

COUNTY FINANCIAL TRANSACTIONS REPORT COVER PAGE

County of Mendocino

Fiscal Year: **2023**

ID Number: **10992300000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the county in accordance with the requirements as prescribed by the California State Controller.

County Fiscal Officer



4GDbJ0Vt6V2VyN...

Signature

Acting Auditor Controller Treasurer-Tax Collector

Title

Sara Pierce

Name (Please Print)

8/23/2024

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 8/23/2024 7:41:02

County of Mendocino
Counties' Financial Transactions Report
General Information

Fiscal Year: 2023

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
Title Telephone
Email Fax

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 – Governmental Funds
Comments for the County Report

Fiscal Year: 2023

Comments

We were not able to complete GF and SR fund variance comments within the time allotted to submit the rep

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
Operating Revenues	
R02. Charges for Services	3,422,751
R03. Other Operating Revenues	7
R04. Total Operating Revenues	\$3,422,758
Operating Expenses	
R05. Personnel Services	140,552
R06. Contractual Services	
R07. Materials and Supplies	397,525
R08. General and Administrative Expenses	2,521,239
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	764,591
R11. Total Operating Expenses	\$3,823,907
R12. Operating Income (Loss)	\$-401,149
Nonoperating Revenues	
R13. Investment Income	3,047
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$3,047
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-398,102
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	4,775
R27. Transfers Out	-5,352

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-398,679
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-211,610
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$-610,289
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	-610,289
R36.	Total Net Position (Deficit)	\$-610,289

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	20,330,559
R03. Other Operating Revenues	47,519
R04. Total Operating Revenues	\$20,378,078
Operating Expenses	
R05. Personnel Services	490,378
R06. Contractual Services	
R07. Materials and Supplies	315,412
R08. General and Administrative Expenses	756,859
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	18,558,639
R11. Total Operating Expenses	\$20,121,288
R12. Operating Income (Loss)	\$256,790
Nonoperating Revenues	
R13. Investment Income	-89,285
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-89,285
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$167,505
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	4,190,821
R27. Transfers Out	-417,290

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$3,941,036
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-3,686,363
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$254,673
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	254,673
R36.	Total Net Position (Deficit)	\$254,673

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
Operating Revenues	
R02. Charges for Services	3,192,947
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$3,192,947
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	1,325,038
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	1,165,618
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$2,490,656
R12. Operating Income (Loss)	\$702,291
Nonoperating Revenues	
R13. Investment Income	96,930
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$96,930
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	74,441
R20. Total Nonoperating Expenses	\$74,441
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$724,780
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	293,603
R27. Transfers Out	-80,000

Special and Extraordinary Items

R27.5 Special Item

R27.6 Extraordinary Item

R27.7 **Total Special and Extraordinary Items**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

R31. Reason for Adjustment

R32. **Net Position (Deficit), End of Fiscal Year****Net Position (Deficit)**

R33. Net Investment in Capital Assets

R34. Restricted

R35. Unrestricted

R36. **Total Net Position (Deficit)**

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance
Operating Revenues	
R02. Charges for Services	150,000
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$150,000
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	215
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	158,150
R11. Total Operating Expenses	\$158,365
R12. Operating Income (Loss)	\$-8,365
Nonoperating Revenues	
R13. Investment Income	7,622
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$7,622
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-743
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-743
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$735,402
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$734,659
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	734,659
R36.	Total Net Position (Deficit)	\$734,659

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
Operating Revenues	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	8,340
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$8,340
R12. Operating Income (Loss)	\$-8,340
Nonoperating Revenues	
R13. Investment Income	2,438
R14. Gain on Disposal of Capital Assets	122,849
R15. Other Nonoperating Revenues	611,419
R16. Total Nonoperating Revenues	\$736,706
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$728,366
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$728,366
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$315,676
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,044,042
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	611,537
R34.	Restricted	
R35.	Unrestricted	432,505
R36.	Total Net Position (Deficit)	\$1,044,042

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

Fiscal Year: 2023

Fc

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
Operating Revenues	
R02. Charges for Services	5,103,079
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$5,103,079
Operating Expenses	
R05. Personnel Services	107,865
R06. Contractual Services	
R07. Materials and Supplies	38,123
R08. General and Administrative Expenses	5,098,541
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$5,244,529
R12. Operating Income (Loss)	\$-141,450
Nonoperating Revenues	
R13. Investment Income	-3,992
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	58,323
R16. Total Nonoperating Revenues	\$54,331
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-87,119
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	3,311
R27. Transfers Out	-4,796

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-88,604
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,250,417
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,161,813
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	1,161,813
R36.	Total Net Position (Deficit)	\$1,161,813

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

Fiscal Year: 2023

For

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		
R04. Closing Fees		
R05. Annual Administration Fees		
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Income		
R11. Other Operating Revenues/Additions		
R12. Total Operating Revenues/Additions		
Operating Expenses/Deductions		
R13. Legal Fees		
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		
R21. Deposits Returned		
R22. Personnel Services		
R23. Contractual Services		
R24. Materials and Supplies		
R25. General and Administrative Expenses		
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. Total Operating Expenses/Deductions		

R29.	Operating Income (Loss)		
	Nonoperating Revenues		
R30.	Investment Income		
R30.5	Rents, Leases, Concessions, and Royalties		
R31.	Intergovernmental — Federal		
R32.	Intergovernmental — State		
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues		
	Nonoperating Expenses		
R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	Total Nonoperating Expenses		
R41.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		
	Capital Contributions		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions		
R48.	Transfers In		
R49.	Transfers Out		
	Special and Extraordinary Items		
R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items		
R50.	Change in Net Position		
R51.	Net Position (Deficit), Beginning of Fiscal Year		
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year		
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		

R56.	Restricted	
R57.	Unrestricted	
R58.	Total Net Position (Deficit)	

Conduit Debt Issued and Outstanding

	Debt Issued During Current Fiscal Year	Total Debt Outstanding a Current Fiscal Year En
Types of Qualified Private Activity Debt and Public Agency Debt		
Qualified Private Activity Debt		
R59.	Industrial Development Bonds	
R60.	Enterprise Zone Bonds	
R61.	Empowerment Zone Bonds	
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	
R63.	Qualified Public Educational Facilities Bonds	
R64.	Qualified Student Loan Bonds	
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	
R66.	Qualified 501(c)(3) — Other Bonds	
R67.	Qualified Residential Rental Projects Bonds	
R68.	Qualified Single-Family Mortgage Revenue Bonds	
R69.	Solid Waste Disposal Facilities Bonds	
R70.	Other Exempt Facilities Bonds	
R71.	Other Qualified Private Activity Debt	
R72.	Total Qualified Private Activity Debt Issued and Outstanding	
Public Agency Debt		
R73.	Revenue Bonds	
R74.	Tax Allocation Redevelopment Bonds	
R75.	Certificates of Participation	
R76.	1911 Act Assessment Bonds	
R77.	1913 Act Assessment Bonds	
R78.	1915 Act Assessment Bonds	
R79.	Mello-Roos Bonds	
R80.	Marks-Roos Bonds	
R81.	Sales Tax Bonds	
R82.	Financial Leases	
R83.	Pension Obligation Bonds	
R84.	Tax and Revenue Anticipation Notes	
R85.	Commercial Paper	
R86.	Other Public Agency Debt	
R87.	Total Public Agency Debt Issued and Outstanding	

R88. **Total Conduit Debt Issued and Outstanding**

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Property Taxes					
R01. Countywide Secured and Unsecured	36,519,061	270,618			
R02. Supplemental Countywide Secured and Unsecured	371,939	2,429			
R03. Less-than-Countywide Secured and Unsecured					
R04. Supplemental Less-than-Countywide Secured and Unsecured					
R05. Property Tax In-Lieu of Vehicle License Fees	13,454,243				
R06. Voter-Approved Indebtedness					
R07. Supplemental Voter-Approved Indebtedness					
R08. Prior-Year Secured and Unsecured	2,823,774	83			
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)	720,140	3,165			

Specify Other Property Taxes

Special Tax - Fire Assessment		3,165			
Williamson Act	720,140				

R15. Total Property Taxes	\$53,889,157	\$276,295	\$0	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Taxes – Other					
R16. Sales and Use Taxes	19,199,146	11,137,395			
R18. Transportation Tax (Nontransit Purposes)		60,000			
R19. Property Transfer	630,144				
R20. Transient Occupancy Taxes	8,098,756				
R21. Timber Yield	604,544	2,083			
R22. Aircraft					
R23. Construction Development Taxes					
R24. Utility Users Tax					

