

COUNTY FINANCIAL TRANSACTIONS REPORT COVER PAGE

County of Mendocino

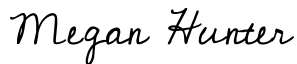
Fiscal Year: **2025**

ID Number: **10992300000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the county in accordance with the requirements as prescribed by the California State Controller.

County Fiscal Officer



JcQlJ/Vt0qzhD0bTq...

Signature

Auditor-Controller

Title

Megan Hunter

Name (Please Print)

8/31/2026

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 8/31/2026 12:36:00

County of Mendocino
Counties' Financial Transactions Report
General Information

Fiscal Year: 2025

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	Megan	M. I.		Last Name	Hunter
Title	Auditor-Controller	Telephone	(707) 234-6872		
Email	hunterm@mendocinocounty.gov	Fax			

County Mailing Address

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

Report Prepared By

First Name	Kee	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: 2025

Comments

Fiduciary Funds, Forms 29.5 and 37, PENSION TRUST FUND:

Amounts reported are taken from MCERA's FY 2025 ACFR, which can be found on their website, here:
<https://www.mendocinocounty.gov/government/affiliated-agencies/retirement-association/reports>

Suggestion:

Adding the row numbers in the Counties Financial Transactions Report Instructions would be very helpful.

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

Fiscal Year: 2025

Fc

R01. Internal Service Fund Name (Specify) (1 of 6) (Record Completed)	General Liability Insurance
Operating Revenues	
R02. Charges for Services	4,815,892
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,815,892
Operating Expenses	
R05. Personnel Services	213,792
R06. Contractual Services	
R07. Materials and Supplies	538,959
R08. General and Administrative Expenses	3,658,833
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	16,128,264
R11. Total Operating Expenses	\$20,539,848
R12. Operating Income (Loss)	\$-15,723,956
Nonoperating Revenues	
R13. Investment Income	64,758
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	17,702,656
R16. Total Nonoperating Revenues	\$17,767,414
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$2,043,458
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26.	Transfers In	
R27.	Transfers Out	-218,993
	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	\$1,824,465
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-1,516,934
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$307,531
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	307,531
R36.	Total Net Position (Deficit)	\$307,531

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

Fiscal Year: 2025

Fc

R01. Internal Service Fund Name (Specify) (2 of 6) (Record Completed)	Health Insurance
Operating Revenues	
R02. Charges for Services	19,149,666
R03. Other Operating Revenues	-30,758
R04. Total Operating Revenues	\$19,118,908
Operating Expenses	
R05. Personnel Services	582,673
R06. Contractual Services	
R07. Materials and Supplies	7,136
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	18,486,413
R11. Total Operating Expenses	\$19,076,222
R12. Operating Income (Loss)	\$42,686
Nonoperating Revenues	
R13. Investment Income	-45,501
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-45,501
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$-2,815
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26.	Transfers In	359,670
R27.	Transfers Out	-442,883
	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	\$-86,028
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$498,898
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$412,870
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	412,870
R36.	Total Net Position (Deficit)	\$412,870

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

Fiscal Year: 2025

Fc

R01. Internal Service Fund Name (Specify) (3 of 6) (Record Completed)	Software Acquisition
Operating Revenues	
R02. Charges for Services	3,000
R03. Other Operating Revenues	1,417,065
R04. Total Operating Revenues	\$1,420,065
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	566,389
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	1,145,388
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,711,777
R12. Operating Income (Loss)	\$-291,712
Nonoperating Revenues	
R13. Investment Income	257,649
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$257,649
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$-34,063
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26.	Transfers In	231,517
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	\$197,454
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$11,597,474
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$11,794,928
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	6,929,566
R34.	Restricted	
R35.	Unrestricted	4,865,362
R36.	Total Net Position (Deficit)	\$11,794,928

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

Fiscal Year: 2025

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	115,171
R11. Total Operating Expenses	\$115,171
R12. Operating Income (Loss)	\$-115,171
Nonoperating Revenues	
R13. Investment Income	33,721
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$33,721
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$-81,450
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	\$0
R28.	Change in Net Position	\$-81,450
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$567,850
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$486,400
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	486,400
R36.	Total Net Position (Deficit)	\$486,400

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

Fiscal Year: 2025

Fc

R01. Internal Service Fund Name (Specify) (5 of 6) (Record Completed)	Vehicle Replacement
Operating Revenues	
R02. Charges for Services	11,062
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$11,062
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	18,436
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$18,436
R12. Operating Income (Loss)	\$-7,374
Nonoperating Revenues	
R13. Investment Income	26,114
R14. Gain on Disposal of Capital Assets	2,200
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$28,314
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$20,940
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26.	Transfers In	10,000
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	\$30,940
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$542,465
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$573,405
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	7,131
R34.	Restricted	
R35.	Unrestricted	566,274
R36.	Total Net Position (Deficit)	\$573,405

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

Fiscal Year: 2025

Fc

R01. Internal Service Fund Name (Specify) (6 of 6) (Record Completed)	Workers Compensation
Operating Revenues	
R02. Charges for Services	4,903,560
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$4,903,560
Operating Expenses	
R05. Personnel Services	115,219
R06. Contractual Services	
R07. Materials and Supplies	2,928
R08. General and Administrative Expenses	4,290,559
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$4,408,706
R12. Operating Income (Loss)	\$494,854
Nonoperating Revenues	
R13. Investment Income	87,924
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$87,924
Nonoperating Expenses	
R17. Interest Expense	
R17.1 Lease Interest Expense	
R17.2 SBITA 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	\$582,778
Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26.	Transfers In	
R27.	Transfers Out	-5,093
	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	\$577,685
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,791,523
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$2,369,208
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	2,369,208
R36.	Total Net Position (Deficit)	\$2,369,208

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Pe
Property Taxes					
R01. Countywide Secured and Unsecured	49,036,328	309,288			
R02. Supplemental Countywide Secured and Unsecured	617,220	4,029			
R03. Less-than-Countywide Secured and Unsecured					
R04. Supplemental Less-than-Countywide Secured and Unsecured					
R05. Property Tax In-Lieu of Vehicle License Fees	14,815,627				
R06. Voter-Approved Indebtedness					
R07. Supplemental Voter-Approved Indebtedness					
R08. Prior-Year Secured and Unsecured	3,987,613	452			
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)	811,357	3,963			

Specify Other Property Taxes

Special Tax - Fire Assessment		3,963			
Williamson Act	811,357				

R15. Total Property Taxes	\$69,268,145	\$317,732	\$0	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Taxes – Other					
R16. Sales and Use Taxes	11,775,714	5,325,173		1,925,166	
R18. Transportation Tax (Nontransit Purposes)		54,000			
R19. Property Transfer	596,074				
R20. Transient Occupancy Taxes	8,909,885				
R21. Timber Yield	651,256	2,244			
R22. Aircraft					
R23. Construction Development Taxes					
R24. Utility Users Tax					

