

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 General Information

Fiscal Year: 2022

Form #1

Agency Officials

	First Name	M. I.	Last Name	Telephone	Email
Agency Chairperson	Dan		Gjerde	(707) 463-4221	gjerde@mendocinocounty.org
Executive Officer	Nephele		Barrett	(707) 463-1859	barrettn@dow-associates.com
Fiscal Officer	Janet	M	Orth	(707) 234-4756	orthj@dow-associates.com

Mailing Address

Street 1	525 South Main Street	<input type="checkbox"/> Has Address Changed?
Street 2	Suite B	
City	Ukiah	State CA Zip 95482

Report Prepared By

Firm Name	Mendocino Council of Governments				
First Name	Janet	M. I.	M	Last Name	Orth
Title	Deputy Director & CFO	Telephone	(707) 234-4756		
Email	orthj@dow-associates.com	Fax No.			

Independent Auditor

Firm Name	R. J. Ricciardi, Inc. CPAs				
First Name	Michael	M. I.		Last Name	O'Connor
Street 1	1101 Fifth Ave.	Telephone	(415) 457-1215		
Street 2	Suite 360				
City	San Rafael	State	CA	Zip	94901

Does this report include a Service Authority for Freeway Emergencies (SAFE)? Yes No

Does the report contain data from audited financial statements? Yes No

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2022

Source of Funds:

R01. County Name (1 of 1) (Record Completed)

	Pension and Other		Private-Purpose	Custodial	Total
	Employee Benefit	Investment			
	Trust Funds	Trust Funds	Trust Funds	Funds	
Additions					
R02. Local Transportation Fund (1/4c)			4,910,209		
R05. Interest Income			18,090		
R09. TDA Allocations Returned					
R10. Other Additions					
R11. Total Additions	\$0	\$0	\$4,928,299	\$0	
Deductions					
R12. LTF Claimants, Planning, and Administration			4,775,893		
R20. Other Deductions					
R21. Total Deductions	\$0	\$0	\$4,775,893	\$0	
R22. Change in Net Position	\$0	\$0	\$152,406	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$2,555,534	\$0	
R24. Adjustment			-1		
R25. Reason for Adjustment			Rounding error		
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,707,939	\$0	

Note:
 (R13) Pri-Reason for Adjustment: Rounding error

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2022

Source of Funds: ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	To:
Additions					
R03. State Transit Assistance Fund			841,947		
R05. Interest Income			5,581		
R09. TDA Allocations Returned					
R10. Other Additions			137,650		
R11. Total Additions	\$0	\$0	\$985,178	\$0	
Deductions					
R13. STAF Claimants			655,221		
R20. Other Deductions			119,396		
R21. Total Deductions	\$0	\$0	\$774,617	\$0	
R22. Change in Net Position	\$0	\$0	\$210,561	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$688,251	\$0	
R24. Adjustment					
R25. Reason for Adjustment					
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$898,812	\$0	

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2022

Source of Funds: Local Sales Tax and Other Fiduciary Funds ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	To:
Additions					
R04. Other Locally Funded Sales Tax					
R05. Interest Income			17,315		
R06. Federal Grants					
R07. State Grants					
R08. Local Grants					
R10. Other Additions			813,998		
R11. Total Additions	\$0	\$0	\$831,313	\$0	
Deductions					
R14. Salaries, Wages, and Fringe Benefits					
R15. Services and Supplies			244,638		
R16. Principal Expense					
R17. Interest Expense					
R18. Capital Outlay					
R19. Depreciation					
R20. Other Deductions			300,000		
R21. Total Deductions	\$0	\$0	\$544,638	\$0	
R22. Change in Net Position	\$0	\$0	\$286,675	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$2,252,150	\$0	
R24. Adjustment			-1		
R25. Reason for Adjustment			Rounding error		
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,538,824	\$0	

