

County of Mendocino
Counties' Financial Transactions Report
General Information

Reporting Year: 2021

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 Annual Comprehensive Financial Report (ACFR)?
 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

Reporting Year: 2021

Form #2

Comments

The County of Mendocino is still waiting for our outside auditors to complete our fiscal year 2021 audited financials. Due to the new standards implementation and to the high incidence of COVID-positive client and outside auditor staff, schedules are delayed across the board.

7/22/2022: Status update:

FY 2021 Audit concluded and statements issued/dated 7/14/2022.

Received final version of ACFR on 7/15/2022.

Submitted ACFR to GFOA on 7/15/2022.

Received Final WTB, AJEs, RJE, GWTB on 7/18/2022.

Still waiting for supporting Org and Account detail to AJEs and RJE.

Working on sections of the CFTR as the information becomes available.

9/11/2022:

1. Operating transfers comments were not completed, due to time constraints. They will be entered subsequently.
2. Internal service funds comments were not completed, due to time constraints. They will be entered subsequently.

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
Operating Revenues	
R02. Charges for Services	2,352,604
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$2,352,604
Operating Expenses	
R05. Personnel Services	129,975
R06. Contractual Services	
R07. Materials and Supplies	377,288
R08. General and Administrative Expenses	1,448,682
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	814,227
R11. Total Operating Expenses	\$2,770,172
R12. Operating Income (Loss)	\$-417,568
Nonoperating Revenues	
R13. Investment Earnings	-3,804
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	6,968
R16. Total Nonoperating Revenues	\$3,164
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-414,404
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-266,507
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-680,911
R29. Net Position (Deficit), Beginning of Fiscal Year	\$946,025
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$265,114
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	265,114
R36. Total Net Position (Deficit)	\$265,114

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	14,663,729
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$14,663,729
Operating Expenses	
R05. Personnel Services	605,593
R06. Contractual Services	
R07. Materials and Supplies	715,162
R08. General and Administrative Expenses	1,410,842
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	14,791,594
R11. Total Operating Expenses	\$17,523,191
R12. Operating Income (Loss)	\$-2,859,462
Nonoperating Revenues	
R13. Investment Earnings	-24,873
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-24,873
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-2,884,335
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-346,084
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-3,230,419
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-443,896
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-3,674,315
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-3,674,315
R36. Total Net Position (Deficit)	\$-3,674,315

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
Operating Revenues	
R02. Charges for Services	100,167
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$100,167
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	1,293,634
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	202,399
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,496,033
R12. Operating Income (Loss)	\$-1,395,866
Nonoperating Revenues	
R13. Investment Earnings	-14,037
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-14,037
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-1,409,903
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	2,617,931
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$1,208,028
R29. Net Position (Deficit), Beginning of Fiscal Year	\$5,688,323
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$6,896,351
Net Position (Deficit)	
R33. Net Investment in Capital Assets	2,434,789
R34. Restricted	
R35. Unrestricted	4,461,562
R36. Total Net Position (Deficit)	\$6,896,351

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance
Operating Revenues	
R02. Charges for Services	200,000
R03. Other Operating Revenues	95,261
R04. Total Operating Revenues	\$295,261
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	861
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	400,712
R11. Total Operating Expenses	\$401,573
R12. Operating Income (Loss)	\$-106,312
Nonoperating Revenues	
R13. Investment Earnings	-1,015
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-1,015
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-107,327
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-107,327
R29. Net Position (Deficit), Beginning of Fiscal Year	\$10,495
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$-96,832
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-96,832
R36. Total Net Position (Deficit)	\$-96,832

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
Operating Revenues	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	125,655
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$125,655
R12. Operating Income (Loss)	\$-125,655
Nonoperating Revenues	
R13. Investment Earnings	-11
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-11
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-125,666
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-125,666
R29. Net Position (Deficit), Beginning of Fiscal Year	\$266,443
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$140,777
Net Position (Deficit)	
R33. Net Investment in Capital Assets	74,141
R34. Restricted	
R35. Unrestricted	66,636
R36. Total Net Position (Deficit)	\$140,777

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
Operating Revenues	
R02. Charges for Services	4,983,598
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,983,598
Operating Expenses	
R05. Personnel Services	83,977
R06. Contractual Services	
R07. Materials and Supplies	20,250
R08. General and Administrative Expenses	4,261,422
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,365,649
R12. Operating Income (Loss)	\$617,949
Nonoperating Revenues	
R13. Investment Earnings	825
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$825
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$618,774
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-5,820
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$612,954
R29. Net Position (Deficit), Beginning of Fiscal Year	\$1,059,246
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,672,200
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,672,200
R36. Total Net Position (Deficit)	\$1,672,200

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

Reporting Year: 2021

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Property Taxes						
R01. Countywide Secured and Unsecured	35,021,835	251,521				35,273,356
R02. Supplemental Countywide Secured and Unsecured	298,915	1,964				300,879
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	12,601,893					12,601,893
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	5,837,588	371				5,837,959
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)	609,901	3,101				613,002

Specify Other Property Taxes

Special Tax - Fire Assessment		3,101				3,101
Williamson Act Replacement Tax	609,901					609,901
Total:						613,002

R15. Total Property Taxes	\$54,370,132	\$256,957	\$0	\$0	\$0	\$54,627,089
----------------------------------	--------------	-----------	-----	-----	-----	--------------

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes – Other						
R16. Sales and Use Taxes	17,312,114	13,718,293				31,030,407
R18. Transportation Tax (Nontransit Purposes)		52,319				52,319
R19. Property Transfer	1,087,609					1,087,609
R20. Transient Occupancy Taxes	7,960,905					7,960,905
R21. Timber Yield	513,694	1,770				515,464
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	6,159,180	0	0	0	0	6,159,180

Specify Other Taxes – Other

Cannabis Business Tax	6,159,180					6,159,180
Total:						6,159,180

R26. Total Taxes – Other	\$33,033,502	\$13,772,382	\$0	\$0	\$0	\$46,805,884
---------------------------------	--------------	--------------	-----	-----	-----	--------------

R27. Total Taxes	\$87,403,634	\$14,029,339	\$0	\$0	\$0	\$101,432,973
-------------------------	--------------	--------------	-----	-----	-----	---------------

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

Reporting Year: 2021

Form #16

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

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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	------------------------------------

R04. Total Special Benefit Assessments						
---	--	--	--	--	--	--

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	361,798					361,798
R06. Business Licenses	133,437					133,437
R07. Construction Permits	1,840,200					1,840,200
R08. Road Privileges and Permits		157,801				157,801
R09. Zoning Permits	1,410,225					1,410,225
R10. Franchises	1,065,921					1,065,921
R11. Other Licenses, Permits, and Franchises (Specify)	149,765	358,205				507,970