R25. Other Taxes – Other (Specify)

1,473,791	0	0	0	
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Specify Other Taxes – Other

Cannabis Business Tax	1,473,791				

R26. **Total Taxes – Other**

\$23,406,720	\$5,381,417	\$0	\$1,925,166	
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R27. **Total Taxes**

\$92,674,865	\$5,699,149	\$0	\$1,925,166	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2025

	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	277,718				
R06. Business Licenses	146,229				
R07. Construction Permits	1,791,496				
R08. Road Privileges and Permits		110,563			
R09. Zoning Permits	1,130,497				
R10. Franchises	1,414,797				
R11. Other Licenses, Permits, and Franchises (Specify)	85,701	357,494			

Specify Other Licenses, Permits, and Franchises

Agriculture Other Permit	2,764				
Air Quality Management District Permits		357,494			
General Relief Other Permit	1,608				
Gun Permit	22,960				
Lumber Mill Permit	455				
Marriage License	29,354				
Mobile Home Setup	12,328				
Planning and Building Other Permit	14,582				
Sheriff Other Permit	1,650				

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

\$4,846,438	\$468,057	\$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: 2025

	General	Special Revenue	Debt Service	Capital Projects	Pe
Fines, Forfeitures, and Penalties					
R01. Vehicle Code Fines	391,493	2,013			
R02. Other Court Fines	376,244	24,175			
R03. Forfeitures and Penalties	284,067	17,537	8,880		
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	\$1,051,804	\$43,725	\$8,880	\$0	
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	General	Special Revenue	Debt Service	Capital Projects	Pe
Revenue from Use of Money and Property					
R07. Investment Income	5,027,442	5,149,910	-34,094	462,590	
R08. Rents, Leases, and Concessions	277,300	4			
R09. Royalties					
R10. Other Revenue from Use of Money and Property (Specify)			388,701		

Specify Other Revenue from Use of Money and Property

Interest from COP reissue			388,701		

R11.	Total Revenue from Use of Money and Property	\$5,304,742	\$5,149,914	\$354,607	\$462,590	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – State

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects
Intergovernmental – State				
R01. Highway Users Tax		11,094,572		
R02. Motor Vehicle In-Lieu Tax		609,318		
R03. 1991 Realignment Revenue	7,361,412	21,532		
R04. 2011 Realignment Revenue	0			
R05. Other State In-Lieu Taxes				
R06. Highway Property Rentals				
R07. Public Assistance Administration (Include CALWORKS Admin.)	7,059,768			
R08. Public Assistance Programs (Include CALWORKS Program)	12,460,163			
R09. Realignment for Social Services	15,785,977			
R10. Aid for Agriculture	461,367			
R11. Aid for Construction	12,541			12,474,371
R12. Aid for Corrections	547,570	133,155		
R13. Aid for County Fairs				
R14. Aid for Disaster		3,765,525		
R15. Homeowners' Property Tax Relief	250,182	1,633		
R16. Open Space Tax Relief				
R17. SB 90 Mandated Costs	110,720			
R18. Off-Highway Motor Vehicle License Fee				
R19. Roads		5,185,869		
R20. Child Care Food/Special Milk Program				
R21. Peace Officers Standards and Training				
R22. Public Defender	26,834	99,304		
R23. Tobacco Tax – AB 75/Prop. 99				
R24. Public Safety – Prop. 172	8,712,854			
R25. Public Safety – 2011	33,217,619			
Health Programs				
R26. Aid for Mental Health		16,728,503		
R27. Realignment for Mental Health	6,270,745			
R28. Medically Indigent Adult (MIA)				
R29. Alcohol and Drug Abuse	577,791	3,401,851		
R30. Realignment for Health Services	885,353			
R31. Other Health Programs (Specify)	2,203,002	617,158		

Specify Other Health Programs

Air Quality Grants		264,249		
Air Quality Management District		28,580		
AODP Kung Fu		-1,860		
Environmental Health	27,338			
Hospital/Medical Svcs-EMS Physician Svcs	146,213			
Public Health Administration	1,420,865			
Public Health CCS	608,586			
Tobacco Ed		268,910		
Tobacco Ed - Prop 99		57,279		

		General	Special Revenue	Debt Service	Capital Projects
State – Other					
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)		488,710		
R33.	Office of Criminal Justice Planning (OCJP)				
R34.	Library		45,995		
R35.	Stabilization				
R36.	Veterans Affairs Programs	109,330			
R37.	Sheriff Boating Safety				
R38.	Victim Witness Programs		202,825		
R39.	Child Support Service	921,218			
R40.	Civil Defense				
R41.	Aging Programs				
R42.	Law Enforcement	2,935,223			
R43.	Other State – Other (Specify)	1,730,179	8,764,027		

Specify Other State – Other

CANNABIS GRANTS		8,610,256		
COURTS-AB233 PROGRAM	7,081			
DOT - LITTLE RIVER AIRPORT	3,697			
FACILITIES/BUILDINGS & GROUNDS	81,019			
GRANTS ADMINISTRATION	93,332			
MENDOCINO COUNTY WATER AGENCY		153,771		
PENAL CODE 4750; COPS DISTRICT ATTORNEY	231,271			
PLANNING & BUILDING SERVICES	863,935			

TRANSPORTATION - SOLID WASTE	81,468			
VEH COLLECTION IN EXCESS - NONDEPT	238,477			
VEH THEFT ALLOC - DISTRICT ATTORNEY	129,899			

R44.	Total Intergovernmental – State	\$101,639,848	\$51,159,977	\$0	\$12,474,371
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – Federal

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Pe
Intergovernmental – Federal					
R01. Public Assistance Administration	16,691,427				
R02. Public Assistance Programs	14,417,755	1,145,779			
R03. Health Administration	1,150,307				
R04. Aid for Construction					
R05. Aid for Disaster		1,710,795			
R06. Forest Reserve Revenue		5,587			
R07. In-Lieu Taxes	911,892				
Federal – Other					
R08. Workforce Investment Act (WIA)					
R09. Community Development Block Grant		68,167			
R10. Health and Mental Health Grants	250,658	62,782,984			
R11. Community Oriented Policing Services (COPS)					
R12. Office of Criminal Justice Planning (OCJP)					
R13. DEA Programs/Drug and Alcohol Programs		77,312			
R14. DA Programs – Family/Child					
R15. Grazing	1,142				
R16. Aging Programs					
R17. Senior Citizens Programs					
R18. Road Projects		3,530,621			
R19. Law Enforcement	277,346	474,711			
R20. Other Federal – Other (Specify)	1,890,052	11,037,378			

