

County of Mendocino  
Counties' Financial Transactions Report  
General Information

**Fiscal Year: 2022**

Fc

\*\*\*Electronic signature signee's information should match exactly as typed in the County Fiscal Officer\*\*\*

**County Fiscal Officer**

If a county does not 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 2   
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  
Internal Service Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

Fc

|                                                                                                 |                             |
|-------------------------------------------------------------------------------------------------|-----------------------------|
| R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)                           | General Liability Insurance |
| <b>Operating Revenues</b>                                                                       |                             |
| R02. Charges for Services                                                                       | 2,803,280                   |
| R03. Other Operating Revenues                                                                   |                             |
| R04. Total Operating Revenues                                                                   | \$2,803,280                 |
| <b>Operating Expenses</b>                                                                       |                             |
| R05. Personnel Services                                                                         | 100,224                     |
| R06. Contractual Services                                                                       |                             |
| R07. Materials and Supplies                                                                     | 530,936                     |
| R08. General and Administrative Expenses                                                        | 2,022,539                   |
| R09. Depreciation and Amortization Expenses                                                     |                             |
| R10. Other Operating Expenses                                                                   | 650,135                     |
| R11. Total Operating Expenses                                                                   | \$3,303,834                 |
| R12. Operating Income (Loss)                                                                    | \$-500,554                  |
| <b>Nonoperating Revenues</b>                                                                    |                             |
| R13. Investment Income                                                                          | -12,692                     |
| R14. Gain on Disposal of Capital Assets                                                         |                             |
| R15. Other Nonoperating Revenues                                                                | 42,009                      |
| R16. Total Nonoperating Revenues                                                                | \$29,317                    |
| <b>Nonoperating Expenses</b>                                                                    |                             |
| R17. Interest Expense                                                                           |                             |
| R18. Loss on Disposal of Capital Assets                                                         |                             |
| R19. Other Nonoperating Expenses                                                                |                             |
| R20. Total Nonoperating Expenses                                                                | \$0                         |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-471,237                  |
| <b>Capital Contributions</b>                                                                    |                             |
| R22. Federal                                                                                    |                             |
| R23. State                                                                                      |                             |
| R24. Other Capital Contributions                                                                |                             |
| R25. Total Capital Contributions                                                                | \$0                         |
| R26. Transfers In                                                                               |                             |
| R27. Transfers Out                                                                              | -5,487                      |

**Special and Extraordinary Items**

|       |                                                         |            |
|-------|---------------------------------------------------------|------------|
| R27.5 | Special Item                                            |            |
| R27.6 | Extraordinary Item                                      |            |
| R27.7 | <b>Total Special and Extraordinary Items</b>            | \$0        |
| R28.  | <b>Change in Net Position</b>                           | \$-476,724 |
| R29.  | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$265,114  |
| R30.  | <b>Adjustment</b>                                       |            |
| R31.  | Reason for Adjustment                                   |            |
| R32.  | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$-211,610 |
|       | <b>Net Position (Deficit)</b>                           |            |
| R33.  | Net Investment in Capital Assets                        |            |
| R34.  | Restricted                                              |            |
| R35.  | Unrestricted                                            | -211,610   |
| R36.  | <b>Total Net Position (Deficit)</b>                     | \$-211,610 |

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

**Fiscal Year: 2022**

Fc

|                                                                                                 |                  |
|-------------------------------------------------------------------------------------------------|------------------|
| R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)                           | Health Insurance |
| <b>Operating Revenues</b>                                                                       |                  |
| R02. Charges for Services                                                                       | 17,747,093       |
| R03. Other Operating Revenues                                                                   | 37,456           |
| R04. Total Operating Revenues                                                                   | \$17,784,549     |
| <b>Operating Expenses</b>                                                                       |                  |
| R05. Personnel Services                                                                         | 508,162          |
| R06. Contractual Services                                                                       |                  |
| R07. Materials and Supplies                                                                     | 595,166          |
| R08. General and Administrative Expenses                                                        | 1,528,656        |
| R09. Depreciation and Amortization Expenses                                                     |                  |
| R10. Other Operating Expenses                                                                   | 16,092,265       |
| R11. Total Operating Expenses                                                                   | \$18,724,249     |
| R12. Operating Income (Loss)                                                                    | \$-939,700       |
| <b>Nonoperating Revenues</b>                                                                    |                  |
| R13. Investment Income                                                                          | -12,943          |
| R14. Gain on Disposal of Capital Assets                                                         |                  |
| R15. Other Nonoperating Revenues                                                                |                  |
| R16. Total Nonoperating Revenues                                                                | \$-12,943        |
| <b>Nonoperating Expenses</b>                                                                    |                  |
| R17. Interest Expense                                                                           |                  |
| R18. Loss on Disposal of Capital Assets                                                         |                  |
| R19. Other Nonoperating Expenses                                                                |                  |
| R20. Total Nonoperating Expenses                                                                | \$0              |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-952,643       |
| <b>Capital Contributions</b>                                                                    |                  |
| R22. Federal                                                                                    |                  |
| R23. State                                                                                      |                  |
| R24. Other Capital Contributions                                                                |                  |
| R25. Total Capital Contributions                                                                | \$0              |
| R26. Transfers In                                                                               | 1,318,569        |
| R27. Transfers Out                                                                              | -377,974         |

**Special and Extraordinary Items**

|       |                                                         |              |
|-------|---------------------------------------------------------|--------------|
| R27.5 | Special Item                                            |              |
| R27.6 | Extraordinary Item                                      |              |
| R27.7 | <b>Total Special and Extraordinary Items</b>            | \$0          |
| R28.  | <b>Change in Net Position</b>                           | \$-12,048    |
| R29.  | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$-3,674,315 |
| R30.  | <b>Adjustment</b>                                       |              |
| R31.  | Reason for Adjustment                                   |              |
| R32.  | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$-3,686,363 |
|       | <b>Net Position (Deficit)</b>                           |              |
| R33.  | Net Investment in Capital Assets                        |              |
| R34.  | Restricted                                              |              |
| R35.  | Unrestricted                                            | -3,686,363   |
| R36.  | <b>Total Net Position (Deficit)</b>                     | \$-3,686,363 |

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

Fiscal Year: 2022

Fc

|                                                                                                 |                      |
|-------------------------------------------------------------------------------------------------|----------------------|
| R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)                           | Software Acquisition |
| <b>Operating Revenues</b>                                                                       |                      |
| R02. Charges for Services                                                                       | 2,510,091            |
| R03. Other Operating Revenues                                                                   |                      |
| R04. Total Operating Revenues                                                                   | \$2,510,091          |
| <b>Operating Expenses</b>                                                                       |                      |
| R05. Personnel Services                                                                         |                      |
| R06. Contractual Services                                                                       |                      |
| R07. Materials and Supplies                                                                     | 3,017,813            |
| R08. General and Administrative Expenses                                                        |                      |
| R09. Depreciation and Amortization Expenses                                                     | 401,159              |
| R10. Other Operating Expenses                                                                   |                      |
| R11. Total Operating Expenses                                                                   | \$3,418,972          |
| R12. Operating Income (Loss)                                                                    | \$-908,881           |
| <b>Nonoperating Revenues</b>                                                                    |                      |
| R13. Investment Income                                                                          | -89,194              |
| R14. Gain on Disposal of Capital Assets                                                         |                      |
| R15. Other Nonoperating Revenues                                                                |                      |
| R16. Total Nonoperating Revenues                                                                | \$-89,194            |
| <b>Nonoperating Expenses</b>                                                                    |                      |
| R17. Interest Expense                                                                           |                      |
| R18. Loss on Disposal of Capital Assets                                                         |                      |
| R19. Other Nonoperating Expenses                                                                |                      |
| R20. Total Nonoperating Expenses                                                                | \$0                  |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-998,075           |
| <b>Capital Contributions</b>                                                                    |                      |
| R22. Federal                                                                                    |                      |
| R23. State                                                                                      |                      |
| R24. Other Capital Contributions                                                                |                      |
| R25. Total Capital Contributions                                                                | \$0                  |
| R26. Transfers In                                                                               | 2,502,765            |
| R27. Transfers Out                                                                              |                      |

**Special and Extraordinary Items**

|       |                                                         |             |
|-------|---------------------------------------------------------|-------------|
| R27.5 | Special Item                                            |             |
| R27.6 | Extraordinary Item                                      |             |
| R27.7 | <b>Total Special and Extraordinary Items</b>            | \$0         |
| R28.  | <b>Change in Net Position</b>                           | \$1,504,690 |
| R29.  | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$6,896,351 |
| R30.  | <b>Adjustment</b>                                       |             |
| R31.  | Reason for Adjustment                                   |             |
| R32.  | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$8,401,041 |
|       | <b>Net Position (Deficit)</b>                           |             |
| R33.  | Net Investment in Capital Assets                        | 2,266,331   |
| R34.  | Restricted                                              |             |
| R35.  | Unrestricted                                            | 6,134,710   |
| R36.  | <b>Total Net Position (Deficit)</b>                     | \$8,401,041 |

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

**Fiscal Year: 2022**

Fc

|                                                                                                 |                        |
|-------------------------------------------------------------------------------------------------|------------------------|
| R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)                           | Unemployment Insurance |
| <b>Operating Revenues</b>                                                                       |                        |
| R02. Charges for Services                                                                       | 200,000                |
| R03. Other Operating Revenues                                                                   |                        |
| R04. Total Operating Revenues                                                                   | \$200,000              |
| <b>Operating Expenses</b>                                                                       |                        |
| R05. Personnel Services                                                                         |                        |
| R06. Contractual Services                                                                       |                        |
| R07. Materials and Supplies                                                                     | 861                    |
| R08. General and Administrative Expenses                                                        |                        |
| R09. Depreciation and Amortization Expenses                                                     |                        |
| R10. Other Operating Expenses                                                                   | 125,767                |
| R11. Total Operating Expenses                                                                   | \$126,628              |
| R12. Operating Income (Loss)                                                                    | \$73,372               |
| <b>Nonoperating Revenues</b>                                                                    |                        |
| R13. Investment Income                                                                          | -10,996                |
| R14. Gain on Disposal of Capital Assets                                                         |                        |
| R15. Other Nonoperating Revenues                                                                |                        |
| R16. Total Nonoperating Revenues                                                                | \$-10,996              |
| <b>Nonoperating Expenses</b>                                                                    |                        |
| R17. Interest Expense                                                                           |                        |
| R18. Loss on Disposal of Capital Assets                                                         |                        |
| R19. Other Nonoperating Expenses                                                                |                        |
| R20. Total Nonoperating Expenses                                                                | \$0                    |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$62,376               |
| <b>Capital Contributions</b>                                                                    |                        |
| 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                         | <b>Total Special and Extraordinary Items</b>            | \$0                                                |
| R28.                          | <b>Change in Net Position</b>                           | \$62,376                                           |
| R29.                          | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$-96,832                                          |
| R30.                          | <b>Adjustment</b>                                       | 769,858                                            |
| R31.                          | Reason for Adjustment                                   | The County corrected an error in how they recorded |
| R32.                          | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$735,402                                          |
| <b>Net Position (Deficit)</b> |                                                         |                                                    |
| R33.                          | Net Investment in Capital Assets                        |                                                    |
| R34.                          | Restricted                                              |                                                    |
| R35.                          | Unrestricted                                            | 735,402                                            |
| R36.                          | <b>Total Net Position (Deficit)</b>                     | \$735,402                                          |

**Note:**

**(R31) Reason for Adjustment:** The County corrected an error in how they recorded claims liability at year end.

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

**Fiscal Year: 2022**

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|                                                                                                 |                     |
|-------------------------------------------------------------------------------------------------|---------------------|
| R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)                           | Vehicle Replacement |
| <b>Operating Revenues</b>                                                                       |                     |
| R02. Charges for Services                                                                       |                     |
| R03. Other Operating Revenues                                                                   |                     |
| R04. Total Operating Revenues                                                                   | \$0                 |
| <b>Operating Expenses</b>                                                                       |                     |
| R05. Personnel Services                                                                         |                     |
| R06. Contractual Services                                                                       |                     |
| R07. Materials and Supplies                                                                     |                     |
| R08. General and Administrative Expenses                                                        |                     |
| R09. Depreciation and Amortization Expenses                                                     | 65,683              |
| R10. Other Operating Expenses                                                                   |                     |
| R11. Total Operating Expenses                                                                   | \$65,683            |
| R12. Operating Income (Loss)                                                                    | \$-65,683           |
| <b>Nonoperating Revenues</b>                                                                    |                     |
| R13. Investment Income                                                                          | -6,418              |
| R14. Gain on Disposal of Capital Assets                                                         |                     |
| R15. Other Nonoperating Revenues                                                                |                     |
| R16. Total Nonoperating Revenues                                                                | \$-6,418            |
| <b>Nonoperating Expenses</b>                                                                    |                     |
| R17. Interest Expense                                                                           |                     |
| R18. Loss on Disposal of Capital Assets                                                         |                     |
| R19. Other Nonoperating Expenses                                                                |                     |
| R20. Total Nonoperating Expenses                                                                | \$0                 |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-72,101           |
| <b>Capital Contributions</b>                                                                    |                     |
| R22. Federal                                                                                    |                     |
| R23. State                                                                                      |                     |
| R24. Other Capital Contributions                                                                |                     |
| R25. Total Capital Contributions                                                                | \$0                 |
| R26. Transfers In                                                                               | 247,000             |
| R27. Transfers Out                                                                              |                     |

**Special and Extraordinary Items**

|       |                                                         |           |
|-------|---------------------------------------------------------|-----------|
| R27.5 | Special Item                                            |           |
| R27.6 | Extraordinary Item                                      |           |
| R27.7 | <b>Total Special and Extraordinary Items</b>            | \$0       |
| R28.  | <b>Change in Net Position</b>                           | \$174,899 |
| R29.  | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$140,777 |
| R30.  | <b>Adjustment</b>                                       |           |
| R31.  | Reason for Adjustment                                   |           |
| R32.  | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$315,676 |
|       | <b>Net Position (Deficit)</b>                           |           |
| R33.  | Net Investment in Capital Assets                        | 8,458     |
| R34.  | Restricted                                              |           |
| R35.  | Unrestricted                                            | 307,218   |
| R36.  | <b>Total Net Position (Deficit)</b>                     | \$315,676 |