Specify Other Licenses, Permits, and Franchises

Air Quality (Air pollution/Burn/Other permits)		358,205				358,205	<input type="button" value="Delete"/>
Cannabis Facility Business License	18,957					18,957	<input type="button" value="Delete"/>
Gun Permit	62,126					62,126	<input type="button" value="Delete"/>
Marriage License	20,667					20,667	<input type="button" value="Delete"/>
Other Planning & Building	20,423					20,423	<input type="button" value="Delete"/>
P&B Mobile Home Setup Fee	17,185					17,185	<input type="button" value="Delete"/>
Remaining Other - Miscellaneous	10,407					10,407	<input type="button" value="Delete"/>
<input type="text"/>							<input type="button" value="Add"/>
Total:						507,970	

R12. Total Licenses, Permits, and Franchises	\$4,961,346	\$516,006	\$0	\$0	\$0	\$5,477,352
---	-------------	-----------	-----	-----	-----	-------------

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

Reporting Year: 2021

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	335,640	32,615				368,255
R02. Other Court Fines	397,428	4,241				401,669
R03. Forfeitures and Penalties	183,454	16,947	7,800			208,201
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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	------------------------------------

R06. Total Fines, Forfeitures, and Penalties	\$916,522	\$53,803	\$7,800	\$0	\$0	\$978,125
---	-----------	----------	---------	-----	-----	-----------

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenue from Use of Money and Property						
R07. Investment Earnings	566,316	-130,853	-37,247	2,977	-3,805	397,388
R08. Rents and Concessions	194,700					194,700
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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	------------------------------------

R11. Total Revenue from Use of Money and Property	\$761,016	-\$130,853	-\$37,247	\$2,977	-\$3,805	\$592,088
--	-----------	------------	-----------	---------	----------	-----------

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

Reporting Year: 2021

Form #18

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		8,047,200				8,047,200
R02. Motor Vehicle In-Lieu Tax	136,889	619,244				756,133
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.)	7,692,643					7,692,643
R08. Public Assistance Programs (Include CALWORKS Program)	4,142,605					4,142,605
R09. Realignment for Social Services	23,079,801					23,079,801
R10. Aid for Agriculture	771,568					771,568
R11. Aid for Construction						
R12. Aid for Corrections		133,155				133,155
R13. Aid for County Fairs						
R14. Aid for Disaster		2,287,199				2,287,199
R15. Homeowners' Property Tax Relief	273,657	1,797				275,454
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	46,646					46,646
R18. Off-Highway Motor Vehicle License Fee						
R19. Roads		602,390				602,390
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training						
R22. Public Defender		3,385				3,385
R23. Tobacco Tax – AB 75/Prop. 99						
R24. Public Safety – Prop. 172						
R25. Public Safety – 2011	4,811,374	107,666				4,919,040
Health Programs						
R26. Aid for Mental Health		22,150,508				22,150,508
R27. Realignment for Mental Health	743,678	3,804,401				4,548,079
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	2,636,778					2,636,778
R30. Realignment for Health Services	1,150,092	2,993,217				4,143,309
R31. Other Health Programs (Specify)	571,819	315,285				887,104

Specify Other Health Programs

AODP Kung Fu Grant		-862				-862	Delete
Family Planning Program		33,597				33,597	Delete
LEA Solid Waste		19,496				19,496	Delete
Mendocino Co Air Quality Management District		187,807				187,807	Delete
Non-County Hospital/EMS-Physician Services	159,708					159,708	Delete
State Aid for California Children-CCS	287,011					287,011	Delete
State Other-CCS	125,100					125,100	Delete
Tobacco Education		75,247				75,247	Delete
							Add
Total:						887,104	

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	584,550	429,986				1,014,536
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library						
R35. Stabilization	130,000					130,000
R36. Veterans Affairs Programs	84,318					84,318
R37. Sheriff Boating Safety						
R38. Victim Witness Programs		264,532				264,532
R39. Child Support Service						
R40. Civil Defense						
R41. Aging Programs						
R42. Law Enforcement	2,292,391	233,313				2,525,704
R43. Other State – Other (Specify)	9,902,018	3,677,846				13,579,864

Specify Other State – Other

Buildings & Grounds	23,959					23,959	Delete
Cannabis Local Equity 20 Grant Funds		832,274				832,274	Delete
COVID-Grant Rev-Transitional Housing-CORONAVIRUS Relief Fu	8,325,500					8,325,500	Delete
COVID-State Other - Public Health-EDEP023	208,559					208,559	Delete
Disaster Recovery-ELC/ELCX		1,566,339				1,566,339	Delete
Disaster Recovery-Great Plates CDAA portion		325,530				325,530	Delete
Mendocino Co. Water Agency Grant Revenue		824,115				824,115	Delete
Statutory Rape Vertical Prosec/DA CALOES/Victim Witness		129,588				129,588	Delete
Transitional House State Enterprise Grant	1,344,000					1,344,000	Delete
							Add
Total:						13,579,864	

R44. Total Intergovernmental – State	\$59,960,164	\$45,671,124	\$0	\$0	\$0	\$105,631,288
--------------------------------------	--------------	--------------	-----	-----	-----	---------------

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

Reporting Year: 2021

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration	16,056,635					16,056,635
R02. Public Assistance Programs	21,873,295	617,971				22,491,266
R03. Health Administration						
R04. Aid for Construction						
R05. Aid for Disaster		3,796,762				3,796,762
R06. Forest Reserve Revenue		95,314				95,314
R07. In-Lieu Taxes	733,482					733,482
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	131,111	6,937,922				7,069,033
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs		86,483				86,483
R14. DA Programs – Family/Child						
R15. Grazing	1,440					1,440
R16. Aging Programs						
R17. Senior Citizens Programs						
R18. Road Projects		4,945,942				4,945,942
R19. Law Enforcement	139,678	62,474				202,152
R20. Other Federal – Other (Specify)	808,019	10,457,472				11,265,491

Specify Other Federal – Other

Clerk-Recorder/Elections-CARES/HAVA	173,426					173,426	Delete
Disaster Recovery-CARES		7,519,594				7,519,594	Delete
Disaster Recovery-FEMA 1st90 Roomkey		1,308,559				1,308,559	Delete
Disaster Recovery-FEMA Great Plates		1,173,684				1,173,684	Delete
DOJ Bureau of Justice Asst JMHCP Grant		8,098				8,098	Delete
DOT-Airports (Round Valley Mendocino County)	592,300					592,300	Delete
Environmtl Health-Public Safety Beach Monitoring: Other	42,293					42,293	Delete
Homeland Security WMD 6		257,286				257,286	Delete
Mendocino Co Air Quality Management District		104,910				104,910	Delete
Mendocino County Library		85,341				85,341	Delete
							Add
Total:						11,265,491	

