\$28,752) and American Library Assn Census grant (\$2,000).
IntergovernmentalState	(R42)Gen-LawEnforcement	CY revenue includes revenue that was reported elsewhere in the Prior Year: \$1,130,921-Probation Officer (revenue of \$934,642 reported in Row 25 in the PY); \$821,632-Mendocino County Jail (revenue of \$168,263 reported in Row 43 in PY); \$1,190-Juvenile Hall (previously reported in Row 43, no PY revenue).
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	The variance is due to a PY auditor adjusting entry to record unavailable revenue of \$263,628, creating an increase of \$527,256 when the PY revenue became "available" in the CY.
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Variance is due to an increase of \$1,977,881 in CY in account 825670-Other Fed Rev-Storm Damage over PY.
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	Grant ended.
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	Variance due to reclassifying Intergov Transfer/Partnerships for Health from Row 20 to Row 10: \$4,315,162 - CY (row 10) \$5,785,722 - PY (row 20) and to a CY increase of \$1,019,180 in new program Whole Person Care
IntergovernmentalFederal	(R13)SpRev-DEAPProgramsDrugandAlcoholPrograms	PY had revenue of \$81,411; the auditors adjusted \$83,760 to unavailable revenue; CY had revenue of \$232,387, plus the addition of \$83,760 of "available" revenue.
IntergovernmentalFederal	(R18)SpRev-RoadProjects	Variance is due to PY auditor adjustment for unavailable revenue of 5,756,581 that is now available in CY, less auditor adjustment for unavailable revenue of 3,040,371 in the current year.
OtherInLieuTaxes	(R02)DebtServ-CityCounty	Other government agency aid from City of Ukiah, City of Willits, related to disaster recovery.
OtherInLieuTaxes	(R02)Gen-CityCounty	Variance is due to a PY auditor adjustment for unearned revenue, now considered "earned" in the CY.
ChargesforServices	(R08)Gen-ElectionServices	The PY includes revenues from a change in an election year for a special district and from candidate filing fees.
ChargesforServices	(R10)Gen-PlanningandEngineeringServices	Engineering & Technical Assist (DOT/Land Impr) Charges for Services: CY: \$252,537.43 PY: \$219,004 There were CY increases in Final Map Filing Fees and Parcel Map Filing Fees Planning & Building Charges for Services: CY: \$1,649,161 PY: \$1,300,226 Increase is due to \$381,109 increase in account 826184 Environmental Impact Report
ChargesforServices	(R11)Gen-AgriculturalServices	The variance is due to Cannabis management fees, previously included here, now detailed separately in Form 21, Row 30-Other Charges for Services, Cannabis Management.
ChargesforServices	(R16)Gen-HumaneServices	The variance is due to a PY adjustment for non-payment by City of Ukiah.
ChargesforServices	(R19)SpRev-RoadandStreetServices	PY included \$606,918 for Storm Damage (removal of fire damaged trees); there was no related Storm Damage revenue in the CY.
ChargesforServices	(R20)Gen-HealthFees	CY Increase over PY of: \$178,384 - EH (\$122,510 are related to June 2020 COVID reimbursements) \$90,591 - PH other charges \$44,991 - EM other charges
ChargesforServices	(R20)SpRev-HealthFees	\$120,897 increase is due to new program, IGT Intergovernmental Transfer, revenues in the CY; no PY revenues.
ChargesforServices	(R21)SpRev-MentalHealthServices	PY amount included a \$3.1M adjustment for MHSA FY18-19 ASO revenues.
ChargesforServices	(R24)Gen-InstitutionalCareandServices	PY included capital improvements to the Mendocino County Jail: CY: \$13,728 - capital improv PY: \$456,541 - capital improv
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	Services were cut and or suspended across all County departments and facilities due to COVID.

MiscellaneousRevenues	(R01)Gen-OtherSales	Other Revenue-Other sales/other revenue of: \$86,147 - General Svcs (Asset, Vend Machine, Other) \$63,864 - County Clerk (Other) \$26,388 - Property Characteristics (Other Sales) \$25,254 - District Attorney (Other Sales) \$11,657 - DOT Airports (Other Sales) \$11,620 - Treasurer-Tax Collector (Other Sales) \$8,906 - Assessor (Other Sales/Sale of Map) \$17,930 - Misc remaining other (Garage/Sheriff/PH/Planning & Bldg/County Counsel/Probation/Auditor/Other)
MiscellaneousRevenues	(R01)SpRev-OtherSales	Other Revenue-Other sales/other revenue of: \$125,888 - Mental Health Service \$42,285 - Disaster \$20,539 - Micrographics \$14,568 - DOT Admin/Road Maint \$4,657 - Library
GeneralGovernment	(R02)Gen-ClerkoftheBoard	4th quarter FY 2020 Services (and related expenses) were lessened or suspended due to COVID.