Note:
 (R13) *Pri-Reason for Adjustment: Rounding error*

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		4,884			4,884
R03. Federal Grants					
R04. State Grants		894,476			894,476
R05. Local Grants					
R06. Local Transportation Fund Allocations		720,378			720,378
R07. Vehicle Registration Fees		107,369			107,369
R08. Developer Fees					
R08.5 Rents, Leases, Concessions, and Royalties					
R09. Other Revenues					
R10. Total Revenues	\$0	\$1,727,107	\$0	\$0	\$1,727,107
Expenditures					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		1,575,150			1,575,150
R12.5 Lease Financing, Principal Payments					
R13. Other Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. Total Expenditures	\$0	\$1,575,150	\$0	\$0	\$1,575,150
R18. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$151,957	\$0	\$0	\$151,957
Other Financing Sources (Uses)					
R18.5 Lease Financing					
R19. Other Long-Term Debt Proceeds					
R20. Transfers In					
R21. Transfers Out					
R22. Other Financing Sources (Uses) – Other					
R23. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
R24. Net Change in Fund Balances	\$0	\$151,957	\$0	\$0	\$151,957
R25. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$671,058	\$0	\$0	\$671,058
R26. Adjustment		-8,978			-8,978
R27. Reason for Adjustment		Prior year audited accot			
R28. Fund Balances (Deficits), End of Fiscal Year	\$0	\$814,037	\$0	\$0	\$814,037

Note:

(R27) SpRev-Reason for Adjustment: Prior year audited accounts receivable difference

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Summary of Fiduciary Funds
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2022

Form #5

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
Additions				
R01. Local Transportation Fund (1/4c)	4,910,209			4,910,209
R02. State Transit Assistance Fund		841,947		841,947
R03. Other Locally Funded Sales Tax				
R04. Interest Income	18,090	5,581	17,315	40,986
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		137,650	813,998	951,648
R10. Total Additions	\$4,928,299	\$985,178	\$831,313	\$6,744,790
Deductions				
R11. LTF Claimants, Planning, and Administration	4,775,893			4,775,893
R12. STAF Claimants		655,221		655,221
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			244,638	244,638
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions		119,396	300,000	419,396
R20. Total Deductions	\$4,775,893	\$774,617	\$544,638	\$6,095,148
R21. Change in Net Position	\$152,406	\$210,561	\$286,675	\$649,642
R22. Net Position (Deficit), Beginning of Fiscal Year	\$2,555,534	\$688,251	\$2,252,150	\$5,495,935
R23. Adjustment	-1		-1	-2
R25. Net Position (Deficit), End of Fiscal Year	\$2,707,939	\$898,812	\$2,538,824	\$6,145,575

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Fiduciary Net Position

Fiscal Year: 2022

Source of Funds: ▼

R01. County Name (1 of 1) (Record Completed) ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
Assets					
R02. Cash and Investments			2,286,712		
R03. Accounts Receivable			815,331		
R04. Interest Receivable					
R05. Due from Other Funds			165,186		
R06. Due from Other Governments					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$3,267,229	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$3,267,229	\$0	
Liabilities					
R11. Accounts Payable			445,446		
R12. Allocations Payable			113,844		
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$559,290	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$559,290	\$0	
Net Position					
R19. Total Net Position	0	0	2,707,939	0	

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Fiduciary Net Position

Fiscal Year: 2022

Source of Funds: ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
Assets					
R02. Cash and Investments			800,299		
R03. Accounts Receivable			262,318		
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$1,062,617	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$1,062,617	\$0	
Liabilities					
R11. Accounts Payable			163,805		
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$163,805	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$163,805	\$0	
Net Position					
R19. Total Net Position	0	0	898,812	0	

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Sources of Funds - Fiduciary Funds
 Statement of Fiduciary Net Position

Fiscal Year: 2022

Source of Funds: Local Sales Tax and Other Fiduciary Funds ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
Assets					
R02. Cash and Investments			2,692,665		
R03. Accounts Receivable					
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments					
R06.5 Capital Assets (Net)					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$2,692,665	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$2,692,665	\$0	
Liabilities					
R11. Accounts Payable			153,841		
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$153,841	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$153,841	\$0	
Net Position					
R19. Total Net Position	0	0	2,538,824	0	

