

County of Mendocino

County Financial Transactions Report

General Information

Fiscal Year 2015

County Auditor

First Lloyd Middle Initial B Last Weer

Mailing Address

Street 1 501 Low Gap Road, Room 1080 Is Address Changed?
Street 2
City Ukiah State CA Zip 95482-

Report Prepared By

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

Fiscal Year

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="1,105,639"/>
Refuse Collection Fees-Residential	<input type="text"/>
Refuse Collection Fees-Commercial	<input type="text"/>
Other Operating Revenues	<input type="text"/>
Total Operating Revenues	<input type="text" value="\$1,105,639"/>

Operating Expenses

Refuse Disposal

Salaries and Wages	<input type="text" value="50,452"/>
Services and Supplies	<input type="text" value="559,760"/>
Other Charges (Abatements)	<input type="text"/>
Total Refuse Disposal	<input type="text" value="\$610,212"/>

Refuse Collection

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

Other Operating Expenses

Total Operating Expenses

Net Operating Income

Non-Operating Revenues

Interest	<input type="text" value="9,224"/>
Sale of Retired Plant and Equipment	<input type="text"/>
Other Non-Operating Revenues	<input type="text"/>
Total Non-Operating Revenues	<input type="text" value="\$9,224"/>

Non-Operating Expenses

Interest

County of Mendocino

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

Taxes: Property Taxes and Other Taxes

Fiscal Year

Property Taxes

County Wide Secured and Unsecured	<input type="text" value="31,558,418"/>
Supplemental County Wide Secured and Unsecured	<input type="text" value="251,988"/>
Less Than County Wide Funds Secured and Unsecured	<input type="text"/>
Supplemental Less Than County Wide Funds Secured and Unsecured	<input type="text"/>
Property Tax In-Lieu of Vehicle License Fees	<input type="text" value="10,203,634"/>
Voter Approved Indebtedness	<input type="text"/>
Supplemental Voter Approved Indebtedness	<input type="text"/>
Prior Year Secured and Unsecured	<input type="text" value="2,855,945"/>
Supplemental Prior Year Secured and Unsecured	<input type="text"/>
Total Property Taxes	<input type="text" value="\$44,869,985"/>

Other Taxes

Sales and Use Taxes	<input type="text" value="4,491,936"/>
In-Lieu Local Sales and Use Taxes	<input type="text" value="1,423,231"/>
Transportation Tax (Non-Transit Purposes)	<input type="text" value="91,000"/>
Property Transfer	<input type="text" value="521,472"/>
Transient Lodging (Room Occupancy)	<input type="text" value="4,491,130"/>
Timber Yield	<input type="text" value="335,227"/>
Aircraft	<input type="text"/>
Construction Development Taxes	<input type="text"/>
Utility Users Tax	<input type="text"/>
Other (Specify, maximum of 5 entries)	<input type="text" value="\$1,725,371"/>

Specify:

Amount:

<input type="text" value="Measure A Library Tax"/>	<input type="text" value="1,722,747"/>
<input type="text" value="Special Tax Fire"/>	<input type="text" value="2,624"/>
Total:	<input type="text" value="\$1,725,371"/>

Total Other Taxes

County of Mendocino

County Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2015

Animal Licenses	296,471
Business Licenses	116,621
Construction Permits	740,064
Road Privileges and Permits	45,961
Zoning Permits	549,297
Franchises	757,841
Other Licenses and Permits (Specify, maximum of 5 entries)	\$497,739

Specify:

Amount:

Air Pollution Variance Permits	274,540
Marriage/Gun/Other Permits & Licenses	144,449
Septic Tank & Well Permits	78,750
Total:	\$497,739

