

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

Fiscal Year: 2024

Form #1

Agency Officials					
	First Name	M. I.	Last Name	Telephone	Email
Agency Chairperson	John		Haschak	(707) 463-7230	haschakj@mendocinocounty.ca.gov
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	O'Connor & Company				
First Name	Michael	M. I.		Last Name	O'Connor
Street 1	1701 Novato Blvd.		Telephone	(415) 457-1215	
Street 2	Suite 302				
City	Novato	State	CA	Zip	94947

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 checked="" type="radio"/> Yes	<input 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

Fiscal Year: 2024

Form #3

Source of Funds:

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

	Pension and Other		Investment	Private-Purpose	Custodial	Total
	Employee Benefit	Trust Funds				
<b>Additions</b>						
R02. Local Transportation Fund (1/4c)				4,375,699		4,375,699
R05. Interest Income				20,449		20,449
R09. TDA Allocations Returned						
R10. Other Additions						
R11. <b>Total Additions</b>	\$0	\$0		\$4,396,148	\$0	\$4,396,148
<b>Deductions</b>						
R12. LTF Claimants, Planning, and Administration				5,381,101		5,381,101
R20. Other Deductions						
R21. <b>Total Deductions</b>	\$0	\$0		\$5,381,101	\$0	\$5,381,101
R22. <b>Change in Net Position</b>	\$0	\$0		\$-984,953	\$0	\$-984,953
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0		\$1,705,076	\$0	\$1,705,076
R24. Adjustment				1		1
R25. Reason for Adjustment				Rounding error		
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0		\$720,124	\$0	\$720,124

**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

Fiscal Year: 2024

Form #3

Source of Funds:  ▼

	Pension and Other		Private-Purpose	Custodial	Total
	Employee Benefit	Investment			
	Trust Funds	Trust Funds	Trust Funds	Funds	
<b>Additions</b>					
R03. State Transit Assistance Fund			1,117,647		1,117,647
R05. Interest Income			28,844		28,844
R09. TDA Allocations Returned					
R10. Other Additions			159,604		159,604
R11. <b>Total Additions</b>	\$0	\$0	\$1,306,095	\$0	\$1,306,095
<b>Deductions</b>					
R13. STAF Claimants			1,443,571		1,443,571
R20. Other Deductions					
R21. <b>Total Deductions</b>	\$0	\$0	\$1,443,571	\$0	\$1,443,571
R22. <b>Change in Net Position</b>	\$0	\$0	\$-137,476	\$0	\$-137,476
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$1,164,170	\$0	\$1,164,170
R24. Adjustment					
R25. Reason for Adjustment					
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$1,026,694	\$0	\$1,026,694

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: 2024

Form #3

Source of Funds:  ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Additions</b>					
R04. Other Locally Funded Sales Tax					
R05. Interest Income			84,688		84,688
R06. Federal Grants					
R07. State Grants					
R08. Local Grants					
R10. Other Additions			988,523		988,523
R11. <b>Total Additions</b>	\$0	\$0	\$1,073,211	\$0	\$1,073,211
<b>Deductions</b>					
R14. Salaries, Wages, and Fringe Benefits					
R15. Services and Supplies			84,389		84,389
R16. Principal Expense					
R17. Interest Expense					
R18. Capital Outlay					
R19. Depreciation					
R20. Other Deductions					
R21. <b>Total Deductions</b>	\$0	\$0	\$84,389	\$0	\$84,389
R22. <b>Change in Net Position</b>	\$0	\$0	\$988,822	\$0	\$988,822
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$3,160,671	\$0	\$3,160,671
R24. Adjustment			16,482		16,482
R25. Reason for Adjustment			Prior year accrual adjustm		
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$4,165,975	\$0	\$4,165,975

**Note:**

(R13) Pri-Reason for Adjustment: Prior year accrual 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: 2024

