

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

Reporting Year: 2021

Form #1

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

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

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

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

Does this report include a Service Authority for Freeway Emergencies (SAFE)?	<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
 Sources of Funds - Fiduciary Funds
 Statement of Changes in Fiduciary Net Position

Reporting Year: 2021

Form #3

Source of Funds:

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

	Pension and Other				Total
	Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	
Additions					
R02. Local Transportation Fund (1/4c)			5,009,662		5,009,662
R05. Interest Income			12,458		12,458
R09. TDA Allocations Returned					
R10. Other Additions					
R11. Total Additions	\$0	\$0	\$5,022,120	\$0	\$5,022,120
Deductions					
R12. LTF Claimants, Planning, and Administration			4,267,703		4,267,703
R20. Other Deductions					
R21. Total Deductions	\$0	\$0	\$4,267,703	\$0	\$4,267,703
R22. Change in Net Position	\$0	\$0	\$754,417	\$0	\$754,417
R23. Net Position (Deficit), Beginning of Fiscal Year			1,801,118		1,801,118
R24. Adjustment			-1		-1
R25. Reason for Adjustment			Rounding error		
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,555,534	\$0	\$2,555,534

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

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

Reporting Year: 2021

Form #3

Source of Funds:

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
Additions					
R03. State Transit Assistance Fund			647,948		647,948
R05. Interest Income			5,359		5,359
R09. TDA Allocations Returned					
R10. Other Additions			135,671		135,671
R11. Total Additions	\$0	\$0	\$788,978	\$0	\$788,978
Deductions					
R13. STAF Claimants			834,637		834,637
R20. Other Deductions					
R21. Total Deductions	\$0	\$0	\$834,637	\$0	\$834,637
R22. Change in Net Position	\$0	\$0	\$-45,659	\$0	\$-45,659
R23. Net Position (Deficit), Beginning of Fiscal Year			733,910		733,910
R24. Adjustment					
R25. Reason for Adjustment					
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$688,251	\$0	\$688,251

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

Reporting Year: 2021

Form #3

Source of Funds:

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
Additions					
R04. Other Locally Funded Sales Tax					
R05. Interest Income			18,236		18,236
R06. Federal Grants					
R07. State Grants					
R08. Local Grants					
R10. Other Additions			819,727		819,727
R11. Total Additions	\$0	\$0	\$837,963	\$0	\$837,963
Deductions					
R14. Salaries, Wages, and Fringe Benefits					
R15. Services and Supplies			159,497		159,497
R16. Principal Expense					
R17. Interest Expense					
R18. Capital Outlay					
R19. Depreciation					
R20. Other Deductions			1,005,514		1,005,514
R21. Total Deductions	\$0	\$0	\$1,165,011	\$0	\$1,165,011
R22. Change in Net Position	\$0	\$0	\$-327,048	\$0	\$-327,048
R23. Net Position (Deficit), Beginning of Fiscal Year			2,579,197		2,579,197
R24. Adjustment			1		1
R25. Reason for Adjustment			Rounding error		
R26. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,252,150	\$0	\$2,252,150

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

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

Reporting Year: 2021

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		4,518			4,518
R03. Federal Grants					
R04. State Grants		557,703			557,703
R05. Local Grants					
R06. Local Transportation Fund Allocation		719,080			719,080
R07. Vehicle Registration Fees		110,881			110,881
R08. Developer Fees					
R09. Other Revenues					
R10. Total Revenues	\$0	\$1,392,182	\$0	\$0	\$1,392,182
Expenditures					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		1,286,753			1,286,753
R13. Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. Total Expenditures	\$0	\$1,286,753	\$0	\$0	\$1,286,753
R18. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$105,429	\$0	\$0	\$105,429
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	\$105,429	\$0	\$0	\$105,429
R25. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$565,631	\$0	\$0	\$565,631
R26. Prior Period/Other Adjustments		-2			-2
R27. Reason for Adjustment		Rounding error			
R28. Fund Balances (Deficits), End of Fiscal Year	\$0	\$671,058	\$0	\$0	\$671,058

Note:

(R27) SpRev-Reason for Adjustment: Rounding error

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

Reporting Year: 2021

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)	5,009,662			5,009,662
R02. State Transit Assistance Fund		647,948		647,948
R03. Other Locally Funded Sales Tax				
R04. Interest Income	12,458	5,359	18,236	36,053
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		135,671	819,727	955,398
R10. Total Additions	\$5,022,120	\$788,978	\$837,963	\$6,649,061
Deductions				
R11. LTF Claimants, Planning, and Administration	4,267,703			4,267,703
R12. STAF Claimants		834,637		834,637
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			159,497	159,497
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions			1,005,514	1,005,514
R20. Total Deductions	\$4,267,703	\$834,637	\$1,165,011	\$6,267,351
R21. Change in Net Position	\$754,417	\$-45,659	\$-327,048	\$381,710
R22. Net Position (Deficit), Beginning of Fiscal Year	\$1,801,118	\$733,910	\$2,579,197	\$5,114,225
R23. Adjustment	-1		1	
R25. Net Position (Deficit), End of Fiscal Year	\$2,555,534	\$688,251	\$2,252,150	\$5,495,935

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

Reporting Year: 2021

Form #8

Source of Funds:

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

	Pension and Other				
	Employee Benefit	Investment	Private-Purpose	Custodial	
	Trust Funds	Trust Funds	Trust Funds	Funds	Total
Assets					
R02. Cash and Investments			2,018,685		2,018,685
R03. Accounts Receivable			967,932		967,932
R04. Interest Receivable					
R05. Due from Other Funds			92,239		92,239
R06. Due from Other Governments					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$3,078,856	\$0	\$3,078,856
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$3,078,856	\$0	\$3,078,856
Liabilities					
R11. Accounts Payable			401,283		401,283
R12. Allocations Payable			122,039		122,039
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$523,322	\$0	\$523,322
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$523,322	\$0	\$523,322
Net Position					
R19. Total Net Position	0	0	2,555,534	0	2,555,534

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

Reporting Year: 2021

Form #8

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			707,012		707,012
R03. Accounts Receivable			189,898		189,898
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$896,910	\$0	\$896,910
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$896,910	\$0	\$896,910
Liabilities					
R11. Accounts Payable			208,659		208,659
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$208,659	\$0	\$208,659
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$208,659	\$0	\$208,659
Net Position					
R19. Total Net Position	0	0	688,251	0	688,251

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

Reporting Year: 2021

Form #8

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			2,381,518		2,381,518
R03. Accounts Receivable			787,764		787,764
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments					
R06.5 Capital Assets (Net)					
R07. Other Assets					
R08. Total Assets	\$0	\$0	\$3,169,282	\$0	\$3,169,282
R09. Deferred Outflows of Resources					
R10. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$3,169,282	\$0	\$3,169,282
Liabilities					
R11. Accounts Payable			917,132		917,132
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. Total Liabilities	\$0	\$0	\$917,132	\$0	\$917,132
R17. Deferred Inflows of Resources					
R18. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$917,132	\$0	\$917,132
Net Position					
R19. Total Net Position	0	0	2,252,150	0	2,252,150

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

Reporting Year: 2021

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Assets					
R01. Cash and Investments		710,657			710,657
R02. Accounts Receivable		200,570			200,570
R03. Interest Receivable					
R04. Due from Other Funds		122,039			122,039
R05. Due from Other Governments					
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. Total Assets	\$0	\$1,033,266	\$0	\$0	\$1,033,266
R10. Deferred Outflows of Resources					
R11. Total Assets and Deferred Outflows of Resources	\$0	\$1,033,266	\$0	\$0	\$1,033,266
Liabilities					
R12. Accounts Payable		269,969			269,969
R13. Allocations Payable					
R14. Due to Other Funds		92,239			92,239
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. Total Liabilities	\$0	\$362,208	\$0	\$0	\$362,208
R20. Deferred Inflows of Resources					
R21. Total Liabilities and Deferred Inflows of Resources	\$0	\$362,208	\$0	\$0	\$362,208
Fund Balances (Deficits)					
R22. Nonspendable					
R23. Restricted					
R24. Committed		671,058			671,058
R25. Assigned					
R26. Unassigned					
R27. Total Fund Balances (Deficits)	\$0	\$671,058	\$0	\$0	\$671,058
R28. Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$0	\$1,033,266	\$0	\$0	\$1,033,266