R25. Other Taxes – Other (Specify)

3,129,574	0	0	0	
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Specify Other Taxes – Other

Cannabis Business Tax	3,129,574				

R26. **Total Taxes – Other**

\$31,662,164	\$11,199,478	\$0	\$0	
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R27. **Total Taxes**

\$85,551,321	\$11,475,773	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Special Benefit Assessments					
R01. Operations					
R02. Capital Outlay					
R03. Other Special Benefit Assessments (Specify)					

Specify Other Special Benefit Assessments

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R04.	Total Special Benefit Assessments					
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Licenses, Permits, and Franchises					
R05. Animal Licenses	299,291				
R06. Business Licenses	132,082				
R07. Construction Permits	1,577,685				
R08. Road Privileges and Permits		73,663			
R09. Zoning Permits	1,250,535				
R10. Franchises	1,320,931				
R11. Other Licenses, Permits, and Franchises (Specify)	114,803	375,065			

Specify Other Licenses, Permits, and Franchises

Air Quality Permits		375,065			
Cannabis Facility Business License	15,189				
Gun Permit	26,817				
Marriage License	25,244				
Miscellaneous	6,395				
Mobile Home Setup Fee	14,446				
Planning & Building-Other Permits	26,712				

R12.	Total Licenses, Permits, and Franchises	\$4,695,327	\$448,728	\$0	\$0	
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County of Mendocino
 Counties' Financial Transactions Report – Governmental Funds
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Fines, Forfeitures, and Penalties					
R01. Vehicle Code Fines	401,124	8,258			
R02. Other Court Fines	392,889	5,476			
R03. Forfeitures and Penalties	457,785	274	9,060		
R04. Penalties and Costs of Delinquent Taxes					
R05. Other Fines, Forfeitures, and Penalties (Specify)					

Specify Other Fines, Forfeitures, and Penalties

BUILDINGS & GROUNDS	-582,750				
CAPITAL IMPROVEMENTS	26,559				
Donations - Library		1,114			
Donations - Museum	23,880				
Donations - Other Miscellaneous	3,237				
Donations - Sheriff Special Projects		24,779			
ECONOMIC DEVELOPMENT	34,000				
ENVIRONMENTAL HEALTH	72,108				
GENERAL RELIEF	32,626				
MENDOCINO CNTY MUSEUM	10,286				
MENDOCINO COUNTY JAIL	20,392				
MENDOCINO COUNTY SOLID WASTE	34,985				
MOBILE SPAY/NEUTER	20,000				
NON-DEPARTMENTAL REVENUE	130,752				
Other Miscellaneous Revenues	24,171				
Prior Year revenue Miscellaneous	17,787				
Transfers paying down POB debt.			558,785		

R06. Total Fines, Forfeitures, and Penalties	\$1,251,798	\$14,008	\$9,060	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Revenue from Use of Money and Property					
R07. Investment Income	1,967,200	12,118	-38,143	-44,780	
R08. Rents, Leases, and Concessions	153,832				

R09. Royalties					
R10. Other Revenue from Use of Money and Property (Specify)	0	0	253,757	0	

Specify Other Revenue from Use of Money and Property

Interest adjustment for new COP issue.			253,757		

R11. Total Revenue from Use of Money and Property	\$2,121,032	\$12,118	\$215,614	\$-44,780	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – State

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects
Intergovernmental – State				
R01. Highway Users Tax		9,362,787		
R02. Motor Vehicle In-Lieu Tax	133,216	680,337		
R03. 1991 Realignment Revenue	1,186,456			
R04. 2011 Realignment Revenue	33,421,881			
R05. Other State In-Lieu Taxes				
R06. Highway Property Rentals				
R07. Public Assistance Administration (Include CALWORKS Admin.)	11,666,729			
R08. Public Assistance Programs (Include CALWORKS Program)	9,579,156			
R09. Realignment for Social Services	18,921,496			
R10. Aid for Agriculture	592,467			
R11. Aid for Construction	128,545			
R12. Aid for Corrections		133,155		
R13. Aid for County Fairs				
R14. Aid for Disaster		2,514,649		
R15. Homeowners' Property Tax Relief	296,815	1,938		
R16. Open Space Tax Relief				
R17. SB 90 Mandated Costs	91,085			
R18. Off-Highway Motor Vehicle License Fee				
R19. Roads		602,390		
R20. Child Care Food/Special Milk Program				
R21. Peace Officers Standards and Training				
R22. Public Defender		219,311		
R23. Tobacco Tax – AB 75/Prop. 99				
R24. Public Safety – Prop. 172				
R25. Public Safety – 2011	7,917,191			
Health Programs				
R26. Aid for Mental Health		13,419,741		
R27. Realignment for Mental Health	3,605,403	1,813,107		
R28. Medically Indigent Adult (MIA)				
R29. Alcohol and Drug Abuse	2,277,171			
R30. Realignment for Health Services	4,212,069			
R31. Other Health Programs (Specify)	2,399,007	424,334		

Specify Other Health Programs

Environmental Health	5,438			
Hospital and Medical Svcs	255,205			
LEA Solid Waste		95,451		
Mendo Co Air Quality Mgmt Dist		106,961		
Other		8,387		
Public Health Administration	321,422			
Public Health Nursing	696,128			
Public Health Nursing - COVID	177,674			
State Aid for California Children - PH CCS	340,294			
State Other - PH CCS	602,846			
Tobacco Education		213,535		

		General	Special Revenue	Debt Service	Capital Projects
State – Other					
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)		528,224		
R33.	Office of Criminal Justice Planning (OCJP)				
R34.	Library				
R35.	Stabilization	130,000			
R36.	Veterans Affairs Programs	123,278			
R37.	Sheriff Boating Safety				
R38.	Victim Witness Programs		463,165		
R39.	Child Support Service				
R40.	Civil Defense				
R41.	Aging Programs				
R42.	Law Enforcement	4,662,537			
R43.	Other State – Other (Specify)	531,128	9,836,790		

Specify Other State – Other

Buildings & Grounds	17,989			
Cannabis Grants		5,199,546		
Emerg Solu/Supportive Housing Grant		4,325,270		
Grants Administration	45,800			
Mendo Co Water Agency		217,933		
OES	1,547			

Statutory Rape Vertical Prosecution		94,041		
Transitional Housing	344,638			
Transportation Land Improvement	10,098			
Transportation Solid Waste	32,578			
Vehicle License Fee Collection in Excess	78,478			

R44. **Total Intergovernmental – State**

\$101,875,630	\$39,999,928	\$0	\$0
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – Federal

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Intergovernmental – Federal					
R01. Public Assistance Administration	13,725,474				
R02. Public Assistance Programs	16,741,582	1,182,467			
R03. Health Administration	1,748,796				
R04. Aid for Construction					
R05. Aid for Disaster		3,727,433			
R06. Forest Reserve Revenue		136,666			
R07. In-Lieu Taxes	1,639,881				
Federal – Other					
R08. Workforce Investment Act (WIA)					
R09. Community Development Block Grant	1				
R10. Health and Mental Health Grants		4,932,669			
R11. Community Oriented Policing Services (COPS)					
R12. Office of Criminal Justice Planning (OCJP)					
R13. DEA Programs/Drug and Alcohol Programs	423,143	79,032			
R14. DA Programs – Family/Child					
R15. Grazing	436				
R16. Aging Programs					
R17. Senior Citizens Programs					
R18. Road Projects		1,291,584			
R19. Law Enforcement	220,853	15,452			
R20. Other Federal – Other (Specify)	1,158,557	12,198,682			

Specify Other Federal – Other

AGRICULTURE DEPT	111,036				
Disaster Recovery COVID		11,902,828			
DOT - LITTLE RIVER AIRPORT	52,000				
DOT - ROUND VALLEY AIRPORT	1,000				
HOMELAND SECURITY WMD 6		216,834			
NON-DEPARTMENTAL REVENUE	994,521				
Other		79,020			

R21.	Total Intergovernmental – Federal	\$35,658,723	\$23,563,985	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Other In-Lieu Taxes					
R01. Other In-Lieu Taxes (Specify)					

Specify Other In-Lieu Taxes

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Intergovernmental – Other

R02. City/County					
R03. Redevelopment/Housing					
R04. Special Districts/Joint Power Authority (JPA)					
R05. Other Intergovernmental – Other (Specify)	814,133	48,640			

