

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

Fiscal Year: 2020

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
Fiscal Officer	Janet	M	Orth	(707) 234-4756

Mailing Address

Street 1	525 South Main Street	<input checked="" 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
 Local Transportation Fund
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2020

Form #3

R01. County Name (1 of 1) (Record Completed)	Mendocino
Additions	
R02. Local Transportation Fund (1/4c)	4,109,625
R03. Interest Income	25,553
R04. TDA Allocations Returned	
R05. Other Additions	
R06. Total Additions	\$4,135,178
Deductions	
R07. LTF Claimants, Planning, and Administration	4,228,276
R08. Other Deductions	
R09. Total Deductions	\$4,228,276
R10. Change in Net Position	-\$93,098
R11. Net Position (Deficit), Beginning of Fiscal Year	\$1,894,217
R12. Prior Period/Other Adjustments	-1
R13. Reason for Adjustment	Rounding error
R14. Net Position (Deficit), End of Fiscal Year	\$1,801,118

Note:
 (R13) 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: 2020

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		10,746			10,746
R03. Federal Grants					
R04. State Grants		695,966			695,966
R05. Local Grants					
R06. Local Transportation Fund Allocation		679,654			679,654
R07. Vehicle Registration Fees		106,621			106,621
R08. Developer Fees					
R09. Other Revenues					
R10. Total Revenues	\$0	\$1,492,987	\$0	\$0	\$1,492,987
Expenditures					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		1,518,944			1,518,944
R13. Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. Total Expenditures	\$0	\$1,518,944	\$0	\$0	\$1,518,944
R18. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-25,957	\$0	\$0	\$-25,957
Other Financing Sources (Uses)					
R19. 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	\$-25,957	\$0	\$0	\$-25,957
R25. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$591,588	\$0	\$0	\$591,588
R26. Prior Period/Other Adjustments					
R27. Reason for Adjustment					
R28. Fund Balances (Deficits), End of Fiscal Year	\$0	\$565,631	\$0	\$0	\$565,631

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

Fiscal Year: 2020

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)	4,109,625			4,109,625
R02. State Transit Assistance Fund		807,802		807,802
R03. Other Locally Funded Sales Tax				
R04. Interest Income	25,553	7,983	38,533	72,069
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		131,279	796,494	927,773
R10. Total Additions	\$4,135,178	\$947,064	\$835,027	\$5,917,269
Deductions				
R11. LTF Claimants, Planning, and Administration	4,228,276			4,228,276
R12. STAF Claimants		946,179		946,179
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			245,554	245,554
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions			1,511,438	1,511,438
R20. Total Deductions	\$4,228,276	\$946,179	\$1,756,992	\$6,931,447
R21. Change in Net Position	-\$93,098	\$885	-\$921,965	-\$1,014,178
R22. Net Position (Deficit), Beginning of Fiscal Year	\$1,894,217	\$733,025	\$1,532,557	\$4,159,799
R23. Prior Period/Other Adjustments	-1			-1
R24. Reason for Adjustment	Rounding error			
R25. Net Position (Deficit), End of Fiscal Year	\$1,801,118	\$733,910	\$610,592	\$3,145,620

Note:
 (R24) LTF-Reason for Adjustment: Rounding error

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

Fiscal Year: 2020

Form #8

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

Mendocino

Assets

R02. Cash and Investments	1,126,736
R03. Accounts Receivable	800,282
R04. Interest Receivable	
R05. Due from Other Funds	133,464
R06. Due from Other Governments	
R07. Other Assets	
R08. Total Assets	\$2,060,482

R09. Deferred Outflows of Resources

R10. Total Assets and Deferred Outflows of Resources	\$2,060,482
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Liabilities

R11. Accounts Payable	211,520
R12. Allocations Payable	47,844
R13. Due to Other Funds	
R14. Due to Other Governments	
R15. Other Liabilities	
R16. Total Liabilities	\$259,364

R17. Deferred Inflows of Resources

R18. Total Liabilities and Deferred Inflows of Resources	\$259,364
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Net Position

R19. Net Position Held in Trust	\$1,801,118
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Agency Name Mendocino Council of Governments
 Transportation Planning Agencies Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2020

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Assets					
R01. Cash and Investments		632,447			632,447
R02. Accounts Receivable		227,228			227,228
R03. Interest Receivable					
R04. Due from Other Funds		47,846			47,846
R05. Due from Other Governments					
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. Total Assets	\$0	\$907,521	\$0	\$0	\$907,521
R10. Deferred Outflows of Resources					
R11. Total Assets and Deferred Outflows of Resources	\$0	\$907,521	\$0	\$0	\$907,521
Liabilities					
R12. Accounts Payable		208,426			208,426
R13. Allocations Payable					
R14. Due to Other Funds		133,464			133,464
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. Total Liabilities	\$0	\$341,890	\$0	\$0	\$341,890
R20. Deferred Inflows of Resources					
R21. Total Liabilities and Deferred Inflows of Resources	\$0	\$341,890	\$0	\$0	\$341,890
Fund Balances (Deficits)					
R22. Nonspendable					
R23. Restricted					
R24. Committed		565,631			565,631
R25. Assigned					
R26. Unassigned					
R27. Total Fund Balances (Deficits)	\$0	\$565,631	\$0	\$0	\$565,631
R28. Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$0	\$907,521	\$0	\$0	\$907,521