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

**Fiscal Year: 2022**

Fc

|                                                                                                 |                      |
|-------------------------------------------------------------------------------------------------|----------------------|
| R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)                           | Workers Compensation |
| <b>Operating Revenues</b>                                                                       |                      |
| R02. Charges for Services                                                                       | 4,499,538            |
| R03. Other Operating Revenues                                                                   |                      |
| R04. Total Operating Revenues                                                                   | \$4,499,538          |
| <b>Operating Expenses</b>                                                                       |                      |
| R05. Personnel Services                                                                         | 105,343              |
| R06. Contractual Services                                                                       |                      |
| R07. Materials and Supplies                                                                     | 36,857               |
| R08. General and Administrative Expenses                                                        | 4,750,141            |
| R09. Depreciation and Amortization Expenses                                                     |                      |
| R10. Other Operating Expenses                                                                   |                      |
| R11. Total Operating Expenses                                                                   | \$4,892,341          |
| R12. Operating Income (Loss)                                                                    | \$-392,803           |
| <b>Nonoperating Revenues</b>                                                                    |                      |
| R13. Investment Income                                                                          | -23,954              |
| R14. Gain on Disposal of Capital Assets                                                         |                      |
| R15. Other Nonoperating Revenues                                                                |                      |
| R16. Total Nonoperating Revenues                                                                | \$-23,954            |
| <b>Nonoperating Expenses</b>                                                                    |                      |
| R17. Interest Expense                                                                           |                      |
| R18. Loss on Disposal of Capital Assets                                                         |                      |
| R19. Other Nonoperating Expenses                                                                |                      |
| R20. Total Nonoperating Expenses                                                                | \$0                  |
| R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$-416,757           |
| <b>Capital Contributions</b>                                                                    |                      |
| R22. Federal                                                                                    |                      |
| R23. State                                                                                      |                      |
| R24. Other Capital Contributions                                                                |                      |
| R25. Total Capital Contributions                                                                | \$0                  |
| R26. Transfers In                                                                               |                      |
| R27. Transfers Out                                                                              | -5,026               |

**Special and Extraordinary Items**

|       |                                                         |             |
|-------|---------------------------------------------------------|-------------|
| R27.5 | Special Item                                            |             |
| R27.6 | Extraordinary Item                                      |             |
| R27.7 | <b>Total Special and Extraordinary Items</b>            | \$0         |
| R28.  | <b>Change in Net Position</b>                           | \$-421,783  |
| R29.  | <b>Net Position (Deficit), Beginning of Fiscal Year</b> | \$1,672,200 |
| R30.  | <b>Adjustment</b>                                       |             |
| R31.  | Reason for Adjustment                                   |             |
| R32.  | <b>Net Position (Deficit), End of Fiscal Year</b>       | \$1,250,417 |
|       | <b>Net Position (Deficit)</b>                           |             |
| R33.  | Net Investment in Capital Assets                        |             |
| R34.  | Restricted                                              |             |
| R35.  | Unrestricted                                            | 1,250,417   |
| R36.  | <b>Total Net Position (Deficit)</b>                     | \$1,250,417 |

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

**Fiscal Year: 2022**

|                                                              | General    | Special Revenue | Debt Service | Capital Projects | Pe |
|--------------------------------------------------------------|------------|-----------------|--------------|------------------|----|
| <b>Property Taxes</b>                                        |            |                 |              |                  |    |
| R01. Countywide Secured and Unsecured                        | 35,157,701 | 258,676         |              |                  |    |
| R02. Supplemental Countywide Secured and Unsecured           |            |                 |              |                  |    |
| R03. Less-than-Countywide Secured and Unsecured              |            |                 |              |                  |    |
| R04. Supplemental Less-than-Countywide Secured and Unsecured |            |                 |              |                  |    |
| R05. Property Tax In-Lieu of Vehicle License Fees            | 12,914,420 |                 |              |                  |    |
| R06. Voter-Approved Indebtedness                             |            |                 |              |                  |    |
| R07. Supplemental Voter-Approved Indebtedness                |            |                 |              |                  |    |
| R08. Prior-Year Secured and Unsecured                        | 6,114,141  | 463             |              |                  |    |
| 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)                          | 705,579    | 3,069           |              |                  |    |

**Specify Other Property Taxes**

|                               |         |       |  |  |  |
|-------------------------------|---------|-------|--|--|--|
| Special Tax - Fire Assessment |         | 3,069 |  |  |  |
| Williamson Act                | 705,579 |       |  |  |  |
|                               |         |       |  |  |  |

|                                  |              |           |     |     |  |
|----------------------------------|--------------|-----------|-----|-----|--|
| R15. <b>Total Property Taxes</b> | \$54,891,841 | \$262,208 | \$0 | \$0 |  |
|----------------------------------|--------------|-----------|-----|-----|--|

|                                               | General    | Special Revenue | Debt Service | Capital Projects | Pe |
|-----------------------------------------------|------------|-----------------|--------------|------------------|----|
| <b>Taxes – Other</b>                          |            |                 |              |                  |    |
| R16. Sales and Use Taxes                      | 19,654,839 | 13,197,882      |              |                  |    |
| R18. Transportation Tax (Nontransit Purposes) |            | 62,472          |              |                  |    |
| R19. Property Transfer                        | 981,704    |                 |              |                  |    |
| R20. Transient Occupancy Taxes                | 9,261,232  |                 |              |                  |    |
| R21. Timber Yield                             | 346,112    | 1,193           |              |                  |    |
| R22. Aircraft                                 |            |                 |              |                  |    |
| R23. Construction Development Taxes           |            |                 |              |                  |    |
| R24. Utility Users Tax                        |            |                 |              |                  |    |

R25. Other Taxes – Other (Specify)

|           |   |   |   |  |
|-----------|---|---|---|--|
| 3,600,857 | 0 | 0 | 0 |  |
|-----------|---|---|---|--|

**Specify Other Taxes – Other**

|                       |           |  |  |  |  |
|-----------------------|-----------|--|--|--|--|
| Cannabis Business Tax | 3,600,857 |  |  |  |  |
|                       |           |  |  |  |  |

R26. **Total Taxes – Other**

|              |              |     |     |  |
|--------------|--------------|-----|-----|--|
| \$33,844,744 | \$13,261,547 | \$0 | \$0 |  |
|--------------|--------------|-----|-----|--|

R27. **Total Taxes**

|              |              |     |     |  |
|--------------|--------------|-----|-----|--|
| \$88,736,585 | \$13,523,755 | \$0 | \$0 |  |
|--------------|--------------|-----|-----|--|

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

Fiscal Year: 2022

|                                                  | General | Special Revenue | Debt Service | Capital Projects | Pe |
|--------------------------------------------------|---------|-----------------|--------------|------------------|----|
| <b>Special Benefit Assessments</b>               |         |                 |              |                  |    |
| R01. Operations                                  |         |                 |              |                  |    |
| R02. Capital Outlay                              |         |                 |              |                  |    |
| R03. Other Special Benefit Assessments (Specify) |         |                 |              |                  |    |

**Specify Other Special Benefit Assessments**

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

|      |                                          |  |  |  |  |
|------|------------------------------------------|--|--|--|--|
| R04. | <b>Total Special Benefit Assessments</b> |  |  |  |  |
|------|------------------------------------------|--|--|--|--|

|                                                        | General   | Special Revenue | Debt Service | Capital Projects | Pe |
|--------------------------------------------------------|-----------|-----------------|--------------|------------------|----|
| <b>Licenses, Permits, and Franchises</b>               |           |                 |              |                  |    |
| R05. Animal Licenses                                   | 318,586   |                 |              |                  |    |
| R06. Business Licenses                                 | 157,858   |                 |              |                  |    |
| R07. Construction Permits                              | 1,364,729 |                 |              |                  |    |
| R08. Road Privileges and Permits                       |           | 60,581          |              |                  |    |
| R09. Zoning Permits                                    | 1,302,662 |                 |              |                  |    |
| R10. Franchises                                        | 1,115,049 |                 |              |                  |    |
| R11. Other Licenses, Permits, and Franchises (Specify) | 114,832   | 337,368         |              |                  |    |

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

|                               |        |         |  |  |  |
|-------------------------------|--------|---------|--|--|--|
| Air Quality Permits           |        | 337,368 |  |  |  |
| Cannabis Facility Bus License | 19,730 |         |  |  |  |
| Gun Permit                    | 26,030 |         |  |  |  |
| Marriage License              | 26,511 |         |  |  |  |
| P&B Mobile Home Setup Fee     | 27,478 |         |  |  |  |
| P&B Other permits             | 9,374  |         |  |  |  |
| Remainig Other                | 5,709  |         |  |  |  |
|                               |        |         |  |  |  |

|      |                                                |             |           |     |     |
|------|------------------------------------------------|-------------|-----------|-----|-----|
| R12. | <b>Total Licenses, Permits, and Franchises</b> | \$4,373,716 | \$397,949 | \$0 | \$0 |
|------|------------------------------------------------|-------------|-----------|-----|-----|

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

**Fiscal Year: 2022**

|                                                        | General   | Special Revenue | Debt Service | Capital Projects | Pe |
|--------------------------------------------------------|-----------|-----------------|--------------|------------------|----|
| <b>Fines, Forfeitures, and Penalties</b>               |           |                 |              |                  |    |
| R01. Vehicle Code Fines                                | 376,428   | 12,974          | 8,400        |                  |    |
| R02. Other Court Fines                                 | 1,098,893 | 5,460           |              |                  |    |
| R03. Forfeitures and Penalties                         | 271,544   | 2,707           |              |                  |    |
| R04. Penalties and Costs of Delinquent Taxes           |           |                 |              |                  |    |
| R05. Other Fines, Forfeitures, and Penalties (Specify) |           |                 |              |                  |    |

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

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

|      |                                                |             |          |         |     |  |
|------|------------------------------------------------|-------------|----------|---------|-----|--|
| R06. | <b>Total Fines, Forfeitures, and Penalties</b> | \$1,746,865 | \$21,141 | \$8,400 | \$0 |  |
|------|------------------------------------------------|-------------|----------|---------|-----|--|

|                                                             | General  | Special Revenue | Debt Service | Capital Projects | Pe |
|-------------------------------------------------------------|----------|-----------------|--------------|------------------|----|
| <b>Revenue from Use of Money and Property</b>               |          |                 |              |                  |    |
| R07. Investment Income                                      | -605,196 | -1,783,274      | -47,219      | -28,466          |    |
| R08. Rents, Leases, and Concessions                         | 162,684  |                 |              |                  |    |
| R09. Royalties                                              |          |                 |              |                  |    |
| R10. Other Revenue from Use of Money and Property (Specify) |          |                 |              |                  |    |

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

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

|      |                                                     |            |              |           |           |  |
|------|-----------------------------------------------------|------------|--------------|-----------|-----------|--|
| R11. | <b>Total Revenue from Use of Money and Property</b> | \$-442,512 | \$-1,783,274 | \$-47,219 | \$-28,466 |  |
|------|-----------------------------------------------------|------------|--------------|-----------|-----------|--|

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

Fiscal Year: 2022

|                                                                 | General    | Special Revenue | Debt Service | Capital Projects |
|-----------------------------------------------------------------|------------|-----------------|--------------|------------------|
| <b>Intergovernmental – State</b>                                |            |                 |              |                  |
| R01. Highway Users Tax                                          |            | 8,830,489       |              |                  |
| R02. Motor Vehicle In-Lieu Tax                                  | 193,259    | 529,248         |              |                  |
| R03. 1991 Realignment Revenue                                   | 2,072,087  |                 |              |                  |
| R04. 2011 Realignment Revenue                                   | 5,222,919  |                 |              |                  |
| R05. Other State In-Lieu Taxes                                  |            |                 |              |                  |
| R06. Highway Property Rentals                                   |            |                 |              |                  |
| R07. Public Assistance Administration (Include CALWORKS Admin.) | 8,749,839  |                 |              |                  |
| R08. Public Assistance Programs (Include CALWORKS Program)      | 5,328,062  |                 |              |                  |
| R09. Realignment for Social Services                            | 25,812,062 |                 |              |                  |
| R10. Aid for Agriculture                                        | 541,071    |                 |              |                  |
| R11. Aid for Construction                                       | 16,314     |                 |              |                  |
| R12. Aid for Corrections                                        |            | 133,155         |              |                  |
| R13. Aid for County Fairs                                       |            |                 |              |                  |
| R14. Aid for Disaster                                           |            | 6,553,226       |              |                  |
| R15. Homeowners' Property Tax Relief                            | 264,874    | 1,739           |              |                  |
| R16. Open Space Tax Relief                                      |            |                 |              |                  |
| R17. SB 90 Mandated Costs                                       | 371,055    |                 |              |                  |
| R18. Off-Highway Motor Vehicle License Fee                      |            |                 |              |                  |
| R19. Roads                                                      |            | 3,689,086       |              |                  |
| R20. Child Care Food/Special Milk Program                       |            |                 |              |                  |
| R21. Peace Officers Standards and Training                      |            |                 |              |                  |
| R22. Public Defender                                            |            | 408,053         |              |                  |
| R23. Tobacco Tax – AB 75/Prop. 99                               |            |                 |              |                  |
| R24. Public Safety – Prop. 172                                  |            |                 |              |                  |
| R25. Public Safety – 2011                                       | 5,362,676  | 74,111          |              |                  |
| <b>Health Programs</b>                                          |            |                 |              |                  |
| R26. Aid for Mental Health                                      |            | 27,890,489      |              |                  |
| R27. Realignment for Mental Health                              | 330,550    | 4,914,869       |              |                  |
| R28. Medically Indigent Adult (MIA)                             |            |                 |              |                  |
| R29. Alcohol and Drug Abuse                                     | 4,182,730  |                 |              |                  |
| R30. Realignment for Health Services                            | 1,303,407  | 1,480,087       |              |                  |
| R31. Other Health Programs (Specify)                            | 773,033    | 622,221         |              |                  |

**Specify Other Health Programs**

|                                 |         |         |  |  |
|---------------------------------|---------|---------|--|--|
| AODP Kung Fu                    |         | -500    |  |  |
| Family Planning Program         |         | 38,997  |  |  |
| Hospital and Medical Svcs       | 142,990 |         |  |  |
| LEA Solid Waste                 |         | 18,909  |  |  |
| Mendo Co Air Quality Mgmt Dist  |         | 265,257 |  |  |
| State Aid for Children - PH CCS | 473,520 |         |  |  |
| State Other - PH CCS            | 156,523 |         |  |  |
| Tobacco Education               |         | 299,558 |  |  |
|                                 |         |         |  |  |

|               |                                                         | General   | Special Revenue | Debt Service | Capital Projects |
|---------------|---------------------------------------------------------|-----------|-----------------|--------------|------------------|
| State – Other |                                                         |           |                 |              |                  |
| R32.          | Supplemental Law Enforcement Services Fund (SLESF/COPS) | 675,309   | 435,646         |              |                  |
| R33.          | Office of Criminal Justice Planning (OCJP)              |           |                 |              |                  |
| R34.          | Library                                                 |           |                 |              |                  |
| R35.          | Stabilization                                           | 130,000   |                 |              |                  |
| R36.          | Veterans Affairs Programs                               | 99,406    |                 |              |                  |
| R37.          | Sheriff Boating Safety                                  |           |                 |              |                  |
| R38.          | Victim Witness Programs                                 |           | 459,302         |              |                  |
| R39.          | Child Support Service                                   |           |                 |              |                  |
| R40.          | Civil Defense                                           |           |                 |              |                  |
| R41.          | Aging Programs                                          |           |                 |              |                  |
| R42.          | Law Enforcement                                         | 2,771,307 | 289,271         |              |                  |
| R43.          | Other State – Other (Specify)                           | 27,930    | 1,283,926       |              |                  |