Total Licenses, Permits and Franchises

\$3,003,994

County of Mendocino

County Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year 2015

Interest and Investments

149,110

Rents and Concessions

33,365

Royalties

Total Revenue from the Use of Money and Property

\$182,475

County of Mendocino

County Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2015

State

Highway Users Tax	5,154,566	- 5,608,988
Motor Vehicle In-Lieu Tax		0
Realignment from the Vehicle License Fee (VLF) Fund	2,873,551	- 3,468,123
Other State In-Lieu Taxes		
Highway Property Rentals		
Public Assistance Administration (Include CALWORKS Admin.)	4,241,733	+ 3,855,819
Public Assistance Programs (Include CALWORKS Program)	4,975,393	- 6,700,406
Realignment for Social Services	14,145,754	- 21,774,779
Aid for Agriculture	579,334	540,321
Aid for Construction		
Aid for Corrections	571,752	417,892
Aid for County Fairs		
Aid for Disaster	88,936	
Homeowners' Property Tax Relief	307,358	
Open Space Tax Relief		
SB 90 Mandated Costs	3,027,817	+ 9,443
Off Highway Motor Vehicle License Fee		
Roads	3,587,773	+ 1,983,886
Child Care Food/Special Milk Program	14,402	
Peace Officers Standards and Training		
Public Defender		
Tobacco Tax - AB 75 / Prop. 99	237,485	
Public Safety Fund - Realignment	11,733,571	+ 10,353,995
Health Programs		
Aid for Mental Health	18,167,456	+ 11,146,508
Realignment for Mental Health	3,635,782	- 4,071,492
Medically Indigent Adult (MIA)		
Alcohol and Drug Abuse	1,016,504	- 1,135,924
Realignment for Health Services	6,643,649	+ 384,215

County of Mendocino

**County Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - Federal

Fiscal Year

Federal

Public Assistance Administration	12,847,945
Public Assistance Programs	17,580,931
Health Administration	11,207
Aid for Construction	
Aid for Disaster	1,242,436
Forest Reserve Revenue	132,484
In-Lieu Taxes	591,815
Federal - Other (Use applicable revenue source or specify)	
Workforce Investment Act (WIA)	
Community Development Block Grant	
Health/Mental Health Grants	482,529
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	65,081
Other Federal (Specify, maximum of 10 entries)	\$41,723

10,622,190
19,212,767 ✓

Specify:

Amount:

Federal Agencies	41,723
Total:	\$41,723

Total Federal

\$32,996,151

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

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year

Other In-Lieu Taxes

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

Specify:

Amount:

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

Total Other In-Lieu Taxes and Other Governmental Agencies

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

Fiscal Year 2015

Assessments and Tax Collection Fees	199,393
Property Tax Administrative Fees	\$219,266
Cities	18,169
Redevelopment Agencies	
Special Districts	201,097
Auditing and Accounting Fees	119,492
Communication Services	
Election Services	94,267
Legal Services	387,599
Planning and Engineering Services	843,701
Agricultural Services	115,190
Civil Process Services	75,115
Court Fees and Costs	1,295,477
Booking Fees	
Estate Fees	11,329
Humane Services	336,340
Law Enforcement Services	2,782,100
Recording Fees	420,514
Road and Street Services	140,329
Health Fees	808,409
Mental Health Services	222,814
California Children's Services	54,523
Sanitation Services	432,994
Institutional Care and Services	392,364
Library Services	64,962
Park and Recreation Fees	19,535
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	37
Building Maintenance and Grounds	97,543
Administrative Services	499,130

623,189

County of Mendocino

County's Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2015

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	345,123
Tobacco Settlement	765,727
Welfare Repayments	31,716
Cancelled Warrants	4,340
Other Miscellaneous (Specify, maximum of 10 entries)	\$404,482

Specify:

Amount:

General Relief Refunds	40,181
Health Insurance for Wellness Program	240,931
Donations	29,509
CalCard/Epayable Incentive	93,861
Total:	\$404,482

Total Miscellaneous Revenue

\$1,551,388

County of Mendocino

County Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year 2015

Sale of Fixed Assets	49,624
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
Total Other Financing Sources	\$49,624