Specify Other Federal – Other

Agriculture	175,931				
Air Quality Grant		190,431			
Airports		9,000			
Alternate Defender	27,815				
Child Support Services (reported in R02 in PY)	1,566,881				
Disaster Recover-ARPA		3,163,123			
Disaster Recover-Other		2,858,411			
Disaster Recovery-COVID		4,217,738			
DOT - Airports	119,425				

Homeland Security Grant		415,900			
Victim Witness Assistance		182,775			

R21.	Total Intergovernmental – Federal	\$35,590,579	\$80,833,334	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2025

	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	114,256				
R03. Redevelopment/Housing					
R04. Special Districts/Joint Power Authority (JPA)					
R05. Other Intergovernmental – Other (Specify)	893,981	37,793			

Specify Other Intergovernmental – Other

MCERA	893,981				
Road & Bridge Projects		37,793			

R06. Total Intergovernmental – Other	\$1,008,237	\$37,793	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Charges for Current Services

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Pe
Charges for Current Services					
R01. Assessments and Tax Collection Fees	364,152				
R02. Property Tax Administrative Fees	0	157,308	0	0	
R03. Cities					
R04. Redevelopment Agencies					
R05. Special Districts		157,308			
R06. Auditing and Accounting Fees	179,943				
R07. Communication Services					
R08. Election Services	254,692				
R09. Legal Services	694,495				
R10. Planning and Engineering Services	1,709,752				
R11. Agricultural Services	242,238				
R12. Civil Process Services	36,339				
R13. Court Fees and Costs	762,842				
R14. Booking Fees					
R15. Estate Fees	126,583				
R16. Humane Services	212,173				
R17. Law Enforcement Services	184,438				
R18. Recording Fees	266,407	74,773			
R19. Road and Street Services		340,649			
R20. Health Fees	378,765	64,647			
R21. Mental Health Services		1,116,311			
R22. California Children's Services					
R23. Sanitation Services	4,091,976				
R24. Institutional Care and Services	423,443				
R25. Library Services		21,370			
R26. Parks and Recreation Fees	21,100				
Charges for Current Services – Other					
R27. Personnel Services	104,269				
R28. Building Maintenance and Grounds Services	919,565				
R29. Administrative Services	34,920				
R30. Other Charges for Current Services – Other (Specify)	10,072,069				

Specify Other Charges for Current Services – Other

Cannabis Management	234,601				
Cost Plan Charges	7,306,557				
County Garage	40,240				
County Medical Services	6,959				
Economic Development	12,042				
General Services	13,020				
Information Services	152,553				
Office of Emergency Services	16,117				
Social Services	893,997				
Transitional Housing	1,053,992				
Treasurer-Tax Collector	341,991				

R31.	Total Charges for Current Services	\$21,080,161	\$1,775,058	\$0	\$0	
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County of Mendocino
Counties' Financial Transactions Report – Governmental Funds
Miscellaneous Revenues and Total Revenues

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Pe
Miscellaneous Revenues					
R01. Other Sales	209,197	2,079,329			
R02. Tobacco Settlement	755,985				
R03. Welfare Repayments					
R04. Cancelled Warrants					
R05. Development Impact Fees					
R06. Other Miscellaneous Revenues (Specify)	714,853	193,327	299,401		

Specify Other Miscellaneous Revenues

Audit RJE201-Reclassify transfers to paydown POB debt			299,401		
Capital Improvement	36,686				
County Counsel	29,229				
Facilities & Fleet	41,278				
General Relief	70,144				
Human Resources	85,325				
Jail & Rehabilitation	56,468				
Mendocino County Library		9,654			
Nondepartmental	147,606				
Opioid Abatement		163,751			
Other Miscellaneous	50,313				
Sheriff Special Project		19,922			
Sheriff-Coroner	157,810				
Solid Waste of Mendocino County	39,994				

R07. Total Miscellaneous Revenues	\$1,680,035	\$2,272,656	\$299,401	\$0	
R08. Total Revenues	\$264,876,709	\$147,439,663	\$662,888	\$14,862,127	

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Legislative and Administrative					
R01. Board of Supervisors	909,497				
R02. Clerk of the Board	661,639				
R03. Administrative Officer	1,048,894				
R04. Council of Governments					
R05. Other Legislative and Administrative	120,540				
R06. Total Legislative and Administrative	2,740,570				
Finance					
R07. Auditor-Controller	1,652,577				
R08. Treasurer-Tax Collector	1,374,958				
R09. Assessor	2,602,169	15,687			
R10. Purchasing Agent	508,799				
R11. Other Finance	1,164,553		11,666		
R12. Total Finance	7,303,056	15,687	11,666		
Counsel					
R13. County Counsel	1,912,716				
R14. District Attorney (Legal Advice)					
R15. Other Counsel					
R16. Total Counsel	1,912,716				
R17. Personnel	2,067,077				
R18. Elections	724,431				
R19. Communications	3,941,408				
R20. Property Management	5,884,250				
Plant Acquisition					
R21. Jails					
R22. Courts					
R23. Other Plant Acquisition					
R24. Total Plant Acquisition					

R25. Promotion	129,490				
R26. Other General Government	3,717,138				1,14
R27. Total General Government	\$28,420,136	\$15,687	\$11,666	\$0	\$1,14

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

Fiscal Year: 2025

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)	198,939					19
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	2,035,566					2,03
R04. County Clerk						
R05. Grand Jury (Including Audit)	81,389					8
R06. District Attorney – Prosecution	7,408,230	83,797				7,49
R07. Child Support Services	2,125,052					2,12
R08. Public Defender	4,489,982	263,373				4,75
R09. Court Appointed Counsel						
R10. Other Judicial	1,434,080	817,027				2,25
R11. Total Judicial	18,214,274	1,164,197				19,37
R12. Police Protection	25,063,523	264,858				25,32
Detention and Correction						
R13. Adult Detention	17,970,272	33,958				18,00
R14. Juvenile Detention	2,960,431					2,96
R15. Probation	6,500,034	32,691				6,53
R16. Other Detention and Correction	125,000					12
R17. Total Detention and Correction	27,555,737	66,649				27,62
R18. Fire Protection		5,428,174				5,42
R19. Flood Control – Soil and Water Conservation		350,248				35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Protective Inspection						

R20. Agricultural Commissioner	1,131,419					1,13
R21. Building Inspector	3,533,187					3,53
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	4,664,606					4,66
Protection – Other						
R26. LAFCO						
R27. Recorder						
R28. Coroner	4,080,108					4,08
R29. Emergency Services	340,561	2,371,067				2,71
R30. Planning and Zoning	3,791,141					3,79
R31. Humane Services (Pound)	1,547,539					1,54
R32. Other Protection – Other	901,957	3,796				90
R33. Total Protection – Other	10,661,306	2,374,863				13,03
R34. Total Public Protection	\$86,159,446	\$9,648,989	\$0	\$0	\$0	\$95,80