GeneralGovernment	(R09)SpRev-Assessor	Variance is due to a PY \$75,000 auditor adjustment to "reclass entries recorded to equity by client in the PR to roll". It should be noted the adjustment belonged in Public Protection and not in General Government. It was entered there to balance to our audited financial statements last year.
GeneralGovernment	(R10)Gen-PurchasingAgent	Increase due to a \$298,642 increase in rental expense for updated copiers; CY copier rental expense is \$393,495; PY copier rent was \$94,853.
GeneralGovernment	(R11)DebtServ-OtherFinance	General government non-payroll expenses (professional fees and special department expense) related to: \$3,426 - Debt service \$3,600 - Pension Obligation Bonds
GeneralGovernment	(R17)Gen-Personnel	Decrease is related to a decrease in salaries (staff) and related benefits.
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	\$3,281,581 -Information Services \$1,861,081 -Misc Budget \$900,680 -Engineering/Tech Assistance \$656,753 -Retirement \$66,476 - Employee Wellness/Assistance \$713 - Capital Improvement \$-2,551,138 -County cost plan charges
GeneralGovernment	(R26)Perm-OtherGeneralGovernment	Endowment Funds (2710)
GeneralGovernment	(R26)SpRev-OtherGeneralGovernment	\$9,160 - Emergency Aid
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program, salaries and related benefits and expenses.
PublicProtection	(R10)SpRev-OtherJudicial	\$233,118 -Victim Witness Assistance \$196,790 -Anti Drub Abuse Enforcement
PublicProtection	(R12)SpRev-PoliceProtection	CY increase is due to an increase in account 862232-Law Enforcement Supplies & Service: \$224,800- CY \$3,222 - PY
PublicProtection	(R15)SpRev-Probation	Prior to last year, JJCPA Program expenses were historically is the high 200,000s. There was no program expense last year, and current program expenses include salaries, benefits, services and supplies for JJCPA Program.
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	CY increase is due to an increase in account 862189: Professional & Special Svcs-Other \$644,049- CY \$324,949 - PY
PublicProtection	(R20)Gen-AgriculturalCommissioner	CY decrease is due to reclassifying Cannabis Management out of here (Form 24, Row 20-Agricultural Commissioner) and moving the bulk of it to Form 24, Row 30-Planning & Zoning, and the remainder to Form 24, Row 24-Other Protective Inspection.
PublicProtection	(R29)SpRev-EmergencyServices	CY increase is due to an increase in account 863280 - Contributions to Other Agencies: \$1,097,175 - CY \$61,368 - PY Additional expenditures include: Redwood Valley Fire Recovery Economic Recovery Hazardous Tree Removal MCTCD Fuel Reduction/Wildfire Protection
PublicProtection	(R30)Gen-PlanningandZoning	CY increase is due to reclassifying Cannabis Management, moving it out of Form 24, Row 20-Agricultural Commissioner, and moving the bulk of it to here (Form 24, Row 30), and the remainder to Form 24, Row 24-Other Protective Inspection.