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 Revenues

Transfers In

Fiscal Year

Grand Total of Revenues Before Transfers	<input type="text" value="\$190,613,180"/>
Airport <i>(Enter any transfers on the Airport activity/enterprise form)</i>	<input type="text" value="\$0"/>
Hospital <i>(Enter any transfers on the Hospital activity/enterprise form)</i>	<input type="text" value="\$0"/>
Refuse <i>(Enter any transfers on the Refuse activity/enterprise form)</i>	<input type="text" value="\$0"/>
Other <i>(Enter any transfers on the Other enterprise form)</i>	<input type="text" value="\$0"/>
Total Transfers In from Enterprise(s)	<input type="text" value="\$0"/>
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	<input type="text"/>
Total Revenues and Transfers In	<input type="text" value="\$190,613,180"/>
Interfund Operating Transfers within Governmental Funds	<input type="text"/>

County of Mendocino

**County Financial Transactions Report
Statement of Expenditures**

General

Fiscal Year	2015	Operating Expenditures	Capital Outlay	Total
		A	B	
Legislative and Administrative				
Board of Supervisors		557,064		
Clerk of the Board		277,954		
Administrative Officer		1,063,977		
Council of Governments				
Other				
Total Legislative and Administrative		\$1,898,995	\$0	\$1,898,995
Finance				
Auditor - Controller		966,438	7,032	
Treasurer - Tax Collector		604,922		
Assessor		1,337,072	23,628	
Purchasing Agent		239,405	3,509	
Other				
Total Finance		\$3,147,837	\$34,169	\$3,182,006
Counsel				
County Counsel		742,979		
District Attorney (Legal Advice)				
Other				
Total Counsel		\$742,979	\$0	\$742,979
Personnel		853,887		\$853,887
Elections		351,394		\$351,394
Communications				\$0
Property Management		2,714,222	0	\$2,714,222
Plant Acquisition				
Jails			19,334	
Courts				
Other		285,827	1,944,210	
Total Plant Acquisition		\$285,827	\$1,963,544	\$2,249,371
Promotion		350,201		\$350,201
Other General		5,270,836	121,575	\$5,392,411

County of Mendocino
County's Financial Transactions Report
Statement of Expenditures
Public Protection

Fiscal Year **2015**

	Operating Expenditures A	Capital Outlay B	Total
Judicial			
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>	236,529		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	2,164,759	0	
County Clerk	64,502		
Grand Jury (Including Audit)	122,259		
District Attorney - Prosecution	4,083,082	0	
District Attorney - Family Support	2,186,046		
Public Defender	3,114,337		
Court Appointed Counsel			
Other			
Total Judicial	\$12,412,550	\$0	\$12,412,550
Police Protection	13,522,119	895,041	\$14,417,160
Detention and Correction			
Adult Detention	8,382,963	7,649	
Juvenile Detention	2,335,686		
Probation	4,784,724	132,925	
Total Detention and Correction	\$15,503,373	\$140,574	\$15,643,947
Fire Protection			\$0
Flood Control - Soil and Water Conservation	132,235		\$132,235
Protective Inspection			
Agricultural Commissioner	1,037,493		
Building Inspector	1,654,088	18,016	
Livestock Inspector			

County of Mendocino

**County Financial Transactions Report
Statement of Expenditures**

Public Ways and Facilities

Fiscal Year **2015**

	Operating Expenditures A	Capital Outlay B	Total
Roads	18,598,609	937,549	\$19,536,158
Transportation Terminals			\$0
Transportation Systems			\$0
Parking Facilities			\$0

County of Mendocino

County Financial Transactions Report
Statement of Expenditures

Health

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
Public Health	7,136,792	21,375	\$7,158,167
Medical Care	927,830		\$927,830
Mental Health	21,155,793	25,235	\$21,181,028
Drug and Alcohol Abuse Services	1,307,707		\$1,307,707

County of Mendocino

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

Public Assistance

Fiscal Year	2015	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		5,346,795	24,352	
Aid Programs Cash		21,087,182		
Total Welfare		\$26,433,977	\$24,352	\$26,458,329
Social Services				
Administration and Programs		28,102,903	108,414	
Other				
Total Social Services		\$28,102,903	\$108,414	\$28,211,317
General Relief				
Aid to Indigents		537,739		
Indigent Burials		32,957		
Total General Relief		\$570,696	\$0	\$570,696
Care of Court Wards				\$0
Veterans Services		262,356		\$262,356
Other Public Assistance				
Workforce Investment Act (WIA)				
Other				
Total Other Public Assistance		\$0	\$0	\$0