**Specify Other State – Other**

|                                     |        |         |  |  |
|-------------------------------------|--------|---------|--|--|
| Buildngs & Grounds                  | 27,930 |         |  |  |
| Cannabis Grants                     |        | 576,613 |  |  |
| Mendo Co Air Quality Mgmt Dist      |        | 457,639 |  |  |
| Statutory Rape Vertical Prosecution |        | 249,674 |  |  |
|                                     |        |         |  |  |

|      |                                        |              |              |     |     |
|------|----------------------------------------|--------------|--------------|-----|-----|
| R44. | <b>Total Intergovernmental – State</b> | \$64,227,890 | \$57,594,918 | \$0 | \$0 |
|------|----------------------------------------|--------------|--------------|-----|-----|

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

**Fiscal Year: 2022**

|                                                  | General    | Special Revenue | Debt Service | Capital Projects | Pe |
|--------------------------------------------------|------------|-----------------|--------------|------------------|----|
| <b>Intergovernmental – Federal</b>               |            |                 |              |                  |    |
| R01. Public Assistance Administration            | 16,879,246 |                 |              |                  |    |
| R02. Public Assistance Programs                  | 22,389,626 | 682,997         |              |                  |    |
| R03. Health Administration                       |            |                 |              |                  |    |
| R04. Aid for Construction                        |            |                 |              |                  |    |
| R05. Aid for Disaster                            |            | 10,272,453      |              |                  |    |
| R06. Forest Reserve Revenue                      |            | 125,384         |              |                  |    |
| R07. In-Lieu Taxes                               | 768,913    |                 |              |                  |    |
| <b>Federal – Other</b>                           |            |                 |              |                  |    |
| R08. Workforce Investment Act (WIA)              |            |                 |              |                  |    |
| R09. Community Development Block Grant           |            |                 |              |                  |    |
| R10. Health and Mental Health Grants             | 135,274    | 3,842,916       |              |                  |    |
| R11. Community Oriented Policing Services (COPS) |            |                 |              |                  |    |
| R12. Office of Criminal Justice Planning (OCJP)  |            |                 |              |                  |    |
| R13. DEA Programs/Drug and Alcohol Programs      |            | 96,540          |              |                  |    |
| R14. DA Programs – Family/Child                  |            |                 |              |                  |    |
| R15. Grazing                                     | 55         |                 |              |                  |    |
| R16. Aging Programs                              |            |                 |              |                  |    |
| R17. Senior Citizens Programs                    |            |                 |              |                  |    |
| R18. Road Projects                               |            | 1,017,182       |              |                  |    |
| R19. Law Enforcement                             | 126,237    | 24,926          |              |                  |    |
| R20. Other Federal – Other (Specify)             | 254,035    | 8,083,474       |              |                  |    |

**Specify Other Federal – Other**

|                                            |         |           |  |  |  |
|--------------------------------------------|---------|-----------|--|--|--|
| Agriculture (previously lumped with State) | 101,538 |           |  |  |  |
| Airports                                   | 134,694 |           |  |  |  |
| Disaster Recovery                          |         | 7,726,517 |  |  |  |
| Environmental Health                       | 17,803  |           |  |  |  |
| Homeland Security WMD 6                    |         | 309,732   |  |  |  |
| Mendocino County Library                   |         | 42,302    |  |  |  |
| Remaining Other                            |         | 4,923     |  |  |  |
|                                            |         |           |  |  |  |

|      |                                          |              |              |     |     |  |
|------|------------------------------------------|--------------|--------------|-----|-----|--|
| R21. | <b>Total Intergovernmental – Federal</b> | \$40,553,386 | \$24,145,872 | \$0 | \$0 |  |
|------|------------------------------------------|--------------|--------------|-----|-----|--|

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

**Fiscal Year: 2022**

|                                    | General | Special Revenue | Debt Service | Capital Projects | Pe |
|------------------------------------|---------|-----------------|--------------|------------------|----|
| <b>Other In-Lieu Taxes</b>         |         |                 |              |                  |    |
| R01. Other In-Lieu Taxes (Specify) |         |                 |              |                  |    |

**Specify Other In-Lieu Taxes**

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

**Intergovernmental – Other**

|                                                    |           |          |        |         |  |
|----------------------------------------------------|-----------|----------|--------|---------|--|
| R02. City/County                                   |           |          | 35,800 |         |  |
| R03. Redevelopment/Housing                         |           |          |        | 367,653 |  |
| R04. Special Districts/Joint Power Authority (JPA) |           |          |        |         |  |
| R05. Other Intergovernmental – Other (Specify)     | 1,034,694 | -471,768 |        |         |  |

**Specify Other Intergovernmental – Other**

|                                    |         |          |  |  |  |
|------------------------------------|---------|----------|--|--|--|
| GASB-84 Adjustment to General Fund | 271,387 |          |  |  |  |
| MCERA                              | 763,307 |          |  |  |  |
| Mendo Co Air Quality Mgmt Dist     |         | -487,348 |  |  |  |
| Mental Health Service              |         | 4,786    |  |  |  |
| Roads                              |         | 10,794   |  |  |  |
|                                    |         |          |  |  |  |

|                                             |             |            |          |           |  |
|---------------------------------------------|-------------|------------|----------|-----------|--|
| R06. <b>Total Intergovernmental – Other</b> | \$1,034,694 | \$-471,768 | \$35,800 | \$367,653 |  |
|---------------------------------------------|-------------|------------|----------|-----------|--|

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

Fiscal Year: 2022

|                                                           | General   | Special Revenue | Debt Service | Capital Projects | Pe |
|-----------------------------------------------------------|-----------|-----------------|--------------|------------------|----|
| <b>Charges for Current Services</b>                       |           |                 |              |                  |    |
| R01. Assessments and Tax Collection Fees                  | 275,360   |                 |              |                  |    |
| R02. Property Tax Administrative Fees                     | 0         | 32,550          | 0            | 0                |    |
| R03. Cities                                               |           |                 |              |                  |    |
| R04. Redevelopment Agencies                               |           |                 |              |                  |    |
| R05. Special Districts                                    |           | 32,550          |              |                  |    |
| R06. Auditing and Accounting Fees                         | 19,181    |                 |              |                  |    |
| R07. Communication Services                               |           |                 |              |                  |    |
| R08. Election Services                                    | 60,587    |                 |              |                  |    |
| R09. Legal Services                                       | 747,189   |                 |              |                  |    |
| R10. Planning and Engineering Services                    | 1,778,929 |                 |              |                  |    |
| R11. Agricultural Services                                | 195,729   |                 |              |                  |    |
| R12. Civil Process Services                               | 35,242    |                 |              |                  |    |
| R13. Court Fees and Costs                                 | 776,955   |                 |              |                  |    |
| R14. Booking Fees                                         |           |                 |              |                  |    |
| R15. Estate Fees                                          |           |                 |              |                  |    |
| R16. Humane Services                                      | 287,659   |                 |              |                  |    |
| R17. Law Enforcement Services                             | 438,976   |                 |              |                  |    |
| R18. Recording Fees                                       | 670,145   | 110,671         |              |                  |    |
| R19. Road and Street Services                             |           | 466,855         |              |                  |    |
| R20. Health Fees                                          | 1,170,403 | 284,083         |              |                  |    |
| R21. Mental Health Services                               | 327,324   | 2,540,184       |              |                  |    |
| R22. California Children's Services                       | 20        |                 |              |                  |    |
| R23. Sanitation Services                                  | 2,254,049 |                 |              |                  |    |
| R24. Institutional Care and Services                      | 471,424   |                 |              |                  |    |
| R25. Library Services                                     |           | 18,918          |              |                  |    |
| R26. Parks and Recreation Fees                            | 26,817    |                 |              |                  |    |
| <b>Charges for Current Services – Other</b>               |           |                 |              |                  |    |
| R27. Personnel Services                                   | 60,548    |                 |              |                  |    |
| R28. Building Maintenance and Grounds Services            | 407,723   |                 |              |                  |    |
| R29. Administrative Services                              | 28,508    | 234,444         |              |                  |    |
| R30. Other Charges for Current Services – Other (Specify) | 2,863,834 | 41,560          |              |                  |    |

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

|                         |         |        |  |  |  |
|-------------------------|---------|--------|--|--|--|
| Cannabis Management     | 236,512 |        |  |  |  |
| Child Support Services  | 838,691 |        |  |  |  |
| General Svcs & Garage   | 131,760 |        |  |  |  |
| Information Services    | 245,323 |        |  |  |  |
| Social Services         | 882,607 |        |  |  |  |
| Tobacco Education       |         | 41,560 |  |  |  |
| Transitional Housing    | 213,810 |        |  |  |  |
| Treasurer-Tax Collector | 315,131 |        |  |  |  |
|                         |         |        |  |  |  |

R31. **Total Charges for Current Services**

\$12,896,602

\$3,729,265

\$0

\$0

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

Fiscal Year: 2022

|                                             | General | Special Revenue | Debt Service | Capital Projects | Pe |
|---------------------------------------------|---------|-----------------|--------------|------------------|----|
| <b>Miscellaneous Revenues</b>               |         |                 |              |                  |    |
| R01. Other Sales                            | 217,100 | 143,746         |              |                  |    |
| R02. Tobacco Settlement                     | 984,973 |                 |              |                  |    |
| R03. Welfare Repayments                     |         |                 |              |                  |    |
| R04. Cancelled Warrants                     |         |                 |              |                  |    |
| R05. Development Impact Fees                |         |                 |              |                  |    |
| R06. Other Miscellaneous Revenues (Specify) | 528,895 | 3,726           | 451,547      |                  |    |

**Specify Other Miscellaneous Revenues**

|                              |         |       |         |  |  |
|------------------------------|---------|-------|---------|--|--|
| Agriculture                  | 71,450  |       |         |  |  |
| Buildings & Grounds          | 15,802  |       |         |  |  |
| Capital Improvements         | 38,787  |       |         |  |  |
| Donations                    |         | 3,726 |         |  |  |
| General Relief               | 60,360  |       |         |  |  |
| Mendocino County Jail        | 16,608  |       |         |  |  |
| Mendocino County Solid Waste | 83,992  |       |         |  |  |
| Mobile Spay & Neuter         | 50,465  |       |         |  |  |
| Nondepartmental              | 172,914 |       |         |  |  |
| Pension Obligation Bonds     |         |       | 451,547 |  |  |
| Remaining Other              | 18,517  |       |         |  |  |
|                              |         |       |         |  |  |

|                                          |               |              |           |           |  |
|------------------------------------------|---------------|--------------|-----------|-----------|--|
| R07. <b>Total Miscellaneous Revenues</b> | \$1,730,968   | \$147,472    | \$451,547 | \$0       |  |
| R08. <b>Total Revenues</b>               | \$214,858,194 | \$97,305,330 | \$448,528 | \$339,187 |  |

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

**Fiscal Year: 2022**

|                                                  | General   | Special Revenue | Debt Service | Capital Projects | Permanent |
|--------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|
| <b>Legislative and Administrative</b>            |           |                 |              |                  |           |
| R01. Board of Supervisors                        | 847,320   |                 |              |                  |           |
| R02. Clerk of the Board                          | 562,850   |                 |              |                  |           |
| R03. Administrative Officer                      | 1,786,954 |                 |              |                  |           |
| R04. Council of Governments                      |           |                 |              |                  |           |
| R05. Other Legislative and Administrative        |           |                 |              |                  |           |
| R06. <b>Total Legislative and Administrative</b> | 3,197,124 |                 |              |                  |           |
| <b>Finance</b>                                   |           |                 |              |                  |           |
| R07. Auditor-Controller                          | 1,492,245 |                 |              |                  |           |
| R08. Treasurer-Tax Collector                     | 969,485   |                 |              |                  |           |
| R09. Assessor                                    | 2,001,134 | 4,669           |              |                  |           |
| R10. Purchasing Agent                            | 672,230   |                 |              |                  |           |
| R11. Other Finance                               |           |                 | 7,765        |                  |           |
| R12. <b>Total Finance</b>                        | 5,135,094 | 4,669           | 7,765        |                  |           |
| <b>Counsel</b>                                   |           |                 |              |                  |           |
| R13. County Counsel                              | 1,451,331 |                 |              |                  |           |
| R14. District Attorney (Legal Advice)            |           |                 |              |                  |           |
| R15. Other Counsel                               |           |                 |              |                  |           |
| R16. <b>Total Counsel</b>                        | 1,451,331 |                 |              |                  |           |
| R17. Personnel                                   | 1,430,886 |                 |              |                  |           |
| R18. Elections                                   | 964,692   |                 |              |                  |           |
| R19. Communications                              |           |                 |              |                  |           |
| R20. Property Management                         | 5,141,964 |                 |              |                  |           |
| <b>Plant Acquisition</b>                         |           |                 |              |                  |           |
| R21. Jails                                       |           |                 |              |                  |           |
| R22. Courts                                      |           |                 |              |                  |           |
| R23. Other Plant Acquisition                     |           |                 |              |                  |           |
| R24. <b>Total Plant Acquisition</b>              |           |                 |              |                  |           |

|                                      |              |         |         |     |         |
|--------------------------------------|--------------|---------|---------|-----|---------|
| R25. Promotion                       | 850,657      |         |         |     |         |
| R26. Other General Government        | 4,343,145    |         |         |     | 46,94   |
| R27. <b>Total General Government</b> | \$22,514,893 | \$4,669 | \$7,765 | \$0 | \$46,94 |