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2022

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Assets					
R01. Cash and Cash Equivalents		556,990			556,990
R01.5 Investments					
R02. Accounts Receivable (net)		455,221			455,221
R03. Interest Receivable (net)					
R03.5 Lease Receivable					
R04. Due from Other Funds		113,844			113,844
R05. Due from Other Governments					
R06. Other Assets 1		15,576			15,576
R07. Other Assets 2					
R08. Other Assets 3					
R09. Total Assets	\$0	\$1,141,631	\$0	\$0	\$1,141,631
R10. Deferred Outflows of Resources					
R11. Total Assets and Deferred Outflows of Resources	\$0	\$1,141,631	\$0	\$0	\$1,141,631
Liabilities					
R12. Accounts Payable		162,408			162,408
R13. Allocations Payable					
R14. Due to Other Funds		165,186			165,186
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. Total Liabilities	\$0	\$327,594	\$0	\$0	\$327,594
R20. Deferred Inflows of Resources					
R21. Total Liabilities and Deferred Inflows of Resources	\$0	\$327,594	\$0	\$0	\$327,594
Fund Balances (Deficits)					
R22. Nonspendable					
R23. Restricted					
R24. Committed		798,460			798,460
R25. Assigned					
R26. Unassigned		15,577			15,577
R27. Total Fund Balances (Deficits)	\$0	\$814,037	\$0	\$0	\$814,037
R28. Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$0	\$1,141,631	\$0	\$0	\$1,141,631

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Fiduciary Net Position
 Summary of Fiduciary Funds

Fiscal Year: 2022

Form #10

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
Assets				
R01. Cash and Investments	2,286,712	800,299	2,692,665	5,779,676
R02. Accounts Receivable	815,331	262,318		1,077,649
R03. Interest Receivable				
R04. Due from Other Funds	165,186			165,186
R05. Due from Other Governments				
R06. Capital Assets (net)				
R07. Other Assets				
R08. Total Assets	\$3,267,229	\$1,062,617	\$2,692,665	\$7,022,511
R09. Deferred Outflows of Resources				
R10. Total Assets and Deferred Outflows of Resources	\$3,267,229	\$1,062,617	\$2,692,665	\$7,022,511
Liabilities				
R11. Accounts Payable	445,446	163,805	153,841	763,092
R12. Allocations Payable	113,844			113,844
R13. Due to Other Funds				
R14. Due to Other Governments				
R15. Other Liabilities				
R16. Total Liabilities	\$559,290	\$163,805	\$153,841	\$876,936
R17. Deferred Inflows of Resources				
R18. Total Liabilities and Deferred Inflows of Resources	\$559,290	\$163,805	\$153,841	\$876,936
Net Position				
R19. Total Net Position	\$2,707,939	\$898,812	\$2,538,824	\$6,145,575

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2022

Form #12

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
R00.1 Investments	0	
R00.2 Lease Receivable		
Capital Assets		
R01. Land		
R02. Buildings and Improvements		
R03. Equipment		
R03.5 Lease Assets (Lessee)		
R04. Construction in Progress		
R05. Other Capital Assets		
R06. Less: Accumulated Depreciation/Amortization		
R07. Net Pension Asset		
R08. Net OPEB Asset		
R09. Other Noncurrent Assets 1		
R10. Other Noncurrent Assets 2		
R11. Total Noncurrent Assets	\$0	
Deferred Outflows of Resources		
R12. Related to Pensions		
R13. Related to OPEB		
R14. Related to Debt Refunding		
R15. Other Deferred Outflows of Resources		
R16. Total Deferred Outflows of Resources	\$0	
R17. Total Noncurrent Assets and Deferred Outflows of Resources	\$0	
Noncurrent Liabilities		
R18. Deposits and Advances		
R19. Compensated Absences		
R20. Revenue Bonds		0
R21. Certificates of Participation		0
R22. Notes		0
R23. Lease Liability		0
R24. Other Long-Term Debt		0
R25. Net Pension Liability		
R26. Net OPEB Liability		
R27. Other Noncurrent Liabilities 1		
R28. Other Noncurrent Liabilities 2		
R29. Total Noncurrent Liabilities		\$0