County of Mendocino

County Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
School Administration	0		\$0
Library Services	2,548,862	34,589	\$2,583,451
Agricultural Education	181,742		\$181,742
Other Education			\$0

County of Mendocino

County Financial Transactions Report
Statement of Expenditures

Recreation and Cultural Services

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities	0		\$0
Cultural Services	521,143		\$521,143
Veterans Memorial Building			\$0
Small Craft Harbors			\$0

County of Mendocino

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

Transfers Out

Fiscal Year

	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers	\$186,722,119	\$4,391,557	\$191,113,676
Airport <i>(Enter any transfers on the Airport activity form)</i>	\$0		
Hospital <i>(Enter any transfers on the Hospital activity form)</i>	\$0		
Refuse <i>(Enter any transfers on the Refuse activity form)</i>	\$0		
Other <i>(Enter any transfers on the Other enterprise form)</i>	\$0		
Total Transfers Out to Enterprise(s) Only	\$0		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)			
Total Expenditures and Transfers Out	\$186,722,119	\$4,391,557	\$191,113,676
Interfund Operating Transfers within Governmental Funds	\$0		

County of Mendocino
County Financial Transactions Report
Long Term Debts

Fiscal Year

Forward from Prior Year

Debt Schedule

Fund Type

Purpose of Issue

Year of Issue

Maturity Dates Beginning

Maturity Dates Ending

Principal Authorized

Principal Issued

Unmatured Principal, Beginning of Fiscal Year

Adjustments to Principal in CY

Reason for Adjustment to Principal in CY

Principal Issued in CY

Current Year Principal Payment

Principal Defeased in CY

Principal Payments to Date

Unmatured Principal, End of Fiscal Year

Current Year Interest Payment

Amount Delinquent Principal

Amount Delinquent Interest

County of Mendocino
Councils Financial Transactions Report
Other Long-Term Debt

Fiscal Year	2015	
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)		
Unmatured Principal, Beginning of Fiscal Year		\$4,047,994
Adjustments to Principal in CY		-34,520
Reason for Adjustment to Principal in CY		Adjust to principal balance at 6/30/15
Principal Issued in CY (No Entry Required)		
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$0
Unmatured Principal, End of Fiscal Year		\$4,013,474
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

**County's Financial Transactions Report
Other Long-Term Debts**

Fiscal Year	2015	
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)		
Unmatured Principal, Beginning of Fiscal Year		\$18,605,487
Adjustments to Principal in CY		2,538,846
Reason for Adjustment to Principal in CY		Adjust to principal balance at 6/30/15
Principal Issued in CY (No Entry Required)		
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$0
Unmatured Principal, End of Fiscal Year		\$21,144,333
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

Fiscal Year	2015
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
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	30,905,592
Initial Amount of Lease Obligation	
Current Year Principal Payment	1,020,000
Current Year Interest Payment	848,135
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$29,037,457
Total Unmatured Principal (Only) End of Fiscal Year	21,525,000

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

County Financial Transactions Report
Balance Sheet

Fiscal Year 2015

Government Fund Types

	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	49,808,347	18,665,225	8,720,347	-9,800
Non-Current Assets	0	0	0	0
Total Assets	\$49,808,347	\$18,665,225	\$8,720,347	(\$9,800)
Liabilities				
Current Liabilities	8,763,004	1,832,126	0	0
Non-Current Liabilities	0	0	0	0
Total Liabilities	\$8,763,004	\$1,832,126	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	24,721,603	781,265	0	0
Unreserved	16,323,740	16,051,834	8,720,347	-9,800
Total Retained Earnings/ Fund Balance	\$41,045,343	\$16,833,099	\$8,720,347	(\$9,800)
Total Fund Equity	\$41,045,343	\$16,833,099	\$8,720,347	(\$9,800)
Total Liabilities and Fund Equity	\$49,808,347	\$18,665,225	\$8,720,347	(\$9,800)