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

Fiscal Year: 2022

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|                                                                                               | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Total Govern Funds |
|-----------------------------------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|--------------------|
| <b>Judicial</b>                                                                               |            |                 |              |                  |           |                    |
| R01. Trial Court Maintenance of Effort (MOE)<br>(GC 77201.1 – Remitted to the State)          | 441,036    |                 |              |                  |           | 44                 |
| R02. Fifty Percent Excess Revenue Calculation<br>(GC 77205 – Remitted to the State)           | 0          |                 |              |                  |           |                    |
| R03. Other Trial Court<br>(Include Nonrule 810 – Facility Related and MOE Penalties GC 68065) | 2,117,780  |                 |              |                  |           | 2,11               |
| R04. County Clerk                                                                             | 0          |                 |              |                  |           |                    |
| R05. Grand Jury (Including Audit)                                                             | 61,859     |                 |              |                  |           | 6                  |
| R06. District Attorney – Prosecution                                                          | 7,068,753  | 190,480         |              |                  |           | 7,25               |
| R07. Child Support Services                                                                   | 2,342,503  |                 |              |                  |           | 2,34               |
| R08. Public Defender                                                                          | 4,952,644  | 1,874           |              |                  |           | 4,95               |
| R09. Court Appointed Counsel                                                                  |            |                 |              |                  |           |                    |
| R10. Other Judicial                                                                           |            | 686,070         |              |                  |           | 68                 |
| R11. <b>Total Judicial</b>                                                                    | 16,984,575 | 878,424         |              |                  |           | 17,86              |
| <br>R12. <b>Police Protection</b>                                                             | 20,555,545 | 216,380         |              |                  |           | 20,77              |
| <br><b>Detention and Correction</b>                                                           |            |                 |              |                  |           |                    |
| R13. Adult Detention                                                                          | 14,453,595 |                 |              |                  |           | 14,45              |
| R14. Juvenile Detention                                                                       | 2,239,906  |                 |              |                  |           | 2,23               |
| R15. Probation                                                                                | 5,815,483  | 117,423         |              |                  |           | 5,93               |
| R16. Other Detention and Correction                                                           |            |                 |              |                  |           |                    |
| R17. <b>Total Detention and Correction</b>                                                    | 22,508,984 | 117,423         |              |                  |           | 22,62              |
| <br>R18. <b>Fire Protection</b>                                                               | 0          | 675,868         |              |                  |           | 67                 |
| <br>R19. <b>Flood Control – Soil and Water Conservation</b>                                   |            | 644,306         |              |                  |           | 64                 |
| <br><b>Protective Inspection</b>                                                              |            |                 |              |                  |           |                    |
|                                                                                               | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Total Govern Funds |

|                                         |              |              |     |     |     |              |
|-----------------------------------------|--------------|--------------|-----|-----|-----|--------------|
| R20. Agricultural Commissioner          | 1,431,603    |              |     |     |     | 1,431,603    |
| R21. Building Inspector                 | 3,008,873    |              |     |     |     | 3,008,873    |
| R22. Livestock Inspector                |              |              |     |     |     |              |
| R23. Sealer of Weights and Measures     |              |              |     |     |     |              |
| R24. Other Protective Inspection        |              |              |     |     |     |              |
| R25. <b>Total Protective Inspection</b> | 4,440,476    |              |     |     |     | 4,440,476    |
| <b>Protection – Other</b>               |              |              |     |     |     |              |
| R26. LAFCO                              |              |              |     |     |     |              |
| R27. Recorder                           | 0            |              |     |     |     |              |
| R28. Coroner                            | 3,346,252    |              |     |     |     | 3,346,252    |
| R29. Emergency Services                 | 409,417      | 7,580,635    |     |     |     | 7,989,052    |
| R30. Planning and Zoning                | 3,366,147    |              |     |     |     | 3,366,147    |
| R31. Humane Services (Pound)            | 1,722,377    |              |     |     |     | 1,722,377    |
| R32. Other Protection – Other           | 1,120,996    | 50,802       |     |     |     | 1,171,798    |
| R33. <b>Total Protection – Other</b>    | 9,965,189    | 7,631,437    |     |     |     | 17,596,626   |
| R34. <b>Total Public Protection</b>     | \$74,454,769 | \$10,163,838 | \$0 | \$0 | \$0 | \$84,618,607 |

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

Fiscal Year: 2022

|                                              | General      | Special Revenue | Debt Service | Capital Projects | Permanent |
|----------------------------------------------|--------------|-----------------|--------------|------------------|-----------|
| <b>Public Ways and Facilities</b>            |              |                 |              |                  |           |
| R01. Roads                                   |              | 23,178,491      |              |                  |           |
| R02. Transportation Terminals                |              |                 |              |                  |           |
| R03. Transportation Systems                  | 256,891      |                 |              |                  |           |
| R04. Parking Facilities                      |              |                 |              |                  |           |
| R05. Other Public Ways and Facilities        |              |                 |              |                  |           |
| R06. <b>Total Public Ways and Facilities</b> | \$256,891    | \$23,178,491    | \$0          | \$0              | \$0       |
| <b>Health</b>                                |              |                 |              |                  |           |
| R07. Public Health                           | 12,519,254   | 8,047,136       |              |                  |           |
| R08. Medical Care                            | 80,276       |                 |              |                  |           |
| R09. Mental Health                           |              | 32,981,255      |              |                  |           |
| R10. Drug and Alcohol Abuse Services         | 2,897,716    | 29,010          |              |                  |           |
| R11. Other Health                            | 786,036      | 0               |              |                  |           |
| R12. <b>Total Health</b>                     | \$16,283,282 | \$41,057,401    | \$0          | \$0              | \$0       |
| R13. <b>Sanitation</b>                       | 1,292,004    | 781             |              |                  |           |

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

**Fiscal Year: 2022**

|                                             | General      | Special Revenue | Debt Service | Capital Projects | Permanent |
|---------------------------------------------|--------------|-----------------|--------------|------------------|-----------|
| <b>Welfare</b>                              |              |                 |              |                  |           |
| R01. Administration                         | 9,044,111    |                 |              |                  |           |
| R02. Aid Programs Cash                      | 24,764,714   |                 |              |                  |           |
| R03. Other Welfare                          |              |                 |              |                  |           |
| R04. <b>Total Welfare</b>                   | 33,808,825   |                 |              |                  |           |
| <b>Social Services</b>                      |              |                 |              |                  |           |
| R05. Administration and Programs            | 44,551,109   | 3,740,485       |              |                  |           |
| R06. Other Social Services                  |              |                 |              |                  |           |
| R07. <b>Total Social Services</b>           | 44,551,109   | 3,740,485       |              |                  |           |
| <b>General Relief</b>                       |              |                 |              |                  |           |
| R08. Aid to Indigents                       | 428,529      |                 |              |                  |           |
| R09. Indigent Burials                       | 72,327       |                 |              |                  |           |
| R10. Other General Relief                   |              |                 |              |                  |           |
| R11. <b>Total General Relief</b>            | 500,856      |                 |              |                  |           |
| R12. <b>Care of Court Wards</b>             |              |                 |              |                  |           |
| R13. <b>Veterans Services</b>               | 400,960      |                 |              |                  |           |
| <b>Public Assistance – Other</b>            |              |                 |              |                  |           |
| R14. Workforce Investment Act (WIA)         |              |                 |              |                  |           |
| R15. Other Public Assistance – Other        |              |                 |              |                  |           |
| R16. <b>Total Public Assistance – Other</b> |              |                 |              |                  |           |
| R17. <b>Total Public Assistance</b>         | \$79,261,750 | \$3,740,485     | \$0          | \$0              | \$0       |

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

**Fiscal Year: 2022**

|                                                    | General   | Special Revenue | Debt Service | Capital Projects | Permanen |
|----------------------------------------------------|-----------|-----------------|--------------|------------------|----------|
| <b>Education</b>                                   |           |                 |              |                  |          |
| R01. School Administration                         |           |                 |              |                  |          |
| R02. Library Services                              |           | 3,877,818       |              |                  |          |
| R03. Agricultural Education                        | 167,734   |                 |              |                  |          |
| R04. Other Education                               |           |                 |              |                  |          |
| R05. <b>Total Education</b>                        | \$167,734 | \$3,877,818     | \$0          | \$0              |          |
| <b>Recreation and Cultural Services</b>            |           |                 |              |                  |          |
| R06. Recreation Facilities                         |           |                 |              |                  |          |
| R07. Cultural Services                             | 563,473   |                 |              |                  |          |
| R08. Veterans Memorial Building                    |           |                 |              |                  |          |
| R09. Small Craft Harbors                           |           |                 |              |                  |          |
| R10. Other Recreation and Cultural Services        |           | 173             |              |                  |          |
| R11. <b>Total Recreation and Cultural Services</b> | \$563,473 | \$173           | \$0          | \$0              |          |

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

Fiscal Year: 2022

|                                                              | General       | Special Revenue | Debt Service | Capital Projects |  |
|--------------------------------------------------------------|---------------|-----------------|--------------|------------------|--|
| <b>Debt Service</b>                                          |               |                 |              |                  |  |
| R00.5 Lease Financing, Principal and Interest Payments       |               |                 |              |                  |  |
| R01. Principal Payments on Long-Term Debt                    |               |                 | 7,020,000    |                  |  |
| R02. Interest Payments on Long-Term Debt                     |               |                 | 2,689,555    |                  |  |
| R03. Principal and Interest on Short-Term Notes and Warrants | 203,207       |                 |              |                  |  |
| R04. Other Debt Service                                      |               |                 |              |                  |  |
| R05. <b>Total Debt Service</b>                               | 203,207       | 0               | 9,709,555    | 0                |  |
| <b>Capital Outlay</b>                                        |               |                 |              |                  |  |
| R06. General Government                                      | 740,203       |                 |              |                  |  |
| R07. Public Protection                                       | 927,939       |                 |              | 687,899          |  |
| R08. Public Ways and Facilities                              | 180,326       |                 |              |                  |  |
| R09. Health and Sanitation                                   | 113,232       |                 |              | 2,396,855        |  |
| R10. Public Assistance                                       | 8,810         |                 |              |                  |  |
| R11. Education                                               | 51,577        |                 |              |                  |  |
| R12. Recreation and Cultural Services                        | 361,625       |                 |              |                  |  |
| R13. <b>Total Capital Outlay</b>                             | 2,383,712     | 0               | 0            | 3,084,754        |  |
| R14. <b>Total Expenditures</b>                               | \$197,381,715 | \$82,023,656    | \$9,717,320  | \$3,084,754      |  |

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

Fiscal Year: 2022

|                                                                | General      | Special Revenue | Debt Service | Capital Projects |
|----------------------------------------------------------------|--------------|-----------------|--------------|------------------|
| R01. Excess (Deficiency) of Revenues Over (Under) Expenditures | 17,476,479   | 15,281,674      | -9,268,792   | -2,745,567       |
| <b>Other Financing Sources (Uses)</b>                          |              |                 |              |                  |
| R01.5 Lease Financing                                          |              |                 |              |                  |
| R02. Long-Term Debt - Bonds, COP, and Other Agency Debt        |              |                 |              |                  |
| R03. Construction Financing and Other Long-Term Debt           |              |                 |              |                  |
| 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                      |              |                 |              |                  |
| R11. Insurance Recoveries                                      |              |                 |              |                  |
| R12. Transfers In                                              | 3,578,616    | 34,292,001      | 9,234,915    | 3,282,208        |
| R13. Transfers Out                                             | -39,471,197  | -14,596,390     |              |                  |
| R13.5 Other Financing Sources (Uses) – Other                   |              |                 |              |                  |
| R14. <b>Total Other Financing Sources (Uses)</b>               | -35,892,581  | 19,695,611      | 9,234,915    | 3,282,208        |
| <b>Special and Extraordinary Items</b>                         |              |                 |              |                  |
| R15. Special Item                                              |              |                 |              |                  |
| R16. Extraordinary Item                                        |              |                 |              |                  |
| R17. <b>Total Special and Extraordinary Items</b>              | 0            | 0               | 0            | 0                |
| R18. <b>Net Change in Fund Balances</b>                        | -18,416,102  | 34,977,285      | -33,877      | 536,641          |
| R19. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b> | \$80,986,874 | \$44,505,928    | \$10,071,684 | \$1,121,471      |
| R20. Adjustment                                                |              |                 |              |                  |
| R21. Reason for Adjustment                                     |              |                 |              |                  |
| R22. <b>Fund Balances (Deficits), End of Fiscal Year</b>       | 62,570,772   | 79,483,213      | 10,037,807   | 1,658,112        |

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

Fiscal Year: 2022

|                                  |                                                              | Pension and Other |               |                 |  |
|----------------------------------|--------------------------------------------------------------|-------------------|---------------|-----------------|--|
|                                  |                                                              | Employee Benefit  | Investment    | Private-Purpose |  |
|                                  |                                                              | Trust Funds       | Trust Funds   | Trust Funds     |  |
| <b>Additions</b>                 |                                                              |                   |               |                 |  |
| Contributions                    |                                                              |                   |               |                 |  |
| R01.                             | Employer                                                     | 30,485,006        |               |                 |  |
| R02.                             | Plan Members                                                 | 8,185,773         |               |                 |  |
| R03.                             | Private Contributions                                        |                   |               |                 |  |
| R04.                             | Contributions to Pooled Investments                          |                   | 467,573,819   |                 |  |
| R05.                             | Other Contributions                                          |                   |               | 3,900,430       |  |
| R06.                             | <b>Total Contributions</b>                                   | \$38,670,779      | \$467,573,819 | \$3,900,430     |  |
| Investment Income (Loss)         |                                                              |                   |               |                 |  |
| R07.                             | Net Appreciation (Depreciation) in Fair Value of Investments | -80,472,109       |               |                 |  |
| R08.                             | Interest                                                     | 6,670             | -5,494,302    |                 |  |
| R09.                             | Dividends                                                    | 14,028,693        |               |                 |  |
| R10.                             | Other Investment Income                                      | 90,139            |               |                 |  |
| R11.                             | (Investment Expense)                                         | -1,193,371        |               |                 |  |
| Securities Lending Income (Loss) |                                                              |                   |               |                 |  |
| R12.                             | Securities Lending Income                                    |                   |               |                 |  |
| R13.                             | (Securities Lending Expense)                                 |                   |               |                 |  |
| R14.                             | <b>Net Securities Lending Income (Loss)</b>                  | \$0               | \$0           | \$0             |  |
| R15.                             | <b>Net Investment Income (Loss)</b>                          | \$-67,539,978     | \$-5,494,302  | \$0             |  |
| R15.5                            | Tax Revenues                                                 |                   |               |                 |  |
| R16.                             | Receipts from Depositors                                     |                   |               |                 |  |
| R17.                             | Other Additions                                              | 171,596           |               |                 |  |
| R18.                             | <b>Total Additions</b>                                       | \$-28,697,603     | \$462,079,517 | \$3,900,430     |  |
| <b>Deductions</b>                |                                                              |                   |               |                 |  |
| R19.                             | Benefit Payments                                             | 42,750,386        |               |                 |  |
| R20.                             | Refunds of Contributions                                     | 1,596,157         |               |                 |  |
| R21.                             | Administrative Expenses                                      | 1,462,771         |               |                 |  |
| R22.                             | Payments to and for Depositors                               |                   |               |                 |  |
| R23.                             | Distributions from Pooled Investments                        |                   | 431,916,740   |                 |  |
| R24.                             | Other Deductions                                             |                   |               | 2,506,148       |  |
| R25.                             | <b>Total Deductions</b>                                      | \$45,809,314      | \$431,916,740 | \$2,506,148     |  |

|      |                                                   |               |               |             |  |
|------|---------------------------------------------------|---------------|---------------|-------------|--|
| R26. | <b>Change in Net Position</b>                     | \$-74,506,917 | \$30,162,777  | \$1,394,282 |  |
| R27. | Net Position (Deficit), Beginning of Fiscal Year  | \$696,441,302 | \$213,950,966 | \$0         |  |
| R28. | Adjustment                                        |               |               |             |  |
| R29. | Reason for Adjustment                             |               |               |             |  |
| R30. | <b>Net Position (Deficit), End of Fiscal Year</b> | \$621,934,385 | \$244,113,743 | \$1,394,282 |  |

