

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**

**General Information**

Fiscal Year

<b>Agency Officials</b>				
	First Name	Middle Initial	Last Name	Phone
<b>Agency Chairperson</b>	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Gjerde"/>	<input type="text" value="(707) 463-4221"/>
<b>Executive Officer</b>	<input type="text" value="Phillip"/>	<input type="text" value="J"/>	<input type="text" value="Dow"/>	<input type="text" value="(707) 463-1859"/>
<b>Fiscal Officer</b>	<input type="text" value="Janet"/>	<input type="text" value="M"/>	<input type="text" value="Orth"/>	<input type="text" value="(707) 463-1859"/>

<b>Mailing Address</b>					
Address 1	<input type="text" value="367 North State Street"/>	Phone	<input type="text" value="(707) 463-1859"/>	<input type="checkbox"/>	<b>Is Address Changed?</b>
Address 2	<input type="text" value="Suite 206"/>				
City	<input type="text" value="Ukiah"/>	State	<input type="text" value="CA"/>	Zip Code	<input type="text" value="95482-"/>

<b>Report Prepared By (Contact Person)</b>					
Agency or Firm	<input type="text" value="Mendocino Council of Governments"/>				
First Name	<input type="text" value="Janet"/>	Middle Initial	<input type="text" value="M"/>	Last Name	<input type="text" value="Orth"/>
Title	<input type="text" value="Deputy Director/CFO"/>			Phone	<input type="text" value="(707) 463-1859"/>

<b>Independent Auditor</b>					
Firm Name	<input type="text" value="R. J. Ricciardi, Inc. CPAs"/>				
<b>Contact Person</b>					
First Name	<input type="text" value="Michael"/>	Middle Initial	<input type="text"/>	Last Name	<input type="text" value="O'Connor"/>
Address 1	<input type="text" value="1101 Fifth Ave."/>	Phone	<input type="text" value="(415) 457-1215"/>		
Address 2	<input type="text" value="Suite 360"/>				
City	<input type="text" value="San Rafael"/>	State	<input type="text" value="CA"/>	Zip Code	<input type="text" value="94901-"/>

Does this report include a Service Authority for Freeway Emergencies (SAFE)?
<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Statement of Revenue and Expenditure Changes in Fund Balance - Local Transportation Fund**

<b>Fiscal Year</b>	2017
County Name	Mendocino
<b>Revenues</b>	
Local Transportation Fund (1/4c)	3,532,996
Interest	4,653
Allocations Returned	
Other Miscellaneous Funds	4,304
<b>Total Revenues</b>	<b>\$3,541,953</b>
<b>Expenditures</b>	
LTF Claimants, Planning, and Administration	3,729,918
Other	
<b>Total Expenditures</b>	<b>\$3,729,918</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(\$187,965)</b>
<b>Other Source and (Uses)</b>	
Operating Transfers In	
Operating Transfers Out	5,000
Other Sources (Uses)	
<b>Total Other Sources and (Uses)</b>	<b>(\$5,000)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(\$192,965)</b>
<b>Equity, Beginning of Year</b>	<b>\$1,762,310</b>
Prior Period/Other Adjustments	2
<b>Equity, End of Year</b>	<b>\$1,569,347</b>

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Statement of Revenues and Expenditures**

**Governmental Fund Types**

Fiscal Year	2017	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Revenues</b>					
Other Locally Funded Sales Tax					
Interest			6,912		
Federal Grants					
State Grants			767,058		
Local Grants					
Local Transportation Fund Allocation			571,941		
Other/Miscellaneous					
Developer Fees					
Vehicle Registration Fees			107,844		
<b>Total Revenues</b>		\$0	\$1,453,755	\$0	\$0
<b>Expenditures/Expenses</b>					
Salaries, Wages, and Fringe Benefits					
Services and Supplies			1,761,948		
Interest					
Debt Service Principal Payments					
Capital Outlay					
Fixed Assets					
Depreciation			148,630		
All Other					
<b>Total Expenditures</b>		\$0	\$1,910,578	\$0	\$0
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		\$0	(\$456,823)	\$0	\$0
<b>Other Sources and (Uses)</b>					
Operating Transfers In			5,000		
Operating Transfers Out					
Long-Term Debt Proceeds					
Other Sources (Uses)					
<b>Total Other Sources and (Uses)</b>		\$0	\$5,000	\$0	\$0
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>		\$0	(\$451,823)	\$0	\$0
<b>Equity, Beginning of Year</b>					
Equity, Beginning of Year		\$0	\$881,245	\$0	\$0
Prior Period/Other Adjustments			148,196		
<b>Equity, End of Year</b>		\$0	\$577,618	\$0	\$0