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

Reporting Year: 2021

Form #10

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
Assets				
R01. Cash and Investments	2,018,685	707,012	2,381,518	5,107,215
R02. Accounts Receivable	967,932	189,898	787,764	1,945,594
R03. Interest Receivable				
R04. Due from Other Funds	92,239			92,239
R05. Due from Other Governments				
R06. Capital Assets (net)				
R07. Other Assets				
R08. Total Assets	\$3,078,856	\$896,910	\$3,169,282	\$7,145,048
R09. Deferred Outflows of Resources				
R10. Total Assets and Deferred Outflows of Resources	\$3,078,856	\$896,910	\$3,169,282	\$7,145,048
Liabilities				
R11. Accounts Payable	401,283	208,659	917,132	1,527,074
R12. Allocations Payable	122,039			122,039
R13. Due to Other Funds				
R14. Due to Other Governments				
R15. Other Liabilities				
R16. Total Liabilities	\$523,322	\$208,659	\$917,132	\$1,649,113
R17. Deferred Inflows of Resources				
R18. Total Liabilities and Deferred Inflows of Resources	\$523,322	\$208,659	\$917,132	\$1,649,113
Net Position				
R19. Total Net Position	\$2,555,534	\$688,251	\$2,252,150	\$5,495,935

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

Reporting Year: 2021

Form #12

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Capital Assets		
R01. Land	<input type="text"/>	
R02. Buildings and Improvements	<input type="text"/>	
R03. Equipment	<input type="text"/>	
R04. Construction in Progress	<input type="text"/>	
R05. Other Capital Assets	<input type="text"/>	
R06. Less: Accumulated Depreciation/Amortization	<input type="text"/>	
R07. Net Pension Asset	<input type="text"/>	
R08. Net OPEB Asset	<input type="text"/>	
R09. Other Noncurrent Assets 1	<input type="text"/>	
R10. Other Noncurrent Assets 2	<input type="text"/>	
R11. Total Noncurrent Assets	<input type="text"/>	
Deferred Outflows of Resources		
R12. Related to Pensions	<input type="text"/>	
R13. Related to OPEB	<input type="text"/>	
R14. Related to Debt Refunding	<input type="text"/>	
R15. Other Deferred Outflows of Resources	<input type="text"/>	
R16. Total Deferred Outflows of Resources	<input type="text"/>	
R17. Total Noncurrent Assets and Deferred Outflows of Resources	<input type="text"/>	
Noncurrent Liabilities		
R18. Deposits and Advances		<input type="text"/>
R19. Compensated Absences		<input type="text"/>
R20. Revenue Bonds		<input type="text" value="0"/>
R21. Certificates of Participation		<input type="text" value="0"/>
R22. Notes		<input type="text" value="0"/>
R23. Lease Principal		<input type="text" value="0"/>
R24. Other Long-Term Debt		<input type="text" value="0"/>
R25. Net Pension Liability		<input type="text"/>
R26. Net OPEB Liability		<input type="text"/>
R27. Other Noncurrent Liabilities 1		<input type="text"/>
R28. Other Noncurrent Liabilities 2		<input type="text"/>
R29. Total Noncurrent Liabilities		<input type="text" value="\$0"/>
Deferred Inflows of Resources		
R30. Related to Pensions		<input type="text"/>
R31. Related to OPEB		<input type="text"/>
R32. Related to Debt Refunding		<input type="text"/>
R33. Other Deferred Inflows of Resources		<input type="text"/>
R34. Total Deferred Inflows of Resources		<input type="text" value="\$0"/>
R35. Total Noncurrent Liabilities and Deferred Inflows of Resources		<input type="text" value="\$0"/>