Specify Other Intergovernmental – Other

Aid from Other Governmental Agencies Endowment Funds					
MCERA	814,133				
Mendo Co Air Quality Mgmt Dist		38			
Roads & Bridges		48,602			

R06. Total Intergovernmental – Other	\$814,133	\$48,640	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Charges for Current Services

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Charges for Current Services					
R01. Assessments and Tax Collection Fees	355,956				
R02. Property Tax Administrative Fees	0	254,472	0	0	
R03. Cities					
R04. Redevelopment Agencies					
R05. Special Districts		254,472			
R06. Auditing and Accounting Fees	106,308				
R07. Communication Services					
R08. Election Services	183,952				
R09. Legal Services	568,175				
R10. Planning and Engineering Services	2,245,173				
R11. Agricultural Services	157,202				
R12. Civil Process Services	29,168				
R13. Court Fees and Costs	760,208				
R14. Booking Fees					
R15. Estate Fees					
R16. Humane Services	350,829				
R17. Law Enforcement Services	363,328				
R18. Recording Fees	270,080	74,872			
R19. Road and Street Services		243,513			
R20. Health Fees	1,367,228	194,550			
R21. Mental Health Services	321,506	2,069,737			
R22. California Children's Services	20				
R23. Sanitation Services	2,130,658				
R24. Institutional Care and Services	245,536				
R25. Library Services		16,573			
R26. Parks and Recreation Fees	17,905				
Charges for Current Services – Other					
R27. Personnel Services	148,211				
R28. Building Maintenance and Grounds Services	1,183,478				
R29. Administrative Services	21,288	310,444			
R30. Other Charges for Current Services – Other (Specify)	3,410,933	180,431			

Specify Other Charges for Current Services – Other

Cannabis Management Svcs	812,892				
Child Support Svcs	845,421				
Economic Development	107,426				
General Services	151,642				
Information Svcs	450,115				
Social Services	706,972				
Tobacco Education		180,431			
Transitional Housing	57,544				
Treasurer-Tax Collector	278,921				

R31. **Total Charges for Current Services**

\$14,237,142

\$3,344,592

\$0

\$0

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Pe
Miscellaneous Revenues					
R01. Other Sales	177,123	598,714			
R02. Tobacco Settlement	893,613				
R03. Welfare Repayments					
R04. Cancelled Warrants					
R05. Development Impact Fees					
R06. Other Miscellaneous Revenues (Specify)	-131,967	25,893	558,785		

Specify Other Miscellaneous Revenues

BUILDINGS & GROUNDS	-582,750				
CAPITAL IMPROVEMENTS	26,559				
Donations - Library		1,114			
Donations - Museum	23,880				
Donations - Other Miscellaneous	3,237				
Donations - Sheriff Special Projects		24,779			
ECONOMIC DEVELOPMENT	34,000				
ENVIRONMENTAL HEALTH	72,108				
GENERAL RELIEF	32,626				
MENDOCINO CNTY MUSEUM	10,286				
MENDOCINO COUNTY JAIL	20,392				
MENDOCINO COUNTY SOLID WASTE	34,985				
MOBILE SPAY/NEUTER	20,000				
NON-DEPARTMENTAL REVENUE	130,752				
Other Miscellaneous Revenues	24,171				
Prior Year revenue Miscellaneous	17,787				
Transfers paying down POB debt.			558,785		

R07. Total Miscellaneous Revenues	\$938,769	\$624,607	\$558,785	\$0	
R08. Total Revenues	\$247,143,875	\$79,532,379	\$783,459	\$-44,780	

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Legislative and Administrative					
R01. Board of Supervisors	865,113				
R02. Clerk of the Board	444,833				
R03. Administrative Officer	1,619,852				
R04. Council of Governments					
R05. Other Legislative and Administrative	56,065				
R06. Total Legislative and Administrative	2,985,863				
Finance					
R07. Auditor-Controller	1,678,702				
R08. Treasurer-Tax Collector	836,510				
R09. Assessor	2,063,516	9,417			
R10. Purchasing Agent	598,189				
R11. Other Finance	392,478		54,465		
R12. Total Finance	5,569,395	9,417	54,465		
Counsel					
R13. County Counsel	1,799,659				
R14. District Attorney (Legal Advice)					
R15. Other Counsel					
R16. Total Counsel	1,799,659				
R17. Personnel	2,108,798				
R18. Elections	617,493				
R19. Communications	4,564,136				
R20. Property Management	6,237,627				
Plant Acquisition					
R21. Jails					
R22. Courts					
R23. Other Plant Acquisition					
R24. Total Plant Acquisition					

R25. Promotion	879,754				
R26. Other General Government	2,247,958				601,27
R27. Total General Government	\$27,010,683	\$9,417	\$54,465	\$0	\$601,27

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

Fiscal Year: 2023

Fr

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	441,036					44
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)	95,930					9
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,216,955					2,21
R04. County Clerk						
R05. Grand Jury (Including Audit)	49,387					4
R06. District Attorney – Prosecution	6,787,579	86,208				6,87
R07. Child Support Services	2,398,033					2,39
R08. Public Defender	3,683,992					3,68
R09. Court Appointed Counsel						
R10. Other Judicial	1,317,126	950,955				2,26
R11. Total Judicial	16,990,038	1,037,163				18,02
R12. Police Protection	21,850,256	443,219				22,29
Detention and Correction						
R13. Adult Detention	14,169,662					14,16
R14. Juvenile Detention	2,429,988					2,42
R15. Probation	6,497,055	48,306				6,54
R16. Other Detention and Correction						
R17. Total Detention and Correction	23,096,705	48,306				23,14
R18. Fire Protection		1,555,888				1,55
R19. Flood Control – Soil and Water Conservation		395,453				39

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Protective Inspection						

R20. Agricultural Commissioner	1,132,189					1,13
R21. Building Inspector	3,661,200					3,66
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	4,793,389					4,79
Protection – Other						
R26. LAFCO						
R27. Recorder						
R28. Coroner	3,557,018					3,55
R29. Emergency Services	317,052	5,643,559				5,96
R30. Planning and Zoning	3,380,150					3,38
R31. Humane Services (Pound)	1,940,008					1,94
R32. Other Protection – Other	1,729,136	360,758				2,08
R33. Total Protection – Other	10,923,364	6,004,317				16,92
R34. Total Public Protection	\$77,653,752	\$9,484,346	\$0	\$0	\$0	\$87,13

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Public Ways and Facilities					
R01. Roads		16,113,549			
R02. Transportation Terminals					
R03. Transportation Systems	182,679				
R04. Parking Facilities					
R05. Other Public Ways and Facilities					
R06. Total Public Ways and Facilities	\$182,679	\$16,113,549	\$0	\$0	\$0
Health					
R07. Public Health	13,113,142	5,955,375			
R08. Medical Care	255,205				
R09. Mental Health		33,673,518			
R10. Drug and Alcohol Abuse Services	3,712,972	161,406			
R11. Other Health	759,892				
R12. Total Health	\$17,841,211	\$39,790,299	\$0	\$0	\$0
R13. Sanitation	1,295,508	318			

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Welfare					
R01. Administration	10,388,036				
R02. Aid Programs Cash	25,906,046				
R03. Other Welfare					
R04. Total Welfare	36,294,082				
Social Services					
R05. Administration and Programs	47,025,033				
R06. Other Social Services		6,685,107			
R07. Total Social Services	47,025,033	6,685,107			
General Relief					
R08. Aid to Indigents	497,970				
R09. Indigent Burials	88,635				
R10. Other General Relief					
R11. Total General Relief	586,605				
R12. Care of Court Wards					
R13. Veterans Services	423,225				
Public Assistance – Other					
R14. Workforce Investment Act (WIA)					
R15. Other Public Assistance – Other		2,436,119			
R16. Total Public Assistance – Other		2,436,119			
R17. Total Public Assistance	\$84,328,945	\$9,121,226	\$0	\$0	\$0

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanen
Education					
R01. School Administration					
R02. Library Services		4,393,859			
R03. Agricultural Education	222,586				
R04. Other Education					
R05. Total Education	\$222,586	\$4,393,859	\$0	\$0	
Recreation and Cultural Services					
R06. Recreation Facilities	287,166				
R07. Cultural Services	482,728				
R08. Veterans Memorial Building					
R09. Small Craft Harbors					
R10. Other Recreation and Cultural Services		225			
R11. Total Recreation and Cultural Services	\$769,894	\$225	\$0	\$0	