R21. Total Intergovernmental – Federal	\$39,743,660	\$27,000,340	\$0	\$0	\$0	\$66,744,000
---	--------------	--------------	-----	-----	-----	--------------

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

Reporting Year: 2021

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="button" value="Add"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	------------------------------------

Intergovernmental – Other

R02. City/County	<input type="text"/>	<input type="text"/>	35,703	<input type="text"/>	<input type="text"/>	35,703
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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Intergovernmental – Other (Specify)	1,132,540	96,526	0	0	0	1,229,066

Specify Other Intergovernmental – Other

College RDA-Roads & Bridges	<input type="text"/>	22,535	<input type="text"/>	<input type="text"/>	<input type="text"/>	22,535	<input type="button" value="Delete"/>
GASB-84 Adjustment to General Fund	406,101	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	406,101	<input type="button" value="Delete"/>
GASB-84 Trusts-Mendocino Co Air Quality Mgmt District	<input type="text"/>	25,912	<input type="text"/>	<input type="text"/>	<input type="text"/>	25,912	<input type="button" value="Delete"/>
General Fund-DA Victim Witness not covered by Grant	<input type="text"/>	10,685	<input type="text"/>	<input type="text"/>	<input type="text"/>	10,685	<input type="button" value="Delete"/>
MCERA	726,439	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	726,439	<input type="button" value="Delete"/>
Mendocino Council of Governments-Mental Health Schools	<input type="text"/>	7,866	<input type="text"/>	<input type="text"/>	<input type="text"/>	7,866	<input type="button" value="Delete"/>
Mendocino Council of Governments-Roads & Bridges	<input type="text"/>	29,528	<input type="text"/>	<input type="text"/>	<input type="text"/>	29,528	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:						1,229,066	

R06. Total Intergovernmental – Other	\$1,132,540	\$96,526	\$35,703	\$0	\$0	\$1,264,769
---	-------------	----------	----------	-----	-----	-------------

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

Reporting Year: 2021

Form #21

Charges for Current Services	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Assessments and Tax Collection Fees	266,201					266,201
R02. Property Tax Administrative Fees	0	21,722	0	0	0	21,722
R03. Cities						
R04. Redevelopment Agencies						
R05. Special Districts		21,722				21,722
R06. Auditing and Accounting Fees	99,076					99,076
R07. Communication Services						
R08. Election Services	93,823					93,823
R09. Legal Services	407,289					407,289
R10. Planning and Engineering Services	1,795,054					1,795,054
R11. Agricultural Services	212,250					212,250
R12. Civil Process Services	55,630					55,630
R13. Court Fees and Costs	956,470					956,470
R14. Booking Fees						
R15. Estate Fees						
R16. Humane Services	379,246					379,246
R17. Law Enforcement Services	692,203					692,203
R18. Recording Fees	768,672	130,408				899,080
R19. Road and Street Services	34,385	291,268				325,653
R20. Health Fees	1,485,634	1,368,607				2,854,241
R21. Mental Health Services	329,472	1,445,691				1,775,163
R22. California Children's Services	8,040					8,040
R23. Sanitation Services	1,978,237					1,978,237
R24. Institutional Care and Services	361,626					361,626
R25. Library Services		38,458				38,458
R26. Parks and Recreation Fees	9,643					9,643
Charges for Current Services – Other						
R27. Personnel Services	80					80
R28. Building Maintenance and Grounds Services	256,160					256,160
R29. Administrative Services	46,542	174,594				221,136
R30. Other Charges for Current Services – Other (Specify)	2,110,627	611,218				2,721,845

Specify Other Charges for Current Services – Other

Cannabis application/inspection/other	148,266					148,266	Delete
Cannabis Equity Grant		-92,160				-92,160	Delete
Child Support	778,699					778,699	Delete
COVID-19 California Children's Services time reimb	76,632					76,632	Delete
COVID-19 DD AODP time reimbursement	11,500					11,500	Delete
COVID-19 IG Emerg Response Grant time reimbursement		96,717				96,717	Delete
COVID-19 MH Svcs time reimbursement		472,885				472,885	Delete
COVID-19 related time reimbursement		133,776				133,776	Delete
COVID-19 Social Services time reimbursement	162,568					162,568	Delete
General Svcs & Garage	131,920					131,920	Delete
Health & Human Services	244,556					244,556	Delete
Information Services	139,458					139,458	Delete

Social Services	121,311					121,311	Delete
Treasurer-Tax Collector	295,717					295,717	Delete
							Add
						Total:	2,721,845

R31. Total Charges for Current Services	\$12,346,360	\$4,081,966	\$0	\$0	\$0	\$16,428,326
---	--------------	-------------	-----	-----	-----	--------------

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

Reporting Year: 2021

Form #22

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	243,681	153,286				396,967
R02. Tobacco Settlement	975,195					975,195
R03. Welfare Repayments						
R04. Cancelled Warrants	13,583					13,583
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	509,788	11,895	467,342			989,025

Specify Other Miscellaneous Revenues

Animal Control Mobile Spay/Neuter	29,404					29,404	Delete
Building & Grounds	17,081					17,081	Delete
COVID-19 PH Covid testing	83,906					83,906	Delete
Donations		1,895				1,895	Delete
Economic Development-NBNCBC Broadband	63,500					63,500	Delete
Elections-Center for Tech & Civic Life	55,611					55,611	Delete
General Relief	46,798					46,798	Delete
Law Enforcement-Sheriff Jail Probation	21,939					21,939	Delete
Misc reimb from Samsa proj to Supportive Housing proj		10,000				10,000	Delete
Nondepartmental Revenue	168,641					168,641	Delete
Pension Obligation Bonds			467,342			467,342	Delete
Remaining Miscellaneous Department Revenues	22,908					22,908	Delete
							Add
Total:						989,025	

R07. Total Miscellaneous Revenues	\$1,742,247	\$165,181	\$467,342	\$0	\$0	\$2,374,770
R08. Total Revenues	\$208,967,489	\$91,483,432	\$473,598	\$2,977	\$-3,805	\$300,923,691

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

Reporting Year: 2021

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	798,828					798,828
R02. Clerk of the Board	508,870					508,870
R03. Administrative Officer	1,171,405					1,171,405
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	2,479,103					2,479,103
Finance						
R07. Auditor-Controller	1,464,188					1,464,188
R08. Treasurer-Tax Collector	830,202					830,202
R09. Assessor	1,517,082	59,472				1,576,554
R10. Purchasing Agent	453,965					453,965
R11. Other Finance			7,074			7,074
R12. Total Finance	4,265,437	59,472	7,074			4,331,983
Counsel						
R13. County Counsel	1,362,105					1,362,105
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	1,362,105					1,362,105
R17. Personnel	942,026					942,026
R18. Elections	629,490					629,490
R19. Communications						
R20. Property Management	4,351,534					4,351,534
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	825,041					825,041
R26. Other General Government	3,641,964				78,799	3,720,763
R27. Total General Government	\$18,496,700	\$59,472	\$7,074	\$0	\$78,799	\$18,642,045

