

County of Mendocino

Counties Financial Transactions Report

General Information

Fiscal Year 2016

County Auditor

First	Lloyd	Middle Initial	B	Last	Weer
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Mailing Address

Street 1	501 Low Gap Road, Room 1080	<input type="checkbox"/> Is Address Changed?
Street 2		
City	Ukiah	State CA Zip 95482-

Report Prepared By

First	Lloyd	Middle Initial	B	Last	Weer
Title	Auditor-Controller	Telephone	(707) 234-6870		
Email	weerl@co.mendocino.ca.u	Fax No.	(707) 467-2503		

County of \_\_\_\_\_

**Counties Financial Transactions Report**

**Comments for the County Report**

Fiscal Year: 2016

**Comment**

**County of Mendocino**  
**County's Financial Transactions Report**  
**Airport Enterprise/Activity**  
**Statement of Revenues and Expenses**

Fiscal Year                      2016

Is this Activity Accounted for as an Enterprise? (Enter Yes or No)                     

**Operating Revenues**

Landing Fees	<input type="text" value="0"/>
Aircraft Storage Fees	<input type="text"/>
Fuel Flowage Fees	<input type="text"/>
Concessions	<input type="text"/>
Rents and Leases	<input type="text" value="47,555"/>
Sales and Services	<input type="text" value="14,913"/>
Other Revenues	<input type="text"/>
<b>Total Operating Revenues</b>	<b><input type="text" value="\$62,468"/></b>

**Operating Expenses**

Administration	<input type="text"/>
<b>Maintenance and Operation</b>	
Landing Areas	<input type="text" value="26,850"/>
Terminal Buildings and Areas	<input type="text"/>
Other Buildings and Areas	<input type="text"/>
General Shops and Equipment	<input type="text"/>
Cost of Sales and Service	<input type="text"/>
Depreciation	<input type="text"/>
Other Operating Expenses	<input type="text" value="173,332"/>
<b>Total Operating Expenses</b>	<b><input type="text" value="\$200,182"/></b>
<b>Net Operating Income (Loss)</b>	<b><input type="text" value="(\$137,714)"/></b>

**Non-Operating Revenues**

Interest	<input type="text"/>
Net Gain (Loss) from Sales of Property	<input type="text"/>
<b>Grants-In-Aid</b>	
Federal	<input type="text" value="39,650"/>
State	<input type="text" value="13,321"/>
In-Lieu Taxes	<input type="text"/>

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Refuse Enterprise/Activity**  
**Statement of Revenues and Expenses**

Fiscal Year 2016

Is this Activity Accounted for as an Enterprise? (Enter Yes or No)

**Operating Revenues**

Refuse Disposal Fees-Commercial	<input type="text" value="0"/>
Refuse Disposal Fees-Public	<input type="text" value="954,156"/>
Refuse Collection Fees-Residential	<input type="text"/>
Refuse Collection Fees-Commercial	<input type="text"/>
Other Operating Revenues	<input type="text"/>
<b>Total Operating Revenues</b>	<b><input type="text" value="\$954,156"/></b>

**Operating Expenses**

**Refuse Disposal**

Salaries and Wages	<input type="text" value="52,465"/>
Services and Supplies	<input type="text" value="486,562"/>
Other Charges (Abatements)	<input type="text"/>
<b>Total Refuse Disposal</b>	<b><input type="text" value="\$539,027"/></b>

**Refuse Collection**

Salaries and Wages	<input type="text"/>
Services and Supplies	<input type="text"/>
Other Charges	<input type="text"/>
<b>Total Refuse Collection</b>	<b><input type="text" value="\$0"/></b>

Other Operating Expenses

**Total Operating Expenses**

**Net Operating Income**

**Non-Operating Revenues**

Interest	<input type="text" value="11,710"/>
Sale of Retired Plant and Equipment	<input type="text"/>
Other Non-Operating Revenues	<input type="text"/>
<b>Total Non-Operating Revenues</b>	<b><input type="text" value="\$11,710"/></b>

**Non-Operating Expenses**

Interest

**County of Mendocino**

**County Financial Transactions Report  
Statement of Revenues**

**Taxes: Property Taxes and Other Taxes**

Fiscal Year 2016

**Property Taxes**

County Wide Secured and Unsecured	32,613,871
Supplemental County Wide Secured and Unsecured	331,324
Less Than County Wide Funds Secured and Unsecured	
Supplemental Less Than County Wide Funds Secured and Unsecured	
Property Tax In-Lieu of Vehicle License Fees	10,516,886
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	3,307,764
Supplemental Prior Year Secured and Unsecured	
<b>Total Property Taxes</b>	<b>\$46,769,845</b>