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

Fiscal Year: 2020

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	1,126,736	366,801	1,929,511	3,423,048
R02. Accounts Receivable	800,282	226,758	796,494	1,823,534
R03. Interest Receivable				
R04. Due from Other Funds	133,464			133,464
R05. Due from Other Governments				
R06. Capital Assets (net)				
R07. Other Assets		376,895		376,895
R08. Total Assets	\$2,060,482	\$970,454	\$2,726,005	\$5,756,941
R09. Deferred Outflows of Resources				
R10. Total Assets and Deferred Outflows of Resources	\$2,060,482	\$970,454	\$2,726,005	\$5,756,941
Liabilities				
R11. Accounts Payable	211,520	236,545	146,807	594,872
R12. Allocations Payable	47,844			47,844
R13. Due to Other Funds				
R14. Due to Other Governments				
R15. Other Liabilities			1,416,381	1,416,381
R16. Total Liabilities	\$259,364	\$236,545	\$1,563,188	\$2,059,097
R17. Deferred Inflows of Resources				
R18. Total Liabilities and Deferred Inflows of Resources	\$259,364	\$236,545	\$1,563,188	\$2,059,097
Net Position				
R19. Net Position Held in Trust	\$1,801,118	\$733,909	\$1,162,817	\$3,697,844

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: 2020

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
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R35. **Total Noncurrent Liabilities and Deferred Inflows of Resources**

	\$0
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Agency Name Mendocino Council of Governments
 Transportation Planning Agencies Financial Transactions Report
 Local Transportation Fund Statement of Apportionments by Areas of Apportionment

Fiscal Year: 2020

Form #13

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1. Mendocino	City of Ukiah	644,799
2. Mendocino	City of Fort Bragg	298,517
3. Mendocino	City of Willits	203,780
4. Mendocino	City of Point Arena	17,803
5. Mendocino	County of Mendocino	2,383,724
Select		
Total:		3,548,623

Areas of Apportionment List:

County Name	Areas of Apportionment	Amounts Apportioned
1. Mendocino	City of Ukiah	\$644,799
2. Mendocino	City of Fort Bragg	\$298,517
3. Mendocino	City of Willits	\$203,780
4. Mendocino	City of Point Arena	\$17,803
5. Mendocino	County of Mendocino	\$2,383,724
Total:		\$3,548,623

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: 2020

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)		2,993,124
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)		555,499
R19. Planning Contributions 99402		
R20. Other Article 8		
R21. Total Allocations		\$3,548,623

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: 2020

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	464,066			464,066
R03. TPA PUC 99233.1				
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	67,772			67,772
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)			2,993,124	2,993,124
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)			555,499	555,499
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Allocations	\$679,654	\$0	\$3,548,623	\$4,228,277

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: 2020

Form #18

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)		2,993,124
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)		555,499
R19. Planning Contributions 99402		
R20. Other Article 8		
R21. Total Expenditures		\$3,548,623

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: 2020

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	476,960			476,960
R03. TPA PUC 99233.1				
Planning				
R04. PUC 99233.2	132,089			132,089
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	96,284			96,284
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)			2,993,124	2,993,124
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)			555,499	555,499
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. Total Expenditures	\$705,333	\$0	\$3,548,623	\$4,253,956

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: 2020

Form #22

R01. County Name Mendocino ▼

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

Allocations

Article 4

R03. Operating Costs 6730(a) 946,179

R04. Capital Costs 6730(b)

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 388,597

R14. **Total Allocations** \$1,334,776

Expenditures

Article 4

R15. Operating Costs 6730(a) 946,179

R16. Capital Costs 6730(b)

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

R26. **Total Expenditures** \$946,179

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: 2020

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
Allocations					
Article 4					
R01.	Operating Costs 6730(a)			946,179	946,179
R02.	Capital Costs 6730(b)				
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			388,597	388,597
R12.	Total Allocations	\$0	\$0	\$1,334,776	\$1,334,776
Expenditures					
Article 4					
R13.	Operating Costs 6730(a)			946,179	946,179
R14.	Capital Costs 6730(b)				
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				
R24.	Total Expenditures	\$0	\$0	\$946,179	\$946,179

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

Form #25

Fiscal Year: 2020

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE
Revenues	
R02. Vehicle Registration Fees	106,621
R03. Interest Revenue	2,785
R04. Other Revenues	
R05. Total Revenues	\$109,406
Expenditures	
R06. Salaries, Wages, and Benefits	
R07. Services and Supplies	102,214
R08. Principal Payments	
R09. Interest Payments	
R10. Capital Outlay	
R11. Other Expenditures	
R12. Total Expenditures	\$102,214
R13. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$7,192
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	\$7,192
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$159,141
R20. Prior Period/Other Adjustments	1
R21. Reason for Adjustment	Rounding error
R22. Fund Balance (Deficit), End of Fiscal Year	\$166,334