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Public Ways and Facilities					
R01. Roads		24,187,806			
R02. Transportation Terminals					
R03. Transportation Systems					
R04. Parking Facilities					
R05. Other Public Ways and Facilities	339,143				
R06. Total Public Ways and Facilities	\$339,143	\$24,187,806	\$0	\$0	\$0
Health					
R07. Public Health	10,074,514	4,637,876			
R08. Medical Care	147,955				
R09. Mental Health		48,271,427		400,519	
R10. Drug and Alcohol Abuse Services	-19,280	27,166,298			
R11. Other Health	950,970	43,032			
R12. Total Health	\$11,154,159	\$80,118,633	\$0	\$400,519	\$0
R13. Sanitation	1,476,197	575			

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Welfare					
R01. Administration	9,036,508				
R02. Aid Programs Cash	27,980,108				
R03. Other Welfare					
R04. Total Welfare	37,016,616				
Social Services					
R05. Administration and Programs	49,539,964				
R06. Other Social Services	414,979	3,836,591			
R07. Total Social Services	49,954,943	3,836,591			
General Relief					
R08. Aid to Indigents	194,703				
R09. Indigent Burials	37,861				
R10. Other General Relief					
R11. Total General Relief	232,564				
R12. Care of Court Wards					
R13. Veterans Services	445,860				
Public Assistance – Other					
R14. Workforce Investment Act (WIA)					
R15. Other Public Assistance – Other		8,698,777			
R16. Total Public Assistance – Other		8,698,777			
R17. Total Public Assistance	\$87,649,983	\$12,535,368	\$0	\$0	\$0

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanen
Education					
R01. School Administration					
R02. Library Services		5,063,912		34,697	
R03. Agricultural Education	288,157				
R04. Other Education					
R05. Total Education	\$288,157	\$5,063,912	\$0	\$34,697	
Recreation and Cultural Services					
R06. Recreation Facilities	7,942				
R07. Cultural Services	402,229				
R08. Veterans Memorial Building					
R09. Small Craft Harbors					
R10. Other Recreation and Cultural Services		457			
R11. Total Recreation and Cultural Services	\$410,171	\$457	\$0	\$0	

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	
Debt Service					
R01. Principal Payments on Long-Term Debt			8,490,000		
R02. Interest Payments on Long-Term Debt			1,967,787		
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)					
R03. Principal and Interest on Short-Term Notes and Warrants					
R03.1 Principal and Interest on Lease Financing					
R03.2 Principal and Interest on SBITA Financing	302,191	137,189			
R04. Other Debt Service	948,385				
R05. Total Debt Service	1,250,576	137,189	10,457,787	0	
Capital Outlay					
R06. General Government	401,796				
R07. Public Protection	4,122,341	210,578		21,554,222	
R08. Public Ways and Facilities	213	11,337,996			
R09. Health and Sanitation	186,077	123,086		9,315,706	
R10. Public Assistance	75,189				
R11. Education		4,700		39,823	
R12. Recreation and Cultural Services	511,134				
R13. Total Capital Outlay	5,296,750	11,676,360	0	30,909,751	
R14. Total Expenditures	\$222,444,718	\$143,384,976	\$10,469,453	\$31,344,967	

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	42,431,991	4,054,687	-9,806,565	-16,482,840
Other Financing Sources (Uses)				
R01.5 Lease Financing	59,632			
R01.6 SBITA Financing	723,707			
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	14,561,540	30,011,140	10,368,764	20,734,419
R13. Transfers Out	-48,626,985	-19,227,185	-7,755,911	
R13.5 Other Financing Sources (Uses) – Other				
R14. Total Other Financing Sources (Uses)	-33,282,106	10,783,955	2,612,853	20,734,419
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	9,149,885	14,838,642	-7,193,712	4,251,579
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$71,326,787	\$85,243,625	\$19,130,646	\$5,836,282
R20. Adjustment				
R21. Reason for Adjustment				
R22. Fund Balances (Deficits), End of Fiscal Year	80,476,672	100,082,267	11,936,934	10,087,861

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

Fiscal Year: 2025

		Pension and Other			
		Employee Benefit	Investment	Private-Purpose	
		Trust Funds	Trust Funds	Trust Funds	
Additions					
Contributions					
R01.	Employer	36,514,688			
R02.	Plan Members	9,422,377			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		441,509,268		
R05.	Other Contributions				
R06.	Total Contributions	\$45,937,065	\$441,509,268	\$0	
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	70,743,899			
R08.	Interest	42,441	14,538,605		
R09.	Dividends	16,571,020			
R10.	Other Investment Income	108,689			
R11.	(Investment Expense)	-1,931,342			
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)	\$85,534,707	\$14,538,605	\$0	
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$131,471,772	\$456,047,873	\$0	
Deductions					
R19.	Benefit Payments	50,199,961			
R20.	Refunds of Contributions	1,447,973			
R21.	Administrative Expenses	1,495,710			
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		486,169,982		
R24.	Other Deductions				
R25.	Total Deductions	\$53,143,644	\$486,169,982	\$0	

R26.	Change in Net Position	\$78,328,128	\$-30,122,109	\$0	
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$715,112,157	\$320,741,333	\$1,674,220	
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	Net Position (Deficit), End of Fiscal Year	\$793,440,285	\$290,619,224	\$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: 2025

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	\$21,470,000
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	6,760,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$14,710,000
R22. Principal Payable, Current Portion	7,150,000
R23. Principal Payable, Noncurrent Portion	\$7,560,000
R24. Interest Paid in Current Fiscal Year	1,043,793
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: 2025

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	\$20,522,106
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	1,730,000
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	\$18,586,843
R22. Principal Payable, Current Portion	1,815,000
R23. Principal Payable, Noncurrent Portion	\$16,771,843
R24. Interest Paid in Current Fiscal Year	923,994
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: 2025

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	20,522,106	0	1,730,000	18,586,843	1,815,000	16,77
Pension Obligation Bonds							
Pension Obligation Bonds	2002	21,470,000	0	6,760,000	14,710,000	7,150,000	7,56
Total Governmental Debt:		\$41,992,106	\$0	\$8,490,000	\$33,296,843	\$8,965,000	\$24,33

County of Mendocino
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	10,457,787		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$10,457,787	\$0	
R06. Debt Service	10,457,787		
R07. Difference	\$0	\$0	
R08. Reason for Difference			

County of Mendocino
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2025

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	1,730,000	923,994		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	6,760,000	1,043,793		
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	8,490,000	1,967,787		
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	8,490,000	1,967,787		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	8,490,000			
R22. Interest Payments on Long-Term Debt		1,967,787		
R23. Principal Payments on Lease Obligations (Purchase Agreements)				
R24. Total	8,490,000	1,967,787		