**Other Taxes**

Sales and Use Taxes	5,325,470
In-Lieu Local Sales and Use Taxes	554,203
Transportation Tax (Non-Transit Purposes)	46,271
Property Transfer	791,430
Transient Lodging (Room Occupancy)	4,944,101
Timber Yield	383,228
Aircraft	
Construction Development Taxes	
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$1,741,620

**Specify:**

**Amount:**

Measure A Library Tax	1,738,996
Special Fire Tax	2,624
<b>Total:</b>	<b>\$1,741,620</b>

**Total Other Taxes**

\$13,786,323

**County of Mendocino**

**County Financial Transactions Report  
Statement of Revenues**

**Taxes: Property Taxes and Other Taxes**

Fiscal Year 2016

**Property Taxes**

County Wide Secured and Unsecured	32,613,871
Supplemental County Wide Secured and Unsecured	331,324
Less Than County Wide Funds Secured and Unsecured	
Supplemental Less Than County Wide Funds Secured and Unsecured	
Property Tax In-Lieu of Vehicle License Fees	10,516,886
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	3,307,764
Supplemental Prior Year Secured and Unsecured	
<b>Total Property Taxes</b>	<b>\$46,769,845</b>

**Other Taxes**

Sales and Use Taxes	5,325,470
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Transient Lodging (Room Occupancy)	4,944,101
Timber Yield	383,228
Aircraft	
Construction Development Taxes	
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$1,741,620

**Specify:**

**Amount:**

Measure A Library Tax	1,738,996
Special Fire Tax	2,624
<b>Total:</b>	<b>\$1,741,620</b>

**Total Other Taxes**

**\$13,786,323**

**County of Mendocino**  
**County's Financial Transactions Report**  
**Statement of Revenues**

**Licenses, Permits and Franchises**

**Fiscal Year**                    2016

Animal Licenses	276,804
Business Licenses	126,229
Construction Permits	677,395
Road Privileges and Permits	59,118
Zoning Permits	499,827
Franchises	777,701
Other Licenses and Permits (Specify, maximum of 5 entries)	\$473,724

**Specify:**

**Amount:**

Septic Tank & Well Permits	79,173
Air Pollution Variance Permit	276,764
Marrige/Gun/Others	117,787
<b>Total:</b>	<b>\$473,724</b>

**Total Licenses, Permits and Franchises**                    **\$2,890,798**

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Revenues**  
**Aid From Other Governmental Agencies - State**

Fiscal Year 2016

**State**

Highway Users Tax	3,783,144
Motor Vehicle In-Lieu Tax	2,461,130
Realignement from the Vehicle License Fee (VLF) Fund	135,407
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	4,558,081
Public Assistance Programs (Include CALWORKS Program)	5,325,729
Realignement for Social Services	15,337,681
Aid for Agriculture	728,780
Aid for Construction	
Aid for Corrections	
Aid for County Fairs	
Aid for Disaster	
Homeowners' Property Tax Relief	298,682
Open Space Tax Relief	
SB 90 Mandated Costs	264,979
Off Highway Motor Vehicle License Fee	
Roads	1,238,893
Child Care Food/Special Milk Program	29,860
Peace Officers Standards and Training	
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	359,346
Public Safety Fund - Realignement	12,557,384
<b>Health Programs</b>	
Aid for Mental Health	16,442,277
Realignement for Mental Health	4,015,713
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	1,265,148
Realignement for Health Services	9,525,091



**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Revenues**  
**Aid From Other Governmental Agencies - Federal**

Fiscal Year 2016

**Federal**

Public Assistance Administration	11,562,966
Public Assistance Programs	24,062,762
Health Administration	1,708
Aid for Construction	
Aid for Disaster	1,036,666
Forest Reserve Revenue	135,516
In-Lieu Taxes	606,453
<b>Federal - Other (Use applicable revenue source or specify)</b>	
Workforce Investment Act (WIA)	315,174
Community Development Block Grant	
Health/Mental Health Grants	643,145
Community Oriented Policy Services (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	
DA Programs	
Grazing	
Aging Programs	
Senior Citizens Programs	
Road Projects	
Law Enforcement	67,600
Other Federal (Specify, maximum of 10 entries)	\$2,722

