

County of Mendocino
Counties' Financial Transactions Report
General Information

Fiscal Year: 2024

Electronic signature signee's information should match exactly as typed in the County Fiscal Officer

County Fiscal Officer

If a county does not have an auditor-controller, enter the authorized director of finance or chief financial officer.

First Name	Chamise	M. I.		Last Name	Cubbison
Title	Auditor-Controller/Treasurer-Tax Colle	Telephone	(707) 234-6871		
Email	cubbisonc@mendocinocounty.gov	Fax			

County Mailing Address

Street 1	501 Low Gap Road, Room 1080	☐ Has Address Changed?
Street 2		
City	Ukiah	State CA Zip 95482

Report Prepared By

First Name	Kikie	M. I.		Last Name	DeLong
Title	Chief Deputy Auditor-Controller	Telephone	(707) 234-6873		
Email	delongk@mendocinocounty.gov	Fax No.			

1. Does the report contain data from audited financial statements? ☒ Yes ☐ No

2. Does this county have blended component unit(s) (BCU(s))? Refer to the Counties' Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

☒ Yes ☐ No

3. Is financial data of the BCU(s) included in this County's financial statements or Annual Comprehensive Financial Report (ACFR)?

☒ Yes ☐ No

4. Is financial data of the BCU(s) included in this county's FTR? If "Yes", answer question 5. ☒ Yes ☐ No

5. Specify the name(s) of the BCU(s).

BCU 1	Lighting Districts
BCU 2	Meadowbrook Manor Sanitation District
BCU 3	Mendocino County Air Quality Management District
BCU 4	Mendocino County Water Agency
BCU 5	Mendocino County Public Facilities Corporation

BCU

County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Comments for the County Report

Fiscal Year: 2024

Comments

FTR comment:

For Fiduciary Funds, (MCERA) Pension Trust Fund, the amounts reported can to supported by referencing 1 here:

<https://www.mendocinocounty.gov/government/affiliated-agencies/retirement-association/reports>

General comments:

In printing "General Instructions for County Financial Transaction Report" for reference while preparing our r following:

P. 178 of the document is the start of the instructions for Form 29, "Other Financing Sources (Uses) and Cha Balances Form" . The header at the top of the page says "Other Financing Sources (Uses) and Changes in I Form (Continued)". The word "(Continued)" is incorrect and should be removed from the header.

It would be extremely helpful to notate the Form number in the header and in the title of each new section.

It would be extremely helpful to notate the Row number preceding each row description.

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
Operating Revenues	
R02. Charges for Services	4,065,748
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,065,748
Operating Expenses	
R05. Personnel Services	175,955
R06. Contractual Services	
R07. Materials and Supplies	422,822
R08. General and Administrative Expenses	3,013,763
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	1,543,071
R11. Total Operating Expenses	\$5,155,611
R12. Operating Income (Loss)	\$-1,089,863
Nonoperating Revenues	
R13. Investment Income	-17,696
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	209,396
R16. Total Nonoperating Revenues	\$191,700
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-898,163
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-8,482

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-906,645
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-610,289
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$-1,516,934
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	-1,516,934
R36.	Total Net Position (Deficit)	\$-1,516,934

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	18,549,019
R03. Other Operating Revenues	27,477
R04. Total Operating Revenues	\$18,576,496
Operating Expenses	
R05. Personnel Services	493,828
R06. Contractual Services	
R07. Materials and Supplies	12,618
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	18,287,314
R11. Total Operating Expenses	\$18,793,760
R12. Operating Income (Loss)	\$-217,264
Nonoperating Revenues	
R13. Investment Income	-37,787
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-37,787
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-255,051
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	958,057
R27. Transfers Out	-458,781

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$244,225
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$254,673
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$498,898
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	498,898
R36.	Total Net Position (Deficit)	\$498,898

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
Operating Revenues	
R02. Charges for Services	10,939
R03. Other Operating Revenues	3,249,631
R04. Total Operating Revenues	\$3,260,570
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	499,876
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	980,400
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,480,276
R12. Operating Income (Loss)	\$1,780,294
Nonoperating Revenues	
R13. Investment Income	150,742
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$150,742
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,931,036
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	327,014
R27. Transfers Out	

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$2,258,050
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$9,339,424
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$11,597,474
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	6,028,497
R34.	Restricted	
R35.	Unrestricted	5,568,977
R36.	Total Net Position (Deficit)	\$11,597,474

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (4 of 6) (Record Completed)	Unemployment Insurance
Operating Revenues	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	192,040
R11. Total Operating Expenses	\$192,040
R12. Operating Income (Loss)	\$-192,040
Nonoperating Revenues	
R13. Investment Income	25,231
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$25,231
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-166,809
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item

R27.6 Extraordinary Item

R27.7 **Total Special and Extraordinary Items**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

R31. Reason for Adjustment

R32. **Net Position (Deficit), End of Fiscal Year****Net Position (Deficit)**

R33. Net Investment in Capital Assets

R34. Restricted

R35. Unrestricted

R36. **Total Net Position (Deficit)**

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
Operating Revenues	
R02. Charges for Services	29,782
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$29,782
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	561,527
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	24,444
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$585,971
R12. Operating Income (Loss)	\$-556,189
Nonoperating Revenues	
R13. Investment Income	18,170
R14. Gain on Disposal of Capital Assets	62,442
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$80,612
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-475,577
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	25,000
R27. Transfers Out	-51,000

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-501,577
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,044,042
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$542,465
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	25,567
R34.	Restricted	
R35.	Unrestricted	516,898
R36.	Total Net Position (Deficit)	\$542,465

County of Mendocino
Counties' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Fc

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
Operating Revenues	
R02. Charges for Services	4,993,561
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,993,561
Operating Expenses	
R05. Personnel Services	101,781
R06. Contractual Services	
R07. Materials and Supplies	29,337
R08. General and Administrative Expenses	4,246,304
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,377,422
R12. Operating Income (Loss)	\$616,139
Nonoperating Revenues	
R13. Investment Income	18,402
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$18,402
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$0
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$634,541
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	-4,831

Special and Extraordinary Items

R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$629,710
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,161,813
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,791,523
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	1,791,523
R36.	Total Net Position (Deficit)	\$1,791,523

County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Property Taxes					
R01. Countywide Secured and Unsecured	45,093,186	291,916			
R02. Supplemental Countywide Secured and Unsecured	1,350,653	8,847			
R03. Less-than-Countywide Secured and Unsecured					
R04. Supplemental Less-than-Countywide Secured and Unsecured					
R05. Property Tax In-Lieu of Vehicle License Fees	14,136,324				
R06. Voter-Approved Indebtedness					
R07. Supplemental Voter-Approved Indebtedness					
R08. Prior-Year Secured and Unsecured	3,859,326	304			
R09. Supplemental Prior-Year Secured and Unsecured					
R10. Pass-through Property Taxes (ABX1 26)					
R11. Residual Property Taxes (ABX1 26)					
R13. Parcel Tax					
R14. Other Property Taxes (Specify)	952,715	3,396			

Specify Other Property Taxes

Special Tax - Fire Assessment		3,396			
Williamson Act	952,715				

R15. Total Property Taxes	\$65,392,204	\$304,463	\$0	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Taxes – Other					
R16. Sales and Use Taxes	12,322,086	5,485,027		1,957,126	
R18. Transportation Tax (Nontransit Purposes)		54,000			
R19. Property Transfer	579,558				
R20. Transient Occupancy Taxes	7,948,635				
R21. Timber Yield	504,506	1,739			
R22. Aircraft					
R23. Construction Development Taxes					
R24. Utility Users Tax					

R25. Other Taxes – Other (Specify)

1,714,404	0	0	0	
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Specify Other Taxes – Other

Cannabis Business Tax	1,714,404				

R26. **Total Taxes – Other**

\$23,069,189	\$5,540,766	\$0	\$1,957,126	
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R27. **Total Taxes**

\$88,461,393	\$5,845,229	\$0	\$1,957,126	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Special Benefit Assessments					
R01. Operations					
R02. Capital Outlay					
R03. Other Special Benefit Assessments (Specify)					

