

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

Fiscal Year: 2019

Form #1

Agency Officials				
	First Name	M. I.	Last Name	Telephone
Agency Chairperson	Dan		Gjerde	(707) 463-4221
Executive Officer	Nephele		Barrett	(707) 463-1859 ext.18
Fiscal Officer	Janet	M	Orth	(707) 463-1859 ext.14

Mailing Address				
Street 1	367 North State Street			<input type="checkbox"/> Has Address Changed?
Street 2	Suite 206			
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) 463-1859
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)?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
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Does the report contain data from audited financial statements?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
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Agency Name Mendocino Council of Governments
 Transportation Planning Agencies Financial Transactions Report
 Local Transportation Fund
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2019

Form #3

R01. County Name (1 of 1) (Record Completed)	Mendocino
Additions	
R02. Local Transportation Fund (1/4c)	3,967,274
R03. Interest Income	27,692
R04. TDA Allocations Returned	
R05. Other Additions	
R06. Total Additions	\$3,994,966
Deductions	
R07. LTF Claimants, Planning, and Administration	4,003,762
R08. Other Deductions	
R09. Total Deductions	\$4,003,762
R10. Change in Net Position	\$-8,796
R11. Net Position (Deficit), Beginning of Fiscal Year	\$1,913,696
R12. Prior Period/Other Adjustments	-10,683
R13. Reason for Adjustment	Differences pending audit relative to Bike & Ped fur
R14. Net Position (Deficit), End of Fiscal Year	\$1,894,217

Note:

(R13) Reason for Adjustment: Differences pending audit relative to Bike & Ped fund

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: 2019

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		13,040			13,040
R03. Federal Grants					
R04. State Grants		934,526			934,526
R05. Local Grants					
R06. Local Transportation Fund Allocation		656,441			656,441
R07. Vehicle Registration Fees		107,131			107,131
R08. Developer Fees					
R09. Other Revenues					
R10. Total Revenues	\$0	\$1,711,138	\$0	\$0	\$1,711,138
Expenditures					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		1,871,819			1,871,819
R13. Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. Total Expenditures	\$0	\$1,871,819	\$0	\$0	\$1,871,819
R18. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-160,681	\$0	\$0	\$-160,681
Other Financing Sources (Uses)					
R19. Long-Term Debt Proceeds					
R20. Transfers In		18,336			18,336
R21. Transfers Out					
R22. Other Financing Sources (Uses) – Other					
R23. Total Other Financing Sources (Uses)	\$0	\$18,336	\$0	\$0	\$18,336
R24. Net Change in Fund Balances	\$0	\$-142,345	\$0	\$0	\$-142,345
R25. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$734,065	\$0	\$0	\$734,065
R26. Prior Period/Other Adjustments		-132			-132
R27. Reason for Adjustment		Auditor's adj for prior year			
R28. Fund Balances (Deficits), End of Fiscal Year	\$0	\$591,588	\$0	\$0	\$591,588

Note:

(R27) SpRev-Reason for Adjustment: Auditor's adj for prior year

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

Fiscal Year: 2019

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)	3,967,274			3,967,274
R02. State Transit Assistance Fund		815,773		815,773
R03. Other Locally Funded Sales Tax				
R04. Interest Income	27,692	7,724	55,817	91,233
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		128,603	753,777	882,380
R10. Total Additions	\$3,994,966	\$952,100	\$809,594	\$5,756,660
Deductions				
R11. LTF Claimants, Planning, and Administration	4,003,762			4,003,762
R12. STAF Claimants		349,000		349,000
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			206,405	206,405
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions		331,645	823,870	1,155,515
R20. Total Deductions	\$4,003,762	\$680,645	\$1,030,275	\$5,714,682
R21. Change in Net Position	\$-8,796	\$271,455	\$-220,681	\$41,978
R22. Net Position (Deficit), Beginning of Fiscal Year	\$1,913,696	\$331,992	\$1,753,238	\$3,998,926
R23. Prior Period/Other Adjustments	-10,683	129,578		118,895
R24. Reason for Adjustment	See footnote	See footnote		
R25. Net Position (Deficit), End of Fiscal Year	\$1,894,217	\$733,025	\$1,532,557	\$4,159,799

Note:

(R24) LTF-Reason for Adjustment: See footnote
 (R24) STA-Reason for Adjustment: See footnote

Agency Name Mendocino Council of Governments
 Transportation Planning Agencies Financial Transactions Report
 Local Transportation Fund
 Statement of Fiduciary Net Position