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

Reporting Year: 2021

Form #24

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	441,036					441,036
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)	179,625					179,625
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,186,038					2,186,038
R04. County Clerk	98,301					98,301
R05. Grand Jury (Including Audit)	38,522					38,522
R06. District Attorney – Prosecution	6,422,768	131,278				6,554,046
R07. Child Support Services	2,055,596					2,055,596
R08. Public Defender	4,488,231	2,960				4,491,191
R09. Court Appointed Counsel						
R10. Other Judicial		494,173				494,173
R11. Total Judicial	15,910,117	628,411				16,538,528
R12. Police Protection	18,801,473	357,874				19,159,347
Detention and Correction						
R13. Adult Detention	12,920,164					12,920,164
R14. Juvenile Detention	2,137,193					2,137,193
R15. Probation	5,470,712	134,788				5,605,500
R16. Other Detention and Correction						
R17. Total Detention and Correction	20,528,069	134,788				20,662,857
R18. Fire Protection	740,929					740,929
R19. Flood Control – Soil and Water Conservation		997,259				997,259
Protective Inspection						
R20. Agricultural Commissioner	1,278,553					1,278,553
R21. Building Inspector	2,569,752					2,569,752
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	3,848,305					3,848,305
Protection – Other						
R26. LAFCO						
R27. Recorder	170,025					170,025
R28. Coroner	3,060,705					3,060,705
R29. Emergency Services	360,184	3,727,689				4,087,873
R30. Planning and Zoning	2,314,499					2,314,499
R31. Humane Services (Pound)	1,361,244					1,361,244
R32. Other Protection – Other	606,987	2,159,833				2,766,820
R33. Total Protection – Other	7,873,644	5,887,522				13,761,166
R34. Total Public Protection	\$67,702,537	\$8,005,854	\$0	\$0	\$0	\$75,708,391

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

Reporting Year: 2021

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		21,076,583				21,076,583
R02. Transportation Terminals						
R03. Transportation Systems	780,834					780,834
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$780,834	\$21,076,583	\$0	\$0	\$0	\$21,857,417
Health						
R07. Public Health	10,656,415	14,270,259				24,926,674
R08. Medical Care	159,708					159,708
R09. Mental Health		25,212,714				25,212,714
R10. Drug and Alcohol Abuse Services	2,020,950	110,909				2,131,859
R11. Other Health	955,161	13,862,876				14,818,037
R12. Total Health	\$13,792,234	\$53,456,758	\$0	\$0	\$0	\$67,248,992
R13. Sanitation	829,651	555				830,206

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

Reporting Year: 2021

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration	7,512,897					7,512,897
R02. Aid Programs Cash	22,171,815					22,171,815
R03. Other Welfare						
R04. Total Welfare	29,684,712					29,684,712
Social Services						
R05. Administration and Programs	44,268,341	109,646				44,377,987
R06. Other Social Services						
R07. Total Social Services	44,268,341	109,646				44,377,987
General Relief						
R08. Aid to Indigents	462,776					462,776
R09. Indigent Burials	60,684					60,684
R10. Other General Relief						
R11. Total General Relief	523,460					523,460
R12. Care of Court Wards						
R13. Veterans Services	398,415					398,415
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other						
R16. Total Public Assistance – Other						
R17. Total Public Assistance	\$74,874,928	\$109,646	\$0	\$0	\$0	\$74,984,574

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

Reporting Year: 2021

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services		3,366,356				3,366,356
R03. Agricultural Education	182,341					182,341
R04. Other Education						
R05. Total Education	\$182,341	\$3,366,356	\$0	\$0	\$0	\$3,548,697
Recreation and Cultural Services						
R06. Recreation Facilities						
R07. Cultural Services	540,699					540,699
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services		376				376
R11. Total Recreation and Cultural Services	\$540,699	\$376	\$0	\$0	\$0	\$541,075

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

Reporting Year: 2021

Form #28

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R01. Principal Payments on Long-Term Debt			6,670,000			6,670,000
R02. Interest Payments on Long-Term Debt			3,044,248			3,044,248
R02.5 Lease Principal						
R03. Principal and Interest on Short-Term Notes and Warrants	36,752					36,752
R04. Other Debt Service						
R05. Total Debt Service	36,752	0	9,714,248	0	0	9,751,000
Capital Outlay						
R06. General Government	1,398,388					1,398,388
R07. Public Protection	1,595,631			269,688		1,865,319
R08. Public Ways and Facilities	133,368					133,368
R09. Health and Sanitation	76,150			4,515,356		4,591,506
R10. Public Assistance	19,865			12,088,541		12,108,406
R11. Education	300					300
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	3,223,702	0	0	16,873,585	0	20,097,287
R14. Total Expenditures	\$180,460,378	\$86,075,600	\$9,721,322	\$16,873,585	\$78,799	\$293,209,684

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

Reporting Year: 2021

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	28,507,111	5,407,832	-9,247,724	-16,870,608	-82,604	7,714,007
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
R03.5 Lease Obligations Proceeds						
R03.6 Proceeds from Refinancing on Loans, Notes, and Other						
R03.7 Payments to Refinanced Loans, Notes, and Other						
R04. Refunding Bonds Proceeds						
R05. Premium on Bonds Issued						
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets						
R10. Capital Leases						
R11. Insurance Recoveries						
R12. Transfers In	6,974,531	20,927,556	9,676,270	16,853,897		54,432,254
R13. Transfers Out	-27,533,843	-28,897,932				-56,431,775
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-20,559,312	-7,970,376	9,676,270	16,853,897	0	-1,999,521
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	0
R18. Net Change in Fund Balances	7,947,799	-2,562,544	428,546	-16,711	-82,604	5,714,486
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$70,349,373	\$46,336,260	\$9,643,138	\$1,138,182	\$649,575	\$128,116,528
R20. Adjustment	2,689,702	732,212				3,421,914
R21. Reason for Adjustment	See note	See Note				
R22. Fund Balances (Deficits), End of Fiscal Year	80,986,874	44,505,928	10,071,684	1,121,471	566,971	137,252,928

Note:

(R21) Gen-Reason for Adjustment: See note

(R21) SpRev-Reason for Adjustment: See Note

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

Reporting Year: 2021

Form #29.5

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Additions					
Contributions					
R01.	Employer	26,333,815			
R02.	Plan Members	7,053,907			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		336,825,203		
R05.	Other Contributions				
R06.	Total Contributions	\$33,387,722	\$336,825,203	\$0	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	157,653,258			
R08.	Interest	9,204	-12,250		77,058
R09.	Dividends	9,909,708			
R10.	Other Investment Income	91,661			
R11.	(Investment Expense)	-1,150,409			
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15.	Net Investment Income (Loss)	\$166,513,422	\$-12,250	\$0	\$77,058
R15.5	Tax Revenues				248,651,579
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$199,901,144	\$336,812,953	\$0	\$248,728,637
Deductions					
R19.	Benefit Payments	40,229,479			
R20.	Refunds of Contributions	847,162			
R21.	Administrative Expenses	1,372,414			
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		328,977,774		245,323,896
R24.	Other Deductions				
R25.	Total Deductions	\$42,449,055	\$328,977,774	\$0	\$245,323,896
R26.	Change in Net Position	\$157,452,089	\$7,835,179	\$0	\$3,404,741
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$538,989,213	\$196,546,975	\$0	
R28.	Adjustment		9,568,812		14,860,848
R29.	Reason for Adjustment		see footnote		see footnote
R30.	Net Position (Deficit), End of Fiscal Year	\$696,441,302	\$213,950,966	\$0	\$18,265,589

Note:

(R29) *Inv-Reason for Adjustment: see footnote*

(R29) *Cus-Reason for Adjustment: see footnote*

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

Go to Report: Detail Summary of Long-Term Debt

Reporting Year: 2021

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. Principal Payable, Beginning of Fiscal Year	\$45,095,000
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	5,440,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$39,655,000
R22. Principal Payable, Current Portion	5,740,000
R23. Principal Payable, Noncurrent Portion	\$33,915,000
R24. Interest Paid in Current Fiscal Year	2,408,750
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

Reporting Year: 2021

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	
R15. Principal Payable, Beginning of Fiscal Year	\$15,940,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,230,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$14,710,000
R22. Principal Payable, Current Portion	1,280,000
R23. Principal Payable, Noncurrent Portion	\$13,430,000
R24. Interest Paid in Current Fiscal Year	635,498
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

Reporting Year: 2021

Summary Form #30

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Certificates of Participation							
Certificates of Participation	2012	15,940,000	0	1,230,000	14,710,000	1,280,000	13,430,000
Pension Obligation Bonds							
Pension Obligation Bonds	2002	45,095,000	0	5,440,000	39,655,000	5,740,000	33,915,000
Total Governmental Debt:		\$61,035,000	\$0	\$6,670,000	\$54,365,000	\$7,020,000	\$47,345,000

County of Mendocino
 Counties' Financial Transactions Report
 Debt Service Reconciliation

Go to Report: Debt Summary

Reporting Year: 2021

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	9,714,248		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$9,714,248	\$0	\$0
R06. Debt Service	9,714,248		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Mendocino
 Counties' Financial Transactions Report
 Debt Summary

Reporting Year: 2021

Summary Form #30-33

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation	1,230,000	635,498		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	5,440,000	2,408,750		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	6,670,000	3,044,248		
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt				
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R15. Total Contracts				
R16. Total Leases				
R17. Total Rent				
R18. Total Other				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms	6,670,000	3,044,248		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	6,670,000			
R22. Interest Payments on Long-Term Debt		3,044,248		
R23. Lease Principal				
R24. Total	6,670,000	3,044,248		

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

Reporting Year: 2021

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	67,245,655	57,961,573	10,048,262	1,888,372	566,971	137,710,833
R02. Investments						
R03. Accounts Receivable (net)	3,864,912	18,987,248				22,852,160
R04. Taxes Receivable	7,186,541	2,011,330				9,197,871
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	10,997,778					10,997,778
R08. Due from Other Governments	6,135,219	3,117,757	23,422			9,276,398
R09. Advances to Other Funds						
R10. Inventories	263,472	641,158				904,630
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$95,693,577	\$82,719,066	\$10,071,684	\$1,888,372	\$566,971	\$190,939,670
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$95,693,577	\$82,719,066	\$10,071,684	\$1,888,372	\$566,971	\$190,939,670
Liabilities						
R19. Accounts Payable	5,683,214	8,751,222		766,901		15,201,337
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		10,200,707				10,200,707
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	5,874,305	790,034				6,664,339
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$11,557,519	\$19,741,963	\$0	\$766,901	\$0	\$32,066,383
R31. Deferred Inflows of Resources	3,149,184	18,471,175				21,620,359
R32. Total Liabilities and Deferred Inflows of Resources	\$14,706,703	\$38,213,138	\$0	\$766,901	\$0	\$53,686,742
Fund Balances (Deficits)						
R33. Nonspendable	263,472	641,158			566,971	1,471,601
R34. Restricted	8,714,288	60,232,275	10,071,684			79,018,247
R35. Committed						
R36. Assigned	50,403,951					50,403,951
R37. Unassigned	21,605,163	-16,367,505		1,121,471		6,359,129
R38. Total Fund Balances (Deficits)	\$80,986,874	\$44,505,928	\$10,071,684	\$1,121,471	\$566,971	\$137,252,928
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$95,693,577	\$82,719,066	\$10,071,684	\$1,888,372	\$566,971	\$190,939,670

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

Reporting Year: 2021

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted		8,491,652
R02. Restricted		
R03. Accounts Receivable (net)		12,372
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	\$8,504,024
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>		3,708,153
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		-1,199,223
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	\$2,508,930
R27. Total Assets	\$0	\$11,012,954
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$0	\$0
R31. Total Assets and Deferred Outflows of Resources	\$0	\$11,012,954
Liabilities		
Current Liabilities		
R32. Accounts Payable		494,706
R33. Contracts and Retainage Payable		

R34.	Interest Payable		
R35.	Due to Other Funds		797,071
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		39,816
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		42,875
R42.	Other Current Liabilities 2		4,435,191
R43.	Total Current Liabilities	\$0	\$5,809,659
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$0	\$5,809,659
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$5,809,659
R66.	Total Net Position (Deficit)	\$0	\$5,203,295
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		2,508,930
R68.	Restricted		
R69.	Unrestricted		2,694,365
R70.	Total Net Position (Deficit)	\$0	\$5,203,295
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$0	\$11,012,954