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

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2022**

For

|                                                                |                          |
|----------------------------------------------------------------|--------------------------|
| R03. Purpose of Debt (1 of 2) (Record Completed)               | Pension Obligation Bonds |
| R04. Nature of Revenue Pledged                                 | General Fund             |
| R05. Percent of Pledge                                         | 100%                     |
| R06. Debt Type                                                 | Pension Obligation Bonds |
| R07. Fund Type                                                 | Governmental             |
| R09. Year of Issue                                             | 2002                     |
| R10. Beginning Maturity Year                                   | 2004                     |
| R11. Ending Maturity Year                                      | 2026                     |
| R12. Principal Authorized                                      | 91,945,000               |
| R13. Principal Issued to Date                                  | 91,945,000               |
| R14. Principal Unspent                                         |                          |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$39,655,000             |
| 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                     | 5,740,000                |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year   |                          |
| R20. Principal Defeased in Current Fiscal Year                 |                          |
| R21. <b>Principal Payable, End of Fiscal Year</b>              | \$33,915,000             |
| R22. Principal Payable, Current Portion                        | 6,055,000                |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$27,860,000             |
| R24. Interest Paid in Current Fiscal Year                      | 2,100,182                |
| R25. Principal Delinquent, End of Fiscal Year                  |                          |
| R26. Interest Delinquent, End of Fiscal Year                   |                          |
| R27. Amount Held in Reserve                                    |                          |

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

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2022**

For

|                                                                |                                          |
|----------------------------------------------------------------|------------------------------------------|
| R03. Purpose of Debt (2 of 2) (Record Completed)               | <div>Certificates of Participation</div> |
| R04. Nature of Revenue Pledged                                 | <div>General Fund</div>                  |
| R05. Percent of Pledge                                         | <div>100%</div>                          |
| R06. Debt Type                                                 | <div>Certificates of Participation</div> |
| R07. Fund Type                                                 | <div>Governmental</div>                  |
| R09. Year of Issue                                             | <div>2012</div>                          |
| R10. Beginning Maturity Year                                   | <div>2012</div>                          |
| R11. Ending Maturity Year                                      | <div>2030</div>                          |
| R12. Principal Authorized                                      | <div>25,810,000</div>                    |
| R13. Principal Issued to Date                                  | <div>25,810,000</div>                    |
| R14. Principal Unspent                                         | <div></div>                              |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | <div>\$14,710,000</div>                  |
| R16. Adjustment to Principal in Current Fiscal Year            | <div></div>                              |
| R17. Reason for Adjustment to Principal in Current Fiscal Year | <div></div>                              |
| R18. Principal Issued in Current Fiscal Year                   | <div></div>                              |
| R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year | <div></div>                              |
| R19. Principal Paid in Current Fiscal Year                     | <div>1,280,000</div>                     |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year   | <div></div>                              |
| R20. Principal Defeased in Current Fiscal Year                 | <div></div>                              |
| R21. <b>Principal Payable, End of Fiscal Year</b>              | <div>\$13,430,000</div>                  |
| R22. Principal Payable, Current Portion                        | <div>1,325,000</div>                     |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | <div>\$12,105,000</div>                  |
| R24. Interest Paid in Current Fiscal Year                      | <div>589,373</div>                       |
| R25. Principal Delinquent, End of Fiscal Year                  | <div></div>                              |
| R26. Interest Delinquent, End of Fiscal Year                   | <div></div>                              |
| R27. Amount Held in Reserve                                    | <div></div>                              |

County of Mendocino  
Counties' Financial Transactions Report  
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

Summary For

|                                      | Year of<br>Issue | Principal<br>Payable,<br>Beginning of<br>Fiscal Year | Principal<br>Issued in<br>Current<br>Fiscal Year | Principal<br>Paid in<br>Current<br>Fiscal Year | Principal<br>Payable, End<br>of Fiscal Year | Principal<br>Payable,<br>Current<br>Portion | Principal<br>Payable<br>Noncurrent<br>Portion |
|--------------------------------------|------------------|------------------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------------|
| <b>Governmental</b>                  |                  |                                                      |                                                  |                                                |                                             |                                             |                                               |
| <b>Certificates of Participation</b> |                  |                                                      |                                                  |                                                |                                             |                                             |                                               |
| Certificates of Participation        | 2012             | 14,710,000                                           | 0                                                | 1,280,000                                      | 13,430,000                                  | 1,325,000                                   | 12,105,000                                    |
| <b>Pension Obligation Bonds</b>      |                  |                                                      |                                                  |                                                |                                             |                                             |                                               |
| Pension Obligation Bonds             | 2002             | 39,655,000                                           | 0                                                | 5,740,000                                      | 33,915,000                                  | 6,055,000                                   | 27,860,000                                    |
| <b>Total Governmental Debt:</b>      |                  | \$54,365,000                                         | \$0                                              | \$7,020,000                                    | \$47,345,000                                | \$7,380,000                                 | \$39,965,000                                  |

County of Mendocino  
Counties' Financial Transactions Report  
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2022

|                                                         | Governmental Funds | Internal Service Fund | Enterprise |
|---------------------------------------------------------|--------------------|-----------------------|------------|
| <b>Debt Payments from Debt Forms</b>                    |                    |                       |            |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) | 9,709,555          |                       |            |
| R02. Other Long-Term Debt                               |                    |                       |            |
| R03. Construction Financing                             |                    |                       |            |
| R04. Lease Obligations (Purchase Agreements)            |                    |                       |            |
| R05. <b>Total Debt Payments from Debt Forms</b>         | \$9,709,555        | \$0                   |            |
| R06. <b>Debt Service</b>                                | 9,709,555          |                       |            |
| R07. <b>Difference</b>                                  | \$0                | \$0                   |            |
| R08. Reason for Difference                              |                    |                       |            |

County of Mendocino  
Counties' Financial Transactions Report  
Debt Summary

Fiscal Year: 2022

Sur

|                                                                    | Governmental Funds        |                          | Proprietary Funds                       |     |
|--------------------------------------------------------------------|---------------------------|--------------------------|-----------------------------------------|-----|
|                                                                    | Principal Paid in CY      | Interest Paid in CY      | Internal Service<br>Interest Paid in CY | Int |
| <b>Long-Term Debt</b>                                              |                           |                          |                                         |     |
| R01. Total Certificates of Participation                           | 1,280,000                 | 589,373                  |                                         |     |
| R02. Total General Obligation Bonds                                |                           |                          |                                         |     |
| R03. Total Pension Obligation Bonds                                | 5,740,000                 | 2,100,182                |                                         |     |
| R04. Total Revenue Bonds                                           |                           |                          |                                         |     |
| R05. Total Other Agency Debt                                       |                           |                          |                                         |     |
| R06. <b>Total Long-Term Debt</b>                                   | 7,020,000                 | 2,689,555                |                                         |     |
| <b>Other Long-Term Debt</b>                                        |                           |                          |                                         |     |
| R07. Total Loans                                                   |                           |                          |                                         |     |
| R08. Total Notes                                                   |                           |                          |                                         |     |
| R09. Total Other - Leases (<10 years)                              |                           |                          |                                         |     |
| R10. <b>Total Other Long-Term Debt</b>                             |                           |                          |                                         |     |
| <b>Construction Financing</b>                                      |                           |                          |                                         |     |
| R11. Total Loans                                                   |                           |                          |                                         |     |
| R12. Total Notes                                                   |                           |                          |                                         |     |
| R13. Total Other                                                   |                           |                          |                                         |     |
| R14. <b>Total Construction Financing</b>                           |                           |                          |                                         |     |
| <b>Lease Obligations</b>                                           |                           |                          |                                         |     |
| R16. Total Leases                                                  |                           |                          |                                         |     |
| R18. Total Other Contracts                                         |                           |                          |                                         |     |
| R19. <b>Total Lease Obligation</b>                                 |                           |                          |                                         |     |
| R20. <b>Total Debt Payments from Debt Forms</b>                    | 7,020,000                 | 2,689,555                |                                         |     |
| <b>Debt Service</b>                                                |                           |                          |                                         |     |
|                                                                    | <b>Principal Payments</b> | <b>Interest Payments</b> |                                         |     |
| R21. Principal Payments on Long Term Debt                          | 7,020,000                 |                          |                                         |     |
| R22. Interest Payments on Long-Term Debt                           |                           | 2,689,555                |                                         |     |
| R23. Principal Payments on Lease Obligations (Purchase Agreements) |                           |                          |                                         |     |
| R24. <b>Total</b>                                                  | 7,020,000                 | 2,689,555                |                                         |     |

**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 Total

Expenditures (R01:R02.5)

County of Mendocino  
 Counties' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2022

|                                                             | General      | Special Revenue | Debt Service | Capital Projects | Pe |
|-------------------------------------------------------------|--------------|-----------------|--------------|------------------|----|
| <b>Assets</b>                                               |              |                 |              |                  |    |
| R01. Cash and Investments                                   | 63,063,182   | 96,590,563      | 10,007,591   | 1,758,869        |    |
| R02. Investments                                            |              |                 |              |                  |    |
| R03. Accounts Receivable (net)                              | 9,070,325    | 3,889,563       |              |                  |    |
| R04. Taxes Receivable                                       | 5,811,495    | 1,800,274       |              |                  |    |
| R05. Interest Receivable (net)                              |              |                 |              |                  |    |
| R07. Due from Other Funds                                   | 1,508,535    |                 |              |                  |    |
| R08. Due from Other Governments                             | 5,847,888    | 10,436,499      | 30,216       |                  |    |
| R09. Advances to Other Funds                                |              |                 |              |                  |    |
| R10. Inventories                                            | 217,980      | 708,974         |              |                  |    |
| R11. Prepaid Items                                          |              |                 |              |                  |    |
| R12. Loans, Notes, and Contracts Receivable                 |              |                 |              |                  |    |
| R13. Other Assets 1                                         |              |                 |              |                  |    |
| R14. Other Assets 2                                         |              |                 |              |                  |    |
| R15. Other Assets 3                                         |              |                 |              |                  |    |
| R16. <b>Total Assets</b>                                    | \$85,519,405 | \$113,425,873   | \$10,037,807 | \$1,758,869      |    |
| R17. <b>Deferred Outflows of Resources</b>                  |              |                 |              |                  |    |
| R18. <b>Total Assets and Deferred Outflows of Resources</b> | \$85,519,405 | \$113,425,873   | \$10,037,807 | \$1,758,869      |    |
| <b>Liabilities</b>                                          |              |                 |              |                  |    |
| R19. Accounts Payable                                       | 6,871,965    | 7,316,845       |              | 100,757          |    |
| R20. Contracts and Retainage Payable                        |              |                 |              |                  |    |
| R21. Interest Payable                                       |              |                 |              |                  |    |
| R22. Due to Other Funds                                     |              | 399,501         |              |                  |    |
| R23. Due to Other Governments                               |              |                 |              |                  |    |
| R24. Advances from Other Funds                              |              |                 |              |                  |    |
| R25. Deposits and Advances                                  |              |                 |              |                  |    |
| R26. Loans and Notes Payable                                |              |                 |              |                  |    |
| R27. Other Liabilities 1                                    | 7,110,511    | 923,464         |              |                  |    |
| R28. Other Liabilities 2                                    | 420,578      | 21,989,783      |              |                  |    |
| R29. Other Liabilities 3                                    |              |                 |              |                  |    |
| R30. <b>Total Liabilities</b>                               | \$14,403,054 | \$30,629,593    | \$0          | \$100,757        |    |

|                                                                                        |              |               |              |             |  |
|----------------------------------------------------------------------------------------|--------------|---------------|--------------|-------------|--|
| R31. Deferred Inflows of Resources                                                     | 8,545,579    | 3,313,067     |              |             |  |
| R32. Total Liabilities and Deferred Inflows of Resources                               | \$22,948,633 | \$33,942,660  | \$0          | \$100,757   |  |
| <b>Fund Balances (Deficits)</b>                                                        |              |               |              |             |  |
| R33. Nonspendable                                                                      | 217,980      | 708,974       |              |             |  |
| R34. Restricted                                                                        | 17,377,401   | 79,154,437    | 10,037,807   |             |  |
| R35. Committed                                                                         |              |               |              |             |  |
| R36. Assigned                                                                          | 30,948,316   |               |              | 1,658,112   |  |
| R37. Unassigned                                                                        | 14,027,075   | -380,198      |              |             |  |
| R38. Total Fund Balances (Deficits)                                                    | \$62,570,772 | \$79,483,213  | \$10,037,807 | \$1,658,112 |  |
| R39. Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balances (Deficits) | \$85,519,405 | \$113,425,873 | \$10,037,807 | \$1,758,869 |  |

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

Fiscal Year: 2022

For

|                      |                                                                | Enterprise | Internal Service |
|----------------------|----------------------------------------------------------------|------------|------------------|
| <b>Assets</b>        |                                                                |            |                  |
| Current Assets       |                                                                |            |                  |
| Cash and Investments |                                                                |            |                  |
| R01.                 | Unrestricted                                                   |            | 9,703,178        |
| R02.                 | Restricted                                                     |            |                  |
| R03.                 | Accounts Receivable (net)                                      |            | 200,853          |
| R04.                 | Taxes Receivable                                               |            |                  |
| R05.                 | Interest Receivable (net)                                      |            |                  |
| R06.                 | Due from Other Funds                                           |            |                  |
| R07.                 | Due from Other Governments                                     |            | 913              |
| R08.                 | Inventories                                                    |            |                  |
| R09.                 | Prepaid Items                                                  |            |                  |
| R10.                 | Other Current Assets 1                                         |            |                  |
| R11.                 | Other Current Assets 2                                         |            |                  |
| R12.                 | Total Current Assets                                           | \$0        | \$9,904,944      |
| Noncurrent Assets    |                                                                |            |                  |
| R13.                 | Cash and Investments, Restricted                               |            |                  |
| R14.                 | Investments                                                    |            |                  |
| R14.5                | Leases Receivable                                              |            |                  |
| R15.                 | Other 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>                        |            |                  |
| R18.6                | Lease Assets (Lessee)                                          |            | 2,392,206        |
| R19.                 | Other 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                    |            | -1,592,722       |
| 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 | \$4,507,637  |
| R27.  | <b>Total Assets</b>       | \$0 | \$14,412,581 |

**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.  | <b>Total Deferred Outflows of Resources</b>            | \$0 | \$0          |
| R31.  | <b>Total Assets and Deferred Outflows of Resources</b> | \$0 | \$14,412,581 |

**Liabilities**

## Current Liabilities

|      |                                                  |     |             |
|------|--------------------------------------------------|-----|-------------|
| R32. | Accounts Payable                                 |     | 836,301     |
| R33. | Contracts and Retainage Payable                  |     |             |
| R34. | Interest Payable                                 |     |             |
| R35. | Due to Other Funds                               |     | 1,109,034   |
| R36. | Due to Other Governments                         |     |             |
| R37. | Deposits and Advances                            |     |             |
| R38. | Accrued Compensated Absences                     |     | 20,681      |
| R39. | Long-Term Debt, Due Within One Year              | 0   | 0           |
| R40. | Other Long-Term Liabilities, Due Within One Year |     |             |
| R41. | Other Current Liabilities 1                      |     | 233,619     |
| R42. | Other Current Liabilities 2                      |     | 3,332,625   |
| R43. | <b>Total Current Liabilities</b>                 | \$0 | \$5,532,260 |