Specify Other Special Benefit Assessments

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R04.	Total Special Benefit Assessments				
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Licenses, Permits, and Franchises					
R05. Animal Licenses	265,578				
R06. Business Licenses	147,460				
R07. Construction Permits	1,514,226				
R08. Road Privileges and Permits		92,196			
R09. Zoning Permits	1,179,103				
R10. Franchises	1,315,046				
R11. Other Licenses, Permits, and Franchises (Specify)	94,056	279,543			

Specify Other Licenses, Permits, and Franchises

Agriculture Other Permit	2,874				
Air Quality Permits		279,543			
Gun Permit	26,543				
Lumber Mill Permit	595				
Marriage License	23,972				
Mobile Home Set Up Fee	12,980				
Other Permit General Relief	1,988				
Planning & Building Other Permit	23,654				
Sheriff Other Permits (Itinerant etc.)	1,450				

R12. **Total Licenses, Permits, and Franchises**

\$4,515,469	\$371,739	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Fines, Forfeitures, and Penalties					
R01. Vehicle Code Fines	410,225	3,309			
R02. Other Court Fines	352,596	24,333			
R03. Forfeitures and Penalties	40,023	1,625	8,760		
R04. Penalties and Costs of Delinquent Taxes					
R05. Other Fines, Forfeitures, and Penalties (Specify)					

Specify Other Fines, Forfeitures, and Penalties

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R06.	Total Fines, Forfeitures, and Penalties	\$802,844	\$29,267	\$8,760	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Revenue from Use of Money and Property					
R07. Investment Income	3,959,544	3,363,955	-77,898	139,033	
R08. Rents, Leases, and Concessions	204,464				
R09. Royalties					
R10. Other Revenue from Use of Money and Property (Specify)			430,556		

Specify Other Revenue from Use of Money and Property

Interest from COP reissue			430,556		

R11.	Total Revenue from Use of Money and Property	\$4,164,008	\$3,363,955	\$352,658	\$139,033	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – State

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects
Intergovernmental – State				
R01. Highway Users Tax		10,223,912		
R02. Motor Vehicle In-Lieu Tax	77,138	519,403		
R03. 1991 Realignment Revenue	4,523,941			
R04. 2011 Realignment Revenue	25,538,469			
R05. Other State In-Lieu Taxes				
R06. Highway Property Rentals				
R07. Public Assistance Administration (Include CALWORKS Admin.)	3,194,168			
R08. Public Assistance Programs (Include CALWORKS Program)	8,890,943			
R09. Realignment for Social Services	14,234,756			
R10. Aid for Agriculture	659,687			
R11. Aid for Construction	656,418			
R12. Aid for Corrections	960,312	133,155		
R13. Aid for County Fairs				
R14. Aid for Disaster	136,181	4,808,203		
R15. Homeowners' Property Tax Relief	214,277	1,406		
R16. Open Space Tax Relief				
R17. SB 90 Mandated Costs	95,375			
R18. Off-Highway Motor Vehicle License Fee				
R19. Roads		857,723		
R20. Child Care Food/Special Milk Program				
R21. Peace Officers Standards and Training				
R22. Public Defender	23,253	-2,330		
R23. Tobacco Tax – AB 75/Prop. 99				
R24. Public Safety – Prop. 172	9,048,256			
R25. Public Safety – 2011	6,754,732			
Health Programs				
R26. Aid for Mental Health		10,218,058		
R27. Realignment for Mental Health	3,006,703	726,474		
R28. Medically Indigent Adult (MIA)				
R29. Alcohol and Drug Abuse	693,208	15,405,595		
R30. Realignment for Health Services	1,695,551	288,743		
R31. Other Health Programs (Specify)	1,609,986	3,568,698		

Specify Other Health Programs

Air Quality Mgmt Dist Grant Programs		3,250,715		
Air Quality Mgmt District - Air Pollution Subvention; AQ - Other Rev		71,059		
AODP Kung Fu		-1,681		
Emergency Medical Svcs	11,318			
Environmental Health	66,674			
HOSP/MED SVCS-EMS PHYSICIAN SVCS	162,023			
Public Health Administration	923,422			
Public Health CCS	446,549			
Tobacco Ed		134,620		
Tobacco Ed Prop 99		113,985		

	General	Special Revenue	Debt Service	Capital Projects
State – Other				
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)		478,481		
R33. Office of Criminal Justice Planning (OCJP)				
R34. Library		30,858		
R35. Stabilization	130,000			
R36. Veterans Affairs Programs	119,494			
R37. Sheriff Boating Safety				
R38. Victim Witness Programs		201,934		
R39. Child Support Service				
R40. Civil Defense				
R41. Aging Programs				
R42. Law Enforcement	2,944,689			
R43. Other State – Other (Specify)	295,379	5,394,116		

Specify Other State – Other

Cannabis Grants		5,337,717		
DOT - Little River Airport	10,000			
DOT - Little River Airport CAAP State Aid for Aviation		10,000		
DOT - Round Valley Airport	15,000			
Facilities/Buildings & Grounds	23,959			
Grants Administration	79,914			
Mendocino County Water Agency		29,975		

Planning & Building Services	23,260			
Statutory Rape Vehicle Prosecution Grant Prog		16,424		
Transportation - Solid Waste	48,588			
Vehicle License Fees Collections in Excess	94,658			

R44.	Total Intergovernmental – State	\$85,502,916	\$52,854,429	\$0	\$0
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – Federal

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Intergovernmental – Federal					
R01. Public Assistance Administration	18,712,976				
R02. Public Assistance Programs	22,786,822	1,289,179			
R03. Health Administration	2,746,275				
R04. Aid for Construction					
R05. Aid for Disaster		2,791,967			
R06. Forest Reserve Revenue		149,857			
R07. In-Lieu Taxes	885,835				
Federal – Other					
R08. Workforce Investment Act (WIA)					
R09. Community Development Block Grant		3,749,138			
R10. Health and Mental Health Grants	1,745,133	27,923,394			
R11. Community Oriented Policing Services (COPS)					
R12. Office of Criminal Justice Planning (OCJP)					
R13. DEA Programs/Drug and Alcohol Programs		89,405			
R14. DA Programs – Family/Child					
R15. Grazing					
R16. Aging Programs					
R17. Senior Citizens Programs					
R18. Road Projects		794,900			
R19. Law Enforcement	394,068	16,414			
R20. Other Federal – Other (Specify)	1,082,012	4,840,386			

Specify Other Federal – Other

Agriculture Dept	87,491				
Air Quality Mgmt Dist Grant Programs		179,747			
Disaster Recovery		3,709,942			
Disaster Recovery - ARPA		584,062			
Homeland Security		90,397			
Library		96,247			
Non-Departmental Revenue	994,521				
Victim Witness Assist		179,991			

R21. **Total Intergovernmental – Federal**

\$48,353,121

\$41,644,640

\$0

\$0

County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Other In-Lieu Taxes					
R01. Other In-Lieu Taxes (Specify)					

Specify Other In-Lieu Taxes

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Intergovernmental – Other

R02. City/County			60,797		
R03. Redevelopment/Housing					
R04. Special Districts/Joint Power Authority (JPA)					
R05. Other Intergovernmental – Other (Specify)	829,256				

Specify Other Intergovernmental – Other

MCERA	829,256				

R06. Total Intergovernmental – Other	\$829,256	\$0	\$60,797	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Charges for Current Services

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Charges for Current Services					
R01. Assessments and Tax Collection Fees	368,659				
R02. Property Tax Administrative Fees	0	427,026	0	0	
R03. Cities					
R04. Redevelopment Agencies					
R05. Special Districts		427,026			
R06. Auditing and Accounting Fees	349,869				
R07. Communication Services					
R08. Election Services	60,158				
R09. Legal Services	570,222				
R10. Planning and Engineering Services	1,976,143				
R11. Agricultural Services	241,931				
R12. Civil Process Services	34,752				
R13. Court Fees and Costs	879,965				
R14. Booking Fees					
R15. Estate Fees					
R16. Humane Services	223,584				
R17. Law Enforcement Services	272,500				
R18. Recording Fees	255,639	68,804			
R19. Road and Street Services		223,422			
R20. Health Fees	709,180	170,235			
R21. Mental Health Services		2,553,252			
R22. California Children's Services	15,119				
R23. Sanitation Services	3,957,641				
R24. Institutional Care and Services	363,360				
R25. Library Services		18,921			
R26. Parks and Recreation Fees	26,087				
Charges for Current Services – Other					
R27. Personnel Services	121,537				
R28. Building Maintenance and Grounds Services	807,663				
R29. Administrative Services	52,259	122,729			
R30. Other Charges for Current Services – Other (Specify)	2,901,455	79,979			