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

Reporting Year: 2021

Form #13

County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1. <input type="text" value="Mendocino"/>	<input type="text" value="City of Ukiah"/>	664,741
2. <input type="text" value="Mendocino"/>	<input type="text" value="City of Fort Bragg"/>	307,750
3. <input type="text" value="Mendocino"/>	<input type="text" value="City of Willits"/>	210,082
4. <input type="text" value="Mendocino"/>	<input type="text" value="City of Point Arena"/>	18,354
5. <input type="text" value="Mendocino"/>	<input type="text" value="County of Mendocino"/>	2,457,445
<input type="text" value="Select"/>	<input type="text"/>	
Total:		3,658,372

Areas of Apportionment List:

County Name	Areas of Apportionment	Amounts Apportioned
1. Mendocino	City of Ukiah	\$664,741
2. Mendocino	City of Fort Bragg	\$307,750
3. Mendocino	City of Willits	\$210,082
4. Mendocino	City of Point Arena	\$18,354
5. Mendocino	County of Mendocino	\$2,457,445
Total:		\$3,658,372

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

Reporting Year: 2021

Form #15

R01. County Name	<input type="text" value="Mendocino"/>
R02. Special District/Other Claimant Name (1 of 1) (Record Completed)	<input type="text" value="Mendocino Transit Authority"/>
Administration	
R03. TPA PUC 99233.1	<input type="text"/>
Planning	
R04. PUC 99233.2	<input type="text"/>
R05. PUC 99233.5(a)	<input type="text"/>
R06. PUC 99233.5(b)	<input type="text"/>
Pedestrian and Bike Facilities	
R07. PUC 99233.3, 99234	<input type="text"/>
Rail Service	
R08. PUC 99233.4, 99234.9	<input type="text"/>
Community Transit Services	
R09. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
Article 4	
R10. Planning 99262	<input type="text"/>
R11. Transit 99260(a)	<input type="text" value="2,993,124"/>
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="555,499"/>
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. Total Allocations	<input type="text" value="\$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

Reporting Year: 2021

Form #16

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

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
Administration				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	485,808			485,808
Planning				
R04. PUC 99233.2	159,501			159,501
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	73,771			73,771
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	\$719,080	\$0	\$3,548,623	\$4,267,703

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

Reporting Year: 2021

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="2,993,124"/>
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="555,499"/>
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. Total Expenditures	<input type="text" value="\$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

Reporting Year: 2021

Form #19

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

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
Administration				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	457,156			457,156
Planning				
R04. PUC 99233.2	89,758			89,758
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
Pedestrian and Bike Facilities				
R07. PUC 99233.3, 99234	0			
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	\$546,914	\$0	\$3,548,623	\$4,095,537

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

Reporting Year: 2021

Form #22

R01. County Name

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

Allocations

Article 4

R03. Operating Costs 6730(a)

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

R14. **Total Allocations**

Expenditures

Article 4

R15. Operating Costs 6730(a)

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**

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

Reporting Year: 2021

Form #23

		Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
Allocations						
Article 4						
R01.	Operating Costs 6730(a)				834,637	834,637
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				139,962	139,962
R12.	Total Allocations	\$0	\$0	\$0	\$974,599	\$974,599
Expenditures						
Article 4						
R13.	Operating Costs 6730(a)				834,637	834,637
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	\$0	\$834,637	\$834,637

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

Reporting Year: 2021

Form #25

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE	
Revenues		
R02. Vehicle Registration Fees		110,881
R03. Interest Revenue		1,355
R04. Other Revenues		
R05. Total Revenues		\$112,236
Expenditures		
R06. Salaries, Wages, and Benefits		
R07. Services and Supplies		140,469
R08. Principal Payments		
R09. Interest Payments		
R10. Capital Outlay		
R11. Other Expenditures		
R12. Total Expenditures		\$140,469
R13. Excess (Deficiency) of Revenues Over (Under) Expenditures		-\$28,233
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		-\$28,233
R19. Fund Balance (Deficit), Beginning of Fiscal Year		\$166,334
R20. Prior Period/Other Adjustments		
R21. Reason for Adjustment		
R22. Fund Balance (Deficit), End of Fiscal Year		\$138,101

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

Reporting Year: 2021

Form #26

R00. Service Authority for Freeway Emergencies (SAFE)