Note:
 (R21) Reason for Adjustment: Rounding error

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

Fiscal Year: 2020

Form #26

R00. Service Authority for Freeway Emergencies (SAFE)	SAFE ▼
Assets	
R01. Cash and Investments	191,137
R02. Accounts Receivable	
R03. Interest Receivable	
R04. Due from Other Funds	
R05. Due from Other Governments	
R06. Other Assets	
R07. Total Assets	\$191,137
R08. Deferred Outflows of Resources	
R09. Total Assets and Deferred Outflows of Resources	\$191,137
Liabilities	
R10. Accounts Payable	24,803
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. Total Liabilities	\$24,803
R15. Deferred Inflows of Resources	
R16. Total Liabilities and Deferred Inflows of Resources	\$24,803
Fund Balance (Deficit)	
R17. Nonspendable	
R18. Restricted	
R19. Committed	166,334
R20. Assigned	
R21. Unassigned	
R22. Total Fund Balance (Deficit)	\$166,334
R23. Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$191,137

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
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	(R12)STAF-STAFClaimants	Under the Transportation Development Act (TDA), the transit operator may claim STAF annually. The recent SB 508 allows more flexibility in the eligibility formula for Operations. Along with the increase in STAF revenues from SB 1, Mendocino Transit Authority was able to claim more funds than in prior years, including a portion of MCOG's STA fund balance.
ChangesNetPositionFiduciaryFund	(R19)Locs-OtherDeductions	Surface Transportation Block Grant Program claims of Local Allocations approved by budget resolutions of the TPA. This year, City of Ukiah claimed ten years of its allocations accumulated in the fund.
NetPositionFiduciaryFund	(R07)STAF-OtherAssets	Surface Transportation Block Grant Program claims of Local Allocations approved by budget resolutions of the TPA.
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 and solicits eligible applications every two years and makes project awards, for payment on a reimbursement basis. This year, City of Ukiah completed its ADA project of \$103,953, which came in under budget and was reimbursed at \$96,284.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) The variance of \$25,680 (or \$25,679 with \$1 rounding error) is a result of three factors: Administration, Planning, and Bicycle & Pedestrian budgets. The latter is explained by footnote in Line R07. Administration expenditures were slightly over budget, while Planning expenditures were slightly under. These three budgets are carried forward year to year, remaining dedicated to each PUC code section as allocated. Other Claimants unaffected.
AllocationExpenditurePurposeSTASpecialDistrict	(R13)Alloc-OtherAllocations-Other	(Mendocino Transit Authority_23) The first three years of State of Good Repair program (SB1) revenues (FY 2017/18 - 2019/20) were allocated to Mendocino Transit Authority.
AllocationExpenditurePurposeSTASummary	(R01)Total-OperatingCosts6730(a)	Under the Transportation Development Act (TDA), the transit operator may claim STAF annually. The recent SB 508 allows more flexibility in the eligibility formula for Operations. Along with the increase in STAF revenues from SB 1, Mendocino Transit Authority was able to claim more funds than in prior years, including a portion of MCOG's STA fund balance.
AllocationExpenditurePurposeSTASummary	(R02)Total-CapitalCosts6730(b)	Mendocino Transit Authority chose not to claim any STAF for Capital purposes this year, instead requesting State of Good Repair program funds.
AllocationExpenditurePurposeSTASummary	(R11)Total-OtherAllocations-Other	The first three years of accumulated State of Good Repair program (SB1) revenues (FY 2017/18 - 2019/20) were allocated to Mendocino Transit Authority, in one resolution this year.
AllocationExpenditurePurposeSTASummary	(R12)Total-TotalAllocations	The combination of increased STAF and three years of the new State of Good Repair program (SB 1) claimed by Mendocino Transit Authority explain the variance, as described in other footnotes to this report.

AllocationExpenditurePurposeSTASummary	(R13)Total-OperatingCosts6730(a)	Under the Transportation Development Act (TDA), the transit operator may claim STAF annually. The recent SB 508 allows more flexibility in the eligibility formula for Operations. Along with the increase in STAF revenues from SB 1, Mendocino Transit Authority was able to claim more funds than in prior years, including a portion of MCOG's STA fund balance. The TPA released the entire amount for expenditures as claimed.
AllocationExpenditurePurposeSTASummary	(R23)Total-OtherExpenditures-Other	Last year, Mendocino Transit Authority chose to claim a portion of new STA funds 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 under TDA (CCR) Section 6648. This year, no funds were requested to be reserved.
AllocationExpenditurePurposeSTASummary	(R24)Total-TotalExpenditures	See previous footnote in this form as regards SB 508 eligibility, the increase in STAF revenues due to Senate Bill 1, and partial claim of the TPA's fund balance.

Total Footnote: 16