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: 2025

	General	Special Revenue	Debt Service	Capital Projects	P
Assets					
R01. Cash and Investments	50,083,293	138,021,311	12,094,879	10,912,225	
R02. Investments					
R03. Accounts Receivable (net)	3,496,958	16,417,038		2,377,082	
R04. Taxes Receivable	2,551,006	1,224			
R05. Interest Receivable (net)					
R05.5 Leases Receivable					
R07. Due from Other Funds	1,285,984				
R08. Due from Other Governments	34,055,186	22,823,937	33,340	4,147,489	
R09. Advances to Other Funds					
R10. Inventories	222,442	866,326			
R11. Prepaid Items					
R12. Loans, Notes, and Contracts Receivable		4,225,518			
R13. Other Assets 1					
R14. Other Assets 2					
R15. Other Assets 3					
R16. Total Assets	\$91,694,869	\$182,355,354	\$12,128,219	\$17,436,796	
R17. Deferred Outflows of Resources					
R18. Total Assets and Deferred Outflows of Resources	\$91,694,869	\$182,355,354	\$12,128,219	\$17,436,796	
Liabilities					
R19. Accounts Payable	4,356,421	49,149,352		4,971,853	
R20. Contracts and Retainage Payable	115,521	568,552			
R21. Interest Payable					
R22. Due to Other Funds			157,945		
R23. Due to Other Governments					
R24. Advances from Other Funds					
R25. Deposits and Advances					
R26. Loans and Notes Payable					
R27. Other Liabilities 1	3,138,784	485,842			
R28. Other Liabilities 2	912,810	18,052,014			
R29. Other Liabilities 3					

R30.	Total Liabilities	\$8,523,536	\$68,255,760	\$157,945	\$4,971,853	
R31.	Deferred Inflows of Resources	2,694,661	14,017,327	33,340	2,377,082	
R32.	Total Liabilities and Deferred Inflows of Resources	\$11,218,197	\$82,273,087	\$191,285	\$7,348,935	
Fund Balances (Deficits)						
R33.	Nonspendable	222,442	866,326			
R34.	Restricted	30,019,594	100,305,929	11,936,934		
R35.	Committed					
R36.	Assigned	33,028,448			10,087,861	
R37.	Unassigned	17,206,188	-1,089,988			
R38.	Total Fund Balances (Deficits)	\$80,476,672	\$100,082,267	\$11,936,934	\$10,087,861	
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$91,694,869	\$182,355,354	\$12,128,219	\$17,436,796	

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

Fiscal Year: 2025

For

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted		10,489,441
R02.	Restricted		
R03.	Accounts Receivable (net)		3,585
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R05.5	Leases Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		938
R08.	Inventories		
R09.	Prepaid Items		1,475,085
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$0	\$11,969,049
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>		4,893,465
R18.5	Infrastructure <i>(Report at cost.)</i>		
R18.6	Lease Assets (Lessee)		2,442,176
R18.7	SBITA Assets (Subscriber)		2,671,886
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20.	Construction in Progress		1,456,626
R21.	Intangible Assets – Nonamortizable		1,832,739
R22.	Other Capital Assets <i>(Report at cost.)</i>		

R23.	Less: Accumulated Depreciation/Amortization		-3,844,995
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	\$9,451,897
R27.	Total Assets	\$0	\$21,420,946

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	\$21,420,946

Liabilities

Current Liabilities

R32.	Accounts Payable		708,973
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		1,128,039
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		96,779
R39.	Long-Term Debt, Due Within One Year	0	0
R39.1	Lease Liability		163,980
R39.2	SBITA Liability		701,407
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		27,954
R42.	Other Current Liabilities 2		999,659
R43.	Total Current Liabilities	\$0	\$3,826,791

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		1,649,813
R54.6	SBITA Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		0
R57.	Net OPEB Liability		0
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$1,649,813
R61.	Total Liabilities	\$0	\$5,476,604

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	\$5,476,604
R66.	Total Net Position (Deficit)	\$0	\$15,944,342

Net Position (Deficit)

R67.	Net Investment in Capital Assets		6,936,697
R68.	Restricted		
R69.	Unrestricted		9,007,645
R70.	Total Net Position (Deficit)	\$0	\$15,944,342

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

Fiscal Year: 2025

		Pension and Other		
		Employee Benefit	Investment	Private-Purpose
		Trust Funds	Trust Funds	Trust Funds
Assets				
R01.	Cash and Investments	242,743	290,619,224	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	297,880,418		
R08.	International Stocks	204,141,003		
R09.	Real Estate	131,342,074		
R10.	Private Equity			
R11.	Hedge Funds			
R12.	Other Investments	159,976,037		
R13.	Total Investments	\$793,339,532	\$0	
R14.	Receivables (net)	1,134,479		
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	\$794,716,754	\$290,619,224	\$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	\$794,716,754	\$290,619,224	\$1,674,
Liabilities				
R22.	Accounts Payable	240,067		
R23.	Deposits and Advances			
R23.5	Other Current Liabilities	1,036,402		
R24.	Due to Other Governments			
R24.5	Net Pension Liability			
R24.6	Net OPEB Liability			
R24.7	Other Long-Term Liabilities			
R28.	Total Liabilities	\$1,276,469	\$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	\$1,276,469	\$0	
Net Position Restricted for				
R31.	Pension and Other Employee Benefits	793,440,285		
R32.	Investment Trusts		290,619,224	
R33.	Private-Purpose Trusts			1,674,
R34.	Custodial Funds			
R35.	Total Net Position	\$793,440,285	\$290,619,224	\$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: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/ Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Leases Receivable		
Capital Assets			
R01.	Land	3,450,121	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	101,768,255	
R03.	Equipment <i>(Report at cost.)</i>	33,712,570	
R04.	Infrastructure <i>(Report at cost.)</i>	123,699,815	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R05.5	Lease Assets (Lessee)	3,652,736	
R05.6	SBITA Assets (Subscriber)	1,476,650	
R06.	Construction in Progress	80,313,727	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	6,973,142	
R09.	Less: Accumulated Depreciation/Amortization	-156,157,851	
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	\$198,889,165	
Deferred Outflows of Resources			
R16.	Related to Pensions	41,901,945	
R17.	Related to OPEB		
R18.	Related to Debt Refunding	579,159	
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$42,481,104	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$241,370,269	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		8,

R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		18,
R27. Other Bonds		14,
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,
R32.6 SBITA Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		238,
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		16,
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$301,
Deferred Inflows of Resources		
R40. Related to Pensions		1,
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		19,
R44. Total Deferred Inflows of Resources		\$20,
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$321,