PublicProtection	(R32)SpRev-OtherProtectionOther	\$173,312 -DEA COMMET \$773 -Fish & Game
PublicWaysFacilities	(R03)Gen-TransportationSystems	CY increases are due to: \$70,858 increase in Arch, Eng & Plan Svcs-Round Valley Airport \$16,255 increase in Mainence-Mendocino County Airport

PublicWaysFacilities	(R07)SpRev-PublicHealth	CY Increases due to reclassifying new health programs here, previously reported in Row 11: \$3,176,189 - Intergov Transfer/Partnership for Health \$5,040,050 - Whole Person Care (increased by \$2,556,138 over PY) and to a CY increase of: \$898,823 in Emergency Aid Solutions, 863112, Payments to Private Institutions. Highlights of CY projects are as follows: \$500,000 - The Plateau Housing/City of Fort Bragg \$245,000 - HEAP Phase 4 and 6, Redwood Community Svcs \$137,970 - HEAP Pase 7 Bldg Reconstruction, Redwood Comm Svcs \$96,287 - Ford St. Project, Unity Village CESH \$60,825 - ER Shelter Building Bridges, Redwood Community Svcs \$30,963 - Capital Improv, Mendocino Coast Hospitality Center \$18,116 - CESH, Mendocino Coast Hospitality Center \$9,058 - Community Dev Commission, Homeless Prevention
PublicWaysFacilities	(R08)Gen-MedicalCare	Decreases are as shown: CY: \$34,617.42 - Non County Contract Hospital Services \$171,863.74 - Physician Svcs-EMS PY: \$104,373.40 - Non County Contract Hospital Services \$215,030.27 - Physician Svcs-EMS
Education	(R03)Gen-AgriculturalEducation	Decrease in due to \$51,250 decrease in salaries/benefits and \$14,501 decrease in Profession & Special Svcs-Other.
Education	(R10)SpRev-OtherRecreationandCulturalServices	\$613 - Kung Fu AODP
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	Capitla improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan. CY improvements include: 402.39 ADMIN CTR 944.06 CEO SECURITY RECEPTION COUNTER 523,582.46 ADMIN CENTER ROOF SE 287,436.83 TAX COLLECTOR SECURITY ENHANCEMENTS 350.00 MAGNOLIA TREE CARE RECOMMNDTON #30 326.03 RV LIONS PARK RESTROOM REPAIRS 13,668.75 ADMIN CENTER HVAC UNIT 22 REPLACEME 270.00 TREE WORK PT ARENA AIR BAS&VET HALL
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	CY decrease is in Jail Expansion Project
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	Capitla improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan. CY improvements include: 8,735.00 JAIL KITCHEN WATER HEATER REPLACEMN 6,685.47 MAIN JAIL EMERGENCY SEWER REPAIR 20,688.00 WILLITS JUSTICE CTR ADA REMODEL 7,560.00 WILLITS JC ELEVATOR PIT SEAL/PUMP 1,037.50 CS AUTO OPERATORS DOORS MAIN ENTRY 1,669.09 FB JC GENERATOR REPLACEMENT 58,680.00 SAN HEDRIN POWER LINE EVALUA./REPAI 9,205.00 POINT ARENA MICROWAVE POWER LINE 107,480.28 GENERATOR INTERCONNECT PROJ 6 LOCAT 10,169.31 EOC CARPET & INTERIOR IMPROVEMENTS 941,079.80 MAIN JAIL ROOF REPLACEMENT 482,348.43 ECO SHERIFF PROGRAMS ROOF REPLACEMN 21,376.43 JUVENILE HALL SECURITY ENHANCEMENTS 42,224.00 SHERIFF OFFIC& EOC ELECTRONIC LOCKS 14,540.69 EMERG POWER TO BOS POLICY ROOM 9,152.76 OFF SITE PARK IMPROVE JAIL EXPANSIN 66,908.90 BACKUP POWER PROJECTS ADMIN CNTR 4,331.75 CHILD SUPPORT MAIN FLOOR ABATEMENT 25,000.00 UK COURTHOUSE RESTROOM ADA SETTLEME 23,876.00 JAIL BUILD II HVAC UNIT 4 REPLACEME 40,786.55 911 DISPATCH UPS SYSTEM REPLACEMENT 193,197.43 STRUCTURED NETWORK CABLING SHERIFF 81,550.44 911 COMMUNICATIONS COOLING 20,200.00 COURTHOUSE ANNEX HVAC UNIT 1 REPLAC 3,405.00 REPEATER SITES PAINT,SEAL &WTRPROOF 11,370.52 REMOTE GENERATOR MONITORING SYSEM* 6,030.00 HAZARDOUS TREE REMOVAL VARIOUS LOCA