Fiscal Year: 2019

Form #8

R01. County Name (1 of 1) (Record Completed)	Mendocino
Assets	
R02. Cash and Investments	1,481,611
R03. Accounts Receivable	706,007
R04. Interest Receivable	
R05. Due from Other Funds	221,720
R06. Due from Other Governments	
R07. Other Assets	
R08. Total Assets	\$2,409,338
R09. Deferred Outflows of Resources	
R10. Total Assets and Deferred Outflows of Resources	\$2,409,338
Liabilities	
R11. Accounts Payable	440,660
R12. Allocations Payable	74,461
R13. Due to Other Funds	
R14. Due to Other Governments	
R15. Other Liabilities	
R16. Total Liabilities	\$515,121
R17. Deferred Inflows of Resources	
R18. Total Liabilities and Deferred Inflows of Resources	\$515,121
Net Position	
R19. Net Position Held in Trust	\$1,894,217

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

Fiscal Year: 2019

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Assets					
R01. Cash and Investments		569,571			569,571
R02. Accounts Receivable		289,129			289,129
R03. Interest Receivable					
R04. Due from Other Funds		75,569			75,569
R05. Due from Other Governments					
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. Total Assets	\$0	\$934,269	\$0	\$0	\$934,269
R10. Deferred Outflows of Resources					
R11. Total Assets and Deferred Outflows of Resources	\$0	\$934,269	\$0	\$0	\$934,269
Liabilities					
R12. Accounts Payable		119,853			119,853
R13. Allocations Payable					
R14. Due to Other Funds		222,828			222,828
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. Total Liabilities	\$0	\$342,681	\$0	\$0	\$342,681
R20. Deferred Inflows of Resources					
R21. Total Liabilities and Deferred Inflows of Resources	\$0	\$342,681	\$0	\$0	\$342,681
Fund Balances (Deficits)					
R22. Nonspendable					
R23. Restricted					
R24. Committed		591,588			591,588
R25. Assigned					
R26. Unassigned					
R27. Total Fund Balances (Deficits)	\$0	\$591,588	\$0	\$0	\$591,588
R28. Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$0	\$934,269	\$0	\$0	\$934,269

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

Fiscal Year: 2019

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	1,481,611	257,980	3,746,048	5,485,639
R02. Accounts Receivable	706,007	238,297		944,304
R03. Interest Receivable				
R04. Due from Other Funds	221,720			221,720
R05. Due from Other Governments				
R06. Capital Assets (net)				
R07. Other Assets		236,748		236,748
R08. Total Assets	\$2,409,338	\$733,025	\$3,746,048	\$6,888,411
R09. Deferred Outflows of Resources				
R10. Total Assets and Deferred Outflows of Resources	\$2,409,338	\$733,025	\$3,746,048	\$6,888,411
Liabilities				
R11. Accounts Payable	440,660		244,886	685,546
R12. Allocations Payable	74,461			74,461
R13. Due to Other Funds				
R14. Due to Other Governments				
R15. Other Liabilities				
R16. Total Liabilities	\$515,121	\$0	\$244,886	\$760,007
R17. Deferred Inflows of Resources				
R18. Total Liabilities and Deferred Inflows of Resources	\$515,121	\$0	\$244,886	\$760,007
Net Position				
R19. Net Position Held in Trust	\$1,894,217	\$733,025	\$3,501,162	\$6,128,404

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: 2019

Form #12

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Capital Assets		
R01. Land		
R02. Buildings and Improvements		
R03. Equipment		
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		
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		
R17. Total Noncurrent Assets and Deferred Outflows of Resources		
Noncurrent Liabilities		
R18. Deposits and Advances		
R19. Compensated Absences		
R20. Revenue Bonds		0
R21. Certificates of Participation		0
R22. Notes		0
R23. Lease Principal		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	
R31.	Related to OPEB	
R32.	Related to Debt Refunding	
R33.	Other Deferred Inflows of Resources	
R34.	Total Deferred Inflows of Resources	\$0
R35.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$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: 2019

Form #13

	County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1.	Mendocino	City of Ukiah	577,377
2.	Mendocino	City of Fort Bragg	275,122
3.	Mendocino	City of Willits	174,475
4.	Mendocino	City of Point Arena	16,091
5.	Mendocino	County of Mendocino	2,112,000
	Select		
Total:			3,155,065

Areas of Apportionment List:

	County Name	Areas of Apportionment	Amounts Apportioned
1.	Mendocino	City of Ukiah	\$577,377
2.	Mendocino	City of Fort Bragg	\$275,122
3.	Mendocino	City of Willits	\$174,475
4.	Mendocino	City of Point Arena	\$16,091
5.	Mendocino	County of Mendocino	\$2,112,000
Total:			\$3,155,065