Deferred Inflows of Resources

R30.	Related to Pensions	<input type="text"/>
R31.	Related to OPEB	<input type="text"/>
R32.	Related to Debt Refunding	<input type="text"/>
R32.5	Related to Leases	<input type="text"/>
R33.	Other Deferred Inflows of Resources	<input type="text"/>
R34.	Total Deferred Inflows of Resources	<input type="text" value="\$0"/>
R35.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text" value="\$0"/>

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Local Transportation Fund Statement of Apportionments by Areas of Apportionment

Fiscal Year: 2022

Form #13

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1. Mendocino ▼	City of Ukiah	739,838
2. Mendocino ▼	City of Fort Bragg	342,517
3. Mendocino ▼	City of Willits	233,816
4. Mendocino ▼	City of Point Arena	20,428
5. Mendocino ▼	County of Mendocino	2,735,068
Select ▼		
Total:		4,071,667

Areas of Apportionment List:

County Name	Areas of Apportionment	Amounts Apportioned
1. Mendocino	City of Ukiah	\$739,838
2. Mendocino	City of Fort Bragg	\$342,517
3. Mendocino	City of Willits	\$233,816
4. Mendocino	City of Point Arena	\$20,428
5. Mendocino	County of Mendocino	\$2,735,068
Total:		\$4,071,667

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)
 Special District/Other Claimants

Fiscal Year: 2022

Form #15

R01. County Name	<input type="text" value="Mendocino"/>
R02. Special District/Other Claimant Name (1 of 1) (Record Completed)	<input type="text" value="Mendocino Transit Authority"/>
Administration	
R03. TPA PUC 99233.1	<input type="text"/>
Planning	
R04. PUC 99233.2	<input type="text"/>
R05. PUC 99233.5(a)	<input type="text"/>
R06. PUC 99233.5(b)	<input type="text"/>
Pedestrian and Bike Facilities	
R07. PUC 99233.3, 99234	<input type="text"/>
Rail Service	
R08. PUC 99233.4, 99234.9	<input type="text"/>
Community Transit Services	
R09. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
Article 4	
R10. Planning 99262	<input type="text"/>
R11. Transit 99260(a)	3,434,291
R12. JPA 99260.7	<input type="text"/>
R13. Railroad Corporations 99260.5(a)	<input type="text"/>
R14. Other Article 4	<input type="text"/>
Article 8	
R15. Streets and Roads 99400(a)	<input type="text"/>
R16. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R17. General Public 99400(c)	<input type="text"/>
R18. Elderly and Handicapped 99400(c)	637,376
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. Total Allocations	\$4,071,667

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)
 Summary of Claimants

Fiscal Year: 2022

Form #16

R01. County Name (1 of 1) (Record Completed) Mendocino ▼

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
Administration				
R02. County Auditor PUC 99233.1	492,001			492,001
R03. TPA PUC 99233.1				
Planning				
R04. PUC 99233.2	147,701			147,701
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	80,676			80,676
Rail Service				
R08. PUC 99233.4, 99234.9				
Community Transit Services				
R09. Article 4.5 PUC 99233.7, 99275				
Article 4				
R10. Planning 99262				
R11. Transit 99260(a)			3,434,291	3,434,291
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4				
Article 8				
R15. Streets and Roads 99400(a)				
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)			637,376	637,376
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Allocations	\$720,378	\$0	\$4,071,667	\$4,792,045

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)
 Special District/Other Claimants