Specify Other Charges for Current Services – Other

Cannabis Management Svcs	242,888				
Child Support Services	903,745				
County Garage	56,392				
County Medical Services Prog	9,230				
Economic Development	27,725				
General Services	27,483				
Information Services	182,223				
Office of Emergency Services	12,444				
Social Services	825,488				
Tobacco Education Svcs		79,979			
Transitional Housing	393,959				
Treasurer - Tax Collector	219,878				

R31. Total Charges for Current Services

\$14,187,723

\$3,664,368

\$0

\$0

County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Miscellaneous Revenues and Total Revenues

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pe
Miscellaneous Revenues					
R01. Other Sales	207,089	515,512			
R02. Tobacco Settlement	796,935				
R03. Welfare Repayments					
R04. Cancelled Warrants					
R05. Development Impact Fees					
R06. Other Miscellaneous Revenues (Specify)	657,415	16,777	310,115	2,064,855	

Specify Other Miscellaneous Revenues

Audit RJE201-Reclassify transfers to paydown POB debt			310,115		
Aid for construction of new Jail				2,064,855	
Capital Improvements	164,551				
Donations - Mendocino County Museum	17,946				
Facilities/Buildings & Grounds	22,971				
General Relief	40,338				
Human Resources	30,473				
Library - Donation		6,594			
Mendocino County Jail	48,216				
Mendocino County Solid Waste	43,869				
Misc Other	17,888				
Non-Departmental Revenue	165,240				
Other Revenue (Fees & Admin) - Museum	13,214				
Sheriff Capital Asset Contribution	92,709				
Sheriff Special Projects		10,183			

R07. Total Miscellaneous Revenues	\$1,661,439	\$532,289	\$310,115	\$2,064,855	
R08. Total Revenues	\$248,478,169	\$108,305,916	\$732,330	\$4,161,014	

County of Mendocino
Counties' Financial Transactions Report
Statement of Expenditures – Governmental Funds
General Government

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Legislative and Administrative					
R01. Board of Supervisors	971,528				
R02. Clerk of the Board	399,349				
R03. Administrative Officer	908,444				
R04. Council of Governments					
R05. Other Legislative and Administrative	139,863				
R06. Total Legislative and Administrative	2,419,184				
Finance					
R07. Auditor-Controller	1,594,761				
R08. Treasurer-Tax Collector	1,086,443				
R09. Assessor	2,406,063	9,873			
R10. Purchasing Agent	566,832				
R11. Other Finance	1,327,950		12,695		
R12. Total Finance	6,982,049	9,873	12,695		
Counsel					
R13. County Counsel	1,785,904				
R14. District Attorney (Legal Advice)					
R15. Other Counsel					
R16. Total Counsel	1,785,904				
R17. Personnel	1,915,668				
R18. Elections	559,391				
R19. Communications	4,283,564				
R20. Property Management	6,756,985				
Plant Acquisition					
R21. Jails					
R22. Courts					
R23. Other Plant Acquisition					
R24. Total Plant Acquisition					

R25. Promotion	338,123				
R26. Other General Government	109,726				54,91
R27. Total General Government	\$25,150,594	\$9,873	\$12,695	\$0	\$54,91

County of Mendocino
 Counties' Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Protection

Fiscal Year: 2024

Fr

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	441,036					44
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)	162,757					16
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,069,714					2,06
R04. County Clerk						
R05. Grand Jury (Including Audit)	39,929					3
R06. District Attorney – Prosecution	6,947,078	16,534				6,96
R07. Child Support Services	2,470,943					2,47
R08. Public Defender	4,079,062	355,346				4,43
R09. Court Appointed Counsel						
R10. Other Judicial	1,392,594	652,915				2,04
R11. Total Judicial	17,603,113	1,024,795				18,62
R12. Police Protection	21,926,326	459,331				22,38
Detention and Correction						
R13. Adult Detention	15,810,597	143,865				15,96
R14. Juvenile Detention	2,820,227					2,82
R15. Probation	6,303,955					6,30
R16. Other Detention and Correction						
R17. Total Detention and Correction	24,934,779	143,865				25,07
R18. Fire Protection		5,319,187				5,31
R19. Flood Control – Soil and Water Conservation		349,768				34
Protective Inspection						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds

R20. Agricultural Commissioner	1,060,059					1,060,059
R21. Building Inspector	3,465,002					3,465,002
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	4,525,061					4,525,061
Protection – Other						
R26. LAFCO						
R27. Recorder						
R28. Coroner	3,569,402					3,569,402
R29. Emergency Services	532,303	2,758,773				3,291,076
R30. Planning and Zoning	3,496,369					3,496,369
R31. Humane Services (Pound)	1,606,328					1,606,328
R32. Other Protection – Other	944,688	53,810				998,498
R33. Total Protection – Other	10,149,090	2,812,583				12,961,673
R34. Total Public Protection	\$79,138,369	\$10,109,529	\$0	\$0	\$0	\$89,247,902

County of Mendocino
Counties' Financial Transactions Report
Statement of Expenditures – Governmental Funds
Public Ways and Facilities, Health, and Sanitation

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Public Ways and Facilities					
R01. Roads		18,766,188			
R02. Transportation Terminals					
R03. Transportation Systems					
R04. Parking Facilities					
R05. Other Public Ways and Facilities	368,179				
R06. Total Public Ways and Facilities	\$368,179	\$18,766,188	\$0	\$0	\$0
Health					
R07. Public Health	11,625,745	6,431,719			
R08. Medical Care	131,046				
R09. Mental Health		53,677,840			
R10. Drug and Alcohol Abuse Services	72	29,342,877			
R11. Other Health	994,526				
R12. Total Health	\$12,751,389	\$89,452,436	\$0	\$0	\$0
R13. Sanitation	1,478,284	565			

County of Mendocino
Counties' Financial Transactions Report
Statement of Expenditures – Governmental Funds
Public Assistance

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Welfare					
R01. Administration	8,917,291				
R02. Aid Programs Cash	28,757,460				
R03. Other Welfare					
R04. Total Welfare	37,674,751				
Social Services					
R05. Administration and Programs	48,199,539				
R06. Other Social Services	280,290	2,772,798			
R07. Total Social Services	48,479,829	2,772,798			
General Relief					
R08. Aid to Indigents	349,364				
R09. Indigent Burials	58,165				
R10. Other General Relief					
R11. Total General Relief	407,529				
R12. Care of Court Wards					
R13. Veterans Services	433,795				
Public Assistance – Other					
R14. Workforce Investment Act (WIA)					
R15. Other Public Assistance – Other		8,081,254			
R16. Total Public Assistance – Other		8,081,254			
R17. Total Public Assistance	\$86,995,904	\$10,854,052	\$0	\$0	\$0

County of Mendocino
Counties' Financial Transactions Report
Statement of Expenditures – Governmental Funds
Education and Recreation and Cultural Services

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanen
Education					
R01. School Administration					
R02. Library Services		4,508,422			
R03. Agricultural Education	242,657				
R04. Other Education					
R05. Total Education	\$242,657	\$4,508,422	\$0	\$0	
Recreation and Cultural Services					
R06. Recreation Facilities	102,158				
R07. Cultural Services	535,056				
R08. Veterans Memorial Building					
R09. Small Craft Harbors					
R10. Other Recreation and Cultural Services		332			
R11. Total Recreation and Cultural Services	\$637,214	\$332	\$0	\$0	

County of Mendocino
Counties' Financial Transactions Report
Statement of Expenditures – Governmental Funds
Debt Service, Capital Outlay, and Total Expenditures