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: 2019

Form #15

R01. County Name	Mendocino
R02. Special District/Other Claimant Name (1 of 1) (Record Completed)	Mendocino Transit Authority
Administration	
R03. TPA PUC 99233.1	
Planning	
R04. PUC 99233.2	
R05. PUC 99233.5(a)	
R06. PUC 99233.5(b)	
Pedestrian and Bike Facilities	
R07. PUC 99233.3, 99234	
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)	2,661,288
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)	493,777
R19. Planning Contributions 99402	
R20. Other Article 8	
R21. Total Allocations	\$3,155,065

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: 2019

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				
R03. TPA PUC 99233.1	442,444			442,444
Planning				
R04. PUC 99233.2	147,816			147,816
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	66,181			66,181
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)			2,661,288	2,661,288
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)			493,777	493,777
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Allocations	\$656,441	\$0	\$3,155,065	\$3,811,506

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: 2019

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)	<input type="text" value="2,923,964"/>
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)	<input type="text" value="489,538"/>
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. Total Expenditures	<input type="text" value="\$3,413,502"/>

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: 2019

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				
R03. TPA PUC 99233.1	460,759			460,759
Planning				
R04. PUC 99233.2	147,051			147,051
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	268,000			268,000
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)			2,923,964	2,923,964
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)			489,538	489,538
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Expenditures	\$875,810	\$0	\$3,413,502	\$4,289,312

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: 2019

Form #22

R01. County Name ▼

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

Allocations

Article 4

R03.	Operating Costs 6730(a)	300,000
R04.	Capital Costs 6730(b)	380,645
R05.	Rail Services Subsidy 6730(c)	
R06.	Specialized Services 6731(c)	
R07.	Other Article 4	

Article 8

R08.	AMTRAK 6731(a)	
R09.	General Public 6731(b)	
R10.	Elderly and Handicapped 6731(b)	
R11.	Other Article 8	

Other Allocations

R12.	CTSA 6730(d), 6731(d), and 6731.1	
R13.	Other Allocations – Other	
R14.	Total Allocations	\$680,645

Expenditures

Article 4

R15.	Operating Costs 6730(a)	300,000
R16.	Capital Costs 6730(b)	49,000
R17.	Rail Services Subsidy 6730(c)	
R18.	Specialized Services 6731(c)	
R19.	Other Article 4	

Article 8

R20.	AMTRAK 6731(a)	
R21.	General Public 6731(b)	
R22.	Elderly and Handicapped 6731(b)	
R23.	Other Article 8	

Other Expenditures

R24.	CTSA 6730(d), 6731(d), and 6731.1	
R25.	Other Expenditures – Other	331,645
R26.	Total Expenditures	\$680,645

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: 2019

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
Allocations					
Article 4					
R01.	Operating Costs 6730(a)			300,000	300,000
R02.	Capital Costs 6730(b)			380,645	380,645
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				
R12.	Total Allocations	\$0	\$0	\$680,645	\$680,645
Expenditures					
Article 4					
R13.	Operating Costs 6730(a)			300,000	300,000
R14.	Capital Costs 6730(b)			49,000	49,000
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			331,645	331,645
R24.	Total Expenditures	\$0	\$0	\$680,645	\$680,645

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

Fiscal Year: 2019

Form #25

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE
Revenues	
R02. Vehicle Registration Fees	107,132
R03. Interest Revenue	2,430
R04. Other Revenues	
R05. Total Revenues	\$109,562
Expenditures	
R06. Salaries, Wages, and Benefits	
R07. Services and Supplies	81,005
R08. Principal Payments	
R09. Interest Payments	
R10. Capital Outlay	
R11. Other Expenditures	
R12. Total Expenditures	\$81,005
R13. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$28,557
Other Financing Sources (Uses)	
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	\$28,557
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$130,584
R20. Prior Period/Other Adjustments	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$159,141

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

Fiscal Year: 2019

Form #26

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE
Assets	
R01. Cash and Investments	165,792
R02. Accounts Receivable	
R03. Interest Receivable	
R04. Due from Other Funds	
R05. Due from Other Governments	
R06. Other Assets	
R07. Total Assets	\$165,792
R08. Deferred Outflows of Resources	
R09. Total Assets and Deferred Outflows of Resources	\$165,792
Liabilities	
R10. Accounts Payable	6,651
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. Total Liabilities	\$6,651
R15. Deferred Inflows of Resources	
R16. Total Liabilities and Deferred Inflows of Resources	\$6,651
Fund Balance (Deficit)	
R17. Nonspendable	
R18. Restricted	
R19. Committed	159,141
R20. Assigned	
R21. Unassigned	
R22. Total Fund Balance (Deficit)	\$159,141
R23. Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$165,792