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues</b>					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue		22,915			22,915
R03. Federal Grants		8,517			8,517
R04. State Grants		4,809,122			4,809,122
R05. Local Grants					
R06. Local Transportation Fund Allocations		730,240			730,240
R07. Vehicle Registration Fees		104,395			104,395
R08. Developer Fees					
R08.5 Rents, Leases, Concessions, and Royalties					
R09. Other Revenues		39,000			39,000
<b>R10. Total Revenues</b>	<b>\$0</b>	<b>\$5,714,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,714,189</b>
<b>Expenditures</b>					
R11. Salaries, Wages, and Fringe Benefits					
R12. Services and Supplies		5,549,986			5,549,986
R12.5 Lease Financing, Principal Payments					
R13. Other Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
<b>R17. Total Expenditures</b>	<b>\$0</b>	<b>\$5,549,986</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,549,986</b>
<b>R18. Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$164,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,203</b>
<b>Other Financing Sources (Uses)</b>					
R18.5 Lease Financing					
R19. Other Long-Term Debt Proceeds					
R20. Transfers In					
R21. Transfers Out					
R22. Other Financing Sources (Uses) – Other					
<b>R23. Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>R24. Net Change in Fund Balances</b>	<b>\$0</b>	<b>\$164,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,203</b>
<b>R25. Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>\$0</b>	<b>\$1,122,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,122,939</b>
R26. Adjustment		-307,082			-307,082
R27. Reason for Adjustment		Prior year accrual adjust			
<b>R28. Fund Balances (Deficits), End of Fiscal Year</b>	<b>\$0</b>	<b>\$980,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$980,060</b>

**Note:**

(R27) SpRev-Reason for Adjustment: Prior year accrual 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: 2024

Form #5

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
<b>Additions</b>				
R01. Local Transportation Fund (1/4c)	4,375,699			4,375,699
R02. State Transit Assistance Fund		1,117,647		1,117,647
R03. Other Locally Funded Sales Tax				
R04. Interest Income	20,449	28,844	84,688	133,981
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions		159,604	988,523	1,148,127
R10. <b>Total Additions</b>	\$4,396,148	\$1,306,095	\$1,073,211	\$6,775,454
<b>Deductions</b>				
R11. LTF Claimants, Planning, and Administration	5,381,101			5,381,101
R12. STAF Claimants		1,443,571		1,443,571
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies			84,389	84,389
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions				
R20. <b>Total Deductions</b>	\$5,381,101	\$1,443,571	\$84,389	\$6,909,061
R21. <b>Change in Net Position</b>	\$-984,953	\$-137,476	\$988,822	\$-133,607
R22. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$1,705,076	\$1,164,170	\$3,160,671	\$6,029,917
R23. Adjustment	1		16,482	16,483
R25. <b>Net Position (Deficit), End of Fiscal Year</b>	\$720,124	\$1,026,694	\$4,165,975	\$5,912,793

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

Fiscal Year: 2024

Form #8

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
<b>Assets</b>					
R02. Cash and Investments			593,955		593,955
R03. Accounts Receivable			767,292		767,292
R04. Interest Receivable					
R05. Due from Other Funds			216,274		216,274
R06. Due from Other Governments			1,797,767		1,797,767
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$3,375,288	\$0	\$3,375,288
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$3,375,288	\$0	\$3,375,288
<b>Liabilities</b>					
R11. Accounts Payable			673,535		673,535
R12. Allocations Payable			183,862		183,862
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$857,397	\$0	\$857,397
R17. <b>Deferred Inflows of Resources</b>			1,797,767		1,797,767
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$2,655,164	\$0	\$2,655,164
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	720,124	0	720,124

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

Fiscal Year: 2024

Form #8

Source of Funds:  ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Assets</b>					
R02. Cash and Investments			1,043,939		1,043,939
R03. Accounts Receivable			343,648		343,648
R04. Interest Receivable					
R05. Due from Other Funds					
R06. Due from Other Governments					
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$1,387,587	\$0	\$1,387,587
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$1,387,587	\$0	\$1,387,587
<b>Liabilities</b>					
R11. Accounts Payable			360,893		360,893
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$360,893	\$0	\$360,893
R17. <b>Deferred Inflows of Resources</b>					
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$360,893	\$0	\$360,893
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	1,026,694	0	1,026,694