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	
Debt Service					
R00.5 Lease Financing, Principal and Interest Payments					
R01. Principal Payments on Long-Term Debt			6,055,000		
R02. Interest Payments on Long-Term Debt			2,398,108		
R03. Principal and Interest on Short-Term Notes and Warrants	902,631				
R04. Other Debt Service		185,120	378,793		
R05. Total Debt Service	902,631	185,120	8,831,901	0	
Capital Outlay					
R06. General Government	453,502				
R07. Public Protection	2,218,719			466,471	
R08. Public Ways and Facilities	269,828				
R09. Health and Sanitation	114,335			1,973,033	
R10. Public Assistance	223,626				
R11. Education	928	56,616			
R12. Recreation and Cultural Services	37,797				
R13. Total Capital Outlay	3,318,735	56,616	0	2,439,504	
R14. Total Expenditures	\$213,526,624	\$79,154,975	\$8,886,366	\$2,439,504	

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	33,617,251	377,404	-8,102,907	-2,484,284
Other Financing Sources (Uses)				
R01.5 Lease Financing		56,616		
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt			20,855,000	
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			1,642,106	
R06. Discount on Bonds Issued				
R07. Payment to Refunded Bond Escrow Agent			-13,637,240	
R08. Demand Bonds				
R09. Proceeds from Sale of Capital Assets				
R11. Insurance Recoveries				
R12. Transfers In	8,401,476	26,240,501	9,467,237	6,201,413
R13. Transfers Out	-39,174,042	-14,083,545	-32,623	-1,005,489
R13.5 Other Financing Sources (Uses) – Other				
R14. Total Other Financing Sources (Uses)	-30,772,566	12,213,572	18,294,480	5,195,924
Special and Extraordinary Items				
R15. Special Item				
R16. Extraordinary Item				
R17. Total Special and Extraordinary Items	0	0	0	0
R18. Net Change in Fund Balances	2,844,685	12,590,976	10,191,573	2,711,640
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$62,570,772	\$79,483,213	\$10,037,807	\$1,658,112
R20. Adjustment				
R21. Reason for Adjustment				
R22. Fund Balances (Deficits), End of Fiscal Year	65,415,457	92,074,189	20,229,380	4,369,752

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

Fiscal Year: 2023

		Pension and Other			
		Employee Benefit	Investment	Private-Purpose	
		Trust Funds	Trust Funds	Trust Funds	
Additions					
Contributions					
R01.	Employer	30,309,355			
R02.	Plan Members	8,492,670			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		861,879,769		
R05.	Other Contributions			1,863,227	
R06.	Total Contributions	\$38,802,025	\$861,879,769	\$1,863,227	
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	37,224,908			
R08.	Interest	21,458	6,517,697		
R09.	Dividends	14,310,435			
R10.	Other Investment Income	89,357			
R11.	(Investment Expense)	-1,495,795			
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	
R15.	Net Investment Income (Loss)	\$50,150,363	\$6,517,697	\$0	
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions	27,140			
R18.	Total Additions	\$88,979,528	\$868,397,466	\$1,863,227	
Deductions					
R19.	Benefit Payments	44,309,923			
R20.	Refunds of Contributions	1,144,610			
R21.	Administrative Expenses	1,549,772			
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		810,305,066		
R24.	Other Deductions			1,597,309	
R25.	Total Deductions	\$47,004,305	\$810,305,066	\$1,597,309	

R26.	Change in Net Position	\$41,975,223	\$58,092,400	\$265,918	
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$621,934,385	\$244,113,743	\$1,394,282	
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	Net Position (Deficit), End of Fiscal Year	\$663,909,608	\$302,206,143	\$1,660,200	

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

For

R03. Purpose of Debt (1 of 3) (Record Completed)	Pension Obligation Bonds
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2002
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2026
R12. Principal Authorized	91,945,000
R13. Principal Issued to Date	91,945,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$33,915,000
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	6,055,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$27,860,000
R22. Principal Payable, Current Portion	6,390,000
R23. Principal Payable, Noncurrent Portion	\$21,470,000
R24. Interest Paid in Current Fiscal Year	1,774,640
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: 2023

For

R03. Purpose of Debt (2 of 3) (Record Completed)	Certificates of Participation
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2030
R12. Principal Authorized	25,810,000
R13. Principal Issued to Date	25,810,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$13,430,000
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	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	13,430,000
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	
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: 2023

For

R03. Purpose of Debt (3 of 3) (Record Completed)	Certificates of Participation 2022 Issue ▾
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▾
R07. Fund Type	Governmental ▾
R09. Year of Issue	2022
R10. Beginning Maturity Year	2022
R11. Ending Maturity Year	2043
R12. Principal Authorized	20,855,000
R13. Principal Issued to Date	20,855,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
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	20,855,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	1,642,106
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	119,737
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$22,377,369
R22. Principal Payable, Current Portion	1,650,000
R23. Principal Payable, Noncurrent Portion	\$20,727,369
R24. Interest Paid in Current Fiscal Year	623,469
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2023

Summary For

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principi Payable Noncurre Portior
Governmental							
Certificates of Participation							
Certificates of Participation	2012	13,430,000	0	0	0	0	
Certificates of Participation 2022 Issue	2022	0	20,855,000	0	22,377,369	1,650,000	20,72
Pension Obligation Bonds							
Pension Obligation Bonds	2002	33,915,000	0	6,055,000	27,860,000	6,390,000	21,47
Total Governmental Debt:		\$47,345,000	\$20,855,000	\$6,055,000	\$50,237,369	\$8,040,000	\$42,19

County of Mendocino
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	8,453,109		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$8,453,109	\$0	
R06. Debt Service	8,453,108		
R07. Difference	\$1	\$0	
R08. Reason for Difference	due to rounding		

Note:

(R08) Gov-Reason for Difference: due to rounding

County of Mendocino
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2023

Sur

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Int
Long-Term Debt				
R01. Total Certificates of Participation		623,469		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	6,055,000	1,774,640		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	6,055,000	2,398,109		
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt				
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R16. Total Leases				
R18. Total Other Contracts				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms	6,055,000	2,398,109		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	6,055,000			
R22. Interest Payments on Long-Term Debt		2,398,109		
R23. Principal Payments on Lease Obligations (Purchase Agreements)				
R24. Total	6,055,000	2,398,109		

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: 2023

	General	Special Revenue	Debt Service	Capital Projects	P
Assets					
R01. Cash and Investments	44,903,082	114,652,446	22,788,728	4,551,176	
R02. Investments					
R03. Accounts Receivable (net)	9,692,596	4,990,274		24,091	
R04. Taxes Receivable	5,319,946	655,017			
R05. Interest Receivable (net)					
R05.5 Leases Receivable					
R07. Due from Other Funds	8,086,107				
R08. Due from Other Governments	15,199,261	7,723,195			
R09. Advances to Other Funds					
R10. Inventories	227,871	866,968			
R11. Prepaid Items					
R12. Loans, Notes, and Contracts Receivable					
R13. Other Assets 1					
R14. Other Assets 2					
R15. Other Assets 3					
R16. Total Assets	\$83,428,863	\$128,887,900	\$22,788,728	\$4,575,267	
R17. Deferred Outflows of Resources					
R18. Total Assets and Deferred Outflows of Resources	\$83,428,863	\$128,887,900	\$22,788,728	\$4,575,267	
Liabilities					
R19. Accounts Payable	6,422,035	8,356,905		155,231	
R20. Contracts and Retainage Payable					
R21. Interest Payable					
R22. Due to Other Funds			2,559,348	26,193	
R23. Due to Other Governments					
R24. Advances from Other Funds					
R25. Deposits and Advances					
R26. Loans and Notes Payable					
R27. Other Liabilities 1	2,483,268	374,805			
R28. Other Liabilities 2	171,435	23,097,619			
R29. Other Liabilities 3					

R30.	Total Liabilities	\$9,076,738	\$31,829,329	\$2,559,348	\$181,424	
R31.	Deferred Inflows of Resources	8,936,668	4,984,382		24,091	
R32.	Total Liabilities and Deferred Inflows of Resources	\$18,013,406	\$36,813,711	\$2,559,348	\$205,515	
Fund Balances (Deficits)						
R33.	Nonspendable	227,871	866,968			
R34.	Restricted	33,366,589	91,225,873	20,229,380		
R35.	Committed					
R36.	Assigned	27,707,887				
R37.	Unassigned	4,113,110	-18,652		4,369,752	
R38.	Total Fund Balances (Deficits)	\$65,415,457	\$92,074,189	\$20,229,380	\$4,369,752	
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$83,428,863	\$128,887,900	\$22,788,728	\$4,575,267	