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	
Debt Service					
R00.5 Lease Financing, Principal and Interest Payments					
R01. Principal Payments on Long-Term Debt			8,040,000		
R02. Interest Payments on Long-Term Debt			2,429,662		
R03. Principal and Interest on Short-Term Notes and Warrants	523,789				
R04. Other Debt Service					
R05. Total Debt Service	523,789	0	10,469,662	0	
Capital Outlay					
R06. General Government	96,614				
R07. Public Protection	4,158,278	406,844		4,176,974	
R08. Public Ways and Facilities	34,915				
R09. Health and Sanitation	16,656			1,460,040	
R10. Public Assistance	118,691			10,292	
R11. Education				7,627	
R12. Recreation and Cultural Services	270,077				
R13. Total Capital Outlay	4,695,231	406,844	0	5,654,933	
R14. Total Expenditures	\$211,981,610	\$134,108,241	\$10,482,357	\$5,654,933	

County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Other Financing Sources (Uses) and Changes in Fund Balances

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	36,496,559	-25,802,325	-9,750,027	-1,493,919
Other Financing Sources (Uses)				
R01.5 Lease Financing		406,844		
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt				
R03. Construction Financing and Other Long-Term Debt				
R03.6 Proceeds from Refinancing on Loans, Notes, and Other				
R03.7 Payments to Refinanced Loans, Notes, and Other				
R04. Refunding Bonds Proceeds				
R05. Premium on Bonds Issued				
R06. Discount on Bonds Issued				
R07. Payment to Refunded Bond Escrow Agent				
R08. Demand Bonds				
R09. Proceeds from Sale of Capital Assets				
R11. Insurance Recoveries				
R12. Transfers In	5,541,230	26,365,299	9,784,442	2,960,449
R13. Transfers Out	-36,504,866	-7,800,382	-1,133,149	
R13.5 Other Financing Sources (Uses) – Other	378,407			
R14. Total Other Financing Sources (Uses)	-30,585,229	18,971,761	8,651,293	2,960,449
Special and Extraordinary Items				
R15. Special Item				
R16. Extraordinary Item				
R17. Total Special and Extraordinary Items	0	0	0	0
R18. Net Change in Fund Balances	5,911,330	-6,830,564	-1,098,734	1,466,530
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$65,415,457	\$92,074,189	\$20,229,380	\$4,369,752
R20. Adjustment				
R21. Reason for Adjustment				
R22. Fund Balances (Deficits), End of Fiscal Year	71,326,787	85,243,625	19,130,646	5,836,282

County of Mendocino
 Counties' Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2024

		Pension and Other			
		Employee Benefit	Investment	Private-Purpose	
		Trust Funds	Trust Funds	Trust Funds	
Additions					
Contributions					
R01.	Employer	32,095,794			
R02.	Plan Members	8,423,567			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		794,975,110		
R05.	Other Contributions			1,242,056	
R06.	Total Contributions	\$40,519,361	\$794,975,110	\$1,242,056	
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	47,091,211			
R08.	Interest	69,770	3,673,098		
R09.	Dividends	15,976,355			
R10.	Other Investment Income	81,517			
R11.	(Investment Expense)	-2,101,659			
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	
R15.	Net Investment Income (Loss)	\$61,117,194	\$3,673,098	\$0	
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$101,636,555	\$798,648,208	\$1,242,056	
Deductions					
R19.	Benefit Payments	47,383,749			
R20.	Refunds of Contributions	1,411,420			
R21.	Administrative Expenses	1,638,837			
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		780,113,018		
R24.	Other Deductions			1,228,036	
R25.	Total Deductions	\$50,434,006	\$780,113,018	\$1,228,036	

R26.	Change in Net Position	\$51,202,549	\$18,535,190	\$14,020	
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$663,909,608	\$302,206,143	\$1,660,200	
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	Net Position (Deficit), End of Fiscal Year	\$715,112,157	\$320,741,333	\$1,674,220	

County of Mendocino
Counties' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

For

R03. Purpose of Debt (1 of 2) (Record Completed)	Pension Obligation Bonds
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2002
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2026
R12. Principal Authorized	91,945,000
R13. Principal Issued to Date	91,945,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$27,860,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	6,390,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$21,470,000
R22. Principal Payable, Current Portion	6,760,000
R23. Principal Payable, Noncurrent Portion	\$14,710,000
R24. Interest Paid in Current Fiscal Year	1,423,170
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

County of Mendocino
Counties' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2024

For

R03. Purpose of Debt (2 of 2) (Record Completed)	Certificates of Participation 2022 Issue ▾
R04. Nature of Revenue Pledged	General Fund
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▾
R07. Fund Type	Governmental ▾
R09. Year of Issue	2022
R10. Beginning Maturity Year	2022
R11. Ending Maturity Year	2043
R12. Principal Authorized	20,855,000
R13. Principal Issued to Date	20,855,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$22,377,369
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,650,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	205,263
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$20,522,106
R22. Principal Payable, Current Portion	1,730,000
R23. Principal Payable, Noncurrent Portion	\$18,792,106
R24. Interest Paid in Current Fiscal Year	1,006,494
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

County of Mendocino
Counties' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2024		Summary For					
	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable Noncurrent Portion
Governmental							
Certificates of Participation							
Certificates of Participation 2022 Issue	2022	22,377,369	0	1,650,000	20,522,106	1,730,000	18,79
Pension Obligation Bonds							
Pension Obligation Bonds	2002	27,860,000	0	6,390,000	21,470,000	6,760,000	14,71
Total Governmental Debt:		\$50,237,369	\$0	\$8,040,000	\$41,992,106	\$8,490,000	\$33,50

County of Mendocino
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	10,469,664		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$10,469,664	\$0	
R06. Debt Service	10,469,662		
R07. Difference	\$2	\$0	
R08. Reason for Difference	rounding		

Note:

(R08) Gov-Reason for Difference: rounding

County of Mendocino
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2024

Sur

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service	Intergovernmental
			Interest Paid in CY	Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation	1,650,000	1,006,494		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	6,390,000	1,423,170		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	8,040,000	2,429,664		
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt				
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R16. Total Leases				
R18. Total Other Contracts				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms	8,040,000	2,429,664		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	8,040,000			
R22. Interest Payments on Long-Term Debt		2,429,664		
R23. Principal Payments on Lease Obligations (Purchase Agreements)				
R24. Total	8,040,000	2,429,664		

Note: The debt service section (R21:R23) is used to reconcile with the following forms:

Form 28: Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Total

Expenditures (R01:R02.5)

County of Mendocino
Counties' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Pr
Assets					
R01. Cash and Investments	50,516,285	136,774,790	20,138,484	6,017,131	
R02. Investments					
R03. Accounts Receivable (net)	13,618,238	22,853,159			
R04. Taxes Receivable	3,197,267	699,551			
R05. Interest Receivable (net)		20,235			
R05.5 Leases Receivable					
R07. Due from Other Funds	11,867,332				
R08. Due from Other Governments	14,267,402	14,695,920	46,270	4,716,737	
R09. Advances to Other Funds					
R10. Inventories	197,460	814,173			
R11. Prepaid Items	48,407				
R12. Loans, Notes, and Contracts Receivable		4,359,858			
R13. Other Assets 1					
R14. Other Assets 2					
R15. Other Assets 3					
R16. Total Assets	\$93,712,391	\$180,217,686	\$20,184,754	\$10,733,868	
R17. Deferred Outflows of Resources					
R18. Total Assets and Deferred Outflows of Resources	\$93,712,391	\$180,217,686	\$20,184,754	\$10,733,868	
Liabilities					
R19. Accounts Payable	4,805,043	45,567,778	6,167	2,245,702	
R20. Contracts and Retainage Payable	64,832				
R21. Interest Payable					
R22. Due to Other Funds			1,047,941		
R23. Due to Other Governments					
R24. Advances from Other Funds					
R25. Deposits and Advances					
R26. Loans and Notes Payable					
R27. Other Liabilities 1	2,491,144	377,466			
R28. Other Liabilities 2	301,683	19,197,594			
R29. Other Liabilities 3					

R30.	Total Liabilities	\$7,662,702	\$65,142,838	\$1,054,108	\$2,245,702	
R31.	Deferred Inflows of Resources	14,722,902	29,831,223		2,651,884	
R32.	Total Liabilities and Deferred Inflows of Resources	\$22,385,604	\$94,974,061	\$1,054,108	\$4,897,586	
Fund Balances (Deficits)						
R33.	Nonspendable	245,867	814,173			
R34.	Restricted	31,173,056	93,347,310	19,130,646		
R35.	Committed					
R36.	Assigned	26,274,267			5,836,282	
R37.	Unassigned	13,633,597	-8,917,858			
R38.	Total Fund Balances (Deficits)	\$71,326,787	\$85,243,625	\$19,130,646	\$5,836,282	
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$93,712,391	\$180,217,686	\$20,184,754	\$10,733,868	