Specify:

Amount:

Federal Agencies	2,722
<b>Total:</b>	<b>\$2,722</b>

**Total Federal**

**\$38,434,712**

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Revenues**

**Other In-Lieu Taxes and Other Governmental Agencies**

Fiscal Year                    2016

**Other In-Lieu Taxes**

Other: In-Lieu Taxes (Specify, maximum of 5 entries)

**Specify:**

**Amount:**

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

**Other Governmental Agencies**    (Use applicable revenue source or specify)

City/County

Redevelopment/Housing

Special Districts/Joint Power Authority (JPA)

Other: Governmental Agencies (Specify, maximum of 5 entries)

**Specify:**

**Amount:**

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

**Total Other In-Lieu Taxes and Other Governmental Agencies**

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Revenues**  
**Charges for Current Services**

Fiscal Year 2016

Assessments and Tax Collection Fees	210,129
<b>Property Tax Administrative Fees</b>	<b>\$219,266</b>
Cities	18,169
Redevelopment Agencies	
Special Districts	201,097
Auditing and Accounting Fees	114,169
Communication Services	
Election Services	183,745
Legal Services	432,975
Planning and Engineering Services	988,742
Agricultural Services	117,768
Civil Process Services	92,945
Court Fees and Costs	1,380,726
Booking Fees	
Estate Fees	48,608
Humane Services	363,249
Law Enforcement Services	2,743,861
Recording Fees	456,819
Road and Street Services	167,738
Health Fees	750,534
Mental Health Services	1,053,362
California Children's Services	73,680
Sanitation Services	455,871
Institutional Care and Services	749,072
Library Services	48,022
Park and Recreation Fees	19,230
<b>Charges for Current Services - Other</b> (Use applicable revenue sources or specify)	
Personnel Services	149,914
Building Maintenance and Grounds	101,677
Administrative Services	664,360

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Revenues**

**Miscellaneous Revenues**

Fiscal Year 2016

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	307,189
Tobacco Settlement	757,118
Welfare Repayments	27,119
Cancelled Warrants	6,555
Other Miscellaneous (Specify, maximum of 10 entries)	\$452,115

Specify:

Amount:

General Relief Refunds	68,626
Health Insurance for Wellness Program	250,978
Donations	24,852
CalCard/Epayable Incentive Programs	107,659
<b>Total:</b>	<b>\$452,115</b>

**Total Miscellaneous Revenue** \$1,550,096

**County of Mendocino**

**County Financial Transactions Report  
Statement of Revenues**

**Other Financing Sources**

Fiscal Year 2016

Sale of Fixed Assets	46,184
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
<b>Total Other Financing Sources</b>	<b>\$46,184</b>

1. For all proceeds reported, please enter a footnote specifying the related debt schedule(s).
2. Report any short-term proceeds as "Other Long-Term Debt Proceeds."



**County of Mendocino**

**County Financial Transactions Report  
Statement of Expenditures**

**General**

<b>Fiscal Year</b>	<b>2016</b>	<b>Operating Expenditures</b>	<b>Capital Outlay</b>	<b>Total</b>
		<b>A</b>	<b>B</b>	
<b>Legislative and Administrative</b>				
Board of Supervisors		844,365		
Clerk of the Board		393,921		
Administrative Officer		1,348,600		
Council of Governments				
Other				
<b>Total Legislative and Administrative</b>		<b>\$2,586,886</b>	<b>\$0</b>	<b>\$2,586,886</b>
<b>Finance</b>				
Auditor - Controller		1,033,866		
Treasurer - Tax Collector		644,248	10,915	
Assessor		1,501,055		
Purchasing Agent		291,048		
Other				
<b>Total Finance</b>		<b>\$3,470,217</b>	<b>\$10,915</b>	<b>\$3,481,132</b>
<b>Counsel</b>				
County Counsel		676,434	3,000	
District Attorney (Legal Advice)				
Other				
<b>Total Counsel</b>		<b>\$676,434</b>	<b>\$3,000</b>	<b>\$679,434</b>
Personnel		1,166,832		\$1,166,832
Elections		442,051		\$442,051
Communications				\$0
Property Management		2,862,553		\$2,862,553
<b>Plant Acquisition</b>				
Jails			44,237	
Courts				
Other		138,692	849,937	
<b>Total Plant Acquisition</b>		<b>\$138,692</b>	<b>\$894,174</b>	<b>\$1,032,866</b>
Promotion		570,503		\$570,503
Other General		6,493,081	38,943	\$6,532,024