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Statement of Revenues and Expenditures**

**Fiduciary Fund Types**

<b>Fiscal Year</b>	<b>2017</b>	<b>Local Transportation Fund(LTF)</b>	<b>State Transit Assistance Fund (STAF)</b>	<b>Local Sales Tax/Other Fiduciary Funds</b>	<b>Memo Totals</b>
<b>Revenues</b>					
Local Transportation Fund (1/4c)		\$3,532,996			\$3,532,996
State Transit Assistance Fund			325,423		\$325,423
Other Locally Funded Sales Tax					\$0
Interest		\$4,653	1,383	18,869	\$31,817
Federal Grants					\$0
State Grants					\$767,058
Local Grants					\$0
Local Transportation Fund Allocation					\$571,941
TDA Allocations Returned		\$0			\$0
Other/Miscellaneous		\$4,304		610,072	\$614,376
Developer Fees					\$0
Vehicle Registration Fees					\$107,844
<b>Total Revenues</b>		<b>\$3,541,953</b>	<b>\$326,806</b>	<b>\$628,941</b>	<b>\$5,951,455</b>
<b>Expenditures/Expenses</b>					
LTF Claimants, Planning, and Administration		\$3,729,918			\$3,729,918
STAF Claimants			399,536		\$399,536
Salaries, Wages, and Fringe Benefits					\$0
Services and Supplies				63,261	\$1,825,209
Interest					\$0
Debt Service Principal Payments					\$0
Capital Outlay					\$0
Fixed Assets					\$0
Depreciation					\$148,630
All Other		\$0		387,472	\$387,472
<b>Total Expenditures</b>		<b>\$3,729,918</b>	<b>\$399,536</b>	<b>\$450,733</b>	<b>\$6,490,765</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(\$187,965)</b>	<b>(\$72,730)</b>	<b>\$178,208</b>	<b>(\$539,310)</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Statement of Revenues and Expenditures**

**Fiduciary Fund Types**

<b>Fiscal Year</b>	<b>Local Transportation Fund(LTF)</b>	<b>State Transit Assistance Fund (STAF)</b>	<b>Local Sales Tax/Other Fiduciary Funds</b>	<b>Memo Totals</b>
2017				
<b>Other Sources and (Uses)</b>				
Operating Transfers In	\$0			\$5.000
Operating Transfers Out	\$5.000			\$5.000
Long-Term Debt Proceeds				\$0
Other Sources (Uses)	\$0			\$0
<b>Total Other Sources and (Uses)</b>	(\$5.000)	\$0	\$0	\$0
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	(\$192.965)	(\$72.730)	\$178.208	(\$539.310)
<b>Equity, Beginning of Year</b>	\$1.762.310	\$248.357	\$1.097.980	\$3.989.892
Prior Period/Other Adjustments	\$2	-105,418	-38,297	\$4.483
<b>Equity, End of Year</b>	\$1.569.347	\$70.209	\$1.237.891	\$3.455.065

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Local Transportation Fund Balance Sheet**

Fiscal Year 2017

County Name	Mendocino
<b>Assets</b>	
Cash and Investments	1,006,804
Accounts Receivable	519,100
Interest Receivable	
Due from Other Funds	174,711
Due from Other Agencies	
Other Assets	
<b>Total Assets</b>	<b>\$1,700,615</b>
<b>Liabilities</b>	
Accounts Payable	131,268
Due to Other Funds	
Due to Other Agencies	
Other Liabilities	
Allocations Payable	
<b>Total Liabilities</b>	<b>\$131,268</b>
<b>Fund Equity</b>	
Current Allocations Unpaid	156,205
Other LTF Reserved	649,951
Unallocated Apportionments Retained	596,200
Unrestricted LTF (Unapportioned)	166,991
<b>Total Fund Equity</b>	<b>\$1,569,347</b>
<b>Total Liabilities and Equity</b>	<b>\$1,700,615</b>