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

Fiscal Year: 2024

Form #8

Source of Funds:  ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Assets</b>					
R02. Cash and Investments			2,666,773		2,666,773
R03. Accounts Receivable					
R04. Interest Receivable					
R05. Due from Other Funds			1,538,109		1,538,109
R06. Due from Other Governments					
R06.5 Capital Assets (Net)					
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$4,204,882	\$0	\$4,204,882
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$4,204,882	\$0	\$4,204,882
<b>Liabilities</b>					
R11. Accounts Payable			38,907		38,907
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$38,907	\$0	\$38,907
R17. <b>Deferred Inflows of Resources</b>					
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$38,907	\$0	\$38,907
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	4,165,975	0	4,165,975

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

Fiscal Year: 2024

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
<b>Assets</b>					
R01. Cash and Cash Equivalents		929,960			929,960
R01.5 Investments					
R02. Accounts Receivable (net)		2,026,067			2,026,067
R03. Interest Receivable (net)					
R03.5 Lease Receivable					
R04. Due from Other Funds		183,862			183,862
R05. Due from Other Governments					
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. <b>Total Assets</b>	\$0	\$3,139,889	\$0	\$0	\$3,139,889
R10. <b>Deferred Outflows of Resources</b>					
R11. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$3,139,889	\$0	\$0	\$3,139,889
<b>Liabilities</b>					
R12. Accounts Payable		408,847			408,847
R13. Allocations Payable					
R14. Due to Other Funds		1,750,982			1,750,982
R15. Due to Other Governments					
R16. Other Liabilities 1					
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. <b>Total Liabilities</b>	\$0	\$2,159,829	\$0	\$0	\$2,159,829
R20. <b>Deferred Inflows of Resources</b>					
R21. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$2,159,829	\$0	\$0	\$2,159,829
<b>Fund Balances (Deficits)</b>					
R22. Nonspendable					
R23. Restricted		796,198			796,198
R24. Committed		183,862			183,862
R25. Assigned					
R26. Unassigned					
R27. <b>Total Fund Balances (Deficits)</b>	\$0	\$980,060	\$0	\$0	\$980,060
R28. <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	\$0	\$3,139,889	\$0	\$0	\$3,139,889

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: 2024

Form #12

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
R00.1 Investments	<input type="text"/>	
R00.2 Lease Receivable	<input type="text"/>	
Capital Assets		
R01. Land	<input type="text"/>	
R02. Buildings and Improvements	<input type="text"/>	
R03. Equipment	<input type="text"/>	
R03.5 Lease Assets (Lessee)	<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. <b>Total Noncurrent Assets</b>	<input type="text" value="\$0"/>	
<b>Deferred Outflows of Resources</b>		
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. <b>Total Deferred Outflows of Resources</b>	<input type="text" value="\$0"/>	
R17. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<input type="text" value="\$0"/>	
<b>Noncurrent Liabilities</b>		
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 Liability		<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. <b>Total Noncurrent Liabilities</b>		<input type="text" value="\$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	1,797,767
R34.	<b>Total Deferred Inflows of Resources</b>	<b>\$1,797,767</b>
R35.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<b>\$1,797,767</b>

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

Fiscal Year: 2024

Form #13

	County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1.	Mendocino	City of Ukiah	777,750
2.	Mendocino	City of Fort Bragg	345,973
3.	Mendocino	City of Willits	237,968
4.	Mendocino	City of Point Arena	21,427
5.	Mendocino	County of Mendocino	2,969,913
	Select		
Total:			4,353,031

Areas of Apportionment List:

	County Name	Areas of Apportionment	Amounts Apportioned
1.	Mendocino	City of Ukiah	\$777,750
2.	Mendocino	City of Fort Bragg	\$345,973
3.	Mendocino	City of Willits	\$237,968
4.	Mendocino	City of Point Arena	\$21,427
5.	Mendocino	County of Mendocino	\$2,969,913
<b>Total:</b>			<b>\$4,353,031</b>