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Expenditures**  
**Public Protection**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
<b>Judicial</b>			
Trial Court Maintenance of Effort (MOE) <i>(GC 77201.1 - Remitted to the State)</i>	441,036		
Fifty Percent Excess Revenue Calculation <i>(GC 77205 - Remitted to the State)</i>	162,285		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	2,162,434		
County Clerk	71,774		
Grand Jury (Including Audit)	118,123		
District Attorney - Prosecution	4,695,309	109,766	
District Attorney - Family Support	2,299,357		
Public Defender	3,472,263		
Court Appointed Counsel			
Other			
<b>Total Judicial</b>	<b>\$13,422,581</b>	<b>\$109,766</b>	<b>\$13,532,347</b>
Police Protection	14,366,666	1,041,140	\$15,407,806
<b>Detention and Correction</b>			
Adult Detention	8,979,491	31,124	
Juvenile Detention	2,608,085		
Probation	5,084,885	31,534	
<b>Total Detention and Correction</b>	<b>\$16,672,461</b>	<b>\$62,658</b>	<b>\$16,735,119</b>
Fire Protection			\$0
Flood Control - Soil and Water Conservation	326,125		\$326,125
<b>Protective Inspection</b>			
Agricultural Commissioner	1,221,646	21,558	
Building Inspector	1,756,367	5,462	
Livestock Inspector			

**County of Mendocino**  
**County Financial Transactions Report**  
**Statement of Expenditures**

**Public Ways and Facilities**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
Roads	16,640,162	156,408	\$16,796,570
Transportation Terminals			\$0
Transportation Systems			\$0
Parking Facilities			\$0

**County of Mendocino**  
**County Financial Transactions Report**  
**Statement of Expenditures**  
**Health**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
Public Health	7,456,049		\$7,456,049
Medical Care	1,497,169		\$1,497,169
Mental Health	20,144,372		\$20,144,372
Drug and Alcohol Abuse Services	1,419,828		\$1,419,828

County of \_\_\_\_\_

**Counties Financial Transactions Report  
Statement of Expenditures**

**Sanitation**

Fiscal Year 2016

	Operating Expenditures	Capital Outlay	Total
Sanitation Services	<input type="text"/>	<input type="text"/>	<input type="text"/>

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statement of Expenditures**

**Public Assistance**

Fiscal Year	2016	Operating Expenditures A	Capital Outlay B	Total
<b>Welfare</b>				
Administration		5,425,090	52,469	
Aid Programs Cash		22,916,453		
<b>Total Welfare</b>		<b>\$28,341,543</b>	<b>\$52,469</b>	<b>\$28,394,012</b>
<b>Social Services</b>				
Administration and Programs		33,053,569	275,762	
Other				
<b>Total Social Services</b>		<b>\$33,053,569</b>	<b>\$275,762</b>	<b>\$33,329,331</b>
<b>General Relief</b>				
Aid to Indigents		487,185		
Indigent Burials		37,821		
<b>Total General Relief</b>		<b>\$525,006</b>	<b>\$0</b>	<b>\$525,006</b>
Care of Court Wards				\$0
Veterans Services		305,442		\$305,442
<b>Other Public Assistance</b>				
Workforce Investment Act (WIA)				
Other				
<b>Total Other Public Assistance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**County of Mendocino**  
**County Financial Transactions Report**  
**Statement of Expenditures**

**Education**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
School Administration	0		\$0
Library Services	2,620,840	7,633	\$2,628,473
Agricultural Education	209,593		\$209,593
Other Education			\$0

**County of Mendocino**  
**County's Financial Transactions Report**  
**Statement of Expenditures**  
**Debt Service**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt	5,213,564		\$5,213,564
Interest on Long-Term Debt	4,543,212		\$4,543,212
Principal and Interest on Short-Term Notes and Warrants	3,571,285		\$3,571,285

**County of Mendocino**

**County's Financial Transactions Report  
Statement of Expenditures**

**Transfers Out**

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
<b>Grand Total of Expenditures Before Transfers</b>	\$197,870.313	\$2,748.928	\$200,619.241
<b>Airport</b> (Enter any transfers on the Airport activity form)	\$0		
<b>Hospital</b> (Enter any transfers on the Hospital activity form)	\$0		
<b>Refuse</b> (Enter any transfers on the Refuse activity form)	\$0		
<b>Other</b> (Enter any transfers on the Other enterprise form)	\$0		
<b>Total Transfers Out to Enterprise(s) Only</b>	\$0		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)			
<b>Total Expenditures and Transfers Out</b>	\$197,870.313	\$2,748.928	\$200,619.241
Interfund Operating Transfers within Governmental Funds	\$0		