County of Mendocino
 Counties' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2024

For

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted		9,192,579
R02.	Restricted		
R03.	Accounts Receivable (net)		3,399
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R05.5	Leases Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		7,376
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$0	\$9,203,354
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Leases Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements <i>(Report at cost.)</i>		
R18.	Equipment <i>(Report at cost.)</i>		1,047,819
R18.5	Infrastructure <i>(Report at cost.)</i>		
R18.6	Lease Assets (Lessee)		2,220,365
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>		5,382,319
R20.	Construction in Progress		4,168,334
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization		-3,620,824

R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	\$9,198,013
R27.	Total Assets	\$0	\$18,401,367

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$0	\$18,401,367

Liabilities

Current Liabilities

R32.	Accounts Payable		849,082
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		38,131
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		860,730
R42.	Other Current Liabilities 2		872,261
R43.	Total Current Liabilities	\$0	\$2,620,204

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		

R54.	Construction Financing – State		
R54.5	Lease Liability		1,598,480
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		0
R57.	Net OPEB Liability		0
R58.	Other Noncurrent Liabilities 1		701,407
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$2,299,887
R61.	Total Liabilities	\$0	\$4,920,091

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$4,920,091
R66.	Total Net Position (Deficit)	\$0	\$13,481,276

Net Position (Deficit)

R67.	Net Investment in Capital Assets		6,054,064
R68.	Restricted		
R69.	Unrestricted		7,427,212
R70.	Total Net Position (Deficit)	\$0	\$13,481,276

County of Mendocino
Counties' Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2024

		Pension and Other		
		Employee Benefit	Investment	Private-Purpose
		Trust Funds	Trust Funds	Trust Funds
Assets				
R01.	Cash and Investments	233,783	320,741,333	1,674,
	Investments, at Fair Value			
R02.	Short-Term Investments			
R03.	U.S. Government Obligations			
R04.	Municipal Bonds			
R05.	Domestic Corporate Bonds			
R06.	International Bonds			
R07.	Domestic Stocks	268,290,057		
R08.	International Stocks	175,757,413		
R09.	Real Estate	124,674,431		
R10.	Private Equity			
R11.	Hedge Funds			
R12.	Other Investments	146,434,880		
R13.	Total Investments	\$715,156,781	\$0	
R14.	Receivables (net)	957,109		
R14.5	Other Current Assets			
R15.	Due from Other Governments			
	Capital Assets			
R15.5	Capital Assets, Not Being Depreciated			
R15.6	Other Capital Assets, Net of Depreciation			
R15.7	Net Pension Asset			
R15.8	Net OPEB Asset			
R15.9	Other Noncurrent Assets			
R19.	Total Assets	\$716,347,673	\$320,741,333	\$1,674,
Deferred Outflows of Resources				
R20.	Related to Pensions			
R20.5	Related to OPEB			
R20.6	Related to Debt Refunding			
R20.7	Other Deferred Outflows of Resources			

R20.8	Total Deferred Outflows of Resources	0	0	
R21.	Total Assets and Deferred Outflows of Resources	\$716,347,673	\$320,741,333	\$1,674,
Liabilities				
R22.	Accounts Payable	263,382		
R23.	Deposits and Advances			
R23.5	Other Current Liabilities	972,134		
R24.	Due to Other Governments			
R24.5	Net Pension Liability			
R24.6	Net OPEB Liability			
R24.7	Other Long-Term Liabilities			
R28.	Total Liabilities	\$1,235,516	\$0	
Deferred Inflows of Resources				
R29.	Related to Pensions			
R29.5	Related to OPEB			
R29.6	Related to Debt Refunding			
R29.7	Other Deferred Inflows of Resources			
R29.8	Total Deferred Inflows of Resources	0	0	
R30.	Total Liabilities and Deferred Inflows of Resources	\$1,235,516	\$0	
Net Position Restricted for				
R31.	Pension and Other Employee Benefits	715,112,157		
R32.	Investment Trusts		320,741,333	
R33.	Private-Purpose Trusts			1,674,
R34.	Custodial Funds			
R35.	Total Net Position	\$715,112,157	\$320,741,333	\$1,674,

County of Mendocino
Counties' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2024

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liab Inflows of I
Noncurrent Assets			
R00.5	Leases Receivable	0	
Capital Assets			
R01.	Land	2,925,121	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	104,221,338	
R03.	Equipment <i>(Report at cost.)</i>	34,998,809	
R04.	Infrastructure <i>(Report at cost.)</i>	112,766,693	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	0	
R05.5	Lease Assets (Lessee)	4,633,442	
R06.	Construction in Progress	49,094,446	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,268,101	
R09.	Less: Accumulated Depreciation/Amortization	-152,837,725	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$162,070,225	
Deferred Outflows of Resources			
R16.	Related to Pensions	63,918,803	
R17.	Related to OPEB		
R18.	Related to Debt Refunding	611,334	
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$64,530,137	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$226,600,362	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		6,
R24.	General Obligation Bonds		

R25. Revenue Bonds		
R26. Certificates of Participation		20,
R27. Other Bonds		21,
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		2,
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		254,
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		15,
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$322,
Deferred Inflows of Resources		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		47,
R44. Total Deferred Inflows of Resources		\$47,
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$369,

County of Mendocino
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2024

For

Summary

	Governmental Funds	Proprietary Fur
R01. Revenues	361,687,629	31,355
R02. Expenditures/Expenses	362,282,058	30,585
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-594,429	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$769
R05. Other Financing Sources (Uses)	-1,726	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		786
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$-596,155	\$1,556
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$182,521,223	\$11,924
R11. Adjustments (Specify)	0	

R11a. Specify Governmental Fund Adjustments

		Add
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R11b. Specify Proprietary Fund Adjustments

		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$181,925,068	\$13,481
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Statistics

R13. Current Transient Occupancy Tax Rate	
R14. Effective Date of Current Transient Occupancy Tax Rate	04/01/
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	111,657
R17. Total Annual Appropriations Subject to the Limit	88,600

County of Mendocino
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R10)OtherOperatingExpenses	(General Liability Insurance) Claims Expen
InternalServiceFund	(R11)TotalOperatingExpenses	(General Liability Insurance) Variance is du expense
InternalServiceFund	(R15)OtherNonoperatingRevenues	(General Liability Insurance) Insurance los:
InternalServiceFund	(R16)TotalNonoperatingRevenues	(General Liability Insurance) Variance is du Nonoperating Revenue (see R15 footnote)
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) Reclassify tra fund to pay down POB debt.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(General Liability Insurance) Variance is du general insurance expense.
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) 14,257 - Employees He 13,220 - Flex Benefit Plan
InternalServiceFund	(R10)OtherOperatingExpenses	(Health Insurance) Claims expense
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Health Insurance) Variance due to higher i expense
InternalServiceFund	(R26)TransfersIn	(Health Insurance) DR for ARPA - Reimbur SCO per preparer: DR stands for Disaster Revenue Fund 1225, Org DR
InternalServiceFund	(R27)TransfersOut	(Health Insurance) 435,050 - Offset to PW Program, MCWOW 23,372 - Reclassify transfers to debt servic POB debt.
InternalServiceFund	(R03)OtherOperatingRevenues	(Software Acquisition) Enterprise Technolo Allocation
InternalServiceFund	(R11)TotalOperatingExpenses	(Software Acquisition) Decrease is due to e & Supplies
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) Increase is due to ai Investment Income.
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Software Acquisition) Variance is due to d SBITA interest expense.
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) \$160,366 CDBG Mir reimbursement \$166,648 Final 23/24 budget transfer from
InternalServiceFund	(R04)TotalOperatingRevenues	(Unemployment Insurance) Fund balance v charge departments in FY 23-24.
InternalServiceFund	(R10)OtherOperatingExpenses	(Unemployment Insurance) Claims expens
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle Replacement) Reconciling audit e ACFR.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Vehicle Replacement) Prior year had large asset.
InternalServiceFund	(R26)TransfersIn	(Vehicle Replacement) \$25,000 Transfere Measurements for vehicle replacement.
InternalServiceFund	(R27)TransfersOut	(Vehicle Replacement) \$51,000 transferrec replacement of vehicle.
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Reclassify transfi to pay down POB debt.