## Noncurrent Liabilities

|      |                                  |  |  |
|------|----------------------------------|--|--|
| R44. | Deposits and Advances            |  |  |
| R45. | Compensated Absences             |  |  |
| 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   |  |  |

|       |                                         |     |             |
|-------|-----------------------------------------|-----|-------------|
| R54.5 | Lease Liability                         |     | 2,075,758   |
| R55.  | Lease-Obligations (Purchase Agreements) |     |             |
| R56.  | Net Pension Liability                   |     |             |
| R57.  | Net OPEB Liability                      |     |             |
| R58.  | Other Noncurrent Liabilities 1          |     |             |
| R59.  | Other Noncurrent Liabilities 2          |     |             |
| R60.  | Total Noncurrent Liabilities            | \$0 | \$2,075,758 |
| R61.  | <b>Total Liabilities</b>                | \$0 | \$7,608,018 |

**Deferred Inflows of Resources**

|       |                                                            |     |             |
|-------|------------------------------------------------------------|-----|-------------|
| R62.  | Related to Pensions                                        |     |             |
| R62.5 | Related to OPEB                                            |     |             |
| R62.6 | Related to Debt Refunding                                  |     |             |
| R62.7 | Related to Leases                                          |     |             |
| R63.  | Other Deferred Inflows of Resources                        |     |             |
| R64.  | <b>Total Deferred Inflows of Resources</b>                 | \$0 | \$0         |
| R65.  | <b>Total Liabilities and Deferred Inflows of Resources</b> | \$0 | \$7,608,018 |
| R66.  | <b>Total Net Position (Deficit)</b>                        | \$0 | \$6,804,563 |

**Net Position (Deficit)**

|      |                                     |     |             |
|------|-------------------------------------|-----|-------------|
| R67. | Net Investment in Capital Assets    |     | 2,274,789   |
| R68. | Restricted                          |     |             |
| R69. | Unrestricted                        |     | 4,529,774   |
| R70. | <b>Total Net Position (Deficit)</b> | \$0 | \$6,804,563 |

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

**Fiscal Year: 2022**

|                                       |                                           | <b>Pension and Other</b> |                      |                        |
|---------------------------------------|-------------------------------------------|--------------------------|----------------------|------------------------|
|                                       |                                           | <b>Employee Benefit</b>  | <b>Investment</b>    | <b>Private-Purpose</b> |
|                                       |                                           | <b>Trust Funds</b>       | <b>Trust Funds</b>   | <b>Trust Funds</b>     |
| <b>Assets</b>                         |                                           |                          |                      |                        |
| R01.                                  | Cash and Investments                      | 1,614,712                | 244,101,346          | 1,394,                 |
|                                       | 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                           | 217,049,977              |                      |                        |
| R08.                                  | International Stocks                      | 147,243,715              |                      |                        |
| R09.                                  | Real Estate                               | 130,451,382              |                      |                        |
| R10.                                  | Private Equity                            |                          |                      |                        |
| R11.                                  | Hedge Funds                               |                          |                      |                        |
| R12.                                  | Other Investments                         | 125,692,476              |                      |                        |
| R13.                                  | Total Investments                         | \$620,437,550            | \$0                  |                        |
| R14.                                  | Receivables (net)                         | 1,142,036                | 10,977               |                        |
| R14.5                                 | Other Current Assets                      |                          |                      |                        |
| R15.                                  | Due from Other Governments                |                          | 1,770                |                        |
|                                       | Capital Assets                            |                          |                      |                        |
| R15.5                                 | Capital Assets, Not Being Depreciated     |                          |                      |                        |
| R15.6                                 | Other Capital Assets, Net of Depreciation | 158,766                  |                      |                        |
| R15.7                                 | Net Pension Asset                         |                          |                      |                        |
| R15.8                                 | Net OPEB Asset                            |                          |                      |                        |
| R15.9                                 | Other Noncurrent Assets                   |                          |                      |                        |
| R19.                                  | <b>Total Assets</b>                       | <b>\$623,353,064</b>     | <b>\$244,114,093</b> | <b>\$1,394,</b>        |
| <b>Deferred Outflows of Resources</b> |                                           |                          |                      |                        |
| R20.                                  | Related to Pensions                       |                          |                      |                        |
| R20.5                                 | Related to OPEB                           |                          |                      |                        |
| R20.6                                 | Related to Debt Refunding                 |                          |                      |                        |
| R20.7                                 | Other Deferred Outflows of Resources      |                          |                      |                        |

|       |                                                            |               |               |          |
|-------|------------------------------------------------------------|---------------|---------------|----------|
| R20.8 | <b>Total Deferred Outflows of Resources</b>                | 0             | 0             |          |
| R21.  | <b>Total Assets and Deferred Outflows of Resources</b>     | \$623,353,064 | \$244,114,093 | \$1,394, |
|       | <b>Liabilities</b>                                         |               |               |          |
| R22.  | Accounts Payable                                           | 279,460       | 350           |          |
| R23.  | Deposits and Advances                                      |               |               |          |
| R23.5 | Other Current Liabilities                                  | 1,139,219     |               |          |
| R24.  | Due to Other Governments                                   |               |               |          |
| R24.5 | Net Pension Liability                                      |               |               |          |
| R24.6 | Net OPEB Liability                                         |               |               |          |
| R24.7 | Other Long-Term Liabilities                                |               |               |          |
| R28.  | <b>Total Liabilities</b>                                   | \$1,418,679   | \$350         |          |
|       | <b>Deferred Inflows of Resources</b>                       |               |               |          |
| R29.  | Related to Pensions                                        |               |               |          |
| R29.5 | Related to OPEB                                            |               |               |          |
| R29.6 | Related to Debt Refunding                                  |               |               |          |
| R29.7 | Other Deferred Inflows of Resources                        |               |               |          |
| R29.8 | <b>Total Deferred Inflows of Resources</b>                 | 0             | 0             |          |
| R30.  | <b>Total Liabilities and Deferred Inflows of Resources</b> | \$1,418,679   | \$350         |          |
|       | <b>Net Position Restricted for</b>                         |               |               |          |
| R31.  | Pension and Other Employee Benefits                        | 621,934,385   |               |          |
| R32.  | Investment Trusts                                          |               | 244,113,743   |          |
| R33.  | Private-Purpose Trusts                                     |               |               | 1,394,   |
| R34.  | Custodial Funds                                            |               |               |          |
| R35.  | <b>Total Net Position</b>                                  | \$621,934,385 | \$244,113,743 | \$1,394, |

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

**Fiscal Year: 2022**

|                                       |                                                                   | Noncurrent Assets/Deferred<br>Outflows of Resources | Noncurrent Liab<br>Inflows of I |
|---------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------|---------------------------------|
| <b>Noncurrent Assets</b>              |                                                                   |                                                     |                                 |
| R00.5                                 | Leases Receivable                                                 |                                                     |                                 |
| Capital Assets                        |                                                                   |                                                     |                                 |
| R01.                                  | Land                                                              | 2,928,621                                           |                                 |
| R02.                                  | Buildings and Improvements <i>(Report at cost.)</i>               | 95,365,134                                          |                                 |
| R03.                                  | Equipment <i>(Report at cost.)</i>                                | 39,415,755                                          |                                 |
| R04.                                  | Infrastructure <i>(Report at cost.)</i>                           | 112,081,055                                         |                                 |
| R05.                                  | Intangible Assets – Amortizable <i>(Report at cost.)</i>          |                                                     |                                 |
| R05.5                                 | Lease Assets (Lessee)                                             |                                                     |                                 |
| R06.                                  | Construction in Progress                                          | 40,440,580                                          |                                 |
| R07.                                  | Intangible Assets – Nonamortizable                                |                                                     |                                 |
| R08.                                  | Other Capital Assets <i>(Report at cost.)</i>                     | 6,112,950                                           |                                 |
| R09.                                  | Less: Accumulated Depreciation/Amortization                       | -146,336,639                                        |                                 |
| R10.                                  | Net Pension Asset                                                 |                                                     |                                 |
| R11.                                  | Net OPEB Asset                                                    |                                                     |                                 |
| R12.                                  | Other Noncurrent Assets 1                                         |                                                     |                                 |
| R13.                                  | Other Noncurrent Assets 2                                         |                                                     |                                 |
| R14.                                  | Other Noncurrent Assets 3                                         |                                                     |                                 |
| R15.                                  | <b>Total Noncurrent Assets</b>                                    | \$150,007,456                                       |                                 |
| <b>Deferred Outflows of Resources</b> |                                                                   |                                                     |                                 |
| R16.                                  | Related to Pensions                                               | 35,355,971                                          |                                 |
| R17.                                  | Related to OPEB                                                   |                                                     |                                 |
| R18.                                  | Related to Debt Refunding                                         |                                                     |                                 |
| R19.                                  | Other Deferred Outflows of Resources                              |                                                     |                                 |
| R20.                                  | <b>Total Deferred Outflows of Resources</b>                       | \$35,355,971                                        |                                 |
| R21.                                  | <b>Total Noncurrent Assets and Deferred Outflows of Resources</b> | \$185,363,427                                       |                                 |
| <b>Noncurrent Liabilities</b>         |                                                                   |                                                     |                                 |
| R22.                                  | Deposits and Advances                                             |                                                     |                                 |
| R23.                                  | Compensated Absences                                              |                                                     | 6,                              |
| R24.                                  | General Obligation Bonds                                          |                                                     |                                 |

|                                                                            |  |        |
|----------------------------------------------------------------------------|--|--------|
| R25. Revenue Bonds                                                         |  |        |
| R26. Certificates of Participation                                         |  | 13,    |
| R27. Other Bonds                                                           |  | 33,    |
| 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                                        |  |        |
| R32.5 Lease Liability                                                      |  | 2,     |
| R33. Lease Obligations (Purchase Agreements)                               |  |        |
| R34. Net Pension Liability                                                 |  | 119,   |
| R35. Net OPEB Liability                                                    |  |        |
| R36. Other Noncurrent Liabilities 1                                        |  | 9,     |
| R37. Other Noncurrent Liabilities 2                                        |  |        |
| R38. Other Noncurrent Liabilities 3                                        |  |        |
| R39. <b>Total Noncurrent Liabilities</b>                                   |  | \$186, |
| <b>Deferred Inflows of Resources</b>                                       |  |        |
| R40. Related to Pensions                                                   |  | 86,    |
| R41. Related to OPEB                                                       |  |        |
| R42. Related to Debt Refunding                                             |  |        |
| R42.5 Related to Leases                                                    |  |        |
| R43. Other Deferred Inflows of Resources                                   |  | 11,    |
| R44. <b>Total Deferred Inflows of Resources</b>                            |  | \$98   |
| R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b> |  | \$284, |

County of Mendocino  
Counties' Financial Transactions Report  
Summary and Statistics

Fiscal Year: 2022

For

## Summary

|                                                                                                        | Governmental Funds | Proprietary Fur |
|--------------------------------------------------------------------------------------------------------|--------------------|-----------------|
| R01. Revenues                                                                                          | 312,955,667        | 27,683          |
| R02. Expenditures/Expenses                                                                             | 292,254,385        | 30,531          |
| R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                                  | \$20,701,282       |                 |
| R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b> |                    | \$-2,848        |
| R05. Other Financing Sources (Uses)                                                                    | -3,679,847         |                 |
| R06. Capital Contributions                                                                             |                    |                 |
| R07. Proprietary Fund Transfers In (Out)                                                               |                    | 3,679           |
| R08. Special and Extraordinary Items                                                                   |                    |                 |
| R09. <b>Change in Fund Balance/Net Position</b>                                                        | \$17,021,435       | \$831           |
| R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>                              | \$137,252,928      | \$5,203         |
| R11. Adjustments (Specify)                                                                             | 0                  | 769             |

## R11a. Specify Governmental Fund Adjustments

|                      |                      |                                    |
|----------------------|----------------------|------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="button" value="Add"/> |
|----------------------|----------------------|------------------------------------|

## R11b. Specify Proprietary Fund Adjustments

|                                                                                  |                                      |                                       |
|----------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| <input type="text" value="Unemployment liability overstated in the prior year"/> | <input type="text" value="769,858"/> | <input type="button" value="Delete"/> |
| <input type="text"/>                                                             | <input type="text"/>                 | <input type="button" value="Add"/>    |
| Total:                                                                           | <input type="text" value="769,858"/> |                                       |

|                                                                     |               |         |
|---------------------------------------------------------------------|---------------|---------|
| R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b> | \$154,274,363 | \$6,804 |
|---------------------------------------------------------------------|---------------|---------|

## Statistics

|                                                                                     |         |
|-------------------------------------------------------------------------------------|---------|
| R13. Current Transient Occupancy Tax Rate                                           |         |
| R14. Effective Date of Current Transient Occupancy Tax Rate                         | 04/01/  |
| R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy |         |
| R15. Current Utility User Tax Rate                                                  |         |
| R16. Appropriations Limit                                                           | 100,474 |
| R17. Total Annual Appropriations Subject to the Limit                               | 84,045  |

County of Mendocino  
Counties Financial Transactions Report  
Footnotes

| Fiscal Year: 2022   |                                          |                                                                                                                                                                                                                                                                              |
|---------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM DESC           | FIELD NAME                               | FOOTNOTES                                                                                                                                                                                                                                                                    |
| InternalServiceFund | (R10)OtherOperatingExpenses              | (General Liability Insurance) Claims and Judg                                                                                                                                                                                                                                |
| InternalServiceFund | (R15)OtherNonoperatingRevenues           | (General Liability Insurance) Property loss/w/ reimbursement                                                                                                                                                                                                                 |
| InternalServiceFund | (R27)TransfersOut                        | (General Liability Insurance) POB payment; t Service                                                                                                                                                                                                                         |
| InternalServiceFund | (R32)NetPosition(Deficit)EndofFiscalYear | (General Liability Insurance) The General Lia Fund is underfunded at 6/30/20222.                                                                                                                                                                                             |
| InternalServiceFund | (R03)OtherOperatingRevenues              | (Health Insurance) Variance due to a Change                                                                                                                                                                                                                                  |
| InternalServiceFund | (R04)TotalOperatingRevenues              | (Health Insurance) Variance is due to increas services, which increased due to rising costs                                                                                                                                                                                  |
| InternalServiceFund | (R10)OtherOperatingExpenses              | (Health Insurance) Claims expense                                                                                                                                                                                                                                            |
| InternalServiceFund | (R26)TransfersIn                         | (Health Insurance) Reimbursement of plan e: from user departments.                                                                                                                                                                                                           |
| InternalServiceFund | (R27)TransfersOut                        | (Health Insurance) Credit back to user depart bring net County cost to zero.                                                                                                                                                                                                 |
| InternalServiceFund | (R32)NetPosition(Deficit)EndofFiscalYear | (Health Insurance) Beginning and ending neg due to two extraordinary high claims cases in rate holiday to lower our reserve. The County no longer self-funded.                                                                                                               |
| InternalServiceFund | (R04)TotalOperatingRevenues              | (Software Acquisition) Increase is due to the to all user departments for upgrade/use/main software & hardware support systems and inl this fee was charged to departments from the Services Department and related expenditure expensed to the County's Information Service |
| InternalServiceFund | (R09)DepreciationandAmortizationExpenses | (Software Acquisition) Increase is due to Cou upgraded IT hardware.                                                                                                                                                                                                          |
| InternalServiceFund | (R11)TotalOperatingExpenses              | (Software Acquisition) See comment in R04.                                                                                                                                                                                                                                   |
| InternalServiceFund | (R16)TotalNonoperatingRevenues           | (Software Acquisition) This variance is due to (R13) adjustment at fiscal year end.                                                                                                                                                                                          |
| InternalServiceFund | (R26)TransfersIn                         | (Software Acquisition) Original and amended the General Fund-Nondepartmental.                                                                                                                                                                                                |
| InternalServiceFund | (R04)TotalOperatingRevenues              | (Unemployment Insurance) Charges to user allocated positions in adopted budget. Charg year and are based on PY actual claims expe                                                                                                                                            |
| InternalServiceFund | (R10)OtherOperatingExpenses              | (Unemployment Insurance) Claims expense.                                                                                                                                                                                                                                     |
| InternalServiceFund | (R11)TotalOperatingExpenses              | (Unemployment Insurance) Decrease is due estimated in claims liability prior period adjus                                                                                                                                                                                    |
| InternalServiceFund | (R09)DepreciationandAmortizationExpenses | (Vehicle Replacement) Many vehicles becam or were disposed of in FY22.                                                                                                                                                                                                       |
| InternalServiceFund | (R11)TotalOperatingExpenses              | (Vehicle Replacement) See comment on Rov                                                                                                                                                                                                                                     |
| InternalServiceFund | (R13)InvestmentIncome                    | (Vehicle Replacement) .                                                                                                                                                                                                                                                      |
| InternalServiceFund | (R26)TransfersIn                         | (Vehicle Replacement) \$40K for Agriculture v \$207K for for replacement of leased Facilities                                                                                                                                                                                |
| InternalServiceFund | (R27)TransfersOut                        | (Workers Compensation) POB contribution                                                                                                                                                                                                                                      |