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Balance Sheet**  
**Governmental Fund Types**

Fiscal Year	2017	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Assets</b>					
Cash and Investments			759,684		
Accounts Receivable			310,511		
Interest Receivable					
Due from Other Funds					
Due from Other Agencies					
Other Assets					
Fixed Assets (net)					
Amounts Available or Provided - Payment of Long-Term Debt					
<b>Total Assets</b>		\$0	\$1,070,195	\$0	\$0
<b>Liabilities</b>					
Accounts Payable			314,018		
Due to Other Funds			174,711		
Due to Other Agencies					
Deferred Revenues					
Other Liabilities			3,848		
TDA Allocations Payable					
Long-Term Debt Payable					
<b>Total Liabilities</b>		\$0	\$492,577	\$0	\$0
<b>Fund Equity</b>					
Contributed Capital					
Investment in Fixed Assets					
Retained Earnings					
Reserved			577,618		
TDA Current Allocations Unpaid					
TDA Funds Reserved					
Unreserved Designated					
TDA Unallocated Apportionments					
Unreserved Undesignated					
TDA Unrestricted					
<b>Total Fund Equity</b>		\$0	\$577,618	\$0	\$0
<b>Total Liability and Equity</b>		\$0	\$1,070,195	\$0	\$0

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Balance Sheet**

**Fiduciary Funds and Proprietary Funds**

<b>Fiscal Year</b>	<b>2017</b>	<b>Local Transportation Fund (LTF)</b>	<b>State Transit Assistance Fund (STAF)</b>	<b>Local Sales Tax/Other Fiduciary Funds</b>	<b>Enterprise Funds</b>
<b>Assets</b>					
Cash and Investments	\$1,006,804	154,553	2,881,808		
Accounts Receivable	\$519,100	90,656	610,072		
Interest Receivable	\$0				
Due from Other Funds	\$174,711				
Due from Other Agencies	\$0				
Other Assets	\$0				
Fixed Assets (net)					
Amounts Available/or Provided-Payment of Long-Term Debt					
<b>Total Assets</b>	<b>\$1,700,615</b>	<b>\$245,209</b>	<b>\$3,491,880</b>	<b>\$0</b>	
<b>Liabilities</b>					
Accounts Payable	\$131,268	175,000	285,382		
Due to Other Funds	\$0				
Due to Other Agencies	\$0				
Deferred Revenues					
Other Liabilities	\$0		1,968,607		
TDA Allocations Payable	\$0				
Long-Term Debt Payable					
<b>Total Liabilities</b>	<b>\$131,268</b>	<b>\$175,000</b>	<b>\$2,253,989</b>	<b>\$0</b>	
<b>Fund Equity</b>					
Contributed Capital					
Investment in Fixed Assets					
Retained Earnings					
Reserved			1,016,122		
TDA Current Allocations Unpaid	\$156,205				
TDA Funds Reserved	\$649,951	70,209			
Unreserved Designated			221,769		
TDA Unallocated Apportionments	\$596,200				
Unreserved Undesignated					
TDA Unrestricted	\$166,991				
<b>Total Fund Equity</b>	<b>\$1,569,347</b>	<b>\$70,209</b>	<b>\$1,237,891</b>	<b>\$0</b>	
<b>Total Liability and Equity</b>	<b>\$1,700,615</b>	<b>\$245,209</b>	<b>\$3,491,880</b>	<b>\$0</b>	