Fiscal Year: 2022

Form #18

R01. County Name	<input type="text" value="Mendocino"/>
R02. Special District/Other Claimant Name (1 of 1) (Record Completed)	<input type="text" value="Mendocino Transit Authority"/>
Administration	
R03. TPA PUC 99233.1	<input type="text"/>
Planning	
R04. PUC 99233.2	<input type="text"/>
R05. PUC 99233.5(a)	<input type="text"/>
R06. PUC 99233.5(b)	<input type="text"/>
Pedestrian and Bike Facilities	
R07. PUC 99233.3, 99234	<input type="text"/>
Rail Service	
R08. PUC 99233.4, 99234.9	<input type="text"/>
Community Transit Services	
R09. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
Article 4	
R10. Planning 99262	<input type="text"/>
R11. Transit 99260(a)	3,434,291
R12. JPA 99260.7	<input type="text"/>
R13. Railroad Corporations 99260.5(a)	<input type="text"/>
R14. Other Article 4	<input type="text"/>
Article 8	
R15. Streets and Roads 99400(a)	<input type="text"/>
R16. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R17. General Public 99400(c)	<input type="text"/>
R18. Elderly and Handicapped 99400(c)	621,224
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. Total Expenditures	\$4,055,515

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)
 Summary of Claimants

Fiscal Year: 2022

Form #19

R01. County Name (1 of 1) (Record Completed) Mendocino ▼

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
Administration				
R02. County Auditor PUC 99233.1	474,598			474,598
R03. TPA PUC 99233.1				
Planning				
R04. PUC 99233.2	104,637			104,637
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	90,000			90,000
Rail Service				
R08. PUC 99233.4, 99234.9				
Community Transit Services				
R09. Article 4.5 PUC 99233.7, 99275				
Article 4				
R10. Planning 99262				
R11. Transit 99260(a)			3,434,291	3,434,291
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4				
Article 8				
R15. Streets and Roads 99400(a)				
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)			621,224	621,224
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Expenditures	\$669,235	\$0	\$4,055,515	\$4,724,750

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF)
 Special District/Other Claimants

Fiscal Year: 2022

Form #22

R01. County Name

R02. Special District/Other Claimant Name (1 of 1) (Record Completed)

Allocations

Article 4

R03.	Operating Costs 6730(a)	<input type="text" value="455,221"/>
R04.	Capital Costs 6730(b)	<input type="text" value="200,000"/>
R05.	Rail Services Subsidy 6730(c)	<input type="text"/>
R06.	Specialized Services 6731(c)	<input type="text"/>
R07.	Other Article 4	<input type="text"/>

Article 8

R08.	AMTRAK 6731(a)	<input type="text"/>
R09.	General Public 6731(b)	<input type="text"/>
R10.	Elderly and Handicapped 6731(b)	<input type="text"/>
R11.	Other Article 8	<input type="text"/>

Other Allocations

R12.	CTSA 6730(d), 6731(d), and 6731.1	<input type="text"/>
R13.	Other Allocations – Other	<input type="text" value="139,740"/>
R14.	Total Allocations	<input type="text" value="\$794,961"/>

Expenditures

Article 4

R15.	Operating Costs 6730(a)	<input type="text" value="455,221"/>
R16.	Capital Costs 6730(b)	<input type="text" value="200,000"/>
R17.	Rail Services Subsidy 6730(c)	<input type="text"/>
R18.	Specialized Services 6731(c)	<input type="text"/>
R19.	Other Article 4	<input type="text"/>

Article 8

R20.	AMTRAK 6731(a)	<input type="text"/>
R21.	General Public 6731(b)	<input type="text"/>
R22.	Elderly and Handicapped 6731(b)	<input type="text"/>
R23.	Other Article 8	<input type="text"/>

Other Expenditures

R24.	CTSA 6730(d), 6731(d), and 6731.1	<input type="text"/>
R25.	Other Expenditures – Other	<input type="text" value="119,396"/>
R26.	Total Expenditures	<input type="text" value="\$774,617"/>

