

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

Fiscal Year: 2023

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 Has Address Changed?

Street 2

City State Zip

Report Prepared By

Firm Name

First Name M. I. Last Name

Title Telephone

Email Fax No.

Independent Auditor

Firm Name

First Name M. I. Last Name

Street 1 Telephone

Street 2

City State Zip

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: 2023

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	Tot
Additions					
R02. Local Transportation Fund (1/4c)			4,644,187		
R05. Interest Income			27,876		
R09. TDA Allocations Returned					
R10. Other Additions					
R11. Total Additions	\$0	\$0	\$4,672,063	\$0	
Deductions					
R12. LTF Claimants, Planning, and Administration			5,664,319		
R20. Other Deductions			10,607		
R21. Total Deductions	\$0	\$0	\$5,674,926	\$0	
R22. Change in Net Position	\$0	\$0	\$-1,002,863	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$2,707,939	\$0	
R24. Adjustment					
R25. Reason for Adjustment					
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,705,076	\$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: 2023

Source of Funds: ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Tot
Additions					
R03. State Transit Assistance Fund			1,269,147		
R05. Interest Income			14,898		
R09. TDA Allocations Returned					
R10. Other Additions			148,688		
R11. Total Additions	\$0	\$0	\$1,432,733	\$0	
Deductions					
R13. STAF Claimants			1,167,375		
R20. Other Deductions					
R21. Total Deductions	\$0	\$0	\$1,167,375	\$0	
R22. Change in Net Position	\$0	\$0	\$265,358	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$898,812	\$0	
R24. Adjustment					
R25. Reason for Adjustment					
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,164,170	\$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: 2023

Source of Funds: ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Tot
Additions					
R04. Other Locally Funded Sales Tax					
R05. Interest Income			35,762		
R06. Federal Grants					
R07. State Grants					
R08. Local Grants					
R10. Other Additions			1,019,589		
R11. Total Additions	\$0	\$0	\$1,055,351	\$0	
Deductions					
R14. Salaries, Wages, and Fringe Benefits					
R15. Services and Supplies			129,561		
R16. Principal Expense					
R17. Interest Expense					
R18. Capital Outlay					
R19. Depreciation					
R20. Other Deductions			169,609		
R21. Total Deductions	\$0	\$0	\$299,170	\$0	
R22. Change in Net Position	\$0	\$0	\$756,181	\$0	
R23. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$2,538,824	\$0	
R24. Adjustment			-134,334		
R25. Reason for Adjustment			Prior year audit adjustmen		
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$3,160,671	\$0	

Note:

(R13) Pri-Reason for Adjustment: Prior year audit adjustment

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: 2023

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		45,543			45,543
R03. Federal Grants					
R04. State Grants		913,420			913,420
R05. Local Grants					
R06. Local Transportation Fund Allocations		917,427			917,427
R07. Vehicle Registration Fees		105,971			105,971
R08. Developer Fees					
R08.5 Rents, Leases, Concessions, and Royalties					
R09. Other Revenues					
R10. Total Revenues	\$0	\$1,982,361	\$0	\$0	\$1,982,361
Expenditures					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		1,603,919			1,603,919
R12.5 Lease Financing, Principal Payments					
R13. Other Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. Total Expenditures	\$0	\$1,603,919	\$0	\$0	\$1,603,919
R18. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$378,442	\$0	\$0	\$378,442
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	\$378,442	\$0	\$0	\$378,442
R25. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$814,037	\$0	\$0	\$814,037
R26. Adjustment		-69,540			-69,540
R27. Reason for Adjustment		Prior year audit adjustm			
R28. Fund Balances (Deficits), End of Fiscal Year	\$0	\$1,122,939	\$0	\$0	\$1,122,939

Note:

(R27) SpRev-Reason for Adjustment: Prior year audit adjustment

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: 2023

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)	4,644,187			4,644,187
R02. State Transit Assistance Fund		1,269,147		1,269,147
R03. Other Locally Funded Sales Tax				
R04. Interest Income	27,876	14,898	35,762	78,536
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		148,688	1,019,589	1,168,277
R10. Total Additions	\$4,672,063	\$1,432,733	\$1,055,351	\$7,160,147
Deductions				
R11. LTF Claimants, Planning, and Administration	5,664,319			5,664,319
R12. STAF Claimants		1,167,375		1,167,375
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			129,561	129,561
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions	10,607		169,609	180,216
R20. Total Deductions	\$5,674,926	\$1,167,375	\$299,170	\$7,141,471
R21. Change in Net Position	\$-1,002,863	\$265,358	\$756,181	\$18,676
R22. Net Position (Deficit), Beginning of Fiscal Year	\$2,707,939	\$898,812	\$2,538,824	\$6,145,575
R23. Adjustment			-134,334	-134,334
R25. Net Position (Deficit), End of Fiscal Year	\$1,705,076	\$1,164,170	\$3,160,671	\$6,029,917

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

Fiscal Year: 2023

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			1,664,073		
R03. Accounts Receivable					
R04. Interest Receivable					
R05. Due from Other Funds			1,832,123		
R06. Due from Other Governments			791,517		
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$4,287,713	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$4,287,713	\$0	
Liabilities					
R11. Accounts Payable			478,996		
R12. Allocations Payable					
R13. Due to Other Funds			2,103,641		
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$2,582,637	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$2,582,637	\$0	
Net Position					
R19. Total Net Position	0	0	1,705,076	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: 2023

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			1,101,064		
R03. Accounts Receivable					
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments			354,950		
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$1,456,014	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$1,456,014	\$0	
Liabilities					
R11. Accounts Payable			291,844		
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$291,844	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$291,844	\$0	
Net Position					
R19. Total Net Position	0	0	1,164,170	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: 2023

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			2,383,800		
R03. Accounts Receivable					
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments			977,852		
R06.5 Capital Assets (Net)					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$3,361,652	\$0	
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$3,361,652	\$0	
Liabilities					
R11. Accounts Payable			200,981		
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$200,981	\$0	
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$200,981	\$0	
Net Position					
R19. Total Net Position	0	0	3,160,671	0	

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

Fiscal Year: 2023

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Assets					
R01. Cash and Cash Equivalents		507,148			507,148
R01.5 Investments					
R02. Accounts Receivable (net)					
R03. Interest Receivable (net)					
R03.5 Lease Receivable					
R04. Due from Other Funds		385,026			385,026
R05. Due from Other Governments		604,083			604,083
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. Total Assets	\$0	\$1,496,257	\$0	\$0	\$1,496,257
R10. Deferred Outflows of Resources					
R11. Total Assets and Deferred Outflows of Resources	\$0	\$1,496,257	\$0	\$0	\$1,496,257
Liabilities					
R12. Accounts Payable		259,810			259,810
R13. Allocations Payable					
R14. Due to Other Funds		113,508			113,508
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. Total Liabilities	\$0	\$373,318	\$0	\$0	\$373,318
R20. Deferred Inflows of Resources					
R21. Total Liabilities and Deferred Inflows of Resources	\$0	\$373,318	\$0	\$0	\$373,318
Fund Balances (Deficits)					
R22. Nonspendable					
R23. Restricted		984,109			984,109
R24. Committed		178,809			178,809
R25. Assigned					
R26. Unassigned		-39,979			-39,979
R27. Total Fund Balances (Deficits)	\$0	\$1,122,939	\$0	\$0	\$1,122,939
R28. Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$0	\$1,496,257	\$0	\$0	\$1,496,257

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

Fiscal Year: 2023

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	1,664,073	1,101,064	2,383,800	5,148,937
R02. Accounts Receivable				
R03. Interest Receivable				
R04. Due from Other Funds	1,832,123			1,832,123
R05. Due from Other Governments	791,517	354,950	977,852	2,124,319
R06. Capital Assets (net)				
R07. Other Assets				
R08. Total Assets	\$4,287,713	\$1,456,014	\$3,361,652	\$9,105,379
R09. Deferred Outflows of Resources				
R10. Total Assets and Deferred Outflows of Resources	\$4,287,713	\$1,456,014	\$3,361,652	\$9,105,379
Liabilities				
R11. Accounts Payable	478,996	291,844	200,981	971,821
R12. Allocations Payable				
R13. Due to Other Funds	2,103,641			2,103,641
R14. Due to Other Governments				
R15. Other Liabilities				
R16. Total Liabilities	\$2,582,637	\$291,844	\$200,981	\$3,075,462
R17. Deferred Inflows of Resources				
R18. Total Liabilities and Deferred Inflows of Resources	\$2,582,637	\$291,844	\$200,981	\$3,075,462
Net Position				
R19. Total Net Position	\$1,705,076	\$1,164,170	\$3,160,671	\$6,029,917