|                           |                                                           |                                                                                                                                                                                                                                                                                                                                                                               |
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| PropertyTaxesAndTaxes     | (R02)Gen-SupplementalCountywideSecuredandUnsecured        | No supplemental property taxes were levied i inability to get data converting to the new Aur system. Supplemental taxes for current and p being caught up post FY 2022.                                                                                                                                                                                                       |
| PropertyTaxesAndTaxes     | (R21)Gen-TimberYield                                      | Timber yield varies due to natural disaster, cli conditions.                                                                                                                                                                                                                                                                                                                  |
| SpecialBenefitAssessments | (R07)Gen-ConstructionPermits                              | A greater number of projects were permitted including 2 projects with higher than average and one for \$149K.                                                                                                                                                                                                                                                                 |
| SpecialBenefitAssessments | (R08)SpRev-RoadPrivilegesandPermits                       | Road projects are not linear and vary from ye                                                                                                                                                                                                                                                                                                                                 |
| FinesForfeituresRevenue   | (R02)Gen-OtherCourtFines                                  | \$12,754 - General government<br>\$288,048 - Criminal justice constr fund<br>\$16,978 - Courts AB233<br>\$194,329 - District Attorney<br>\$159,443 - Law enforcement (Sheriff/Jail/COI<br>\$66,509 - EMS Fee<br>\$309,133 - Planning & building<br>\$23,568 - PH Alcohol & Other Drug Prog<br>\$14,908 - CCS<br>\$20,544 - Public Assistance<br>\$5,431 - Miscellaneous Other |
| FinesForfeituresRevenue   | (R02)SpRev-OtherCourtFines                                | Fish & Game fines                                                                                                                                                                                                                                                                                                                                                             |
| FinesForfeituresRevenue   | (R03)Gen-ForfeituresandPenalties                          | Variance due to forfeitures and penalties an i<br>\$44K - Courts AB233 Program<br>\$27K - Planning & Building Svcs                                                                                                                                                                                                                                                            |
| FinesForfeituresRevenue   | (R07)Gen-InvestmentIncome                                 | Variance due to fiscal year end adjustment fr Investment.                                                                                                                                                                                                                                                                                                                     |
| FinesForfeituresRevenue   | (R07)SpRev-InvestmentIncome                               | Variance due to fiscal year end adjustment fr Investment.                                                                                                                                                                                                                                                                                                                     |
| IntergovernmentalState    | (R02)Gen-MotorVehicleInLieuTax                            | VLF Collection in Excess - Counties \$84,979<br>Vehicle Theft Allocatoin \$108,280                                                                                                                                                                                                                                                                                            |
| IntergovernmentalState    | (R02)SpRev-MotorVehicleInLieuTax                          | Air Quality Motor Vehicle Fees/DMV Fees                                                                                                                                                                                                                                                                                                                                       |
| IntergovernmentalState    | (R03)Gen-1991RealignmentRevenue                           | Realignment VLF for Health previously report                                                                                                                                                                                                                                                                                                                                  |
| IntergovernmentalState    | (R04)Gen-2011RealignmentRevenue                           | These are trust fund balances, reclassified to revenue per GASB 84:<br>LOCAL INNOVATION REALIGN 2011<br>JUVENILE JUSTICE REALIGN 2011<br>LOCAL COMM CORR REALIGN 2011<br>LOCAL LAW ENF SVC REALIGN 2011<br>DIST ATT/PUB DEF REALIGN 2011<br>HTH/HUMAN SVCS REALIGN 2011<br>RESERVE ACCOUNT REALIGN 2011                                                                       |
| IntergovernmentalState    | (R08)Gen-PublicAssistancePrograms(IncludeCALWORKSProgram) | Includes GASB 84 welfare trust net fiscal acti                                                                                                                                                                                                                                                                                                                                |
| IntergovernmentalState    | (R10)Gen-AidforAgriculture                                | Federal Other Revenue for Agriculture was p State in prior years, now being separated out in FY 2022.                                                                                                                                                                                                                                                                         |
| IntergovernmentalState    | (R14)SpRev-AidforDisaster                                 | \$1,709,106 increase in Emergency Aid Soluti<br>HHAP grants from PY;<br>\$1,744,859 increase in Disaster Recovery St                                                                                                                                                                                                                                                          |
| IntergovernmentalState    | (R17)Gen-SB90MandatedCosts                                | Variance due to timing differences                                                                                                                                                                                                                                                                                                                                            |
| IntergovernmentalState    | (R19)SpRev-Roads                                          | State Other for Road & Bridge projects increa                                                                                                                                                                                                                                                                                                                                 |
| IntergovernmentalState    | (R22)SpRev-PublicDefender                                 | Variance is due to BSCC-BD OF ST COMM (                                                                                                                                                                                                                                                                                                                                       |

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|--------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IntergovernmentalState   | (R26)SpRev-AidforMentalHealth             | Variance is due to an increase of:<br>\$1,620,155 for State Aid for mental health, ac<br>\$1,364,300 for Medi-Cal mental health, acct t                                                                                                                                                                                                                                                                                                                                                                                                              |
| IntergovernmentalState   | (R27)Gen-RealignmentforMentalHealth       | Variance due to an adjustment for unearned i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| IntergovernmentalState   | (R27)SpRev-RealignmentforMentalHealth     | Variance is due to an increase in apportionme                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| IntergovernmentalState   | (R29)Gen-AlcoholandDrugAbuse              | VLF Realignment was included here in prior y<br>03 in the current year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| IntergovernmentalState   | (R30)SpRev-RealignmentforHealthServices   | County allocations decreased:<br>\$2,862,981 for Intergov Transfer/Partnerships<br>\$1,610,323 for Whole Person Care                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| IntergovernmentalState   | (R38)SpRev-VictimWitnessPrograms          | Grant revenue increased by \$210,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| IntergovernmentalState   | (R42)Gen-LawEnforcement                   | Variance due to a State Grant for Juvenile Ju<br>\$250,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| IntergovernmentalState   | (R42)SpRev-LawEnforcement                 | Variance due to an increase in grant revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| IntergovernmentalFederal | (R05)SpRev-AidforDisaster                 | Roads, Storm/flood damage, \$6,041,160<br>Disaster Recovery, \$4,231,294 to adjust PY r                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| IntergovernmentalFederal | (R09)Total-CommunityDevelopmentBlockGrant | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| IntergovernmentalFederal | (R10)SpRev-HealthandMentalHealthGrants    | Federal Other revenue grants:<br>\$2,446,375 - Intergov Transfer/Partnerships f<br>\$1,141,553 - Whole Person Care                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| IntergovernmentalFederal | (R18)SpRev-RoadProjects                   | Variance due to timing of road projects, and a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| IntergovernmentalFederal | (R20a)SpRev-OtherFederalOther             | \$7,681,722 - Unavailable revenue from FY21 t<br>in FY22 and consists of the following:<br>1.) \$3,673,518-FEMA Great Plates 4<br>2.) \$2,248,477-FEMA Great Plates 3<br>3.) \$211,859-FEMA Great Plates 2<br>4.) \$199,426-FEMA Great Plates 1<br>5.) \$238,348-FEMA NCS/Roomkey 1<br>6.) \$132,949-FEMA Oak and August Fires<br>7.) \$100,525-FEMA EOC/DOC 1st 90<br>8.) \$33,620-FEMA ACS/Whitmore 1<br>9.) \$550,222-HMGP Grant Redwood Valley V<br>10.) \$39,599-other HMGP grants<br>11.) \$218,978-Cal fire grants<br>12.) \$31,039 EDA grant |
| OtherInLieuTaxes         | (R03)CapProj-RedevelopmentHousing         | Grant funds from Partnerships for Health for I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| ChargesforServices       | (R06)Gen-AuditingandAccountingFees        | Reduced fees due to delays in calculating/ch:<br>due to Aumentum property tax system conve<br>delays.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ChargesforServices       | (R09)Gen-LegalServices                    | Variance is due to a \$329,973 increase over l<br>charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ChargesforServices       | (R16)Gen-HumaneServices                   | There was an \$83K reduction is Animal contr                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| ChargesforServices       | (R17)Gen-LawEnforcementServices           | Variance of \$183K is for Adult probation supe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| ChargesforServices       | (R19)SpRev-RoadandStreetServices          | Revenues increased in the current year due t<br>costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ChargesforServices       | (R20)Gen-HealthFees                       | The was a \$134,486 reduction in Emergency<br>charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ChargesforServices       | (R20)SpRev-HealthFees                     | Variance due to PHCA Innovative Housing G                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ChargesforServices       | (R21)SpRev-MentalHealthServices           | Variance is due to an \$892K payment from M<br>Act funds to cover costs for LPS clients and p<br>Coordination Services.                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ChargesforServices       | (R24)Gen-InstitutionalCareandServices     | The variance caused by a decrease in the PY<br>Management, due to staffing vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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| ChargesforServices    | (R27)Gen-PersonnelServices                     | Increase due to HR charges of \$60,553 for in personnel services                                                                                                                                                                                                                                                                                                                                        |
| ChargesforServices    | (R28)Gen-BuildingMaintenanceandGroundsServices | Variance caused by an increase in interfund r maintenance, janitorial and grounds mainten                                                                                                                                                                                                                                                                                                               |
| ChargesforServices    | (R29)SpRev-AdministrativeServices              | Variance due to an \$172K increase in Emerg charges for services.                                                                                                                                                                                                                                                                                                                                       |
| MiscellaneousRevenues | (R01)Gen-OtherSales                            | \$70,720 - General Svcs<br>\$68,746 - County Clerk<br>\$11,805 - Property Characteristics<br>\$28,695 - District Attorney<br>\$15,198 - County Airports<br>\$6,253 - Assessor<br>\$8,105 - Planning & Bldg Svcs<br>\$5,142 - Public Health<br>\$2,437 - Remaining Other                                                                                                                                 |
| MiscellaneousRevenues | (R01)SpRev-OtherSales                          | \$59,990 - Mental Health Service<br>\$34,518 - Micrographics<br>\$44,533 - Road Admin<br>\$4,370 - County Library<br>\$335 - Air Quality                                                                                                                                                                                                                                                                |
| GeneralGovernment     | (R03)Gen-AdministrativeOfficer                 | More general support services are being cen Office has taken on fiscal services for small d contract management and grant administratic                                                                                                                                                                                                                                                                 |
| GeneralGovernment     | (R09)Gen-Assessor                              | The Assessor's office has been laboring unde work that was impeded by the difficult and ch the new property tax system. They have had professional services expenses to handle the caused by the new system's reporting failure:                                                                                                                                                                        |
| GeneralGovernment     | (R09)SpRev-Assessor                            | The prior year had July 2020-June 2021 soft support Tyler Tech service contracts for Eagle EagleRecorder, for \$54,223.                                                                                                                                                                                                                                                                                 |
| GeneralGovernment     | (R10)Gen-PurchasingAgent                       | This the the County's Central/General Servic has taken on the administration of all County management, as well as supporting and prov the Buildings and Grounds and Garage depa administration.                                                                                                                                                                                                         |
| GeneralGovernment     | (R11)DebtServ-OtherFinance                     | Debt Service & POB - Professional & Special Department Expenses.                                                                                                                                                                                                                                                                                                                                        |
| GeneralGovernment     | (R17)Gen-Personnel                             | Increased staff and expenditures in FY 2021- increased pandemic-related HR services and staff due to the pandemic to early retirement                                                                                                                                                                                                                                                                   |
| GeneralGovernment     | (R18)Gen-Elections                             | Election supplies and services and Election e increased due to the increase in election noti and voter accommodations.                                                                                                                                                                                                                                                                                  |
| GeneralGovernment     | (R26)Gen-OtherGeneralGovernment                | \$(3,270,391) Cost Plan Charges/Non-depart<br>\$1,216,142 Engineering & Technical Assistar<br>\$728,557 Retirement<br>\$372,191 County Clerk/Recorder (previously Rows 04 and27);<br>The County is switching to reporting CR (Cler expenditures on Form 23 to match the County's structure (this is a Gener: the County's ACFR.<br>\$1,420,753 Miscellaneous Budget<br>\$3,875,895 Information Services |
| GeneralGovernment     | (R26)Perm-OtherGeneralGovernment               | Endowment funds year-end adjusting entry.                                                                                                                                                                                                                                                                                                                                                               |
| PublicProtection      | (R02)Gen-FiftyPercentExcessRevenueCalculation  | There was no excess to report for FY 2021-2                                                                                                                                                                                                                                                                                                                                                             |