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: 2024

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"/>	
<b>Administration</b>		
R03. TPA PUC 99233.1	<input type="text"/>	
<b>Planning</b>		
R04. PUC 99233.2	<input type="text"/>	
R05. PUC 99233.5(a)	<input type="text"/>	
R06. PUC 99233.5(b)	<input type="text"/>	
<b>Pedestrian and Bike Facilities</b>		
R07. PUC 99233.3, 99234	<input type="text"/>	
<b>Rail Service</b>		
R08. PUC 99233.4, 99234.9	<input type="text"/>	
<b>Community Transit Services</b>		
R09. Article 4.5 PUC 99233.7, 99275	<input type="text"/>	
<b>Article 4</b>		
R10. Planning 99262	<input type="text"/>	
R11. Transit 99260(a)	<input type="text" value="3,264,150"/>	
R12. JPA 99260.7	<input type="text"/>	
R13. Railroad Corporations 99260.5(a)	<input type="text"/>	
R14. Other Article 4	<input type="text" value="705,462"/>	
<b>Article 8</b>		
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="681,249"/>	
R19. Planning Contributions 99402	<input type="text"/>	
R20. Other Article 8	<input type="text"/>	
R21. <b>Total Allocations</b>	<input type="text" value="\$4,650,861"/>	

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: 2024

Form #16

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

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
<b>Administration</b>				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	559,626			559,626
<b>Planning</b>				
R04. PUC 99233.2	170,614			170,614
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
<b>Pedestrian and Bike Facilities</b>				
R07. PUC 99233.3, 99234				
<b>Rail Service</b>				
R08. PUC 99233.4, 99234.9				
<b>Community Transit Services</b>				
R09. Article 4.5 PUC 99233.7, 99275				
<b>Article 4</b>				
R10. Planning 99262				
R11. Transit 99260(a)			3,264,150	3,264,150
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4			705,462	705,462
<b>Article 8</b>				
R15. Streets and Roads 99400(a)				
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)			681,249	681,249
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. <b>Total Allocations</b>	\$730,240	\$0	\$4,650,861	\$5,381,101

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: 2024

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"/>
<b>Administration</b>	
R03. TPA PUC 99233.1	<input type="text"/>
<b>Planning</b>	
R04. PUC 99233.2	<input type="text"/>
R05. PUC 99233.5(a)	<input type="text"/>
R06. PUC 99233.5(b)	<input type="text"/>
<b>Pedestrian and Bike Facilities</b>	
R07. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R08. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R09. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R10. Planning 99262	<input type="text"/>
R11. Transit 99260(a)	<input type="text" value="3,264,150"/>
R12. JPA 99260.7	<input type="text"/>
R13. Railroad Corporations 99260.5(a)	<input type="text"/>
R14. Other Article 4	<input type="text" value="705,462"/>
<b>Article 8</b>	
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="681,249"/>
R19. Planning Contributions 99402	<input type="text"/>
R20. Other Article 8	<input type="text"/>
R21. <b>Total Expenditures</b>	<input style="border: 1px solid black;" type="text" value="\$4,650,861"/>



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: 2024

Form #19

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

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
<b>Administration</b>				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	552,791			552,791
<b>Planning</b>				
R04. PUC 99233.2	263,845			263,845
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
<b>Pedestrian and Bike Facilities</b>				
R07. PUC 99233.3, 99234				
<b>Rail Service</b>				
R08. PUC 99233.4, 99234.9				
<b>Community Transit Services</b>				
R09. Article 4.5 PUC 99233.7, 99275				
<b>Article 4</b>				
R10. Planning 99262				
R11. Transit 99260(a)			3,264,150	3,264,150
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4			705,462	705,462
<b>Article 8</b>				
R15. Streets and Roads 99400(a)				
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)			681,249	681,249
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400.5				
R21. Other Article 8				
R22. <b>Total Expenditures</b>	\$816,636	\$0	\$4,650,861	\$5,467,497

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: 2024

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

Fiscal Year: 2024

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
<b>Allocations</b>					
Article 4					
R01.	Operating Costs 6730(a)			1,443,571	1,443,571
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				
R12.	<b>Total Allocations</b>	\$0	\$0	\$1,443,571	\$1,443,571
<b>Expenditures</b>					
Article 4					
R13.	Operating Costs 6730(a)			1,443,571	1,443,571
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.	<b>Total Expenditures</b>	\$0	\$0	\$1,443,571	\$1,443,571