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF)
 Summary of Claimants

Fiscal Year: 2022

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
Allocations					
Article 4					
R01.	Operating Costs 6730(a)			455,221	455,221
R02.	Capital Costs 6730(b)			200,000	200,000
R03.	Rail Services Subsidy 6730(c)				
R04.	Specialized Services 6731(c)				
R05.	Other Article 4				
Article 8					
R06.	AMTRAK 6731(a)				
R07.	General Public 6731(b)				
R08.	Elderly and Handicapped 6731(b)				
R09.	Other Article 8				
Other Allocations					
R10.	CTSA 6730(d), 6731(d), and 6731.1				
R11.	Other Allocations – Other			139,740	139,740
R12.	Total Allocations	\$0	\$0	\$794,961	\$794,961
Expenditures					
Article 4					
R13.	Operating Costs 6730(a)			455,221	455,221
R14.	Capital Costs 6730(b)			200,000	200,000
R15.	Rail Services Subsidy 6730(c)				
R16.	Specialized Services 6731(c)				
R17.	Other Article 4				
Article 8					
R18.	AMTRAK 6731(a)				
R19.	General Public 6731(b)				
R20.	Elderly and Handicapped 6731(b)				
R21.	Other Article 8				
Other Expenditures					
R22.	CTSA 6730(d), 6731(d), and 6731.1				
R23.	Other Expenditures – Other			119,396	119,396
R24.	Total Expenditures	\$0	\$0	\$774,617	\$774,617

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Service Authority for Freeway Emergencies
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Form #25

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE ▼
Revenues	
R02. Vehicle Registration Fees	107,369
R03. Interest Revenue	1,142
R03.5 Rents, Leases, Concessions, and Royalties	
R04. Other Revenues	
R05. Total Revenues	\$108,511
Expenditures	
R06. Salaries, Wages, and Benefits	
R07. Services and Supplies	114,750
R07.5 Lease Financing, Principal Payments	
R08. Other Principal Payments	
R09. Interest Payments	
R10. Capital Outlay	
R11. Other Expenditures	
R12. Total Expenditures	\$114,750
R13. Excess (Deficiency) of Revenues Over (Under) Expenditures	-\$6,239
Other Financing Sources (Uses)	
R13.5 Lease Financing	
R13.6 Other Long-Term Debt Proceeds	
R14. Transfers In	
R15. Transfers Out	
R16. Other Financing Sources (Uses) – Other	
R17. Total Other Financing Sources (Uses)	\$0
R18. Net Change in Fund Balance	-\$6,239
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$138,101
R20. Adjustment	1
R21. Reason for Adjustment	Rounding error
R22. Fund Balance (Deficit), End of Fiscal Year	\$131,863

Note:
 (R21) ReasonforAdjustment: Rounding error

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies' Financial Transactions Report
 Service Authority for Freeway Emergencies
 Balance Sheet

Fiscal Year: 2022

Form #26

R00. Service Authority for Freeway Emergencies (SAFE)	SAFE ▾
Assets	
R01. Cash and Cash Equivalents	136,622
R01.5 Investments	
R02. Accounts Receivable (net)	9,393
R03. Interest Receivable (net)	
R03.5 Lease Receivable	
R04. Due from Other Funds	
R05. Due from Other Governments	
R06. Other Assets	
R07. Total Assets	\$146,015
R08. Deferred Outflows of Resources	
R09. Total Assets and Deferred Outflows of Resources	\$146,015
Liabilities	
R10. Accounts Payable	14,152
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. Total Liabilities	\$14,152
R15. Deferred Inflows of Resources	
R16. Total Liabilities and Deferred Inflows of Resources	\$14,152
Fund Balance (Deficit)	
R17. Nonspendable	
R18. Restricted	
R19. Committed	131,863
R20. Assigned	
R21. Unassigned	
R22. Total Fund Balance (Deficit)	\$131,863
R23. Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$146,015

Agency Name Mendocino Council of Governments
Transportation Planning Agencies' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