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|----------------------|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PublicProtection     | (R03)Gen-OtherTrialCourt                        | Courts AB233 Program, including bailiff salary processing.                                                                                                                                                                 |
| PublicProtection     | (R04)Gen-CountyClerk                            | County Clerk/Recorder was \$372,191 (previous 24, Rows 04 and 27);<br>The County is switching to reporting CR (Clerk) expenditures on Form 23 to match the County's structure (this is a General Fund); the County's ACFR. |
| PublicProtection     | (R06)SpRev-DistrictAttorneyProsecution          | Salaries and Benefits are most of the increase                                                                                                                                                                             |
| PublicProtection     | (R10)SpRev-OtherJudicial                        | \$359,802 Victim Witness Assistance<br>\$290,267 Anti-Drug Abuse Enforcement                                                                                                                                               |
| PublicProtection     | (R12)SpRev-PoliceProtection                     | SO - CAL MMET decreased \$52K<br>Sheriff Special Projects decreased \$39K<br>DEA COMMET decreased \$26K<br>Jail COPS program decreased \$30K                                                                               |
| PublicProtection     | (R18)Gen-FireProtection                         | The current year expenditures are shown under R18.                                                                                                                                                                         |
| PublicProtection     | (R18)SpRev-FireProtection                       | The prior year expenditures were shown under Government, R18.                                                                                                                                                              |
| PublicProtection     | (R19)SpRev-FloodControlSoilandWaterConservation | Professional and Special Services decreased                                                                                                                                                                                |
| PublicProtection     | (R27)Gen-Recorder                               | County Clerk/Recorder was \$372,191 (previous 24, Rows 04 and 27);<br>The County is switching to reporting CR (Clerk) expenditures on Form 23 to match the County's structure (this is a General Fund); the County's ACFR. |
| PublicProtection     | (R29)SpRev-EmergencyServices                    | Professional and Special Services increased                                                                                                                                                                                |
| PublicProtection     | (R30)Gen-PlanningandZoning                      | The planning department has been laboring under a shortage and was able to staff up in FY 2022                                                                                                                             |
| PublicProtection     | (R31)Gen-HumaneServices(Pound)                  | Salaries & Benefits increased by \$232K due to raises                                                                                                                                                                      |
| PublicProtection     | (R32)Gen-OtherProtectionOther                   | \$936,337 Cannabis Management<br>\$184,660 Miscellaneous reclassifying adjustments                                                                                                                                         |
| PublicProtection     | (R32)SpRev-OtherProtectionOther                 | \$8,403 JMHCP - MI & CMISA SO/MH COLLEGE<br>\$40,245 Justice Assistance<br>\$2,154 Fish & Game                                                                                                                             |
| PublicWaysFacilities | (R03)Gen-TransportationSystems                  | Due to timing of projects in the prior year:<br>Construction Contracts expense decreased by \$100K<br>Architectural & Engineering expense decreased by \$100K                                                              |
| PublicWaysFacilities | (R07)SpRev-PublicHealth                         | Emergency Aid Solutions decreased from \$4.5M to \$3.5M<br>Whole Person Care Professional Services & Support decreased \$1.549M.                                                                                           |
| PublicWaysFacilities | (R08)Gen-MedicalCare                            | Non-County Contract Hospital decreased from \$1.5M to \$1.2M<br>Svcs-EMS decreased \$22K, from \$102K to \$80K                                                                                                             |
| PublicWaysFacilities | (R09)SpRev-MentalHealth                         | Mental Health Svcs: Contracts to Other Agencies increased \$217K.<br>MH Svcs Act: Contracts to Other Agencies in Spec Svcs increased \$287K.<br>MH Treatment Act: Services and Oversight increased \$100K                  |
| PublicWaysFacilities | (R10)Gen-DrugandAlcoholAbuseServices            | Professional & Special Svcs increase \$980K.                                                                                                                                                                               |
| PublicWaysFacilities | (R10)SpRev-DrugandAlcoholAbuseServices          | DFC and Stop Act grant programs have ended                                                                                                                                                                                 |
| PublicWaysFacilities | (R11)Gen-OtherHealth                            | Transitional Housing:<br>Professional & Special Services decreased \$100K                                                                                                                                                  |

|                                           |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PublicWaysFacilities                      | (R11)SpRev-OtherHealth                                 | Prior Year showed \$500K for Emergency Aid incorrectly reported under Public Health. The Solutions program is a Social Services emer for the homeless and should have been repo Assistance.                                                                                                                                                                                                                                                                                                                                  |
| PublicWaysFacilities                      | (R13)Gen-Sanitation                                    | Variance is due to an increase in Mendocino Solid Waste:<br>Salaries & Wages, \$229K<br>Professional and Special Svcs, \$120K<br>Landfill Closure:<br>Professional and Special Svcs, \$68K                                                                                                                                                                                                                                                                                                                                   |
| PublicAssistance                          | (R01)Gen-Administration                                | Inflation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| PublicAssistance                          | (R05)SpRev-AdministrationandPrograms                   | Prior year, \$500K was reported for Emergenc Form 25, Row 11 Public Health, Other Health costs for the Social Services Emergency Hou Emergency Aid Solutions was \$2.5M in FY 2 The Supportive Housing Program, \$109K in F 22.<br>Additionally, there was \$911K of expenditures Equity grants for disadvantaged persons.                                                                                                                                                                                                   |
| Education                                 | (R10)SpRev-OtherRecreationandCulturalServices          | Misc recreation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| DebtServiceCapitalOutlayTotalExpenditures | (R01)DebtServ-<br>OtherPrincipalPaymentsonLongTermDebt | Debt Service,<br>COPs \$1,280,000<br>POBs \$5,740,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| DebtServiceCapitalOutlayTotalExpenditures | (R06)Gen-GeneralGovernment                             | There were less General Government capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| DebtServiceCapitalOutlayTotalExpenditures | (R07)CapProj-PublicProtection                          | Building a new Jail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| DebtServiceCapitalOutlayTotalExpenditures | (R07)Gen-PublicProtection                              | There were less Public Protection capital proj                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| DebtServiceCapitalOutlayTotalExpenditures | (R08)Gen-PublicWaysandFacilities                       | Point Arena AFB Microwave roof was \$117,1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| DebtServiceCapitalOutlayTotalExpenditures | (R09)CapProj-HealthandSanitation                       | Property purchased in Prior Year; constructio                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| DebtServiceCapitalOutlayTotalExpenditures | (R09)Gen-HealthandSanitation                           | Current year projects were related to water d water and mold repair, HVAC replacement ar upgrades.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| DebtServiceCapitalOutlayTotalExpenditures | (R10)CapProj-PublicAssistance                          | Project completed in Prior Year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| DebtServiceCapitalOutlayTotalExpenditures | (R11)Gen-Education                                     | The Library had no capital projects in the prio project was for Willits Library data cabling.                                                                                                                                                                                                                                                                                                                                                                                                                                |
| DebtServiceCapitalOutlayTotalExpenditures | (R12)Gen-RecreationandCulturalServices                 | There were no Parks capital projects in the p projects were for fuel load reduction/hazard n                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| OtherFinancingSourcesChangeinFundBalance  | (R12)CapProj-TransfersIn                               | \$2,282,208 - Mental Health Treatment<br>1,000,000 - County Jail and Other County                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| OtherFinancingSourcesChangeinFundBalance  | (R12)DebtServ-TransfersIn                              | County share, retirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| OtherFinancingSourcesChangeinFundBalance  | (R12)Gen-TransfersIn                                   | NONDEPARTMENTAL REVENUE (2,947,55<br>CAPITAL IMPROVEMENTS (2,926,328.68<br>PUBLIC HEALTH NURSING (1,082,546.95<br>PUBLIC HEALTH (395,438.16)<br>EMPLOYEE WELLNESS/ASSISTANCE<br>MENDOCINO COUNTY JAIL (261,114.00)<br>ALCOHOL/OTHER DRUG PROGRAM (150<br>ENGINEERING & TECHNICAL ASSIST<br>EMPLOYEE WELLNESS/ASSISTANCE<br>MENDOCINO COUNTY SHERIFF (33,586.9<br>PLANNING & BUILDING SERVICES (20,<br>BUILDINGS & GROUNDS (15,060.75)<br>SOCIAL SERVICES (14,008.00)<br>HEALTH & HUMAN SERVICES ADMIN<br>ASSESSOR (1,275.00) |
| OtherFinancingSourcesChangeinFundBalance  | (R12)SpRev-TransfersIn                                 | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|                                          |                       |                                     |
|------------------------------------------|-----------------------|-------------------------------------|
| OtherFinancingSourcesChangeinFundBalance | (R13)Gen-TransfersOut | NONDEPARTMENTAL REVENUE 34,392,11   |
|                                          |                       | CAPITAL IMPROVEMENTS 2,500,000.00   |
|                                          |                       | SOCIAL SERVICES 305,674.00          |
|                                          |                       | BUILDINGS & GROUNDS 282,000.00      |
|                                          |                       | PUBLIC HEALTH 116,313.19            |
|                                          |                       | AGRICULTURE DEPT 40,000.00          |
|                                          |                       | INFORMATION SERVICES 15,000.00      |
|                                          |                       | PLANNING & BUILDING -SPEC PROJ 12,0 |
|                                          |                       | PUBLIC HEALTH-CCS 81.00             |
|                                          |                       | CHILD SUPPORT SERVICES (17,393.4    |
|                                          |                       | AJE# 101 838.00                     |
|                                          |                       | RJE# 207 (4,715,633.00)             |
|                                          |                       | RJE# 202 6,540,118.00               |

|                                          |                                          |                                                                                                                                                                                                                                                           |
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| OtherFinancingSourcesChangeinFundBalance | (R13)SpRev-TransfersOut                  | TBD                                                                                                                                                                                                                                                       |
| ChangesNetPositionFiduciaryFund          | (R05)Cus-OtherContributions              | Taxes Collected for Other Governments                                                                                                                                                                                                                     |
| ChangesNetPositionFiduciaryFund          | (R05)Pri-OtherContributions              | Contributions to Private Purpose Trust                                                                                                                                                                                                                    |
| ChangesNetPositionFiduciaryFund          | (R10)Pen-OtherInvestmentIncome           | Rent Income, Net of Expenses                                                                                                                                                                                                                              |
| ChangesNetPositionFiduciaryFund          | (R17)Pen-OtherAdditions                  | Insurance Reimbursement                                                                                                                                                                                                                                   |
| ChangesNetPositionFiduciaryFund          | (R24)Cus-OtherDeductions                 | Taxes Distributed to Other Governments                                                                                                                                                                                                                    |
| ChangesNetPositionFiduciaryFund          | (R24)Pri-OtherDeductions                 | Distributions from Private Purpose Trust                                                                                                                                                                                                                  |
| BalanceSheetGovernmentalFunds            | (R01)SpRev-CashInvestments               | \$18,915,273 increase in Cannabis Equity Gr<br>\$12,408,304 increase in Disaster Recovery fr<br>\$7,690,330 increase in Mental Health Treatm                                                                                                              |
| BalanceSheetGovernmentalFunds            | (R27)Gen-OtherLiabilities1               | Accrued payroll & benefits                                                                                                                                                                                                                                |
| BalanceSheetGovernmentalFunds            | (R27)SpRev-OtherLiabilities1             | Accrued payroll and benefits                                                                                                                                                                                                                              |
| BalanceSheetGovernmentalFunds            | (R28)Gen-OtherLiabilities2               | Unearned Revenues                                                                                                                                                                                                                                         |
| BalanceSheetGovernmentalFunds            | (R28)SpRev-OtherLiabilities2             | Unearned Revenue:<br>\$17,013,160 Cannabis Equity Grants<br>\$4,878,878 Disaster Recovery<br>\$97,745 Mental Health Svcs Act                                                                                                                              |
| BalanceSheetGovernmentalFunds            | (R31)Gen-DeferredInflowsofResources      | Unavailable Revenues                                                                                                                                                                                                                                      |
| BalanceSheetGovernmentalFunds            | (R31)SpRev-DeferredInflowsofResources    | Unavailable revenue                                                                                                                                                                                                                                       |
| BalanceSheetGovernmentalFunds            | (R38)CapProj-TotalFundBalances(Deficits) | There is no deficit. This is a positive fund bal                                                                                                                                                                                                          |
| BalanceSheetGovernmentalFunds            | (R38)Gen-TotalFundBalances(Deficits)     | There is no deficit. This is a positive fund bal                                                                                                                                                                                                          |
| BalanceSheetGovernmentalFunds            | (R38)Perm-TotalFundBalances(Deficits)    | There is no deficit. This is a positive fund bal                                                                                                                                                                                                          |
| BalanceSheetGovernmentalFunds            | (R38)SpRev-TotalFundBalances(Deficits)   | There is no deficit. This is a positive fund bal                                                                                                                                                                                                          |
| ProprietaryFunds                         | (R18)IntrnServ-Equipment                 | Equipment did not change in FY 22.                                                                                                                                                                                                                        |
| ProprietaryFunds                         | (R41)IntrnServ-OtherCurrentLiabilities1  | \$76,529 Accrued Salaries & Benefits<br>\$157,090 Lease Liability, Current                                                                                                                                                                                |
| ProprietaryFunds                         | (R42)IntrnServ-OtherCurrentLiabilities2  | Liability for Unpaid Claims                                                                                                                                                                                                                               |
| ProprietaryFunds                         | (R56)IntrnServ-NetPensionLiability       | N/A                                                                                                                                                                                                                                                       |
| ProprietaryFunds                         | (R57)IntrnServ-NetOPEBLiability          | N/A                                                                                                                                                                                                                                                       |
| FiduciaryFunds                           | (R01)BnfTrust-CashInvestments            | In June 2022, there were 3 bi-weekly pay per<br>June 2021. The third payroll in June 2022 wa                                                                                                                                                              |
| FiduciaryFunds                           | (R01)Cus-CashInvestments                 | Custodial fund balances vary based on timing<br>funds are comprised of County Departmental<br>assets under control of County departments \<br>fiduciary capacity), and of Unapportioned Tax<br>property tax receipts awaiting apportionment<br>agencies). |

|                             |                                                     |                                                                                                                                       |
|-----------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| FiduciaryFunds              | (R01)PriTrust-CashInvestments                       | These funds are public guardian, public admi<br>behavioral health & recovery services' consei<br>were moved out from Custodial funds. |
| FiduciaryFunds              | (R12)BnfTrust-OtherInvestments                      | Per MCERA audited financial statments, this                                                                                           |
| FiduciaryFunds              | (R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation | Per MCERA audited financial statments, this<br>Equipment."                                                                            |
| FiduciaryFunds              | (R23.5)BnfTrust-OtherCurrentLiabilities             | Per MCERA audited financial statments, this<br>and Other Liabilities."                                                                |
| SummaryStatistics           | (R11)Prop-Adjustments(Specify)                      | Unemployment liability overstated in the prior                                                                                        |
| SummaryStatistics           | (R11a)GovernmentalFundAdjustments                   | .                                                                                                                                     |
| SummaryStatistics           | (R11b)ProprietaryFundAdjustments                    | None                                                                                                                                  |
| NoncurrentAssetsLiabilities | (R01)CapAsst-Land                                   | No changes in current year.                                                                                                           |
| NoncurrentAssetsLiabilities | (R04)CapAsst-Infrastructure                         | No change in current year.                                                                                                            |
| NoncurrentAssetsLiabilities | (R08)CapAsst-OtherCapitalAssets                     | Improvements other than buildings                                                                                                     |
| NoncurrentAssetsLiabilities | (R35)Liab-NetOPEBLiability                          | N/A                                                                                                                                   |
| NoncurrentAssetsLiabilities | (R36)Liab-OtherNoncurrentLiabilities1               | Landfill Closure/Post-closure Liability                                                                                               |
| NoncurrentAssetsLiabilities | (R37)Liab-OtherNoncurrentLiabilities2               | Interest Payable                                                                                                                      |
| NoncurrentAssetsLiabilities | (R43)DIR-OtherDeferredInflowsofResources            | Unavailable Revenues                                                                                                                  |