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

Reporting Year: 2021

Form #37

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Assets					
R01.	Cash and Investments	110,149	213,950,966		7,962,693
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	272,657,303			
R08.	International Stocks	193,405,783			
R09.	Real Estate	82,173,987			
R10.	Private Equity				
R11.	Hedge Funds				
R12.	Other Investments	147,625,144			
R13.	Total Investments	\$695,862,217	\$0	\$0	\$0
R14.	Receivables (net)	1,749,611			11,525,008
R14.5	Other Current Assets				
R15.	Due from Other Governments				
Capital Assets					
R15.5	Capital Assets, Not Being Depreciated				
R15.6	Other Capital Assets, Net of Depreciation	238,149			
R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets				
R19.	Total Assets	\$697,960,126	\$213,950,966	\$0	\$19,487,701
Deferred Outflows of Resources					
R20.	Related to Pensions				
R20.5	Related to OPEB				
R20.6	Related to Debt Refunding				
R20.7	Other Deferred Outflows of Resources				
R20.8	Total Deferred Outflows of Resources	0	0	0	0
R21.	Total Assets and Deferred Outflows of Resources	\$697,960,126	\$213,950,966	\$0	\$19,487,701
Liabilities					
R22.	Accounts Payable	345,480			
R23.	Deposits and Advances				
R23.5	Other Current Liabilities	1,173,344			
R24.	Due to Other Governments				1,222,112
R24.5	Net Pension Liability				
R24.6	Net OPEB Liability				
R24.7	Other Long-Term Liabilities				
R28.	Total Liabilities	\$1,518,824	\$0	\$0	\$1,222,112
Deferred Inflows of Resources					
R29.	Related to Pensions				
R29.5	Related to OPEB				

R29.6	Related to Debt Refunding				
R29.7	Other Deferred Inflows of Resources				
R29.8	Total Deferred Inflows of Resources	0	0	0	0
R30.	Total Liabilities and Deferred Inflows of Resources	\$1,518,824	\$0	\$0	\$1,222,112
Net Position Restricted for					
R31.	Pension and Other Employee Benefits	696,441,302			
R32.	Investment Trusts		213,950,966		
R33.	Private-Purpose Trusts				
R34	Custodial Funds				18,265,589
R35.	Total Net Position	\$696,441,302	\$213,950,966	\$0	\$18,265,589

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

Reporting Year: 2021

Form #38

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	2,928,621	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	92,909,785	
R03.	Equipment <i>(Report at cost.)</i>	38,994,185	
R04.	Infrastructure <i>(Report at cost.)</i>	112,081,055	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	30,221,173	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,112,950	
R09.	Less: Accumulated Depreciation/Amortization	-140,110,021	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$143,137,748	
Deferred Outflows of Resources			
R16.	Related to Pensions	54,038,138	
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$54,038,138	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$197,175,886	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		5,689,688
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		14,710,000
R27.	Other Bonds		39,655,000
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		247,246,342
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		9,206,155
R37.	Other Noncurrent Liabilities 2		1,099,205
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$317,606,390

Deferred Inflows of Resources

R40. Related to Pensions		41,617
R41. Related to OPEB		
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$41,617
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$317,648,007

County of Mendocino
 Counties' Financial Transactions Report
 Summary and Statistics

Reporting Year: 2021

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	300,923,691	22,359,412
R02. Expenditures/Expenses	293,209,684	26,682,273
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$7,714,007	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-4,322,861
R05. Other Financing Sources (Uses)	-1,999,521	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		1,999,520
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$5,714,486	\$-2,323,341
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$128,116,528	\$7,526,636
R11. Adjustments (Specify)	3,421,914	0

R11a. Specify Governmental Fund Adjustments

General Fund Prior Period Adjustment GASB-84 Implementation	2,689,702	Delete
Road Fund Prior Period Adjustment GASB-84 Implementation	270,776	Delete
Spec Dist (Air Quality Mgmt) Prior Period Adjmt GASB-84 Implementation	461,436	Delete
<input type="text"/>		Add
Total:	3,421,914	

R11b. Specify Proprietary Fund Adjustments

<input type="text"/>	<input type="text"/>	Add
----------------------	----------------------	-----

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$137,252,928	\$5,203,295
---	---------------	-------------

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	3.18
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	96,069,277
R17. Total Annual Appropriations Subject to the Limit	75,908,385

County of Mendocino
 Counties Financial Transactions Report
 Footnotes

Reporting Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R10)OtherOperatingExpenses	(General Liability Insurance) Claims & Judgements
InternalServiceFund	(R11)TotalOperatingExpenses	(General Liability Insurance) SCO: Matches ACFR Page 153
InternalServiceFund	(R15)OtherNonoperatingRevenues	(General Liability Insurance) SCO: Please see page 153 of ACFR
InternalServiceFund	(R16)TotalNonoperatingRevenues	(General Liability Insurance) SCO: Matches ACFR Page 153
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) SCO: Matches ACFR page 153
InternalServiceFund	(R10)OtherOperatingExpenses	(Health Insurance) SCO: Please see ACFR page 153
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Health Insurance) SCO: Matches ACFR page 151-153
InternalServiceFund	(R27)TransfersOut	(Health Insurance) SCO: Please see ACFR pages 151-153
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Health Insurance) Comments to be finished later...
InternalServiceFund	(R04)TotalOperatingRevenues	(Software Acquisition) Increase is due to increased funding for new and/or updated software and systems
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Software Acquisition) Increase due to new and upgraded software.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) Due to reversal of PY fair value adjustment
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) SCO: Matches ACFR
InternalServiceFund	(R03)OtherOperatingRevenues	(Unemployment Insurance) SCO: See ACFR pages 151-153
InternalServiceFund	(R04)TotalOperatingRevenues	(Unemployment Insurance) SCO: matches ACFR
InternalServiceFund	(R10)OtherOperatingExpenses	(Unemployment Insurance) SCO: See ACFR Pages 151-153
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Unemployment Insurance) SCO: Matches ACFR
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) SCO: See ACFR pages 151-153
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	The prior year included a \$4.2M RJE reclassifying delinquent taxes as a reduction to property tax revenue, while the current year has a \$428K increase in prior secured property tax revenue and a \$311K increase in penalty & cost on delinquent tax revenue.
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	Public Safety sales tax increased \$1.4M over PY Sales & Use tax increased \$1.8M over PY
PropertyTaxesAndTaxes	(R16)SpRev-SalesandUseTaxes	Increase in Measure B sales tax collected due to FY 2020 COVID-19 sales shortfalls and FY 2021 uptick.
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	Yes, this is correct. Market conditions.
PropertyTaxesAndTaxes	(R20)Gen-TransientOccupancyTaxes	Room occupancy tax increased by \$2.4M; while the new campground tax generated an additional TOT tax of \$740.9K not previously collected.
SpecialBenefitAssessments	(R08)SpRev-RoadPrivilegesandPermits	Increase is due to increased Co Hwy Encroachment Permit revenue in FY 2021.
FinesForfeituresRevenue	(R01)Gen-VehicleCodeFines	Vehicle code fine decrease by \$78K; 25% Extra fine decreased by \$43K
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Miscellaneous court fines \$203,056 - Sheriff/Jail/Probation \$117,000 - Indigent Defense \$29,308 - Courts AB233 Program \$21,453 - AOPD \$26,610 - Other
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game Fines
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Asset Forfeiture (DA/Sheriff) decreased by \$235K.
FinesForfeituresRevenue	(R07)Gen-InvestmentEarnings	Interest revenue decreased \$368K from PY; Audit fair value adjustment decreased a further \$697K from PY fair value decrease
FinesForfeituresRevenue	(R07)SpRev-InvestmentEarnings	Variance due to audit fair value adjusting journal entry
FinesForfeituresRevenue	(R08)Gen-RentsandConcessions	PY rent consisted of May & June, 2020; CY rent is for whole year.
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	CY revenue includes an audit decrease of \$30K for "Unavailable Revenue" (earned, but received after 8/31), while PR revenue included a reversal of the year before's audit decrease (or an increase) of \$18K for Unavailable Revenue.
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	This is Motor Vehicle In Lieu revenue for Mendocino County Air Quality Mgmt Dist.
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Social Services State Welfare Admin revenue increased \$867K from PY. Remainder of variance is due to PY audit adjustments.
IntergovernmentalState	(R09)Gen-RealignmentforSocialServices	PY erroneously recorded \$12.4 Social Services, CalWorks realignment revenue on Row 30, Health Realignment.
IntergovernmentalState	(R14)SpRev-AidforDisaster	PY includes \$1.54M of COVID related funding (identified in PY footnotes). CY funding of \$1.89M related to COVID is now reported on Row 43. CY funding includes \$1.78M for HHAP (0019 & 0014) Grants.
IntergovernmentalState	(R19)SpRev-Roads	CY includes revenue of \$602,390 for State (FAS) Exchange Program; PY revenue was \$1,204,780 for State (FAS) Exchange Program.
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	PY included grant revenue (\$106K CGAP-DFC and \$69K STOP ACT) for grant programs that ended in the PY.

IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	PY erroneously included \$12.4 of Social Services, CalWorks realignment revenue that should have been recorded on Row 09.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	Yes, this is correct.
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	Grant revenue - Women, Infants, Children \$570,864 CY vs. \$1,012,797 PY Supportive Housing Program \$47,107 CY vs. 74,496 PY
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	CY includes hazard mitigation funds not received in the PY.
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	There is no revenue in this category
IntergovernmentalFederal	(R13)SpRev-DEAPProgramsDrugandAlcoholPrograms	PY revenue included a grant that ended.
OtherInLieuTaxes	(R02)Gen-CityCounty	No CY revenue.
ChargesforServices	(R11)Gen-AgriculturalServices	.
ChargesforServices	(R13)Gen-CourtFeesandCosts	Traffic school fees decreased from \$471K to \$199K Courts AB233 prog collection fees decreased from \$463K to \$359K All other courts fees similarly decreased from PY.
ChargesforServices	(R18)Gen-RecordingFees	Co Clerk recording fees increased \$108K Courts recording fees increased \$20K Planing & Bldg Micrographic fees increased \$10K Public Health Vital Statistics fees increased \$10K
ChargesforServices	(R19)SpRev-RoadandStreetServices	Variances arise from timing of start and finish of various Road & Bridge projects.
ChargesforServices	(R20)SpRev-HealthFees	WPC-PHCA Innov Housing Grant
ChargesforServices	(R21)Gen-MentalHealthServices	Prior years included incorrectly classified HHS Administrative Services charges (\$242,076 PY); relocated to Row 30 in Current Year (\$244,556 CY).
ChargesforServices	(R21)SpRev-MentalHealthServices	staff time charges to MH Svcs Act, CalWorks, other
ChargesforServices	(R23)Gen-SanitationServices	Increase due to a PY adjustment for unavailable revenue
ChargesforServices	(R24)Gen-InstitutionalCareandServices	Increase due to charges for underground fiber project for Sheriff, Jail, Juvenile Hall
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	Facilities and Janitorial Services provided to other County departments and related entities
ChargesforServices	(R29)SpRev-AdministrativeServices	Staff time charges
MiscellaneousRevenues	(R01)Gen-OtherSales	Other Revenue-Other sales/other revenue of: \$79,314 - General Svcs \$57,914 - County Clerk \$24,231 - Property Characteristics \$25,388 - District Attorney \$13,384 - DOT Airports \$6,785 - Treasurer-Tax Collector \$11,380 - Assessor \$13,452 - Planning & Bldg Svcs \$7,351 - Public Health \$4,483 - Misc remaining other
MiscellaneousRevenues	(R01)SpRev-OtherSales	\$112,248 MH Svcs - Public Guardian \$19,803 Micrographics \$13,318 DOT (\$10,635-sale of fixed assets) \$10,000 Supportive Housing reimb. from SAMSA finding home \$5,600 Disaster Recovery, hazardous tree removal reimb. \$2,317 Misc.
GeneralGovernment	(R02)Gen-ClerkoftheBoard	Increase due to addition of more staff
GeneralGovernment	(R09)SpRev-Assessor	The ACFR includes an additional \$123,277 in General Government for: Soc. Svcs. Emerg Housing/Homeless Prof & Spec. Svcs-Other, which is reported on Form 26, Row 15. So General Government Special Revenue will be understated in the FTR, while Public Assistance will be overstated in the FTR by a like amount.
GeneralGovernment	(R11)DebtServ-OtherFinance	General government non-payroll expenses (professional fees and special department expense) related to: \$3,426 - Debt service \$3,650 - Pension Obligation Bonds
GeneralGovernment	(R13)Gen-CountyCounsel	\$169K increase in salaries & benefits for additional staff \$50K increase in Prof & Spe Svcs
GeneralGovernment	(R18)Gen-Elections	\$40K increase in Prof & Spec Svcs \$42K increase in salaries & benefits
GeneralGovernment	(R20)Gen-PropertyManagement	PY had a credit for intrafund transfers (interdepartmental billing) of \$1.5M, while CY only had a \$703K credit for intrafund transfers
GeneralGovernment	(R25)Gen-Promotion	The BOS are investing in economic growth and increase is due to additional Prof & Spec Svcs
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	\$3,149,650 -Information Services \$1,956,766 - Misc Budget \$1,052,132 -Engineering/Tech Assistance \$686,816 -Retirement \$-3,203,410 -County cost plan charges
GeneralGovernment	(R26)Perm-OtherGeneralGovernment	Endowment Funds (2710)
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program, salaries and related benefits and expenses