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

Fiscal Year: 2023

For

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted		8,831,669
R02.	Restricted		
R03.	Accounts Receivable (net)		704,378
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R05.5	Leases Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		14,569
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$0	\$9,550,616
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>		4,094,908
R18.5	Infrastructure <i>(Report at cost.)</i>		
R18.6	Lease Assets (Lessee)		5,064,092
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20.	Construction in Progress		2,972,299
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization		-2,827,347

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	\$9,303,952
R27.	Total Assets	\$0	\$18,854,568

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$0	\$18,854,568

Liabilities

Current Liabilities

R32.	Accounts Payable		1,462,653
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		41,269
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		866,209
R42.	Other Current Liabilities 2		1,234,090
R43.	Total Current Liabilities	\$0	\$3,604,221

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		1,938,814
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		1,387,211
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$3,326,025
R61.	Total Liabilities	\$0	\$6,930,246

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.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$6,930,246
R66.	Total Net Position (Deficit)	\$0	\$11,924,322

Net Position (Deficit)

R67.	Net Investment in Capital Assets		5,126,201
R68.	Restricted		
R69.	Unrestricted		6,798,121
R70.	Total Net Position (Deficit)	\$0	\$11,924,322

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

Fiscal Year: 2023

		Pension and Other		
		Employee Benefit	Investment	Private-Purpose
		Trust Funds	Trust Funds	Trust Funds
Assets				
R01.	Cash and Investments	677,082	302,206,143	1,660,
	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	241,562,876		
R08.	International Stocks	158,805,420		
R09.	Real Estate	133,115,903		
R10.	Private Equity			
R11.	Hedge Funds			
R12.	Other Investments	129,681,011		
R13.	Total Investments	\$663,165,210	\$0	
R14.	Receivables (net)	1,574,252		
R14.5	Other Current Assets			
R15.	Due from Other Governments			
	Capital Assets			
R15.5	Capital Assets, Not Being Depreciated			
R15.6	Other Capital Assets, Net of Depreciation	79,383		
R15.7	Net Pension Asset			
R15.8	Net OPEB Asset			
R15.9	Other Noncurrent Assets			
R19.	Total Assets	\$665,495,927	\$302,206,143	\$1,660,
Deferred Outflows of Resources				
R20.	Related to Pensions			
R20.5	Related to OPEB			
R20.6	Related to Debt Refunding			
R20.7	Other Deferred Outflows of Resources			

R20.8	Total Deferred Outflows of Resources	0	0	
R21.	Total Assets and Deferred Outflows of Resources	\$665,495,927	\$302,206,143	\$1,660,
Liabilities				
R22.	Accounts Payable	392,592		
R23.	Deposits and Advances			
R23.5	Other Current Liabilities	1,193,727		
R24.	Due to Other Governments			
R24.5	Net Pension Liability			
R24.6	Net OPEB Liability			
R24.7	Other Long-Term Liabilities			
R28.	Total Liabilities	\$1,586,319	\$0	
Deferred Inflows of Resources				
R29.	Related to Pensions			
R29.5	Related to OPEB			
R29.6	Related to Debt Refunding			
R29.7	Other Deferred Inflows of Resources			
R29.8	Total Deferred Inflows of Resources	0	0	
R30.	Total Liabilities and Deferred Inflows of Resources	\$1,586,319	\$0	
Net Position Restricted for				
R31.	Pension and Other Employee Benefits	663,909,608		
R32.	Investment Trusts		302,206,143	
R33.	Private-Purpose Trusts			1,660,
R34.	Custodial Funds			
R35.	Total Net Position	\$663,909,608	\$302,206,143	\$1,660,

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

Fiscal Year: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liab Inflows of I
Noncurrent Assets			
R00.5	Leases Receivable		
Capital Assets			
R01.	Land	2,925,121	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	100,912,865	
R03.	Equipment <i>(Report at cost.)</i>	41,077,144	
R04.	Infrastructure <i>(Report at cost.)</i>	112,081,055	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R05.5	Lease Assets (Lessee)	4,151,754	
R06.	Construction in Progress	40,041,703	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,268,101	
R09.	Less: Accumulated Depreciation/Amortization	-152,819,108	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$154,638,635	
Deferred Outflows of Resources			
R16.	Related to Pensions	68,117,338	
R17.	Related to OPEB		
R18.	Related to Debt Refunding	643,509	
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$68,760,847	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$223,399,482	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		6,
R24.	General Obligation Bonds		

R25. Revenue Bonds		
R26. Certificates of Participation		22,
R27. Other Bonds		27,
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		241,
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		9,
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$311,
Deferred Inflows of Resources		
R40. Related to Pensions		1,
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		13,
R44. Total Deferred Inflows of Resources		\$14,
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$326,

County of Mendocino
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2023

For

Summary

	Governmental Funds	Proprietary Fur
R01. Revenues	327,924,194	33,056
R02. Expenditures/Expenses	304,608,744	31,921
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$23,315,450	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$1,134
R05. Other Financing Sources (Uses)	4,931,410	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		3,985
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$28,246,860	\$5,119
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$154,274,363	\$6,804
R11. Adjustments (Specify)	0	

R11a. Specify Governmental Fund Adjustments

		Add
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R11b. Specify Proprietary Fund Adjustments

		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$182,521,223	\$11,924
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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	107,548
R17. Total Annual Appropriations Subject to the Limit	83,451

County of Mendocino
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(General Liability Insurance) Reimb. FASTI
InternalServiceFund	(R04)TotalOperatingRevenues	(General Liability Insurance) This is the am received from County departments, to cove expense, claims expense, and related ISF increased 22% due to inflation.
InternalServiceFund	(R05)PersonnelServices	(General Liability Insurance) SCO per prep
InternalServiceFund	(R10)OtherOperatingExpenses	(General Liability Insurance) Claims Expen
InternalServiceFund	(R26)TransfersIn	(General Liability Insurance) Transfer of AF
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Reclass of PC
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(General Liability Insurance) Operating exp amounts charged to and recouped from the due to 25%, \$500K increase in insurance €
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) Adjust to bank balance
InternalServiceFund	(R05)PersonnelServices	(Health Insurance) SCO per preparer: ARF
InternalServiceFund	(R10)OtherOperatingExpenses	(Health Insurance) Claims expense
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Health Insurance) Interest expense - \$65K Change in fair value - \$25K
InternalServiceFund	(R26)TransfersIn	(Health Insurance) \$2.89M - 21/22 Genera deficit \$1.08M - 22/23 Health Plan Allocation \$194K - transfer of opioid funds \$9K - transfer of ARPA stipends
InternalServiceFund	(R27)TransfersOut	(Health Insurance) Adjust NCC to zero
InternalServiceFund	(R04)TotalOperatingRevenues	(Software Acquisition) Budgeted Enterprise 20.4% over PY. Additionally, \$250K was funded to the ISF 1 Criminal Justice Software. Funds came fro Information Services department budget.
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Software Acquisition) Current year deprec is higher due to implementation of new GA amortization expense \$741K, lease amorti entries \$232K.
InternalServiceFund	(R11)TotalOperatingExpenses	(Software Acquisition) Decrease is due to e & Supplies from PY, which is due to an adj to move CIP for GB34 to the ISF.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) Increase is due to a Expenses. See comment in R04.
InternalServiceFund	(R19)OtherNonoperatingExpenses	(Software Acquisition) SCO: per preparer, l liability interest
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Software Acquisition) PY Interest expense incorrectly recorded in R13 as negative inv
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) Transfer In is from C unit Non-Departmental, as final budget adj
InternalServiceFund	(R27)TransfersOut	(Software Acquisition) Funds transferred fr bids coming in over budget for the Admin C Cooling Project.