SAFE

Assets

R01. Cash and Investments	152,686
R02. Accounts Receivable	
R03. Interest Receivable	
R04. Due from Other Funds	
R05. Due from Other Governments	
R06. Other Assets	
R07. Total Assets	\$152,686
R08. Deferred Outflows of Resources	
R09. Total Assets and Deferred Outflows of Resources	\$152,686

Liabilities

R10. Accounts Payable	14,585
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. Total Liabilities	\$14,585
R15. Deferred Inflows of Resources	
R16. Total Liabilities and Deferred Inflows of Resources	\$14,585

Fund Balance (Deficit)

R17. Nonspendable	
R18. Restricted	
R19. Committed	138,101
R20. Assigned	
R21. Unassigned	
R22. Total Fund Balance (Deficit)	\$138,101
R23. Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$152,686

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

Reporting Year: 2021

Form #29

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

Mendocino Council of Governments
 Transportation Planning Agencies Financial Transactions Report
 Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
ChangesNetPositionLocalTransp	(R10)Pri-OtherAdditions	(LOTHR_) Surface Transportation Block Grant Program revenues through the Federal Apportionment Exchange Program of 787,764 plus a refund of 31,963 for prior year expenditure.
ChangesNetPositionLocalTransp	(R20)Pri-OtherDeductions	(LOTHR_) Surface Transportation Block Grant Program claims of Local Allocations and Project Awards approved by budget resolutions of the TPA.
ChangesNetPositionLocalTransp	(R02)Pri-ChargesforServices	(LTF_Mendocino) Sales tax revenue during the pandemic surpassed all forecasts and expectations. Also last year's Form 3 did not have separate columns for categories of funds in the LTF report.
ChangesNetPositionLocalTransp	(R12)Pri-LTFClaimantsPlanningandAdministration	(LTF_Mendocino) Last year's value was 4,228,276, so difference is less than one percent; Form 3 did not have separate columns for categories of funds in the LTF report.
ChangesNetPositionLocalTransp	(R03)Pri-StateTransitAssistanceFund	(STAF_) This is a new form, so does not register prior value of 807,802.
ChangesNetPositionLocalTransp	(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).
ChangesNetPositionLocalTransp	(R13)Pri-STAFClaimants	(STAF_) This is a new form, so does not register prior value of 946,179.
NoncurrentGovernmentalFund	(R17)TotalNoncurrentAssetsandDeferredOutflowsofResources	The TPA (Mendocino COG) has no nonconcurrent assets or liabilities, with the exception of Service Authority for Freeway Emergencies (SAFE) motorist aid callbox equipment.
ExpenditurePurposeLTFSummary	(R07)CoTotal-PUC99233.3,99234	(Mendocino) TDA allows for 2% allocations to Bicycle & Pedestrian facilities. Mendocino COG allocates these funds annually, solicits eligible applications every two years and makes project awards for payment on a reimbursement basis. This year funds were awarded to Point Arena's project, however no claims were received for reimbursement during the fiscal year.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) The variance of \$172,166 is a result of three factors: Administration, Planning, and Bicycle & Pedestrian budgets. The latter is explained by footnote in Line R07. Admin and Planning expenditures were both under budget. Bike & Ped had no expenditures. The remaining difference is interest earned in each account. 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 fourth year (FY 2020/21) of State of Good Repair program revenues (from SB1) was allocated to Mendocino Transit Authority. No SGR claims were paid during the fiscal year. As noted, the SGR funds are held in MCOG's STA account and reported on the CALSMART system.
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 last year. In 2020/21, only the current year of revenues needed to be allocated.
AllocationExpenditurePurposeSTASummary	(R12)Total-TotalAllocations	Please see footnote for Line R11 regarding State of Good Repair funds, which accounts for the majority of this variance. The remaining variance is explained by the reduction in State Transit Assistance revenues, as a result of decreased driving during the pandemic and therefore less gas tax collected.
AppropriationsLimitInformation	(R01)AppropriationsLimit	To our knowledge, no Appropriations Limit has been established for or adopted by the Mendocino TPA.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	We are not aware of any Annual Appropriations subject to a limit under Mendocino TPA's purview.

Total Footnote: 15