PropertyTaxesAndTaxes	(R01)Gen-CountywideSecuredandUnsecured	Property Tax variances are due to an incre: combined with ongoing Property Tax Syste resumed processing Supplemental Tax Rol included billing Escape taxes.
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Property Tax variances are due to an incre: combined with ongoing Property Tax Syste resumed processing Supplemental Tax Rol included billing Escape taxes.
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	Property Tax variances are due to an incre: combined with ongoing Property Tax Syste resumed processing Supplemental Tax Rol included billing Escape taxes.
PropertyTaxesAndTaxes	(R16)CapProj-SalesandUseTaxes	In Autumn of 2022, Mendocino County vote once again by approving an additional 1/8 ¢ the total to ¼ cent in support of the Library to be used for capital investments.
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	Prop. 172 Public Safety Sales & Use taxes here, are now being reported on Form 18 LI Revenue - State, Row 24 - Public Safety - I CY revenue for Prop 172 Public Safety tax revenue was \$10,197,773.
PropertyTaxesAndTaxes	(R16)SpRev-SalesandUseTaxes	Variance is due to a decrease in Measure f Treatment Tax, as the special tax decrease 0.5 percent to 0.125 percent.
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	\$283.2K - Criminal Justice Construction Fu \$18.4K - Courts AB233 Program \$50.9K - Misc Court Fines (Sheriff-\$20K/Ja
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	4,062 - Fish & Game 24,333 - Substance Use
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Variance is due to a decrease in Planning t penalties, based on changes to Cannabis p
FinesForfeituresRevenue	(R07)CapProj-InvestmentIncome	Relates to funds for new Jail expansion pro
FinesForfeituresRevenue	(R07)DebtServ-InvestmentIncome	503,020 POB Interest, less 72,464 Change in FV Investment
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Variance is due to Change in Fair Value of
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	Variance is due to Change in Fair Value of
FinesForfeituresRevenue	(R08)Gen-RentsLeasesandConcessions	Variance is primarily due to a \$21.4K incre: (new contracts for County building space), County airport hanger rent.
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	\$77,138 - DA (Vehicle Registration Theft)
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	Air Quality Grant Programs
IntergovernmentalState	(R03)Gen-1991RealignementRevenue	Variance is due to moving VLF portion of 1 rows 27 (MH) & 30 (PH) to row 3.
IntergovernmentalState	(R04)Gen-2011RealignementRevenue	Variance is due to a PY adjustment for GA:
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Variance is due to a PY adjustment for GA:
IntergovernmentalState	(R09)Gen-RealignementforSocialServices	Variance is due to a PY adjustment for GA:
IntergovernmentalState	(R11)Gen-AidforConstruction	This revenue is State Other - Capital Impro Expansion
IntergovernmentalState	(R12)Gen-AidforCorrections	Variance is due to moving revenue for Jail Enforcement.
IntergovernmentalState	(R14)Gen-AidforDisaster	This revenue is State Other - Office of Emme was \$1,547, reported on Row 43.

IntergovernmentalState	(R14)SpRev-AidforDisaster	This is due to the new grant programs for: \$1.74M - Housing Homeless Incentive Proq \$1.07M - Homeless Housing Assistance ar
IntergovernmentalState	(R15)Gen-HomeownersPropertyTaxRelief	CY includes a \$39,149 correction for PY al
IntergovernmentalState	(R19)SpRev-Roads	Increase is due to new road and bridge pro
IntergovernmentalState	(R22)SpRev-PublicDefender	Variance is due to PY revenue for BSCC-B CORR GRANT not funded in CY.
IntergovernmentalState	(R24)Gen-PublicSafetyProp172	Prop. 172 Public Safety Sales & Use taxes Form 15 - Property Taxes and Taxes - Othe Use Taxes are now being reported here. CY revenue is \$21,370,342 PY revenue was \$19,199,146
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	Variance is due to an account reclass from
IntergovernmentalState	(R27)Gen-RealignmentforMentalHealth	VLF portion moved to Row 3.
IntergovernmentalState	(R27)SpRev-RealignmentforMentalHealth	Variance is due to a reclass of funds.
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	Variance is due to moving funds from gene 4012 AODP to new Special Revenue fund SUDT.
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Variance is due to moving funds from gene 4012 AODP to new Special Revenue fund SUDT.
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	Variance is due moving VLF to Row 3.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	Variance is due to a reclass of funds.
IntergovernmentalState	(R38)SpRev-VictimWitnessPrograms	Variance is due to less grant funding in CY.
IntergovernmentalState	(R42)Gen-LawEnforcement	Variance due to moving revenue for Jail to Corrections.
IntergovernmentalFederal	(R01)Gen-PublicAssistanceAdministration	Variance is due to the reclass of trust accoi didn't get fully implemented in prior year(s)
IntergovernmentalFederal	(R02)Gen-PublicAssistancePrograms	Variance is due to the reclass of trust accoi didn't get fully implemented in prior year(s)
IntergovernmentalFederal	(R03)Gen-HealthAdministration	Variance is due to the reclass of trust accoi didn't get fully implemented in prior year(s)
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Emergency Aid Solutions decreased \$922, \$2,173,968 to \$1,251,721. Storm damage revenue decreased \$697,8 \$1,379,443 to \$681,631.
IntergovernmentalFederal	(R07)Gen-InLieuTaxes	Revenue historically deferred one year; for auditors said it should not be deferred each Year, FY23, has double revenue.
IntergovernmentalFederal	(R09)SpRev-CommunityDevelopmentBlockGrant	To move Fund 4040 from Fiduciary Funds i
IntergovernmentalFederal	(R10)Gen-HealthandMentalHealthGrants	Revenue detail is as follows: 50,426 - ENVIRONMENTAL HEALTH, C no PY revenue. 1,490,743 - PUBLIC HEALTH NURSING, I PY revenue 203,963 - CALIFORNIA CHILDRENS SE grants, no PY revenue
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	IGT Intergovernmental Transfer revenue de from PY, from \$4,535,054 to \$1,487,340.
IntergovernmentalFederal	(R13)Gen-DEAPProgramsDrugandAlcoholPrograms	AODP/Substance Use Disorder Trmt move Fund to a new SUDT budget unit under Sp

IntergovernmentalFederal	(R18)SpRev-RoadProjects	Road Projects are based on changing conc cyclical.
IntergovernmentalFederal	(R19)Gen-LawEnforcement	Variance includes increase in CY revenues Sheriff - \$130K vs. \$47K in PY Emergency Svcs - \$264K vs. \$169K in PY
OtherInLieuTaxes	(R02)DebtServ-CityCounty	CY revenue for FY24 is \$46,270. \$14,527 of PY revenue for FY23 was erron 6/30/2023.
ChargesforServices	(R05)SpRev-SpecialDistricts	(2,309) - Mendocino County Water Agency (424,717) - Air Quality Management Dist - Increase in CY due to grant funds transferr & benefits).
ChargesforServices	(R06)Gen-AuditingandAccountingFees	Starting in FY24, we now take our 5%, as a during our most recent audit. This is the re increase in accounting fees charged. As per our Property Tax Manual: -Per Assessor wage data provided, the per attributable to producing the Supplemental -The amount recovered of actual administr exceed 5% of revenues collected. -Do not include supplemental refunds wher revenues collected (RTC §75.60(a)). -The costs include direct and indirect costs processing, collection and appeals that are Auditor, Assessor, and Tax Collector pursu Allocation Program (RTC §75.60(b)(1)). -RTC §75.60 enables the county Auditor to Assessor, and Tax Collector the reimburse from supplemental revenues collected, pric rest of the jurisdictions.
ChargesforServices	(R08)Gen-ElectionServices	The PY had more special district elections
ChargesforServices	(R11)Gen-AgriculturalServices	The variance is due to an increase of \$83K measures inspection/testing.
ChargesforServices	(R16)Gen-HumaneServices	Animal control charges decreased from \$2 in the CY. Mobile spay neuter services decreased fro \$11K in the CY.
ChargesforServices	(R17)Gen-LawEnforcementServices	The variance is due to a current year \$144 RESTITUTION 11470.2 charges, combin in LAW ENFORCEMENT SERVICES.
ChargesforServices	(R20)Gen-HealthFees	.
ChargesforServices	(R21)Gen-MentalHealthServices	These AODP programs moved to a new Sp
ChargesforServices	(R21)SpRev-MentalHealthServices	Previous year incorrectly reported SUDT cl under R29, now under R21.
ChargesforServices	(R23)Gen-SanitationServices	Increase is due to the new Environmental h Material Program (\$1.296M).
ChargesforServices	(R24)Gen-InstitutionalCareandServices	Increase is due to new Reentry Program M vacated position (hired 4th quarter of PY).
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	Variance is due to decrease in interdepartn janitorial services, due to CY staff shortage
ChargesforServices	(R29)SpRev-AdministrativeServices	Previous year incorrectly reported SUDT cl under R29, now under R21.