Mendocino Council of Governments
Transportation Planning Agencies Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
ChangesNetPositionFiduciaryFund	(R02)STAF-StateTransitAssistanceFund	State Transit Assistance revenues increased due to new Senate Bill 1 funding.
ChangesNetPositionFiduciaryFund	(R09)Locs-OtherAdditions	Surface Transportation Block Grant Program revenues through the Federal Apportionment Exchange Program
ChangesNetPositionFiduciaryFund	(R09)STAF-OtherAdditions	Revenues from State of Good Repair program funded by Senate Bill 1, held in MCOG's STA account (reported on CalSMART system).
ChangesNetPositionFiduciaryFund	(R19)Locs-OtherDeductions	Surface Transportation Block Grant Program claims of Local Allocations approved by budget resolutions of the TPA.
ChangesNetPositionFiduciaryFund	(R19)STAF-OtherDeductions	STA funds claimed by the transit operator for its 5-year Capital Program, approved by TPA budget resolution, and transferred to the TPA's Capital Reserve Fund for later reimbursement.
ChangesNetPositionFiduciaryFund	(R24)LTF-ReasonforAdjustment	Differences pending audit relative to LTF Bicycle & Pedestrian funds.
ChangesNetPositionFiduciaryFund	(R24)STAF-ReasonforAdjustment	State of Good Repair program revenues were first received last year, but not reported in the LGFRS until this year. The TPA's fiscal audit for the year ended June 30, 2018 confirms this amount.
ChangesNetPositionFiduciaryFund	(R25)STAF-NetPosition(Deficit)EndofFiscalYear	This is the first year the TPA has received State of Good Repair Program funds to report (held in STA account). Also STA revenues increased substantially from new Senate Bill 1 funding.
NetPositionFiduciaryFund	(R07)STAF-OtherAssets	State of Good Repair program revenue, held in STA account and tracked separately.
NoncurrentGovernmentalFund	(R17)TotalNoncurrentAssetsandDeferredOutflowsofResources	MCOG has no noncurrent 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. MCOG allocates these funds annually and solicits eligible applications every two years and makes project awards, for payment on a reimbursement basis. Last year, no projects were completed. This year, a large multi-year project was completed and reimbursed that required multiple funding sources and more than one cycle of LTF Bicycle & Pedestrian funds.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) Several factors contributed to the variance this year. Administration costs were up, notably for staffing COLA increases and timing of audits causing two years of payments to occur this year. Planning costs were up 20% since more local funds were needed due to recent Caltrans rules restricting allowable costs for State funds. As stated in previous footnote, a large Bicycle & Pedestrian project was completed. Transit costs were up 14% overall, mostly due to a special capital project to upgrade bus communication systems.
AllocationExpenditurePurposeSTASpecialDistrict	(R25)Exp-OtherExpenditures-Other	(Mendocino Transit Authority_23) TDA (CCR) Section 6648 - Allocations Reserved in the Fund
AllocationExpenditurePurposeSTASummary	(R01)Total-OperatingCosts6730(a)	Last year, STA revenues were in decline. This year, Senate Bill 1 nearly doubled the STA funding, so that the TPA was able to similarly increase its allocation to the transit operator.
AllocationExpenditurePurposeSTASummary	(R02)Total-CapitalCosts6730(b)	With the increase in STA funding as a result of Senate Bill 1, the transit operator requested this increase to be set aside in the TPA's transit Capital Reserve fund for later claiming in accordance with the operator's 5-Year Capital Program as allowed by TDA.
AllocationExpenditurePurposeSTASummary	(R12)Total-TotalAllocations	See previous footnotes as regards the increase in STA revenues as a result of SB 1.
AllocationExpenditurePurposeSTASummary	(R13)Total-OperatingCosts6730(a)	See previous footnotes as regards the increase in STA revenues as a result of SB 1.
AllocationExpenditurePurposeSTASummary	(R14)Total-CapitalCosts6730(b)	

		See previous footnotes as regards the increase in STA revenues as a result of SB 1.
AllocationExpenditurePurposeSTASummary	(R23)Total-OtherExpenditures-Other	TDA (CCR) Section 6648 - Allocations Reserved in the Fund: With the increase in STA funding as a result of Senate Bill 1, the transit operator was able to claim this amount to be set aside in the TPA's transit Capital Reserve fund for later claiming in accordance with the operator's 5-Year Capital Program.
AllocationExpenditurePurposeSTASummary	(R24)Total-TotalExpenditures	See previous footnotes as regards the increase in STA revenues as a result of SB 1.

Total Footnote: 20