PublicProtection	(R05)Gen-GrandJury(IncludingAudit)	No travel & transportation in CY, due to pandemic. PY had \$62K of travel & transportation.
PublicProtection	(R08)Gen-PublicDefender	Indigent defense increased \$46K over PY; Prof Svcs increased \$28K over PY
PublicProtection	(R10)SpRev-OtherJudicial	\$255,520 - Victim Witness Assistance \$238,652 - Anti Drub Abuse Enforcement
PublicProtection	(R12)SpRev-PoliceProtection	Moved to Police Protection: \$165,693 - DEA COMMET, previous categorized under Row 32, Other
PublicProtection	(R18)Gen-FireProtection	This is a new expenditure for Fire support; source of fund is new Campground TOT revenue; Fire support is discretionary and dependent upon BOS approval.
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	Prof & Spec Svcs increased \$254K over PY, from \$644K to \$898K, due to drought
PublicProtection	(R20)Gen-AgriculturalCommissioner	Increase is due to \$133K increase in Profession & Spec Svcs (Gorse eradication, Aphis)
PublicProtection	(R29)Gen-EmergencyServices	\$113K salary & benefit increase for additional staff
PublicProtection	(R29)SpRev-EmergencyServices	Contr to Oth Agnc increase \$627K over PY due to wildfires
PublicProtection	(R30)Gen-PlanningandZoning	\$384K decrease in salary & benefits for loss of staff; \$177K decrease in Prof & Spec Svcs
PublicProtection	(R32)Gen-OtherProtectionOther	Cannabis Program Management
PublicProtection	(R32)SpRev-OtherProtectionOther	8,098 DOJ JMHCP Project 38,4422 JAG 44,909 JAG-COVID PPE 5,430 Fish & Game COVID-19, Disaster Recovery- 89,829 Land Logistics 11,106 MCF Under CARES- 28,894 MCF Broadband 115,000 MCF Food 249,980 NCO Food Dist 500,000 NCO Food Dist/Housing 581,234 Small Grant Programs 42,619 DOT Under FEMA- 153,337 NCO Aware 140,838 Mask Up Mendo 15,020 ACS Whitmore 31,319 MCF 9,549 Miscellaneous
PublicWaysFacilities	(R03)Gen-TransportationSystems	ARCH & ENG Plng Svcs - \$134K vs. \$74K in PY CONSTR CONTRACT - \$449K vs. \$0 in PY
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	Prof & Spec Svcs increased \$602K in CY
PublicWaysFacilities	(R11)Gen-OtherHealth	\$639,577 - COVID-19 - AODP \$315,584 - TRANSITIONAL HOUSING, new program, no PY expenditures
PublicWaysFacilities	(R11)SpRev-OtherHealth	COVID-19: \$13,362,480 - Intergov Transfer (IG) - Great Plates \$500,395 - Emergency Aid Solutions - COVID - HHAP State Grants
PublicAssistance	(R01)Gen-Administration	Increase is due to general increases in salaries & benefits, as well as program expenditures
PublicAssistance	(R08)Gen-AidtoIndigents	Indigent Burials were included on this row in prior years; CY correctly shows amount on Row 9.
PublicAssistance	(R09)Gen-IndigentBurials	Included on Row 8 in prior years
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	This is Prof & Spec Svcs-Other for Soc. Svcs-Emergency Housing/Homeless project. This \$123,277 was classed under "General Government" on the FY 2021 ACFR.
Education	(R10)SpRev-OtherRecreationandCulturalServices	Kung Fu AODP
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	CY capital outlays include completing the admin center roof, \$1.2M, and ADA restroom at the Courthouse, \$133K
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	Jail Expansion Project
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	PY was higher due to PY roof projects: \$941K Jail roof \$482K Eco Sheriff programs roof
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	2,192,047 - COVID-19: Whitmore Skilled Nursing Facility for COVID-19 Care 2,323,309 - MEASURE B: Crisis Residential Treatment Facility
DebtServiceCapitalOutlayTotalExpenditures	(R10)CapProj-PublicAssistance	CDBG & PLHA funding administered by Department of Housing and Community Development for PROJECT HOMEKEY, assistance for homeless.
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	PY was higher due to SS Yokayo Canopy repair/replacement, \$539, SS Fort Bragg Gates, \$60K, WISC water damager repair, \$36K; CY projects and/or repairs were minimal
DebtServiceCapitalOutlayTotalExpenditures	(R11)Gen-Education	PY included Museum HVAC replacement, classrm 2, \$36,750 CY included Library entrance book drop, \$300

OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	CP01: PP, Jail Expansion: \$250,000 from ND-Nondepartmental CP02: HS, Crisis Residential Treatment Facility: \$2,323,309 from ME-Measure B CP03: HS, Whitmore Skilled Nursing Facility: \$2,192,047 from CARES ACT CF002: PA, Project HomeKey: \$12,088,541 as detailed below- 1,887,541 from PC-Whole Person Care 8,325,500 from TH-Transitional Housing 150,000 from VRHEAP-Emergency Aid Grant 1,725,500 from CARES ACT
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	SCO: Matches ACFR Page 56-57
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	SCO: Matches ACFR Page 56-57
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	SCO: Matches ACFR Page 56-57
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	SCO: Matches ACFR Page 56-57
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	SCO: Matches ACFR Page 56-57
OtherFinancingSourcesChangeinFundBalance	(R20)Gen-Adjustment	The reason for the adjustment is to record entries related to reclassifications due to the implementation of GASB 84.
OtherFinancingSourcesChangeinFundBalance	(R20)SpRev-Adjustment	The reason for the adjustment is to record entries related to reclassifications due to the implementation of GASB 84.
OtherFinancingSourcesChangeinFundBalance	(R21)Gen-ReasonforAdjustment	The reason for the adjustment is to record entries related to reclassifications due to the implementation of GASB 84.
OtherFinancingSourcesChangeinFundBalance	(R21)SpRev-ReasonforAdjustment	The reason for the adjustment is to record entries related to reclassifications due to the implementation of GASB 84.
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	SCO: Okay
ChangesNetPositionFiduciaryFund	(R29)Cus-ReasonforAdjustment	To correctly show Beginning of Year Net Position, Restated, per ACFR
ChangesNetPositionFiduciaryFund	(R29)Inv-ReasonforAdjustment	To correctly show Beginning of Year Net Position, Restated, per ACFR
DebtServiceReconciliation	(R08)Gov_ReasonforDifference	Form 28, Row 2 - Interest on Long-Term Debt: \$3,044,248
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Whitmore Lane was purchase as an alternate care COVID-19 treatment facility; Orchard Ave motel was purchased for Transitional Housing program
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash increased to record entries related to reclassifications due to the implementation of GASB 84.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Accrued salaries & benefits
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Accrued salaries & benefits
ProprietaryFunds	(R01)IntrnServ-Unrestricted	Increase is due to adjusting entries related to the implementation of GASB-84
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Accrued salaries and benefits
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for unpaid claims
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	Not applicable
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	Not applicable
FiduciaryFunds	(R01)BnfTrust-CashInvestments	Comments to follow
FiduciaryFunds	(R01)Cus-CashInvestments	Comments to follow
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Comments to follow
FiduciaryFunds	(R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation	Comments to follow
FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Comments to follow
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Improvements other than buildings.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Not applicable
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Landfill Closure/Post Closure Liability
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Accrued Interest
NoncurrentAssetsLiabilities	(R41)Liab-RelatedtoOPEB	Not applicable

Total Footnote: 131