County of Mendocino
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2025

For

Summary

	Governmental Funds	Proprietary Fur
R01. Revenues	427,852,016	48,399
R02. Expenditures/Expenses	407,645,255	45,870
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$20,206,761	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$2,528
R05. Other Financing Sources (Uses)	849,121	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-65
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$21,055,882	\$2,463
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$181,925,068	\$13,481
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	\$202,980,950	\$15,944
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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	115,364
R17. Total Annual Appropriations Subject to the Limit	86,161

County of Mendocino
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2025		
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 Insurance revenue
InternalServiceFund	(R27)TransfersOut	(General Liability Insurance) \$208K - Facili \$11K - PBC: Reclassify transfer to Debt Sv
InternalServiceFund	(R03)OtherOperatingRevenues	(Health Insurance) (-12,679) - Employees I (-18,757) - Flex Benefit Plan 678 - FSA-DCA
InternalServiceFund	(R10)OtherOperatingExpenses	(Health Insurance) Claims expense
InternalServiceFund	(R26)TransfersIn	(Health Insurance) DR for ARPA SCO per preparer: DR stands for Disaster Revenue Fund 1225, Org DR
InternalServiceFund	(R27)TransfersOut	(Health Insurance) 418,768 - Offset to PW Program, MCWOW 24,115 - Reclassify transfers to debt servic POB debt.
InternalServiceFund	(R03)OtherOperatingRevenues	(Software Acquisition) \$130,924 - Microwa Communications (MCRM) budgeted depar \$1,286,141 - Enterprise Internal Service F department allocations
InternalServiceFund	(R04)TotalOperatingRevenues	(Software Acquisition) Variance is due to a allocation to user departments.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Software Acquisition) CY revenue: (115,704.17) INTEREST (141,945.14) CHANGE IN FAIR VALUE II PY revenue: (81,024) INTEREST (69,718) CHANGE IN FAIR VALUE INVE
InternalServiceFund	(R26)TransfersIn	(Software Acquisition) CDBG Microwave e reimbursement
InternalServiceFund	(R10)OtherOperatingExpenses	(Unemployment Insurance) Claims expens
InternalServiceFund	(R11)TotalOperatingExpenses	(Unemployment Insurance) Claims expens \$192K to \$115K.
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle Replacement) Variance is due to l (vehicles) purchase in the PY.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Vehicle Replacement) Variance is due to l (vehicles) purchase in the PY.
InternalServiceFund	(R26)TransfersIn	(Vehicle Replacement) Funds transferred f vehicle replacement.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Workers Compensation) Variance is due t Interest and FV Investment.
InternalServiceFund	(R27)TransfersOut	(Workers Compensation) Reclassify transfi to pay down POB debt.

PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	The County was still catching up on delaye Supplemental taxes in the prior year.
PropertyTaxesAndTaxes	(R21)Gen-TimberYield	County GF allocation decreased as a resul Timber Tax, per Revenue and Taxation Co decreasing by 23% from PY.
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	\$290K - Criminal Justice Construction Fun \$18K - Courts AB233 Program \$50.9K - Misc Court Fines (Sheriff-\$35K/Ja \$4K/AG-\$2K)
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	\$3,676 Fish & Game \$20,499 Drug & Alcohol
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Variance is due to a \$226,614 summary jur in the PY), in which the State share amoun
FinesForfeituresRevenue	(R07)CapProj-InvestmentIncome	Change in FV Investment increased \$144K Interest increased \$179K
FinesForfeituresRevenue	(R07)DebtServ-InvestmentIncome	58,443.98 Negative Interest POB/Expendit 24,349 Change in FV Investment POB/Rev
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Change in Fair Value Investment increasec \$1.44M, while Interest increased from \$3.2
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	Variance is due to Change in Fair Value of
FinesForfeituresRevenue	(R08)Gen-RentsLeasesandConcessions	Variance is due to an increase in rental inc buildings.
IntergovernmentalState	(R02)SpRev-MotorVehicleInLieuTax	\$92,050 - Motor Veh In Lieu - Air Quality M \$517,268 - Motor Veh In Lieu - Air Quality (
IntergovernmentalState	(R03)Gen-1991RealignmentRevenue	VLF was previously included with Sales Ta
IntergovernmentalState	(R04)Gen-2011RealignmentRevenue	The bulk of the 2011 Realignment funds we here in error; this is being corrected to Row
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	PY reporting included some inconsistencie Federal welfare administration and program Rows 7 & 8, and Form 19, Rows 1 & 2.
IntergovernmentalState	(R08)Gen-PublicAssistancePrograms(IncludeCALWORKSProgram)	PY reporting included some inconsistencie Federal welfare administration and program Rows 7 & 8, and Form 19, Rows 1 & 2.
IntergovernmentalState	(R09)Gen-RealignmentforSocialServices	.
IntergovernmentalState	(R10)Gen-AidforAgriculture	Variance is due to a 39% decrease in Agri
IntergovernmentalState	(R11)CapProj-AidforConstruction	(12,459,485.00) CAPITAL PROJECTS - JA (14,886.00) CAPITAL INVESTMENTS -
IntergovernmentalState	(R11)Gen-AidforConstruction	The decrease is related to (State Other - C Jail Expansion) PY revenue for constructio
IntergovernmentalState	(R12)Gen-AidforCorrections	The decrease is related to (State Other - M PY revenue for construction of a new jail.
IntergovernmentalState	(R14)Gen-AidforDisaster	The decrease is related to (State Other - O Service) PY revenue for CALFIRE ZONE F
IntergovernmentalState	(R14)SpRev-AidforDisaster	Variance is due to a \$1.1M decrease in Em ESG Grant Funds in CY.
IntergovernmentalState	(R19)SpRev-Roads	Road projects and related funding vary by contracts. Variance is due to \$4.6M in Roa CY vs. \$255K in PY.
IntergovernmentalState	(R22)SpRev-PublicDefender	Variance is due to new Community Correct
IntergovernmentalState	(R25)Gen-PublicSafety2011	The bulk of the 2011 Realignment funds we in Row 4 in error; this is being corrected in
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	Variance is due to addition of \$5M in CY fo Treatment.