InternalServiceFund	(R04)TotalOperatingRevenues	(Unemployment Insurance) Charges decre PY's increase in fund balance.
InternalServiceFund	(R10)OtherOperatingExpenses	(Unemployment Insurance) Claims Expens
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Vehicle Replacement) To record depreciat equipment, for financial statement present
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle Replacement) To record depreciat equipment, for financial statement present
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Vehicle Replacement) To record net invest for financial statement presentation.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Vehicle Replacement) To record net invest for financial statement presentation.
InternalServiceFund	(R05)PersonnelServices	(Workers Compensation) SCO per prepare
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Workers Compensation) Prism EWC audit
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Workers Compensation) Increase is due to refund
InternalServiceFund	(R26)TransfersIn	(Workers Compensation) Transfer of ARPA
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Reclassify transfe to pay down POB debt.
PropertyTaxesAndTaxes	(R02)Gen- SupplementalCountywideSecuredandUnsecured	Comment TBD SCO - per preparer: The County has been backlog of property tax billing caused by is: County's property tax system conversion. 1 revenue includes additional catch-up reven
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	Comment TBD SCO - per preparer: The County has been backlog of property tax billing caused by is: County's property tax system conversion. 1 revenue includes additional catch-up reven
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	Comment TBD SCO - per preparer: In the prior year, FY 21 abnormally high (due to the FY 2020 reven low).
PropertyTaxesAndTaxes	(R21)Gen-TimberYield	Comment TBD SCO - per preparer: N/A, market related.
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	\$292,940 - Criminal justice constr fund \$19,965 - Courts AB233 \$38,912 - Law enforcement (Sheriff/Jail/CC \$41,072 - PH Alcohol & Other Drug Prog \$17,747 - Miscellaneous Other
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Fish & Game fines
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Comment TBD SCO - per preparer: There was \$296K of a Building revenue in the current year.
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Comment TBD SCO - per preparer: Variance is due to Cha Investment.
FinesForfeituresRevenue	(R07)Perm-InvestmentIncome	Endowment Funds
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	Variance is due to Change in Fair Value of
FinesForfeituresRevenue	(R09)DebtServ-Royalties	Adjustment for new COP issue.
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	\$78,478 - Nondepartmental \$133,217 - DA
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	Air Quality Motor Vehicle Fees/DMV Fees

IntergovernmentalState	(R03)Gen-1991RealignmentRevenue	Comment TBD SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R04)Gen-2011RealignmentRevenue	Comment TBD SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Comment TBD SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R08)Gen-PublicAssistancePrograms(IncludeCALWORKSPProgram)	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R09)Gen-RealignmentforSocialServices	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R11)Gen-AidforConstruction	SCO - per preparer: Revenues in 2023 are Water Resource Control Board Undergrour clean-up fund for our work at 3 DOT UST s
IntergovernmentalState	(R14)SpRev-AidforDisaster	SCO - per preparer: \$4.3M of variance is s funds and should be moved to Row 43. \$2. disaster and should be moved to Row 05.
IntergovernmentalState	(R17)Gen-SB90MandatedCosts	SCO - per preparer: Variance is due to add prior year related to Elections claims.
IntergovernmentalState	(R19)SpRev-Roads	SCO - per preparer: Variance is due to prio for DOT project CATrans RPL 5910(043).
IntergovernmentalState	(R22)SpRev-PublicDefender	SCO - per preparer: Variance is due to prio
IntergovernmentalState	(R25)Gen-PublicSafety2011	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R25)SpRev-PublicSafety2011	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84. Mental H funds were co-mingled with mental health s mental health realignment funds moved to column, F18.R04,while the mental health s remained in the special revenue column.
IntergovernmentalState	(R27)Gen-RealignmentforMentalHealth	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R27)SpRev-RealignmentforMentalHealth	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	SCO - per preparer: \$873K incorrectly repr be moved to Row 29; variance is no longer
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.

IntergovernmentalState	(R32)Gen-SupplementalLawEnforcementServicesFund(SLESF/COPS)	R42 includes amounts incorrectly entered c
IntergovernmentalState	(R32)SpRev-SupplementalLawEnforcementServicesFund(SLESF/COPS)	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R42)Gen-LawEnforcement	Includes amounts incorrectly entered on R:
IntergovernmentalState	(R42)SpRev-LawEnforcement	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalState	(R43a)SpRev-OtherStateOther	SCO: per preparer, FY2023 revenue was u prior year.
IntergovernmentalFederal	(R02)Gen-PublicAssistancePrograms	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	SCO - per preparer: During FY22/23 the C reviewed GASB 84 requirements and impl ensure compliance with GASB84.
IntergovernmentalFederal	(R03)Gen-HealthAdministration	SCO per prepare: Health Administration 6 Health Administration - COVID 1,050,462
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	SCO - per preparer: The prior year had sig funding, and DOT storm damage aid was \$ Emerg Solu Grant- COVID 2,173,968 Bioterrorism Act 174,022
IntergovernmentalFederal	(R07)Gen-InLieuTaxes	SCO - per preparer: Revenue from prior ye one year; auditors said it should no longer so FY23 has additional revenue.
IntergovernmentalFederal	(R09)Gen-CommunityDevelopmentBlockGrant	No grant funds for CDBG in FY23
IntergovernmentalFederal	(R10)Gen-HealthandMentalHealthGrants	SCO - per preparer: Revenue was incorrec \$1,748,796 is Health Admin revenue and s 03;and \$423,143 is Drug & Alcohol Svcs n moved to Row 13.
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	SCO - per preparer: "Federal Other revenu \$4,535,054 - Intergov Transfer/Partnership \$291,983 - SAMSA grant \$105,632 - HRSA grant"
IntergovernmentalFederal	(R13)Gen-DEAProgramsDrugandAlcoholPrograms	SCO per preparer: Drug & Alcohol Program
IntergovernmentalFederal	(R18)SpRev-RoadProjects	SCO - per preparer: Road & Bridge Project year to year, based on ever-changing cond
IntergovernmentalFederal	(R19)Gen-LawEnforcement	Corrected from PY reporting in R11
IntergovernmentalFederal	(R20a)SpRev-OtherFederalOther	SCO: per preparer, There was an addition: DR-825670 in FY 2023 passed through Ca PW #1026-0". There was revevnue of \$4.89M in FY 2023 revenue. There was \$8.42 of revenue from ARPA, le ARPA revenue. There was \$1.45M less revenue in FY 202: Mitigation grant. There was \$8.56M of revenue in FY 2022 t revenue in FY 2021, none of which was rev
OtherInLieuTaxes	(R03)CapProj-RedevelopmentHousing	No Intergov Capital Projects in FY23
ChargesforServices	(R01)Gen-AssessmentsandTaxCollectionFees	SCO - per preparer: The County has been backlog of property tax billing caused by is: County's property tax system conversion. T to increased billing.

ChargesforServices	(R05)SpRev-SpecialDistricts	SCO - per preparer: Variance due to Charg & benefits) related to AQ grants.
ChargesforServices	(R06)Gen-AuditingandAccountingFees	SCO - per preparer: Variance is due to the Admin Fee. It was not handled correctly in pulled from collections as opposed to takin Supplemental Teeter & Unsec Supp collect tax program Aumentum is now configured i fee prior to distribution.
ChargesforServices	(R08)Gen-ElectionServices	SCO - PER PREPARER: Increased fees in Nov'22 elections.
ChargesforServices	(R09)Gen-LegalServices	SCO - PER PREPARER: PY amount was l addition revenue from County Counsel interl recording \$40K of DA cash accounts held c Victim Witness and Witness Protection.
ChargesforServices	(R10)Gen-PlanningandEngineeringServices	SCO - PER PREPARER: CY increase of \$: from nuisance abatement fees related to C flooding project and Cannabis N.A. project. is related to P&B Micrographic Fees, previc 18 Recording Fees, which more accurately
ChargesforServices	(R16)Gen-HumaneServices	SCO - per preparer: Animal control function Sheriff to Animal Care; increase in CY is d Domestic Animal Control charges.
ChargesforServices	(R18)Gen-RecordingFees	SCO - per preparer: Variance is due to a re Planning & Building's Micrographic fees, fr Fees, to (more appropriately) Row 10 Plan Fees.
ChargesforServices	(R19)SpRev-RoadandStreetServices	SCO - per preparer: Road & Bridge Project year to year, based on ever-changing cond revenues were higher the prior year, so it n Charges for Services were likewise higher
ChargesforServices	(R20)SpRev-HealthFees	SCO - per preparer: Variance is due to gre: PHCA Innov Housing Grant in the prior y
ChargesforServices	(R24)Gen-InstitutionalCareandServices	SCO - per preparer: Variance is due to gre: Improvements Other Charges in the prior y
ChargesforServices	(R27)Gen-PersonnelServices	SCO - per preparer: Variance is due to \$83 Office chages related to new Fiscal Unit se
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	SCO - per preparer: Variance is an increas Interfund Revenue-Janitorial, increase in di
ChargesforServices	(R29)SpRev-AdministrativeServices	SCO - per preparer: \$7K variance is due to department being dissolved and no longer c
MiscellaneousRevenues	(R01)Gen-OtherSales	\$23,098 - General Svcs \$74,591 - County Clerk \$25,488 - Property Characteristics \$8,463 - District Attorney \$25,209 - County Airports \$7,878 - Assessor \$10,099 - Planning & Bldg Svcs \$2,298 - Remaining Other
MiscellaneousRevenues	(R01)SpRev-OtherSales	\$121,519 - Mental Health Service \$14,663 - Micrographics \$1,449 - Road Admin \$6,538 - County Library \$290 - Air Quality \$235,002 - Disaster Recovery \$219,253 - Grant, Anti-drug abuse enforce
MiscellaneousRevenues	(R02)Gen-TobaccoSettlement	.