County of Mendocino

**County's Financial Transactions Report
Statistics and Summary**

Fiscal Year

Current Transient Lodging Tax Rate	<input type="text" value="10.000"/>
Effective Date of Current Transient Lodging Tax Rate	<input type="text" value="4 /1 /1997"/>
Current Utility User Tax Rate	<input type="text" value="0.000"/>
Current Year Property Tax Delinquency as of June 30, 2015 as a Percent of Tax Levy	<input type="text" value="2.834"/>
Appropriations Limit	<input type="text" value="75,462,049"/>
Total Annual Appropriations Subject to the Limit	<input type="text" value="58,108,338"/>
Beginning Fund Balance	<input type="text" value="\$60,153,985"/>
Add: Revenues During Fiscal Year	<input type="text" value="\$190,613,180"/>
Transfers In	<input type="text" value="\$0"/>
Adjustments (Specify, maximum of 5 entries)	<input type="text" value="\$416,604"/>

Specify:

Amount:

<input type="text" value="Airport and Refuse Disposal Activity"/>	<input type="text" value="416,604"/>
Total:	<input type="text" value="\$416,604"/>

Total Adjustments and Transfers In	<input type="text" value="\$416,604"/>
Subtotal	<input type="text" value="\$251,183,769"/>
Deduct: Expenditures During Fiscal Year	<input type="text" value="\$191,113,676"/>
Transfers Out	<input type="text" value="\$0"/>
Adjustments (Specify, maximum of 5 entries)	<input type="text" value=""/>

Specify:

Amount:

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

Total Adjustments and Transfers Out	<input type="text" value="\$0"/>
Ending Fund Balance	<input type="text" value="\$60,070,093"/>

County of Mendocino

Counties Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Airport Activity/Enterprise Revenue and Expense			
Other Operating Expenses			Increase is due to electrical construction and improvements to the Little River Airport runway.
Federal			Increase is due to Federal Aid reimbursements for construction and improvements to the Little River Airport.
Property Taxes and Other Taxes			
Supplemental County Wide Secured and Unsecured			Increase is due to an increase in the number of supplemental tax bills paid during 2014/15.
Fines, Forfeitures and Penalties			
Forfeitures and Penalties			Decrease is due to a reduced amount of Asset Forfeiture penalties realized by the county during 2014/15.
Aid From Other Governmental Agencies - State			
Aid for Mental Health			Increase due to additional State Capital and COSR funding available during 2014/15
Realignment for Health Services			Increase comes from reclass of the realignment funding between old realignment 1991 and the new 2011 realignment category.
Aid for Disaster			Decrease due to the completion of the 2011 Storm Damage Program in the Department of Transportation
SB 90 Mandated Costs			Increase due to state's release of prior year SB 90 county claims.

County of Mendocino

Counties Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Aid From Other Governmental Agencies - State			
Roads			Increase due to the additional general fund support for a corrective maintenance program in Transportation
Tobacco Tax - AB 75 / Prop. 99			Increase due to additional Hospital and Physicians claims during 2014/15
Law Enforcement			Decrease due to reclass of these funds into Supp. Law Enforcement Services for 2014/15
Aid From Other Governmental Agencies - Federal			
Law Enforcement			Decrease due to one time COPS grant for Law Enforcement Services was not renewed
Charges for Current Services			
Election Services			Decrease due to large election fees collected in prior year.
Mental Health Services			Increase due to reimbursement for administration of mental health grant.
General			
Plant Acquisition: Other	A		Increase due to building a new Admin Justice Center in Willits, CA.
Public Protection			
LAFCO	A		Decrease due to LAFCO funds being transferred to an outside bank during 2014/15.

County of Mendocino

Counties Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Public Protection			
Other Protection: Other	A		Increase due to the addition of 4 Fish and Game projects that were paid for during 2014/15.
Public Ways and Facilities			
Roads	A		Increase due to a major Infrastructure project(s) during 2014/15