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: 2023

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	
R31.	Related to OPEB	
R32.	Related to Debt Refunding	
R32.5	Related to Leases	
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: 2023

Form #13

	County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1.	Mendocino	City of Ukiah	834,280
2.	Mendocino	City of Fort Bragg	398,118
3.	Mendocino	City of Willits	270,821
4.	Mendocino	City of Point Arena	23,374
5.	Mendocino	County of Mendocino	3,130,512
	Select		
Total:			4,657,105

Areas of Apportionment List:

	County Name	Areas of Apportionment	Amounts Apportioned
1.	Mendocino	City of Ukiah	\$834,280
2.	Mendocino	City of Fort Bragg	\$398,118
3.	Mendocino	City of Willits	\$270,821
4.	Mendocino	City of Point Arena	\$23,374
5.	Mendocino	County of Mendocino	\$3,130,512
Total:			\$4,657,105

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: 2023

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)		3,928,087
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)		729,019
R19. Planning Contributions 99402		
R20. Other Article 8		
R21. Total Allocations		\$4,657,106

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: 2023

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	509,379	[]	[]	509,379
Planning				
R04. PUC 99233.2	315,488	[]	[]	315,488
R05. PUC 99233.5(a)	[]	[]	[]	[]
R06. PUC 99233.5(b)	[]	[]	[]	[]
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	92,560	[]	[]	92,560
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)	[]	[]	3,928,087	3,928,087
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)	[]	[]	729,019	729,019
R19. Planning Contributions 99402	[]	[]	[]	[]
R20. Multimodal Terminal 99400.5	[]	[]	[]	[]
R21. Other Article 8	[]	[]	[]	[]
R22. Total Allocations	\$917,427	\$0	\$4,657,106	\$5,574,533

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: 2023

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)		3,928,087
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)		729,019
R19. Planning Contributions 99402		
R20. Other Article 8		
R21. Total Expenditures		\$4,657,106

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: 2023

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	521,258	[]	[]	521,258
Planning				
R04. PUC 99233.2	215,265	[]	[]	215,265
R05. PUC 99233.5(a)	[]	[]	[]	[]
R06. PUC 99233.5(b)	[]	[]	[]	[]
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	30,000	[]	[]	30,000
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)	[]	[]	3,928,087	3,928,087
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)	[]	[]	729,019	729,019
R19. Planning Contributions 99402	[]	[]	[]	[]
R20. Multimodal Terminal 99400.5	[]	[]	[]	[]
R21. Other Article 8	[]	[]	[]	[]
R22. Total Expenditures	\$766,523	\$0	\$4,657,106	\$5,423,629

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: 2023

Form #22

R01. County Name ▼

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

Allocations

Article 4	
R03. Operating Costs 6730(a)	967,375
R04. Capital Costs 6730(b)	200,000
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	\$1,167,375

Expenditures

Article 4	
R15. Operating Costs 6730(a)	967,375
R16. Capital Costs 6730(b)	200,000
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	
R26. Total Expenditures	\$1,167,375

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: 2023

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
Allocations					
Article 4					
R01.	Operating Costs 6730(a)			967,375	967,375
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				
R12.	Total Allocations	\$0	\$0	\$1,167,375	\$1,167,375
Expenditures					
Article 4					
R13.	Operating Costs 6730(a)			967,375	967,375
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				
R24.	Total Expenditures	\$0	\$0	\$1,167,375	\$1,167,375