GeneralGovernment	(R01)Gen-BoardofSupervisors	SCO per preparer: ARPA 27,715
GeneralGovernment	(R02)Gen-ClerkoftheBoard	SCO - per preparer: Prior year had \$73K a benefits, and \$56K additional Special Dept ARPA 16,101
GeneralGovernment	(R03)Gen-AdministrativeOfficer	SCO per preparer: ARPA 182,364
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	\$56,065 - Grants Administration
GeneralGovernment	(R07)Gen-AuditorController	SCO per preparer: ARPA 65,014
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	SCO per preparer: ARPA 27,267
GeneralGovernment	(R09)Gen-Assessor	SCO per preparer: ARPA 80,087
GeneralGovernment	(R10)Gen-PurchasingAgent	SCO per preparer: ARPA 27,252
GeneralGovernment	(R11)DebtServ-OtherFinance	Professional & Special Svcs, and Special I \$46,135 - Debt Service/COPs \$8,334 - Debt Service/POBs
GeneralGovernment	(R11)Gen-OtherFinance	\$341,969 - Payroll Administration \$50,509 - Fiscal Support Svcs
GeneralGovernment	(R13)Gen-CountyCounsel	SCO - per preparer: Current year increase and additional staff. ARPA 57,959
GeneralGovernment	(R17)Gen-Personnel	SCO - per preparer: Current year increase and additional staff. ARPA 86,815
GeneralGovernment	(R18)Gen-Elections	SCO - per preparer: Current year decrease election equipment costs in the prior year. ARPA 39,148
GeneralGovernment	(R19)Gen-Communications	\$4,564,136 - Information Services, will be r going forward. (Previously included with all Other General SCO per preparer: ARPA 141,765
GeneralGovernment	(R20)Gen-PropertyManagement	SCO - per preparer: Increase due to \$520K benefits, and \$262K increase in utilities. ARPA 232,117
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	\$(3,331,979) - Nondepartmental/Cost Plan \$610,422 - Nondepartmental/Admin adjust \$50,429 - Capital Improvements \$825,066 - New accounts set up incorrectly Realignment Payments to Other Gov Age these accounts should have been reported Revenue; Munis has been corrected so err subsequent years' ACFR. \$1,223,608 - Engineering, Technical Assist Improvement \$802,200 - Retirement \$1,621,502 - Miscellaneous Budget \$446,710 - Clerk-Recorder SCO per preparer: APRA \$84,160
GeneralGovernment	(R26)Perm-OtherGeneralGovernment	Endowment Funds
PublicProtection	(R02)Gen-FiftyPercentExcessRevenueCalculation	PY amount was recorded late, in CY, along
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program, including bailiff sal payments processing. SCO per preparer: ARPA 11,697

PublicProtection	(R04)Gen-CountyClerk	This is in General Government, Other
PublicProtection	(R06)Gen-DistrictAttorneyProsecution	SCO per preparer: ARPA 196,385
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	SCO - per preparer: Variance from PY due to nonpayroll grant program expenditures in t
PublicProtection	(R07)Gen-ChildSupportServices	SCO per preparer: ARPA 100,162
PublicProtection	(R08)Gen-PublicDefender	Public Defender was previously reported to - Alternate Defender, and - Conflict Defender. Alternate Defender & Conflict Defender not Other Judicial SCO per preparer: ARPA 107,801
PublicProtection	(R10)Gen-OtherJudicial	\$1,033,751 - Alternate Defender \$283,375 - Conflict Defender SCO per preparer: ARPA 50,579
PublicProtection	(R10)SpRev-OtherJudicial	SCO - per preparer: Current year increase Corrections grant program expenses of \$3; should be moved to Row 12. ARPA 6,799 Other Judicial (Community Corrections mis
PublicProtection	(R12)Gen-PoliceProtection	SCO per preparer: ARPA 1,596,823 Police Protection (Community Correction
PublicProtection	(R12)SpRev-PoliceProtection	SCO - per preparer: Current year increase program expenditures, So Cal MMET-\$78K SHERIFF - CORONER COPS AB3229-\$7; projects-\$14K. ARPA 5,849
PublicProtection	(R13)Gen-AdultDetention	SCO per preparer: ARPA 338,577
PublicProtection	(R14)Gen-JuvenileDetention	SCO per preparer: ARPA 90,852
PublicProtection	(R15)Gen-Probation	SCO per preparer: ARPA 207,036
PublicProtection	(R15)SpRev-Probation	SCO - per preparer: Variance due to higher prior year.
PublicProtection	(R18)SpRev-FireProtection	SCO - per preparer: Increase due to new M revenue appropriated to fire.
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	SCO - per preparer: Decrease in CY due to Professional & Special Svcs
PublicProtection	(R20)Gen-AgriculturalCommissioner	Staffing was in shortage in FY23. SCO per preparer: ARPA 44,364
PublicProtection	(R21)Gen-BuildingInspector	Staffing was improved in FY23. SCO per preparer: ARPA 149,233
PublicProtection	(R24)SpRev-OtherProtectiveInspection	SCO - per preparer: This is incorrectly rep should be moved to Row 29, Emergency S
PublicProtection	(R28)Gen-Coroner	SCO per preparer: ARPA 75,860

PublicProtection	(R29)Gen-EmergencyServices	SCO - per preparer: Decrease in CY due to EMERGENCY SVC CD SAFETY salaries & benefits ARPA 7,592
PublicProtection	(R29)SpRev-EmergencyServices	SCO - per preparer: Decrease in CY due to Professional & Special Svcs ARPA 27,878
PublicProtection	(R30)Gen-PlanningandZoning	SCO per preparer: ARPA 135,021
PublicProtection	(R31)Gen-HumaneServices(Pound)	SCO per preparer: ARPA 90,256
PublicProtection	(R32)Gen-OtherProtectionOther	Cannabis Management SCO per preparer: ARPA 80,565
PublicProtection	(R32)SpRev-OtherProtectionOther	\$6,315 - MI & CMISA SO/MH COLLAB PR \$1,660 - Fish & Game \$352,784 - Air Quality
PublicWaysFacilities	(R01)SpRev-Roads	SCO - per preparer: Variance is due to \$7.5 Construction Contracts in the Current year. ARPA 452,653
PublicWaysFacilities	(R03)Gen-TransportationSystems	SCO - per preparer: Variance is due to a project Contract expenditure for Round Valley Airp
PublicWaysFacilities	(R07)Gen-PublicHealth	SCO per preparer: ARPA 300,987 COVID 2,093,034 Public Health 10,719,122
PublicWaysFacilities	(R07)SpRev-PublicHealth	SCO - per preparer: Whole Person Care Program Special Dept Exp decreased \$2.6M from previous ARPA 86,626 COVID 16,780 Public Health 5,851,969
PublicWaysFacilities	(R08)Gen-MedicalCare	SCO - per preparer: Pacific Redwood Medical Hospital vendor expenditures were higher in
PublicWaysFacilities	(R09)SpRev-MentalHealth	SCO per preparer: ARPA 174,666
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	SCO - per preparer: Substance Abused Dis Expenditures increased by \$815K in the current
PublicWaysFacilities	(R10)SpRev-DrugandAlcoholAbuseServices	SCO - per preparer: The County began transferring department from a general fund budget unit budget unit in FY23. The variance is due to ARPA 11,697
PublicWaysFacilities	(R11)Gen-OtherHealth	\$751,775 - Transitional Housing \$8,117 - Employee Wellness
PublicWaysFacilities	(R13)Gen-Sanitation	SCO per preparer: ARPA 10,718
PublicAssistance	(R05)SpRev-AdministrationandPrograms	SCO - per preparer: Prior year expenditure reported in Row 5 and should have been in expenditures for the Supporting Housing grant the Emergency Aid Solutions Housing/Hon \$2.5M (including \$2.1M of COVID funding) Equity Grants \$910K.
PublicAssistance	(R06)SpRev-OtherSocialServices	\$5,646,882 - Cannabis Equity grants \$860,823 - Emergency Housing/Homeless \$177,338 - Supportive Housing \$64 - Workforce Investment
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	COVID-HHAP State Grants - Emergency H