Mendocino Council Of Governments

Transportation Planning Agencies Financial Transactions Report  
Balance Sheet

Account Groups and Memo Totals

Fiscal Year	2017	General Fixed Assets	General Long-Term Debt	Balance Sheet Memo Totals
<b>Assets</b>				
Cash and Investments				\$4,802,849
Accounts Receivable				\$1,530,339
Interest Receivable				\$0
Due from Other Funds				\$174,711
Due from Other Agencies				\$0
Other Assets				\$0
Fixed Assets (net)				\$0
Amount Available /or Provided Payment of Long-Term Debt				
<b>Total Assets</b>				<b>\$6,507,899</b>
<b>Liabilities</b>				
Accounts Payable				\$905,668
Due to Other Funds				\$174,711
Due to Other Agencies				\$0
Deferred Revenues				\$0
Other Liabilities				\$1,972,455
TDA Allocations Payable				\$0
Long-Term Debt Payable				\$0
<b>Total Liabilities</b>				<b>\$3,052,834</b>
<b>Fund Equity</b>				
Contributed Capital				\$0
Investment in Fixed Assets				\$0
Retained Earnings				\$0
Reserved				\$1,593,740
TDA Current Allocations Unpaid				\$156,205
TDA Funds Reserved				\$720,160
Unreserved Designated				\$221,769
TDA Unallocated Apportionments				\$596,200
Unreserved Undesignated				\$0
TDA Unrestricted				\$166,991
<b>Total Fund Equity</b>				<b>\$3,455,065</b>
<b>Total Liability and Equity</b>				<b>\$6,507,899</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report**

**Local Transportation Fund Schedule of Apportionments by Areas of Apportionment**

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	City of Ukiah	536,076

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	City of Fort Bragg	233,951

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	City of Willits	170,583

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	City of Point Arena	16,833

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	County of Mendocino	2,065,177

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	Mendocino Transit Authority	3,036,621

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	Mendocino Council of Governments	412,138

**Fiscal Year** 2017

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report**

**Local Transportation Fund Schedule of Apportionments by Areas of Apportionment**

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	Mendocino Council of Governments	344,611

**Fiscal Year** 2017

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
Mendocino	Mendocino Council of Governments	100,000

**Total** 6,915,990

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Schedule of Allocations and Purposes Regarding the Local Transportation**  
**Fund (LTF)**

**Special District / Other Claimant**

<b>Fiscal Year</b>	2017	<b>Special District/Other Name</b>
County Name		Mendocino
Special District Name		Mendocino Transit Authority
TPA PUC 99233.1		
<b>Planning</b>		
PUC 99233.2		
PUC 99233.5(a)		
PUC 99233.5(b)		
<b>Pedestrian and Bike Facilities</b>		
PUC 99233.3, 99234		
<b>Rail Service</b>		
PUC 99233.4, 99234.9		
<b>Community Transit Services</b>		
Article 4.5 PUC 99233.7, 99275		
<b>Article 4</b>		
Planning 99262		
Transit 99260(a)		2,563,564
JPA 99260.7		
Railroad Corporations 99260.5(a)		
Other		
<b>Article 8</b>		
Streets and Roads 99400(a)		
Pedestrian and Bicycles 99400(a)		
General Public 99400(c)		
Elderly and Handicapped 99400(c)		473,057
Planning Contributions 99402		
Other		
<b>Total Allocations</b>		<b>\$3,036,621</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Schedule of Allocations and Purposes Regarding the Local Transportation  
Fund (LTF) By Claimant**

**Summary of Claimants**

<b>Fiscal Year</b>	<b>Transportation Planning Agency</b>	<b>County</b>	<b>Total All Other Claimants</b>	<b>County Totals</b>
2017				
County Name	Mendocino			
<b>Administration</b>				
County Auditor PUC 99233.1				\$0
TPA PUC 99233.1	412,138			\$412,138
<b>Planning</b>				
PUC 99233.2	100,000			\$100,000
PUC 99233.5(a)				\$0
PUC 99233.5(b)				\$0
<b>Pedestrian and Bike Facilities</b>				
PUC 99233.3, 99234	344,611		\$0	\$344,611
<b>Rail Service</b>				
PUC 99233.4, 99234.9			\$0	\$0
<b>Community Transit Services</b>				
Article 4.5 PUC 99233.7, 99275			\$0	\$0
<b>Article 4</b>				
Planning 99262			\$0	\$0
Transit 99260(a)			\$2,563,564	\$2,563,564
JPA 99260.7			\$0	\$0
Railroad Corporations 99260.5(a)			\$0	\$0
Other			\$0	\$0
<b>Article 8</b>				
Streets and Roads 99400(a)			\$0	\$0
Pedestrian and Bicycles 99400(a)			\$0	\$0
General Public 99400(c)			\$0	\$0
Elderly and Handicapped 99400(c)			\$473,057	\$473,057
Planning Contributions 99402			\$0	\$0
Multimodal Terminal 99400.5				\$0
Other			\$0	\$0
<b>Total Allocations</b>	<b>\$856,749</b>	<b>\$0</b>	<b>\$3,036,621</b>	<b>\$3,893,370</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Schedule of Expenditures and Purposes Regarding the Local Transportation Fund  
(LTF)**