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Long Term Debts**

**Fiscal Year** 2016

Forward from Prior Year	Yes
Debt Schedule	Pension Obligation Bonds
Fund Type	Governmental
Purpose of Issue	Pension Obligation
Year of Issue	2002
Maturity Dates Beginning	2004
Maturity Dates Ending	2026
Principal Authorized	91,945,000
Principal Issued	\$91,945,000
<b>Unmatured Principal, Beginning of Fiscal Year</b>	<b>\$68,305,000</b>
Adjustments to Principal in CY	
Reason for Adjustment to Principal in CY	
Principal Issued in CY	
Current Year Principal Payment	4,155,000
Principal Defeased in CY	
<b>Principal Payments to Date</b>	<b>\$27,795,000</b>
<b>Unmatured Principal, End of Fiscal Year</b>	<b>\$64,150,000</b>
Current Year Interest Payment	3,725,408
Amount Delinquent Principal	
Amount Delinquent Interest	

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Other Long-Term Debts**

<b>Fiscal Year</b>	2016	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Compensated Absences
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
<b>Unmatured Principal, Beginning of Fiscal Year</b>		\$4,013,474
Adjustments to Principal in CY		256,993
Reason for Adjustment to Principal in CY		Adjust to principal at 6/30/2016
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
<b>Principal Payments to Date</b>		\$0
<b>Unmatured Principal, End of Fiscal Year</b>		\$4,270,467
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

- Include on this schedule:**
1. All other debt not listed on the "Long-Term Debt Form."
  2. Capital leases with an original term greater than 1 year but less than 10 years.
  3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Other Long-Term Debts**

<b>Fiscal Year</b>	2016	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Postclosure Landfill Liability
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
<b>Unmatured Principal, Beginning of Fiscal Year</b>		\$21,144,333
Adjustments to Principal in CY		-2,996,752
Reason for Adjustment to Principal in CY		Adjust to principal as of 6/30/2016
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
<b>Principal Payments to Date</b>		\$0
<b>Unmatured Principal, End of Fiscal Year</b>		\$18,147,581
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

- Include on this schedule:**
1. All other debt not listed on the "Long-Term Debt Form."
  2. Capital leases with an original term greater than 1 year but less than 10 years.
  3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Lease Obligations**

<b>Fiscal Year</b>	2016
Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Rehab and Admin Center 2012 Refi
Original Term of Lease (number of years)	19
Type of Lease	Lease
Name of Lessor	Mendocino County
<b>Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year</b>	29,037,457
Initial Amount of Lease Obligation	
Current Year Principal Payment	1,045,000
Current Year Interest Payment	817,535
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
<b>Total Future Principal and Interest Unmatured to Date, End of Fiscal Year</b>	\$27,174,922
<b>Total Unmatured Principal (Only) End of Fiscal Year</b>	20,480,000

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Balance Sheet**

Fiscal Year 2016

**Government Fund Types**

	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Current Assets	51,485,150	19,600,192	8,776,004	407,331
Non-Current Assets				
<b>Total Assets</b>	<b>\$51,485,150</b>	<b>\$19,600,192</b>	<b>\$8,776,004</b>	<b>\$407,331</b>
<b>Liabilities</b>				
Current Liabilities	7,526,162	1,239,308		
Non-Current Liabilities				
<b>Total Liabilities</b>	<b>\$7,526,162</b>	<b>\$1,239,308</b>	<b>\$0</b>	<b>\$0</b>
<b>Retained Earnings/Fund Balance</b>				
Reserved	29,090,522	777,958		
Unreserved	14,868,466	17,582,926	8,776,004	407,331
<b>Total Retained Earnings/ Fund Balance</b>	<b>\$43,958,988</b>	<b>\$18,360,884</b>	<b>\$8,776,004</b>	<b>\$407,331</b>
<b>Total Fund Equity</b>	<b>\$43,958,988</b>	<b>\$18,360,884</b>	<b>\$8,776,004</b>	<b>\$407,331</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$51,485,150</b>	<b>\$19,600,192</b>	<b>\$8,776,004</b>	<b>\$407,331</b>