Education	(R02)SpRev-LibraryServices	SCO per preparer: ARPA 199,717
Education	(R03)Gen-AgriculturalEducation	SCO - per preparer: Salaries & Benefits inc current year; ARPA 17,546
Education	(R06)Gen-RecreationFacilities	New Department in FY23 SCO per preparer: ARPA 11,725
Education	(R07)Gen-CulturalServices	SCO per preparer: ARPA 24,525
Education	(R10)SpRev-OtherRecreationandCulturalServices	SCO - per preparer: The \$53 variance from an old, inactive grant program.
DebtServiceCapitalOutlayTotalExpenditures	(R01)DebtServ-OtherPrincipalPaymentsonLongTermDebt	Debt Service, POBs \$6,055,000
DebtServiceCapitalOutlayTotalExpenditures	(R01)SpRev-OtherPrincipalPaymentsonLongTermDebt	SCO - per preparer: This is SBITA debt ser been reported in Row 04.
DebtServiceCapitalOutlayTotalExpenditures	(R02)SpRev-InterestPaymentsonLongTermDebt	SCO - per preparer: This is SBITA debt ser been reported in Row 04.
DebtServiceCapitalOutlayTotalExpenditures	(R04)DebtServ-OtherDebtService	Cost of Issuance on new 2022 Series COP
DebtServiceCapitalOutlayTotalExpenditures	(R04)SpRev-OtherDebtService	SCO: per preparer, lease and/or SBITA liat Payments \$184,419 and Interest Payment
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	SCO - per preparer: Increase is due to \$29 Fire Suppression System
DebtServiceCapitalOutlayTotalExpenditures	(R06)Perm-GeneralGovernment	0
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	New Jail expansion
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	SCO - per preparer: Increase is due to new FIBEROPTIC CABLING SHF OFF LOCS; ; JUSTICE CTR HVAC; \$242K RELOCATE ; SERVER RM; \$501K OFF SITE PARKING
DebtServiceCapitalOutlayTotalExpenditures	(R08)Gen-PublicWaysandFacilities	SCO - per preparer: Increase is due to new fencing project.
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	SCO - per preparer: Increase is due to new HVAC UNIT REPLACEMENT; \$50K Child ; Extension; \$92K Child & Fmly Svc Roof; \$ repairs Yokayo DSS; \$18K Water damage
DebtServiceCapitalOutlayTotalExpenditures	(R11)Gen-Education	SCO - per preparer: Variance due to prior y cabling project.
DebtServiceCapitalOutlayTotalExpenditures	(R11)SpRev-Education	SCO - per preparer: Variance due to prior y cabling project.
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	SCO - per preparer: Variance due to curren equipment.
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	3,032,623 Capital projects/County - Jail 886,405 Capital projects/Mental Hlth Trm 1,812,919 Capital projects/Acquisitions - Pl apartments 469,466 Capital projects/Library
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	\$7,249,483 County share, Retirement/Pens; \$2,217,754 Certificates of Participation

OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	SCO - per preparer: \$18M-ARPA; \$1.1M C \$500K Nondepartmental; \$54M Soc Svcs / Foster Care; \$6M In Home Supt Svcs; \$5.8 MISC; less auditor reclassifying adjustmen transfers. Some of the are transfers relatec adjustments to realignment trusts. ARPA 2,631,755
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	SCO - per preparer: \$10M MH Svcs; \$4.6M DOT Admin/Road Maint; \$1.6M County Lib Person Care; \$499K Air Quality; \$271K Wz Fire, \$1.9M Intergov Transfer/IGT program ARPA. Remainder other MISC. 599,117 ARPA - SR 4,345,099 ARPA - SALARY & BENEFI 4,345,099 ARPA per SEFA - SALARY
OtherFinancingSourcesChangeinFundBalance	(R13)CapProj-TransfersOut	1,005,489 Capital projects/Acquisitions - Pu apartments
OtherFinancingSourcesChangeinFundBalance	(R13)DebtServ-TransfersOut	Certificates of Participation
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	SCO - per preparer: \$16.6M Nondepartme Admin; \$15M AFDC; \$18M Welfare Realig 2011 Realignment; \$12M Mental Health Re MediCal; \$7.1M Food Stamps; \$2.6M Chilc Svcs Admin; \$400K CalWorksk/Foster Car Realignment; \$3.1M Local Comm Corr 201 Trial Court Security 2011 Realignment; \$6C 2011 Realignment; \$137K DA/PD 2011 Re MISC; less auditor reclassifying adjustmer transfers. Some of the are transfers relatec adjustments to realignment trusts.
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	SCO - per preparer: \$8.1M Disaster Recov Transfer/IGT Program; \$886K MH Treatme Enforcement Cannabis; \$480K Air Quality,
OtherFinancingSourcesChangeinFundBalance	(R13.5)DebtServ-OtherFinancingSources(Uses)Other	COPs Premium amortized in Current Fisca
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Contributions to Private Purpose Trust
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Rent income, net of expenses
ChangesNetPositionFiduciaryFund	(R15.5)Cus-TaxRevenues	Taxes Collected for Other Governments (Previously reported under Other Contribut
ChangesNetPositionFiduciaryFund	(R17)Pen-OtherAdditions	Insurance Reimbursement
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Taxes Distributed to Other Governments
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Distributions from Private Purpose Trust
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(2_Certificates of Participation) Principal w Fiscal Year.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(3_Certificates of Participation 2022 Issue) paid in Current Fiscal Year.
DebtServiceReconciliation	(R08)Gov_ReasonforDifference	Interest Expense SCO: due to rounding.
DebtServiceReconciliation	(R08)Int_ReasonforDifference	Interest Expense
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Funds transferred in for capital projects
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	New 2022 Series COP issue
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	SCO - per preparer: Cash varies due to go treasury activities.
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	SCO - per preparer: Cash varies due to en
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll & Benefits

BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued Payroll & Benefits
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned Revenue: \$11,832,022 - Cannabis Equity Grants \$7,393,746 - Disaster Recovery \$1,685,584 - MH Svcs Act \$1,249,251 - Air Quality Remainder - Misc Grant Programs
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Unavailable revenue
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Unavailable Revenue (received after 8/31) SCO per preparer: COVID 864,897
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable Revenue (received after 8/31): \$2,371,378 - Mental Health Svcs \$1,500.352 - Roads \$866,034 - Misc Grant Programs \$149,786 - Disaster Recovery Remainder - Other Gov Funds
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	14,483 - Accrued Salaries & Benefits 155,223 - Lease Liab, Current 696,503 - SBITA Liab, Current
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for unpaid claims
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	n/a
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	n/a
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	SCO: per preparer, SBITA Liability
FiduciaryFunds	(R01)BnfTrust-CashInvestments	The variance is related to cash on hand for there were 3 bi-weekly pay periods instead
FiduciaryFunds	(R01)IntvTrust-CashInvestments	The County cannot comment as to the reas from prior year, as the Investment Trust Fu assets of legally separate entities, such as districts, that deposit cash with the County
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Per MCERA audited financial statments, th
FiduciaryFunds	(R14)Cus-Receiveables(net)	Taxes Receivable
FiduciaryFunds	(R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation	Per MCERA audited financial statments, th Equipment."
FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Per MCERA audited financial statments, th Expenses and Other Liabilities."
FiduciaryFunds	(R24.7)Cus-OtherLongTermLiabilities	Due to Other Funds
NoncurrentAssetsLiabilities	(R02)CapAsst-BuildingsImprovements	SCO per preparer: ARPA 97,000
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	(R38)Liab-OtherNoncurrentLiabilities3	SCO: per preparer, SBITA Liability
NoncurrentAssetsLiabilities	(R43)DIR-OtherDeferredInflowsofResources	Unavailable revenue