DebtServiceCapitalOutlayTotalExpenditures	(R08)Gen-PublicWaysandFacilities	<p>Capitl improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan.</p> <p>CY improvements include:</p> <p>3,250.00 VIDEO SECURITY SYS- DOT YARD LAYTONVILLE</p> <p>3,250.00 VIDEO SECURITY SYS - DOT YARD PT ARENA</p> <p>49,120.50 EMERG WTR DAMAGE REPAIR DOT BRKRM L</p> <p>42,064.75 UST MONITORNIG WELL FB/WILLITS DOT</p> <p>5,405.25 UST MONITORING WELL COVELO DOT YD</p> <p>6,956.00 BOONEVILLE DOT SHOP ROOF REPAIRS</p>
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	<p>CY expenditures relate to Mental Health Treatment Act Measure B funds for:</p> <p>\$313,685 - Behavioral Health Training Ctr</p> <p>\$117,625 - Sheriff Substation</p> <p>\$226,942 - Crisis Residential Treatment</p> <p>\$0 - Psychiatric Hospital Facility</p>
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	<p>Capitl improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan.</p> <p>CY improvements include:</p> <p>35,233.82 WHITEMORE COVID19 SURGE CAPACI PREP</p> <p>26,180.75 MH RM 381 &amp; 383 WATER &amp; MOLD REPAIR</p>
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	<p>Capitl improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan.</p> <p>CY improvements include:</p> <p>189.98 AVILA CENTER SOUNDPROOF BOOTHS</p> <p>17,059.42 AVILA CTR ELECTRICAL IMPROVEMENTS</p> <p>51.78 ELECTRIC STRIKES AT EFAS INTERVIEW</p> <p>60,150.00 FORT BRAGG AVILA GATES</p> <p>538,587.20 REPAIR/REPLACE CANOPY YOKAYO</p> <p>16,696.10 CFS#54 REMDL FILE ROOM CHLD CARE RM</p> <p>35,929.25 WISC WATER DAMAGE REPAIRS #62</p> <p>9,091.99 AVILA MODULAR #7D FIRE ALARM SYSTEM</p> <p>19,281.00 EMERG REPLACE UNIT #9 HVAC S YOKAYO</p> <p>9,975.00 AVILA FIBER OPTIC NETWORK CONNECTIO</p> <p>500.00 SO YOKAYO REFRESH APS BREAK RM V-2</p>
DebtServiceCapitalOutlayTotalExpenditures	(R11)Gen-Education	<p>Capitl improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan.</p> <p>CY improvements include:</p> <p>3,384.48 UKIAH LIBRARY NEW CIRCULATION DESK</p> <p>76,998.50 WILLITS LIBRARY REPLACE HVAC LEAKNG</p>
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	<p>Capitl improvements are varying from project-to-project, year-to-year, department-to-department, base on the budgeted capital improvement plan.</p> <p>CY improvement consists of:</p> <p>36,750.00 EMERG HVAC REPLMT CLASSRM 2-MUSEUM</p>
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	<p>CP01 -\$500,000 CAPITAL PROJECTS (JAIL EXPANSION)</p> <p>CP02 -\$658,252 CAPITAL PROJECTS - MHTA</p>
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	<p>\$1,824,250 - Operating transfer in, Debt Service</p> <p>\$7,308,219 - CO Share Retirement, Pension Obligation Bonds</p>
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	<p>-\$3,789,975 CAPITAL IMPROVEMENTS</p> <p>-\$1,409,656 PUBLIC HEALTH NURSING</p> <p>-\$1,064,215 PUBLIC HEALTH</p> <p>-\$315,525 HEALTH &amp; HUMAN SERVICES ADMIN</p> <p>-\$290,813 EMPLOYEE WELLNESS/ASSISTANCE</p> <p>-\$202,859 PUBLIC HEALTH-CCS</p> <p>-\$77,761 ENVIRONMENTAL HEALTH</p> <p>-\$74,973 MOBILE SPAY/NEUTER</p> <p>-\$66,476 EMPLOYEE WELLNESS/ASSISTANCE</p> <p>-\$56,658 GENERAL RELIEF</p> <p>-\$55,987 ALCOHOL/OTHER DRUG PROGRAM</p> <p>-\$15,000 PLANNING &amp; BUILDING SERVICES</p> <p>-\$11,342 PUBLIC HEALTH</p> <p>\$15,000 RJE-203 PLANNING &amp; BUILDING SERVICES</p> <p>\$74,973 RJE-203 MOBILE SPAY/NEUTER</p> <p>\$3,588,231 RJE-203 CAPITAL IMPROVEMENTS</p>