**County of Mendocino**  
**Counties Financial Transactions Report**  
**Statistics and Summary**

Fiscal Year 2016

Current Transient Lodging Tax Rate	10.000
Effective Date of Current Transient Lodging Tax Rate	4 /1 /1997
Current Utility User Tax Rate	
Current Year Property Tax Delinquency as of June 30, 2016 as a Percent of Tax Levy	2.628
Appropriations Limit	82,160,086
Total Annual Appropriations Subject to the Limit	59,022,910
Beginning Fund Balance	\$66,588,989
<b>Add: Revenues During Fiscal Year</b>	<b>\$198,213,918</b>
<b>Transfers In</b>	<b>\$0</b>
Adjustments (Specify, maximum of 5 entries)	\$342,096

**Specify:**

**Amount:**

Airport and Refuse Disposal Activity	342,096
<b>Total:</b>	<b>\$342,096</b>

Total Adjustments and Transfers In	\$342,096
Subtotal	\$265,145,003
Deduct: Expenditures During Fiscal Year	\$200,619,241
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	

**Specify:**

**Amount:**


Total Adjustments and Transfers Out	\$0
Ending Fund Balance	\$64,525,762

**County of Mendocino**

**Counties Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b>Airport Activity/Enterprise Revenue and Expense</b>			
Other Operating Expenses			Large payment for federal claim in 2015/16
Federal			Smaller federal reimb. During 2015/16
<b>Property Taxes and Other Taxes</b>			
Supplemental County Wide Secured and Unsecured			Caught up/increased on some Property Tax changes during 2015/16
Transportation Tax (for Non-Transit Purposes)			Reduction in MCOG activity/billings during 2015/16
Property Transfer			Increased property transfers during 2015/16
<b>Fines, Forfeitures and Penalties</b>			
Forfeitures and Penalties			Increased in Asset Forfeiture penalties during 2015/16
<b>Use Of Money and Property</b>			
Interest			Interest saw an increase in returns during 2015/16
Rents and Concessions			Double payment in 2015/16 to make up for a missed payment the year before
<b>Aid From Other Governmental Agencies - State</b>			
Motor Vehicle In-Lieu Tax			Reclassified from Realignment
Realignment from the Vehicle License Fee (VLF) Fund			Reclassified to Motor Vehicle In-Lieu
Realignment for Social Services			Correctly classify the realignment funds for 2015/16
Realignment for Health Services			reclass the realignment during 2015/16

**County of Mendocino**

**Counties Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b>Aid From Other Governmental Agencies - State</b>			
Aid for Corrections			Reclassified for 2015/16
Aid for Disaster			No storm damage claims during 2015/16
SB 90 Mandated Costs			Large sb90 payment in prior year
Roads			Sharp drop in fuel prices during 2015/16
Tobacco Tax - AB 75 / Prop. 99			County received increase in Tobacco Tax during 2015/16
Veterans Affairs Programs			Increased claims for veterans services during 2015/16
<b>Aid From Other Governmental Agencies - Federal</b>			
Workforce Investment Act (WIA)			Transferred the WIA function into Planning depart. And saw more activity during 2015/16
<b>Charges for Current Services</b>			
Election Services			Increased Elections reimbursements due to numerous measures put on the ballot during 2015/16
Mental Health Services			Increase claiming for department work during 2015/16
Institutional Care and Services			Contract with Lake County to house their juveniles in our facilities during 2015/16
Personnel Services			Increased reimbursement for increase in personnel employees during 2015/16
<b>General</b>			

County of Mendocino

**Counties Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<b>General</b>			
Board of Supervisors	A		Expenses increased for Homeless placement and Fire Protection during 2015/16
Clerk of the Board	A		Increase expenses for software upgrades during 2015/16
Legislative and Administrative: Other	B		One time expense in prior year
Plant Acquisition: Other	A		one time expense in prior year
Promotion	A		Increase in Business Improvement District payments during 2015/16
<b>Public Protection</b>			
Flood Control - Soil and Water Conservation	A		Large contribution and increase work load for Water Agency during 2015/16
<b>Health</b>			
Medical Care	A		Reduced claims in prior year. Things are being restored to operating level in 2015/16
<b>Balance Sheet</b>			
Current Assets	D		Added General Fund assistance to increase the Capital Outlay Program during 2015/16
Current Liabilities	F		Increases in Outstanding Claims Liability during 2015/16
Unreserved	D		Added General Fund assistance to increase Capital Outlay Program during 2015/16