IntergovernmentalState	(R27)Gen-RealignmentforMentalHealth	The SCO paid (or shifted) extra apportionment 2024-25 towards MH for FY 23-24. This caused the 24-25 revenue. This also caused the variance to be double.
IntergovernmentalState	(R27)SpRev-RealignmentforMentalHealth	GASB-84 new funds classified in General Fund
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Variance is due to special tribal revenue in
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	The PY amount reported accidentally included balance that came over due to the implementation addition to current year revenues. The CY FY 24-25 revenues.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	GASB-84 new funds classified in General Fund
IntergovernmentalState	(R35)Gen-Stabilization	The prior year amount of \$130,000 should have been with the other Social Services Sales Tax revenue reported on R09. This \$130,000 of "Stabilization" related. CY SS Sales Tax Stabilization of \$130,000 reported with other R09 revenue.
IntergovernmentalState	(R39)Gen-ChildSupportService	Previously reported on Form 21, Row 21. FY 2024-25 \$903,745.
IntergovernmentalFederal	(R02)Gen-PublicAssistancePrograms	PY reporting included some inconsistencies in Federal welfare administration and program revenue. Rows 7 & 8, and Form 19, Rows 1 & 2. Also Child Support Services, which have been corrected in the CY.
IntergovernmentalFederal	(R03)Gen-HealthAdministration	PY reporting included some inconsistencies in Federal health administration and program revenue. Row 31, and Form 19 Row 03.
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Variance is due to decrease in Emergency Management revenues.
IntergovernmentalFederal	(R06)SpRev-ForestReserveRevenue	Researching if this went to an incorrect account
IntergovernmentalFederal	(R09)SpRev-CommunityDevelopmentBlockGrant	Variance is due to a \$3.7M grant in the PY.
IntergovernmentalFederal	(R10)Gen-HealthandMentalHealthGrants	PY amount included health administration revenue reported in F19 R03 for the CY. Remaining revenue for California Children's Services. PY amount for Children's Services was \$203,963. CY revenue variance is due to the CY having \$72K of LGRS deferred to FY26.
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	Variance is due to a PY misclassification between Federal.
IntergovernmentalFederal	(R18)SpRev-RoadProjects	Road projects and related funding vary by year and contracts.
IntergovernmentalFederal	(R19)Gen-LawEnforcement	Sheriff revenue decreased \$50K, Emergency Management decreased \$58, Jail revenue increased \$18
IntergovernmentalFederal	(R19)SpRev-LawEnforcement	Variance is due to new Community Corrections
OtherInLieuTaxes	(R02)DebtServ-CityCounty	No Debt Service Revenue in Row 02 City/County
OtherInLieuTaxes	(R02)Gen-CityCounty	Revenue in CY results from PY accrual of LGRS. It was also recorded as Unavailable Revenue. CalOES approval of Homeland Security Grants expenditures from FY 2020.
ChargesforServices	(R05)SpRev-SpecialDistricts	(23,291.26) MENDO CO WATER AGENCY (134,016.91) MENDO CO AIR QUALITY
ChargesforServices	(R06)Gen-AuditingandAccountingFees	The variance is due to the County now charging a Fee for Supplemental Tax Roll maintenance. This was properly prior to the property tax system
ChargesforServices	(R08)Gen-ElectionServices	Fiscal 24-25 was a general election year, a result of back some of the election costs to districts

ChargesforServices	(R09)Gen-LegalServices	The variance is due to an increase in interour General Liability/Risk department. FY 2 litigious year".
ChargesforServices	(R15)Gen-EstateFees	This is Estate Fees for Public Administrator \$325 was reported in Row 29.
ChargesforServices	(R17)Gen-LawEnforcementServices	The variance is due to a large amount of R PY (\$57K, \$7.5K, and \$7.5K), and a \$30K enforcement service fees/permits.
ChargesforServices	(R19)SpRev-RoadandStreetServices	(335,233.81) INTERFD REVENUE-DOT (5,415.51) OTHER CHARGES
ChargesforServices	(R20)Gen-HealthFees	Variance is due to a \$113K decrease in PH and a \$87K PH Nursing charges in PY for I Preparedness grant.
ChargesforServices	(R20)SpRev-HealthFees	Variance is due to a decrease in WPC-PHC revenue.
ChargesforServices	(R21)SpRev-MentalHealthServices	Variance is due to \$800K decrease in MH \$ \$375K decrease in SU service charges.
ChargesforServices	(R29)SpRev-AdministrativeServices	Researching why these accounts are no lo Services.
ChargesforServices	(R30a)Gen-OtherChargesforCurrentServicesOther	Child Support Svcs moved to Form 18 Row \$921,218. PY was \$903,745.
MiscellaneousRevenues	(R01)Gen-OtherSales	(8,776.10) ASSESSOR (82,614.35) COUNTY CLERK (12,946.50) DISTRICT ATTORNEY (16,771.64) DOT - MENDOCINO CTY / (18,730.50) GENERAL SERVICES (25,600.00) MOBILE SPAY & NEUTER (7,953.81) PLANNING & BUILDING S (30,976.43) PROPERTY CHARACTER (4,827.63) Other Misc (group)
MiscellaneousRevenues	(R01)SpRev-OtherSales	(233,127) MENTAL HEALTH SERVIC (10,946) MICROGRAPHICS (2,191) ADMIN/ROAD MAINT (6,442) MENDOCINO COUNTY LIBRAF (1,806,757) SUBSTANCE USE DISORI (6,986) ROAD ADMIN AND MAINTENA (7,251) MENDO CO AIR QUALITY MGI (5,630) LIBRARY
GeneralGovernment	(R02)Gen-ClerkoftheBoard	Insurance increased by \$162,736 Professional & Special Svcs increased by \$
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	Grants Administration
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	Variance is due to the addition of another e
GeneralGovernment	(R11)DebtServ-OtherFinance	3,300.00 PROF & SPEC SVCS-OTH DEBT SERVICE 2,500.00 SPEC DEPT EXP SERVICE 3,125.00 PROF & SPEC SVCS-OTH PENSION OBLIG BONDS 2,740.00 SPEC DEPT EXP OBLIG BONDS
GeneralGovernment	(R11)Gen-OtherFinance	443,150 PAYROLL ADMINISTRATION 721,402 FISCAL SERVICES
GeneralGovernment	(R18)Gen-Elections	Election Supplies & Svcs increased by \$14 being a general election year.
GeneralGovernment	(R25)Gen-Promotion	The variance is due to PY of Professional \$ (CY was \$0).