Form #29

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

**Mendocino Council of Governments
Transportation Planning Agencies Financial Transactions Report
Footnotes**

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
BalanceSheetGovernmentalFund	(R06)SpRev-OtherAssets1	Temporary entry to be reconciled in audit.
NoncurrentGovernmentalFund	(R17)TotalNoncurrentAssetsandDeferredOutflowsofResources	The TPA (Mendocino COG) has no nonconcurrent assets or liabilities, with the exception of Service Authority for Freeway Emergencies (SAFE) motorist aid callbox equipment.
ExpenditurePurposeLTFSummary	(R07)CoTotal-PUC99233.3,99234	(Mendocino) TDA allows for 2% allocations to Bicycle & Pedestrian facilities. Mendocino COG allocates these funds annually, solicits eligible applications every two years and makes project awards for payment on a reimbursement basis. Last year funds were awarded to City of Point Arena's project, however no claims were received for reimbursement during the fiscal year. This year Point Arena claimed the funds and was fully reimbursed.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) Most of the increase in expenditures can be attributed to a 14.7% increase (more than \$500K) in allocations to the transit claimant, due to an increase in available revenues.
AllocationExpenditurePurposeSTASpecialDistrict	(R13)Alloc-OtherAllocations-Other	(Mendocino Transit Authority_23) State of Good Repair (SB 1) program expenditures allocated annually.
AllocationExpenditurePurposeSTASpecialDistrict	(R25)Exp-OtherExpenditures-Other	(Mendocino Transit Authority_23) State of Good Repair (SB 1) program expenditures as allocated.
AllocationExpenditurePurposeSTASummary	(R01)Total-OperatingCosts6730(a)	First, the State Controller's estimate decreased. Second, the claimant requested a portion be allocated for capital.
AllocationExpenditurePurposeSTASummary	(R02)Total-CapitalCosts6730(b)	Last year, the claimant requested all of the available STA funds for operations and none for capital.
AllocationExpenditurePurposeSTASummary	(R13)Total-OperatingCosts6730(a)	Please refer to note in R01.
AllocationExpenditurePurposeSTASummary	(R14)Total-CapitalCosts6730(b)	Please refer to note in R02.
AllocationExpenditurePurposeSTASummary	(R23)Total-OtherExpenditures-Other	State of Good Repair (SB 1) funds are held in MCOG's STA account. In previous years of the program, the claimant had saved its allocation for later expenditure on large projects. In FY 2020/21, the claimant requested funds due to expire to be allocated for immediate maintenance needs. The expenditure was made; however, the reimbursement claim was received after fiscal year end and was paid in 2021/22.
RevenueExpenditureSAFE	(R18)NetChangeinFundBalance	Costs exceeded revenues, so were partially paid from the existing fund balance, according to the adopted budget.
AppropriationsLimitInformation	(R01)AppropriationsLimit	To our knowledge, no Appropriations Limit has been established for or adopted by the Mendocino TPA.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	We are not aware of any Annual Appropriations subject to a limit under Mendocino TPA's purview.
ChangesNetPositionFiduciaryFund(Sources)	(R03)Pri-StateTransitAssistanceFund	(STAF_) Actual STA revenues for FY 2021/22 came in higher than both the State Controller's preliminary and revised estimates.
ChangesNetPositionFiduciaryFund(Sources)	(R10)Pri-OtherAdditions	(STAF_) Revenues from State of Good Repair program funded by Senate Bill 1, held in MCOG's STA account (reported on CALSMART system).
ChangesNetPositionFiduciaryFund(Sources)	(R10)Pri-OtherAdditions	(LOTHR_) Surface Transportation Block Grant Program revenues through the Federal Apportionment Exchange Program.
ChangesNetPositionFiduciaryFund(Sources)	(R13)Pri-STAFClaimants	(STAF_) STA funds were allocated based on the State Controller's preliminary estimate, when revenues were expected to be low. All known available revenues were allocated when the budget was adopted in June 2021.
ChangesNetPositionFiduciaryFund(Sources)	(R20)Pri-OtherDeductions	(STAF_) A portion of available State of Good Repair funds were claimed as programmed (reported on CALSMART system).
ChangesNetPositionFiduciaryFund(Sources)	(R20)Pri-OtherDeductions	(LOTHR_) Surface Transportation Block Grant Program claims of Local Allocations and Project Awards approved by budget resolutions of the TPA.

Total Footnote: 20