MiscellaneousRevenues	(R01)Gen-OtherSales	74,999 COUNTY CLERK 32,069 DISTRICT ATTORNEY 28,710 PROPERTY CHARACTERISTIC 14,495 GENERAL SERVICES 12,550 GENERAL SERVICES SALES C 11,968 DOT - MENDOCINO CTY AIRPC 11,060 COUNTY GARAGE 9,043 ASSESSOR 7,263 PLANNING & BUILDING SERVI 4,931 MISC OTHER
MiscellaneousRevenues	(R01)SpRev-OtherSales	SCO per preparer: the amounts are as foll 280,924 MENTAL HEALTH SERVICE (32,224) MENTAL HEALTH SERVICE 14,243 MICROGRAPHICS 1,460 ADMIN/ROAD MAINT 142 MENDO CO AIR QUALITY MGMT DI 6,175 MENDOCINO COUNTY LIBRARY 244,790 ANTI-DRUG ABUSE ENFORCEM
GeneralGovernment	(R03)Gen-AdministrativeOfficer	Some of the department support services s contract support) were moved to a new fisc
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	Grants Administration
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	New personnel added, previously vacant/fr filled in FY24.
GeneralGovernment	(R11)DebtServ-OtherFinance	7,150 Debt Svc - COPs, Prof Svcs 5,545 Debt Svc - POBs, Prof Svcs
GeneralGovernment	(R11)Gen-OtherFinance	\$586,002 - Payroll Administration \$799,161 - Fiscal Support Svcs
GeneralGovernment	(R19)Gen-Communications	Information Services Department
GeneralGovernment	(R25)Gen-Promotion	The decrease is in Professional & Special :
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	(4,029,838) NON-DEPARTMENTAL REVE 1,279,961 TRANSPORTATION - LAND IN 794,117 RETIREMENT ADMINISTRATI 1,587,478 MISCELLANEOUS BUDGET 478,009 CLERK-RECORDER
GeneralGovernment	(R26)Perm-OtherGeneralGovernment	Audit AJE112 to record activity in endowme
PublicProtection	(R02)Gen-FiftyPercentExcessRevenueCalculation	The 50/50 excess payments from the State
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program, including bailiff sal payments processing.
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	For grant program Undeserved Victim Adv PY had \$39K of salary and benefits, vs. \$1 PY had \$47K of professional & special sen
PublicProtection	(R08)SpRev-PublicDefender	Grant Program Community Corrections, Fu PY was inactive. CY had new funding.
PublicProtection	(R10)Gen-OtherJudicial	1,069,481 - ALTERNATE DEFENDER 323,113 - CONFLICT DEFENDER
PublicProtection	(R10)SpRev-OtherJudicial	Grant Programs: \$422K - Victim Witness Assist, Fund 4640 \$231K - Anti Drug Abuse Enforcement, Fui

PublicProtection	(R13)SpRev-AdultDetention	Correction to Row placement for Supplemental Jail COPS - Previously reported on Row 12 (with Supplemental Enforcement, Sheriff COPS) Jail COPS: PY - \$7,654, reported on Row 12 CY - \$143,865, reported on Row 13 (new division of law enforcement policy updates plus \$27K annual maintenance fee).
PublicProtection	(R18)SpRev-FireProtection	Increase to tax revenue provides increase
PublicProtection	(R29)Gen-EmergencyServices	The increase was due to software expenditure remainder was due to salaries and benefits
PublicProtection	(R29)SpRev-EmergencyServices	Disaster related expenditures are not cyclical
PublicProtection	(R32)Gen-OtherProtectionOther	Cannabis Management
PublicProtection	(R32)SpRev-OtherProtectionOther	Fish & Game
PublicWaysFacilities	(R03)Gen-TransportationSystems	PY reported amount of \$182,679 for airport reported on this row instead of Row 5. CY (on Row 5) are 368,179. Increase is due to professional fees expenditures for new contract.
PublicWaysFacilities	(R05)Gen-OtherPublicWaysandFacilities	PY reported amount of \$182,679 for airport reported on this Row 3 last year, instead of due to engineering and professional fees expenditure contract.
PublicWaysFacilities	(R08)Gen-MedicalCare	The decrease is in Physician Services-EMT
PublicWaysFacilities	(R09)SpRev-MentalHealth	MH - MH Svcs expenses increased from \$1.5M in CY. MA - MH Svcs Act expenses increased from \$1.5M in CY.
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	AODP moved to a new Special Revenue budget
PublicWaysFacilities	(R10)SpRev-DrugandAlcoholAbuseServices	PY SUDT was \$34K CY SUDT is \$29.3M - CY Professional & Spec Svc is \$25M - P CA (including \$13M for Tribal IHS claims) - CY Spec. Dept. Exp. is \$2.8M
PublicWaysFacilities	(R11)Gen-OtherHealth	564,155 - Transitional Housing 430,370 - Employee Wellness
PublicAssistance	(R06)Gen-OtherSocialServices	Transitional Housing
PublicAssistance	(R06)SpRev-OtherSocialServices	SCO per preparer: \$2,601,023 - Emergency Grant Program, Fund 4460 \$171,775 - Supportive Housing Program, Fund 4460
PublicAssistance	(R08)Gen-AidtoIndigents	Payments to Private Institutions decreased
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	\$1M - Emergency Housing Program, VRE\$ related expenditures \$7M - Cannabis Equity Program
Education	(R06)Gen-RecreationFacilities	Parks is a new budget unit, separated from Grounds.
Education	(R10)SpRev-OtherRecreationandCulturalServices	Kung Fu AODP
DebtServiceCapitalOutlayTotalExpenditures	(R01)DebtServ-OtherPrincipalPaymentsonLongTermDebt	6,390,000 Principal, POBs 1,650,000 Principal, COPs
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	PY had major project for Admin Server Rm system
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	Capital outlay is for new Jail expansion corridor
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	CY had \$3M of new projects for 1. Ft. Brag and 2. relocation of 911/Sheriff Server Rm.

DebtServiceCapitalOutlayTotalExpenditures	(R07)SpRev-PublicProtection	Air Quality Management District
DebtServiceCapitalOutlayTotalExpenditures	(R08)Gen-PublicWaysandFacilities	Variance is due to PY completion of Round
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	Capital outlay is for construction of new MH
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	PY had multiple water damage projects.
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	PY had completion of new roof and patio e Family Services.
DebtServiceCapitalOutlayTotalExpenditures	(R11)SpRev-Education	No CY Capital projects for Library.
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	CY year had new project for Bower Park R Improvement
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	1,500,000 New Jail expansion project 1,460,040 New MH Treatment/Meas B faci 409 Library capital projects
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	2,661,947 COP transfers: 2,457,863 from I 204,084 is SS Rent. 7,122,495 POB transfer: employee retirem
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	(52,483,781) SOCIAL SERVICES ADMIN (28,757,460) CAL WORKS/FOSTER CAI (6,309,313) IN HOME SUPPORTIVE SE (3,111,989) CAPITAL IMPROVEMENTS (2,366,450) PUBLIC HEALTH ADMINIS (2,250,048) PUBLIC HEALTH REALIGN (2,123,893) PROBATION OFFICER (1,659,993) SHERIFF - CORONER (1,472,116) JAIL AND REHABILITATIOI (1,401,546) PUBLIC HEALTH NURSINC (636,061) JUVENILE HALL (435,049) EMPLOYEE WELLNESS/A (407,122) CALIFORNIA CHILDRENS (347,945) PUBLIC HEALTH MATCH (300,000) TRANSITIONAL HOUSING (274,221) LANDFILL CLOSURE (200,302) DISTRICT ATTORNEY (195,096) PUBLIC DEFENDER (192,992) TRANSPORTATION - LANI (85,389) CHILD SUPPORT SERVICES (78,447) FACILITIES (42,123) ASSESSOR (40,978) EMERGENCY MEDICAL SERVI (36,476) CLERK-RECORDER (28,840) MENTAL HEALTH MATCH (25,000) PLANNING & BUILDING SERVI (18,797) CCS REALIGNMENT (7,900) GRANTS ADMINISTRATION 99,748,099 To eliminate transfers within th