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	<p>-\$69,000 MENDO CO WATER AGENCY</p> <p>-\$42,288 WOMN-INFANTS-CHILDREN</p> <p>-\$13,913 CGAP - DFC</p> <p>-\$27,093 TOBACCO EDUCATION SERVICES</p> <p>-\$5,993 BIOTERRORISM ACT</p> <p>-\$500,000 DISASTER</p> <p>-\$3,693,000 ADMIN/ROAD MAINT</p> <p>-\$75,774 MENTAL HEALTH SERVICE</p> <p>-\$381 MENTAL HEALTH SVCS ACT</p> <p>-\$792,043 INTERGOVERNMENTAL</p> <p>-\$689,709 WHOLE PERSON</p> <p>-\$1,352,771 MENDOCINO COUNTY LIBRARY</p> <p>\$34,050 RJE-203</p>

OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	\$10,779 PUBLIC HEALTH NURSING \$15,000 PLANNING & BUILDING -SPEC PROJ \$74,973 ANIMAL CONTROL \$117,625 MENDOCINO COUNTY SHERIFF \$1,107,918 SOCIAL SERVICES \$14,614,666 NONDEPARTMENTAL REVENUE \$6,439,644 RJE-202 VARIOUS (SEE RJE-202 DETAIL) -\$3,588,231 RJE-203 CAPITAL IMPROVEMENTS -\$74,973 RJE-203 MOBILE SPAY/NEUTER -\$15,000 RJE-203 PLANNING & BUILDING SERVICES
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	SR01 \$52,999 MENTAL HEALTH SERVICE SR01 \$34,050 MENTAL HEALTH SVCS ACT SR02 \$6,956 ADMIN/ROAD MAINT SR12 \$80,383 LIBRARY SR14 \$540,627 MENTAL HEALTH TREATMENT ACT SR15 \$3,056,291 DISASTER RECOVERY SR16 \$1,925,275 INTERGOVERNMENTAL SR01 \$149,052 RJE-202 MENTAL HEALTH SERVICE SR01 \$19,295 RJE-202 MENTAL HEALTH SVCS ACT SR02 \$372,434 RJE-202 ADMIN/ROAD MAINT SR04 \$5,168 RJE-202 SHERIFF COPS PROGRAM SR08 \$4,717 RJE-202 MICROGRAPHICS SR09 \$35,437 RJE-202 WIC SR09 \$12,992 RJE-202 ANTI DRUG ABUSE ENFORC PROG SR09 \$11,602 RJE-202 VICTIM/WITNESS ASSIST SR09 \$6,159 RJE-202 HOMELAND SECURITY SR09 \$5,842 RJE-202 BIOTERRORISM ACT SR09 \$3,493 RJE-202 STAT RAPE VERT PROSEC SR09 \$2,129 RJE-202 TOBACCO EDUCATION SR09 \$1,721 RJE-202 HRSA SR11 \$42,457 RJE-202 AIR QUALITY MGMT DIST SR11 \$6,001 RJE-202 WATER AGENCY SR12 \$116,845 RJE-202 LIBRARY SR14 \$343 RJE-202 MENTAL HEALTH TREATMENT ACT SR15 \$14,035 RJE-202 DISASTER RECOVERY SR17 \$13,493 RJE-202 WHOLE PERSON CARE SR01 -\$34,050 RJE-203 MENTAL HEALTH SERVICE
ChangesNetPositionFiduciaryFund	(R10)Inv-OtherInvestmentIncome	Interest and investment income, net
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Rent income, net of expense
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Variance is due to CY increase in cash balances: \$315,694 increase over PY - Capital Projects \$70,624 new fund in CY - Capital Projects-MHTA
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Variance is due to increase in cash balances in new funds for CY: \$8,007,780 increase over PY - Mental Health Treatment Act/Measure B \$2,166,329 increase over PY - Intergov Transfer (Partnerships for Health)
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	unavailable revenues
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable revenues
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
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	N/A-there is no OPEB liability related to the County's proprietary funds
FiduciaryFunds	(R01)BnfTrust-CashInvestments	Variance is due to movement between cash and other investments.
FiduciaryFunds	(R01)IntvTrust-CashInvestments	Variance is due to increase in fair value of investments.
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	\$114,218,831 - Fixed income
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	(R35)Liab-NetOPEBLiability	N/A - there is no OPEB liability
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Landfill closure-post closure liability
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Accrued interest

Total Footnote: 124