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: 2023

Form #25

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE ▼
Revenues	
R02. Vehicle Registration Fees	105,971
R03. Interest Revenue	2,196
R03.5 Rents, Leases, Concessions, and Royalties	
R04. Other Revenues	
R05. Total Revenues	\$108,167
Expenditures	
R06. Salaries, Wages, and Benefits	
R07. Services and Supplies	100,095
R07.5 Lease Financing, Principal Payments	
R08. Other Principal Payments	
R09. Interest Payments	
R10. Capital Outlay	
R11. Other Expenditures	
R12. Total Expenditures	\$100,095
R13. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$8,072
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	\$8,072
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$131,863
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$139,935

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

Fiscal Year: 2023

Form #26

R00. Service Authority for Freeway Emergencies (SAFE)	SAFE ▼
Assets	
R01. Cash and Cash Equivalents	155,595
R01.5 Investments	
R02. Accounts Receivable (net)	
R03. Interest Receivable (net)	
R03.5 Lease Receivable	
R04. Due from Other Funds	
R05. Due from Other Governments	
R06. Other Assets	
R07. Total Assets	\$155,595
R08. Deferred Outflows of Resources	
R09. Total Assets and Deferred Outflows of Resources	\$155,595
Liabilities	
R10. Accounts Payable	15,660
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. Total Liabilities	\$15,660
R15. Deferred Inflows of Resources	
R16. Total Liabilities and Deferred Inflows of Resources	\$15,660
Fund Balance (Deficit)	
R17. Nonspendable	
R18. Restricted	139,935
R19. Committed	
R20. Assigned	
R21. Unassigned	
R22. Total Fund Balance (Deficit)	\$139,935
R23. Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$155,595

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

Fiscal Year: 2023

Form #29

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
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: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
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.
AllocationPurposeLTFSummary	(R04)CoTotal-PUC99233.2	(Mendocino) This increase was mainly due to a one-time \$150,000 project for Mendocino Transit Authority added to the Planning program.
ExpenditurePurposeLTFSummary	(R04)CoTotal-PUC99233.2	(Mendocino) The Planning program allocation was increased to \$315,488 (including multi-year projects), so expenditures also increased.
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 City of Point Arena claimed \$90,000 for its project. This year County of Mendocino claimed \$30,000 for its completed project.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) Much of the increase in expenditures can be attributed to a 14.4% increase (appx \$600K) in allocations to the transit claimant, due to an increase in available revenues. Administration increased due to a high CPI inflation rate and also cost of a triennial performance audit that is saved for and expended every third year.
AllocationExpenditurePurposeSTASummary	(R01)Total-OperatingCosts6730(a)	More STA funds were available due to increased State Controller's estimates and actual prior-year revenues, which contributed to the unallocated fund balance available for the transit operator to claim. Costs also were rising during this period.
AllocationExpenditurePurposeSTASummary	(R11)Total-OtherAllocations-Other	Other Allocations last year were State of Good Repair program funds, which are retained in the STA account. This year, the claimant did not request any SGR funds, instead saving available revenue for a future project, as reported on the CALSMART system.
AllocationExpenditurePurposeSTASummary	(R12)Total-TotalAllocations	As noted under R01, more STA funds were available due to increased State Controller's estimates and actual prior-year revenues, which contributed to the unallocated fund balance available for the transit operator to claim. Costs also were rising during this period.
AllocationExpenditurePurposeSTASummary	(R13)Total-OperatingCosts6730(a)	Please see note under R01 and R12.
AllocationExpenditurePurposeSTASummary	(R23)Total-OtherExpenditures-Other	Please see note under Line R11.
AllocationExpenditurePurposeSTASummary	(R24)Total-TotalExpenditures	Please refer to note under R01 and R12.
AppropriationsLimitInformation	(R01)AppropriationsLimit	To our knowledge, no Appropriations Limit has been established 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_) The State Controller's revised estimate rose by 36%, from \$868,476 to \$1,181,639. Actual revenues came in higher than the revised estimate and 50.7% higher than the prior year's actual revenues.
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_) Allocations consisted of the State Controller's preliminary estimate, which rose 33% over the prior year's original estimate, and the unallocated fund balance resulting from a similar increase of 30% in actual revenues in the prior year.
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.
ChangesNetPositionFiduciaryFund(Sources)	(R20)Pri-OtherDeductions	(LTF_Mendocino) Capital Reserve Fund for Mendocino Transit Authority purposes.