**Special District / Other Claimant**

**Fiscal Year** 2017

County Name	Mendocino
Special District Name	Mendocino Transit Authority
<b>Administration</b>	
TPA PUC 99233.1	
<b>Planning</b>	
PUC 99233.2	
PUC 99233.5(a)	
PUC 99233.5(b)	
<b>Pedestrian and Bike Facilities</b>	
PUC 99233.3, 99234	
<b>Rail Service</b>	
PUC 99233.4, 99234.9	
<b>Community Transit Services</b>	
Article 4.5 PUC 99233.7, 99275	
<b>Article 4</b>	
Planning 99262	
Transit 99260(a)	2,549,564
JPA 99260.7	
Railroad Corporations 99260.5(a)	
Other	
<b>Article 8</b>	
Streets and Roads 99400(a)	
Pedestrian and Bicycles 99400(a)	
General Public 99400(c)	
Elderly and Handicapped 99400(c)	461,852
Planning Contributions 99402	
Other	
<b>Total Expenditures</b>	<b>\$3,011,416</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Schedule of Expenditures and Purposes Regarding the Local Transportation Fund  
(LTF) By Claimant**

**Summary of Claimants**

<b>Fiscal Year</b>	<b>Transportation Planning Agency</b>	<b>County</b>	<b>Total All Other Claimants</b>	<b>County Totals</b>
2017				
County Name	Mendocino			
<b>Administration</b>				
County Auditor PUC 99233.1				\$0
TPA PUC 99233.1	407,138			\$407,138
<b>Planning</b>				
PUC 99233.2	100,000			\$100,000
PUC 99233.5(a)				\$0
PUC 99233.5(b)				\$0
<b>Pedestrian and Bike Facilities</b>				
PUC 99233.3, 99234	211,364		\$0	\$211,364
<b>Rail Service</b>				
PUC 99233.4, 99234.9			\$0	\$0
<b>Community Transit Services</b>				
Article 4.5 PUC 99233.7, 99275			\$0	\$0
<b>Article 4</b>				
Planning 99262			\$0	\$0
Transit 99260(a)			\$2,549,564	\$2,549,564
JPA 99260.7			\$0	\$0
Railroad Corporations 99260.5(a)			\$0	\$0
Other			\$0	\$0
<b>Article 8</b>				
Streets and Roads 99400(a)			\$0	\$0
Pedestrian and Bicycles 99400(a)			\$0	\$0
General Public 99400(c)			\$0	\$0
Elderly and Handicapped 99400(c)			\$461,852	\$461,852
Planning Contributions 99402			\$0	\$0
Multimodal Terminal 99400.5				\$0
Other			\$0	\$0
<b>Total Expenditures</b>	<b>\$718,502</b>	<b>\$0</b>	<b>\$3,011,416</b>	<b>\$3,729,918</b>

**Mendocino Council Of Governments**  
**Transportation Planning Agencies Financial Transactions Report**  
**Schedule of Allocations, Expenditures and Purposes Regarding the State**  
**Transit Assistance Fund (STAF)**  
**Special District / Other Claimant**

Fiscal Year

County Name

Special District Name

**Allocations**

**Article 4**

Operating Costs 6730(a)	175,000
Capital Costs 6730(b)	224,536
Rail Services Subsidy 6730(c)	
Specialized Services 6731(c)	
Other	

**Article 8**

AMTRAK 6731(a)	
General Public 6731(b)	
Elderly and Handicapped 6731(b)	
Other	

**Other Allocations**

Other Allocations	
CTSA 6730 (d), 6731(d), and 6731.1	

**Total Allocations** \$399,536

**Expenditures**

**Article 4**

Operating Costs 6730(a)	175,000
Capital Costs 6730(b)	224,536
Rail Services Subsidy 6730(c)	
Specialized Services 6731(c)	
Other	