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: 2024

Form #25

R01. Service Authority for Freeway Emergencies (SAFE)	SAFE ▼
<b>Revenues</b>	
R02. Vehicle Registration Fees	104,395
R03. Interest Revenue	4,100
R03.5 Rents, Leases, Concessions, and Royalties	
R04. Other Revenues	
<b>R05. Total Revenues</b>	<b>\$108,495</b>
<b>Expenditures</b>	
R06. Salaries, Wages, and Benefits	
R07. Services and Supplies	102,005
R07.5 Lease Financing, Principal Payments	
R08. Other Principal Payments	
R09. Interest Payments	
R10. Capital Outlay	
R11. Other Expenditures	
<b>R12. Total Expenditures</b>	<b>\$102,005</b>
<b>R13. Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$6,490</b>
<b>Other Financing Sources (Uses)</b>	
R13.5 Lease Financing	
R13.6 Other Long-Term Debt Proceeds	
R14. Transfers In	
R15. Transfers Out	
R16. Other Financing Sources (Uses) – Other	
<b>R17. Total Other Financing Sources (Uses)</b>	<b>\$0</b>
<b>R18. Net Change in Fund Balance</b>	<b>\$6,490</b>
<b>R19. Fund Balance (Deficit), Beginning of Fiscal Year</b>	<b>\$139,935</b>
R20. Adjustment	
R21. Reason for Adjustment	
<b>R22. Fund Balance (Deficit), End of Fiscal Year</b>	<b>\$146,425</b>

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

Fiscal Year: 2024

Form #26

R00. Service Authority for Freeway Emergencies (SAFE)	SAFE <span style="float: right;">▼</span>
<b>Assets</b>	
R01. Cash and Cash Equivalents	173,034
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. <b>Total Assets</b>	<b>\$173,034</b>
R08. Deferred Outflows of Resources	
R09. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$173,034</b>
<b>Liabilities</b>	
R10. Accounts Payable	26,609
R11. Due to Other Funds	
R12. Due to Other Governments	
R13. Other Liabilities	
R14. <b>Total Liabilities</b>	<b>\$26,609</b>
R15. Deferred Inflows of Resources	
R16. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$26,609</b>
<b>Fund Balance (Deficit)</b>	
R17. Nonspendable	
R18. Restricted	146,425
R19. Committed	
R20. Assigned	
R21. Unassigned	
R22. <b>Total Fund Balance (Deficit)</b>	<b>\$146,425</b>
R23. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$173,034</b>