OtherFinancingSourcesChangeinFundBalance (R12)SpRev-TransfersIn

\$10M -MH/Mental Health Services -
- \$7M - Reclass Realignment from 82536:
- \$2.98M - GASB 84 transfer from trust(s)

\$5.5M - Fire Protection -
- \$4.9M - Meas P tax revenue allocations
Departmental
- \$624K - Meas D camp TOT tax revenue

\$4.5M - Road Admin/Maintenance -
- \$3.997M - from ND (Adopted Budget)
- \$53K - ARPA DOT

\$2.1M - County Library -
- \$1.5M - from ND (Adopted Budget)
- \$781K - Add'l property tax transfer

\$1.04M - Disaster Recovery -
- \$638K - SO return of ARPA funds
- \$400K - from ND (Adopted Budget)

Other:
\$572K - SUDT
\$361K - WIC
\$343K - HRSA
\$553K - BIOTERRORISM
\$243K - Mendo Co Water Agency
\$383K - Air Quality Mgmt District
\$622K - IGT

OtherFinancingSourcesChangeinFundBalance (R13)DebtServ-TransfersOut

COP transfer for Ukiah AG roof reimbursed
Ctr reimbursement

OtherFinancingSourcesChangeinFundBalance (R13)Gen-TransfersOut

24,451,365	WELFARE ADMIN
19,546,670	WELFARE REALIGNMENT
17,267,318	NON-DEPARTMENTAL RE
16,163,230	AFDC
13,895,220	WELFARE REALIGNMENT
7,568,222	MENTAL HEALTH REALIGI
6,969,214	FOOD STAMPS
6,615,858	MEDI-CAL
4,007,950	PUBLIC HEALTH REALIGN
3,423,208	LOCAL COMM CORR REA
2,853,381	MENTAL HEALTH REALIGI
2,266,703	PUBLIC HEALTH ADMINIS
1,608,425	TRL CRT SECURITY REAL
637,551	SHERIFF - CORONER
623,587	JUVENILE JUSTICE REALIGN ;
300,000	TRANSITIONAL HOUSING-LIVE
287,298	SOCIAL SERVICES ADMINISTF
283,435	JUVENILE & YOUTH PROGRAM
274,221	TRANSPORTATION - SOLID W/
194,983	DIST ATNY/PUB DEF REALIGN
145,826	PROBATION OFFICER
139,637	LOCAL COMM CORR REALIGN
105,272	CSS REALIGNMENT
85,389	CHILD SUPPORT
54,643	FACILITIES
45,790	ASSESSOR PROP CHARACTE
40,208	COUNTY MEDICAL SERVICES
38,892	DISTRICT ATTORNEY
38,666	PUBLIC HEALTH - CCS
25,000	AGRICULTURE DEPT
25,000	PLANNING & BUILDING -SPEC
23,780	CAPITAL IMPROVEMENTS
10,827	JUVENILE HALL
7,900	CANNABIS MANAGEMENT
6,228,296	Transfers to pay down POE
(99,748,099)	To eliminate transfers within

OtherFinancingSourcesChangeinFundBalance (R13)SpRev-TransfersOut

\$3.1M - Disaster Recovery - -

\$1.2M of the \$3.1M of Disaster Recovery is follows:

- 958,057 FY24 ARPA, transferred to 23-24 departmental HI expenses.
- 147,992 FY24 ARPA, LI/DOT Storm MS4Trash
- 52,799 FY24 ARPA, completion of upgrades for DOT equipment that carried
- 40,000 FY24 ARPA, allocated to co expenses and partial Probation expenses t readers
- 12,765 FY24 ARPA, Sheriff Office u completion of FY23 ARPA funding
- 10,000 FY24 ARPA, Redwood Valle Storm water damages, deductible portion c

\$1.9M - Intergovernmental Transfer (IGT) t

- 717,999 PH ADM/PH FISCAL
- 487,705 PH Nursing
- 281,981 PH CCS
- Balance to Miscellaneous PH programs

\$1.5M - MH Treatment Act capital projects

\$744K - Various Departments: Reclassifyin Service Fund to pay down POB.

\$383K - AQ Grant Programs

OtherFinancingSourcesChangeinFundBalance	(R13.5)Gen-OtherFinancingSources(Uses)Other	SCO per preparer: the amount is for SBITA
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Contributions to Private Purpose Trust.
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Rent income, net of expenses
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Taxes Distributed to Other Governments.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Distributions from Private Purpose Trust.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Increase is due to construction in progress and new MH Treatment facility.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll & Benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued salaries and benefits
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned revenue:
		3,513,266 MENTAL HEALTH SVCS
		231,366 SUBST USE DISORDER TI
		449,038 PATH
		177,262 TOBACCO EDUCATION
		36,015 TOBACCO99
		221,281 LIBRARY
		6,809,684 DISASTER RECOVERY
		6,453,760 CANNABIS GRANTS
		1,305,921 OPIOID ABATEMENT
		19,197,594 TOTAL
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	This is FY 2023-24 unavailable revenue (a funds for new Jail expansion project, receiv cutoff date, deemed "unavailable" during th
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Unavailable Revenue

BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Deferred revenue: 1,587,616 CDBG LOAN REPAYMENT\$ Unavailable revenue: 8,749,808 MENTAL HEALTH SVCS 2,491,499 MENTAL HLTH SVCS ACT 11,332,446 SUBST USE DISORDER TF 4,143,462 ROADS 226,924 WOMEN, INFANTS, CHILDF 163,769 HRSA 88,691 TOBACCO EDUCATION 67,620 HOMELAND SECURITY WM 281,716 PUB HLTH PREPAREDNES: 187,234 MISC GRANTS 19,309 OTHER SPECIAL DISTRICT 1,741 MENTAL HEALTH TREATME 489,387 DISASTER RECOVERY 28,243,607 TOTAL
ProprietaryFunds	(R19)IntrnServ-OtherIntangibleAssetsAmortizable	SCO per preparer: the amount is for SBITA
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	16,668 - Accrued Salaries & Benefits 158258 - Lease Liab, Current 685,804 - SBITA Liab, Current
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for Unpaid Claims
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	NA-Internal Services funds
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	N/A-Internal Service Funds
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	SBITA Liability
FiduciaryFunds	(R01)BnfTrust-CashInvestments	The variance from PY is related to cash on timing of when the bi-weekly pay period en 30, and the number of pay periods in June cash on hand at June 30.
FiduciaryFunds	(R01)Cus-CashInvestments	Variance is due to increase in fair value of i
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Fixed income
FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Accrued expenses and other liabilities.
FiduciaryFunds	(R23.5)Cus-OtherCurrentLiabilities	Due to Other Funds
NoncurrentAssetsLiabilities	(R00.5)Asst-LeaseReceivable	N/A
NoncurrentAssetsLiabilities	(R01)CapAsst-Land	No change in CY
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Improvements other than buildings
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	N/A
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Landfill Closure/Post-closure Liability
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Interest payable
NoncurrentAssetsLiabilities	(R38)Liab-OtherNoncurrentLiabilities3	SBITA Liability
NoncurrentAssetsLiabilities	(R42.5)DIR-RelatedtoLeases	N/A
NoncurrentAssetsLiabilities	(R43)DIR-OtherDeferredInflowsofResources	Unavailable Revenues