**Article 8**

AMTRAK 6731(a)	
General Public 6731(b)	
Elderly and Handicapped 6731(b)	
Other	

**Other Expenditures**

Other Expenditures	
CTSA 6730(d), 6731(d), and 6731.1	

**Total Expenditures** \$399,536



**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report  
Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance  
Fund (STAF)**

**Summary of Claimants**

Fiscal Year	2017	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
<b>Allocations</b>						
<b>Article 4</b>						
Operating Costs 6730(a)			\$0	\$0	\$175.000	\$175.000
Capital Costs 6730(b)			\$0	\$0	\$224.536	\$224.536
Rail Services Subsidy 6730(c)			\$0	\$0	\$0	\$0
Specialized Services 6731(c)			\$0	\$0	\$0	\$0
Other			\$0	\$0	\$0	\$0
<b>Article 8</b>						
AMTRAK 6731(a)			\$0	\$0	\$0	\$0
General Public 6731(b)			\$0	\$0	\$0	\$0
Elderly and Handicapped 6731(b)			\$0	\$0	\$0	\$0
Other			\$0	\$0	\$0	\$0
<b>Other Allocations</b>						
Other Allocations			\$0	\$0	\$0	\$0
CTSA 6730(d), 6731(d), and 6731.1			\$0	\$0	\$0	\$0
<b>Total Allocations</b>		\$0	\$0	\$0	\$399.536	\$399.536
<b>Expenditures</b>						
<b>Article 4</b>						
Operating Costs 6730(a)			\$0	\$0	\$175.000	\$175.000
Capital Costs 6730(b)			\$0	\$0	\$224.536	\$224.536
Rail Services Subsidy 6730(c)			\$0	\$0	\$0	\$0
Specialized Services 6731(c)			\$0	\$0	\$0	\$0
Other			\$0	\$0	\$0	\$0
<b>Article 8</b>						
AMTRAK 6731(a)			\$0	\$0	\$0	\$0
General Public 6731(b)			\$0	\$0	\$0	\$0
Elderly and Handicapped 6731(b)			\$0	\$0	\$0	\$0
Other			\$0	\$0	\$0	\$0
<b>Other Expenditures</b>						
Other Expenditures			\$0	\$0	\$0	\$0
CTSA 6730(d), 6731(d), and 6731.1			\$0	\$0	\$0	\$0
<b>Total Expenditures</b>		\$0	\$0	\$0	\$399.536	\$399.536

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report**

**Statement of Revenues, Expenditures and Changes in Fund Balance - SAFE**

Fiscal Year 2017

Service Authority for Freeway Emergencies	SAFE
<b>Revenues</b>	
Vehicle Registration Fees	107,844
Interest	2,538
Other/Miscellaneous Funds	
<b>Total Revenues</b>	<b>\$110,382</b>
<b>Expenditures</b>	
Salaries, Wages, and Benefits	
Services and Supplies	151,238
Interest	
Debt Service Principal Payments	
Capital Outlay	113,285
All Other	
<b>Total Expenditures</b>	<b>\$264,523</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(\$154,141)</b>
<b>Other Sources and (Uses)</b>	
Operating Transfers In	
Operating Transfers Out	
Other Sources (Uses)	
<b>Total Other Sources and (Uses)</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(\$154,141)</b>
Equity, Beginning of Year	\$815,679
Prior Period/Other Adjustments	-35,345
<b>Equity, End of Year</b>	<b>\$626,193</b>

**Mendocino Council Of Governments**

**Transportation Planning Agencies Financial Transactions Report**

**Balance Sheet Accounts - SAFE**

Fiscal Year 2017

Service Authority for Freeway Emergencies SAFE

**Assets**

Cash and Investments 147,315

Accounts Receivable

Interest Receivable

Due from Other Funds

Due from Other Agencies

Other Assets 492,418

**Total Assets \$639,733**

**Liabilities**

Accounts Payable 13,540

Due to Other Funds

Due to Other Agencies

Other Liabilities

**Total Liabilities \$13,540**

**Fund Equity**

Contributed Capital

Investment in Fixed Assets 492,418

Retained Earnings

Reserved 133,775

Unreserved Designated

Unreserved Undesignated

**Total Fund Equity \$626,193**

**Total Liabilities and Equity \$639,733**