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

**Fiscal Year: 2024**

Form #29

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

Mendocino Council of Governments  
Transportation Planning Agencies Financial Transactions Report  
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenueExpenditureGovernmentalFund	(R09)SpRev-OtherRevenues	Members of the Rural Counties Task Force of the CA Transportation Commission (CTC) rotate responsibilities to Chair and manage the membership dues. MCOG served a two-year term, with dues income of \$35,500. Also MCOG hosted a CTC Town Hall meeting, with sponsorship income of \$3,500.
NetPositionLocalTransp	(R17)Pri-DeferredInflowsofResources	(LTF_Mendocino) 2022/23 fiscal audits found the operator Mendocino Transit Authority ineligible to receive approximately \$1.8 million of the LTF funds allocated. MCOG has reallocated the funds in 2024/25, subject to a repayment plan.
NoncurrentGovernmentalFund	(R17)TotalNoncurrentAssetsandDeferredOutflowsofResources	The TPA (Mendocino COG) has no noncurrent assets or liabilities, with the exception of Service Authority for Freeway Emergencies (SAFE) motorist aid callbox equipment.
NoncurrentGovernmentalFund	(R33)OtherDeferredInflowsofResources	Fiscal audits of the year ended June 30, 2023 found the operator Mendocino Transit Authority (MTA) to be ineligible for a portion of Local Transportation Funds allocated by the TPA (Mendocino COG) for the year. This amount has been reallocated in FY 2024/25, to be recovered from MTA through a repayment plan.
AllocationPurposeLTFSpecialDistrict	(R14)OtherArticle4	(Mendocino Transit Authority_23) Transit 99260(a) claimed for Capital needs, from the capital reserve fund held by the TPA (Mendocino COG) under CCR Sec. 6648.
AllocationPurposeLTFSummary	(R04)CoTotal-PUC99233.2	(Mendocino) A one-time \$150,000 project for Mendocino Transit Authority was added to the FY 2022/23 Planning program. The 2023/24 planning budget returned to its target of three percent of estimated LTF revenues.
AllocationPurposeLTFSummary	(R07)CoTotal-PUC99233.3,99234	(Mendocino) The budget was amended to address a revenue shortfall, such that this optional allocation was rescinded and no project awards made this year.
AllocationPurposeLTFSummary	(R14)CoTotal-OtherArticle4	(Mendocino) The operator Mendocino Transit Authority sets aside funds in a reserve fund held by the TPA (Mendocino COG) under CCR Sec. 6648, and this year submitted a claim for Capital needs under Transit 99260(a).
ExpenditurePurposeLTFSpecialDistrict	(R14)OtherArticle4	(Mendocino Transit Authority_23) Transit 99260(a) claimed for Capital needs, released by the TPA (Mendocino COG) from its capital reserve fund under CCR Sec. 6648.
ExpenditurePurposeLTFSummary	(R14)CoTotal-OtherArticle4	(Mendocino) Transit 99260(a) claimed for Capital needs, released by the TPA (Mendocino COG) from its capital reserve fund under CCR Sec. 6648.
ExpenditurePurposeLTFSummary	(R22)CoTotal-TotalExpenditures	(Mendocino) In this case, Total Expenditures exceeded LTF Claimants and Total Deductions due to the Planning program. New LTF funds are allocated to Planning in addition to prior-year fund balances carried forward and programmed by work element, so that funds can be spread over multi-year project expenditures. Caltrans approves the annual reconciled carryover.
AllocationExpenditurePurposeSTASummary	(R01)Total-OperatingCosts6730(a)	This year, Mendocino Transit Authority chose to claim all available STAF for Operations and none for Capital costs. The overall claim increased due to unallocated funds available resulting from prior-year increases in actual revenues compared to budget estimates. The annual fiscal audit will determine whether all costs are eligible under TDA law.
AllocationExpenditurePurposeSTASummary	(R02)Total-CapitalCosts6730(b)	This year, Mendocino Transit Authority chose to claim all available STAF for Operations and none for Capital costs.
AllocationExpenditurePurposeSTASummary	(R12)Total-TotalAllocations	MTA's STAF claim increased due to unallocated funds available resulting from prior-year increases in actual revenues compared to budget estimates. The annual fiscal audit will determine whether all costs are eligible under TDA law.
AllocationExpenditurePurposeSTASummary	(R13)Total-OperatingCosts6730(a)	This year, Mendocino Transit Authority chose to claim all available STAF for Operations and none for Capital costs. The overall claim increased due to unallocated funds available resulting from prior-year increases in actual revenues compared to budget estimates. The annual fiscal audit will determine whether all costs are eligible under TDA law.
AllocationExpenditurePurposeSTASummary	(R14)Total-CapitalCosts6730(b)	This year, Mendocino Transit Authority chose to claim all available STAF for Operations and none for Capital costs.
AllocationExpenditurePurposeSTASummary	(R24)Total-TotalExpenditures	MTA's STAF claim increased due to unallocated funds available resulting from prior-year increases in actual revenues compared to budget estimates. The annual fiscal audit will determine whether all costs are eligible under TDA law.
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)	(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_) test
ChangesNetPositionFiduciaryFund(Sources)	(R13)Pri-STAFClaimants	(STAF_) STA allocations were made based on new revenue estimates and a prior-year unallocated fund balance available for the transit operator to claim.
ChangesNetPositionFiduciaryFund(Sources)	(R22)Pri-ChangeinNetPosition	(LTF_Mendocino) LTF funds were somewhat over-allocated to transit claimants based on County Auditor's revenue estimates used in the budget. Several budget amendments and a revised estimate were made to adjust for a revenue shortfall. Reserved LTF funds were drawn to cover payments to claimants, consistent with MCOG's adopted policy and TDA law.

Total Footnote: 23

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