GeneralGovernment	(R26)Gen-OtherGeneralGovernment	451,475.00 CLERK-RECORDER 1,584,290.00 MISCELLANEOUS BUDGE (305,641) NON-DEPARTMENTAL RE 857,252.00 RETIREMENT ADMINISTR 1,129,762.00 TRANSPORTATION - LANI
GeneralGovernment	(R26)Perm-OtherGeneralGovernment	Activity in endowment Fund 2710
PublicProtection	(R03)Gen-OtherTrialCourt	Courts AB233 Program, including bailiff sal payments processing.
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	New grant funding in CY for Undeserved V
PublicProtection	(R08)SpRev-PublicDefender	Variance is due to decrease in Salaries & E staff vacancies.
PublicProtection	(R10)Gen-OtherJudicial	1,139,523.89 ALTERNATE DEFENDER 294,556.38 CONFLICT DEFENDER
PublicProtection	(R10)SpRev-OtherJudicial	\$403,208 - Victim Witness Asst \$413,819 - Anti Drug Abuse Enforcement
PublicProtection	(R12)SpRev-PoliceProtection	Variance due to decrease in CY in program \$72K - CAL MMET \$30K - Sheriff Special Projects \$19K - DEA-COMMET
PublicProtection	(R13)SpRev-AdultDetention	Variance due to decrease in COPS AB322 expenditures.
PublicProtection	(R16)Gen-OtherDetentionandCorrection	LOCAL COMM CORR REALIGN 2011
PublicProtection	(R29)Gen-EmergencyServices	Variance is due to decreases in Equipment Department Expense, and Education & Tra Benefits decreased \$8K.
PublicProtection	(R32)Gen-OtherProtectionOther	Cannabis Management
PublicProtection	(R32)SpRev-OtherProtectionOther	Fish & Game
PublicWaysFacilities	(R01)SpRev-Roads	Road projects and related expenditures vai construction contracts.
PublicWaysFacilities	(R05)Gen-OtherPublicWaysandFacilities	Airports
PublicWaysFacilities	(R07)SpRev-PublicHealth	Variance is due to a decrease in expenditu \$1.8M Whole Person Care \$185K Intergovernment Transfer \$110K Bioterrorism Act
PublicWaysFacilities	(R09)CapProj-MentalHealth	Reclassify CIP to equipment and functiona
PublicWaysFacilities	(R11)Gen-OtherHealth	742,157.00 TRANSITIONAL HOUSING 208,813.00 EMPLOYEE WELLNESS/A
PublicWaysFacilities	(R11)SpRev-OtherHealth	RDWD EMPIRE RAILROAD HISTORY
PublicAssistance	(R06)Gen-OtherSocialServices	Live Oak Housing
PublicAssistance	(R06)SpRev-OtherSocialServices	\$100,835 Supportive Housing Program \$3,937,427 Emergency Aid Solutions Grar
PublicAssistance	(R08)Gen-AidtoIndigents	PY had 33 burials, vs. 19 in the CY.
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	Cannabis Grants
Education	(R06)Gen-RecreationFacilities	Variance is due to a decrease in Salaries &
Education	(R07)Gen-CulturalServices	Variance is due to a decrease in Salaries &
Education	(R10)SpRev-OtherRecreationandCulturalServices	AODP Kung Fu
DebtServiceCapitalOutlayTotalExpenditures	(R03.2)SpRev-PrincipalandInterestonSBITAFinancing	MH Services - SBITA Principal
DebtServiceCapitalOutlayTotalExpenditures	(R04)Gen-OtherDebtService	TEETER Plan Interest
DebtServiceCapitalOutlayTotalExpenditures	(R04)SpRev-OtherDebtService	MH Services - SBITA Principal

DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	164,904.00	EV CHARGING STATIONS
		3,500.29	TREASURER-TAX CC
		59,632.00	NET GASB LERASE ADDIT
		173,760.00	NET SBITA ADDITIONS
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	JAIL EXPANSION NEW ADULT DETENTIO	
DebtServiceCapitalOutlayTotalExpenditures	(R07)SpRev-PublicProtection	RJE 207 - CY Capital Outlay:	
		7,106.17	AIR QUALITY GRANT PRC
		178,558.48	HOMELAND SECURITY W
		24,913.49	CAL MMET
DebtServiceCapitalOutlayTotalExpenditures	(R08)SpRev-PublicWaysandFacilities	RJE 207 - CY Capital Outlay:	
		Road Admin & Maintenance CY Capital Ou	
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	NEW PSYCHIATRIC HEALTH FACILITY	
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	7,847.12	PUBLIC HEALTH NUF
		23,052.05	ENVIRONMENTAL HEALTH
		(29,881.00)	NET CAPITAL ASSET ADD
		185,059.00	NET SBITA ADDITIONS
DebtServiceCapitalOutlayTotalExpenditures	(R09)SpRev-HealthandSanitation	RJE 207 - CY Capital Outlay:	
		75,785.87	MENTAL HEALTH SERVICE
		47,300.00	MENTAL HEALTH SERVICE
DebtServiceCapitalOutlayTotalExpenditures	(R11)SpRev-Education	RJE 207 - CY Capital Outlay:	
		Library	
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	12,131.11	MILL CREEK TOILETS-GR
		499,002.63	BOWER PARK RESTOR AI
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	CAPITAL PROJECTS - JAIL EXPANSION	
		CAPITAL PROJECTS - MH TRMT ACT	
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	(2,835,598.00)	COPs DEBT SERVICE
		(7,832,568.54)	PENSION OBLIG BON
		274,501.00	PBC: Reclassify transfers t
			pay down POB debt.
		24,900.00	PBC: Reclassify transfers t
			pay down POB debt.

OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	
		(7,755,911.18) NON-DEPARTMENTA
		0.00 CLERK OF THE BOARD
		0.00 BOARD OF SUPERVISORS
		(21,543.14) COUNTY EXECUTIVE OFF
		0.00 AUDITOR-CONTROLLER
		0.00 ASSESSOR
		0.00 TREASURER-TAX COLLECTOF
		0.00 CENTRAL SERVICES
		0.00 COUNTY COUNSEL
		0.00 HUMAN RESOURCES
		0.00 COUNTY CLERK-ELECTION
		0.00 FACILITIES
		0.00 FLEET MANAGEMENT
		(3,102,519.36) CAPITAL IMPROVEMI
		(48,889.76) TRANSPORTATION - LANI
		0.00 RETIREMENT ADMINISTRATIO
		0.00 CLERK-RECORDER
		0.00 GRANTS ADMINISTRATION
		0.00 INFORMATION SERVICES
		0.00 COURT COLLECTIONS PROG
		(261,648.10) DISTRICT ATTORNEY
		(187,085.47) PUBLIC DEFENDER
		0.00 ALTERNATE DEFENDER
		(2,499,790.99) CHILD SUPPORT SEF
		(3,568,352.21) SHERIFF - CORONEF
		(2,589,796.01) JAIL AND REHABILIT
		(646,270.11) JUVENILE HALL
		0.00 JUVENILE & YOUTH PROGRAM
		(2,630,024.98) PROBATION OFFICEI
		(32,295.00) AGRICULTURE DEPT
		0.00 CANNABIS MANAGEMENT
		0.00 OFFICE OF EMERGENCY SER
		(62,437.37) PLANNING & BUILDING SI
		(31,871.13) ANIMAL CARE
		(1,402,612.48) PUBLIC HEALTH ADM
		0.00 ENVIRONMENTAL HEALTH
		0.00 SUBSTABCE USE DISORDER 1
		(1,421,129.74) PUBLIC HEALTH NUF
		(95,923.00) EMERGENCY MEDICAL SI
		(418,767.59) EMPLOYEE WELLNESS/A
		0.00 TRANSITIONAL HOUSING
		0.00 TRANSITIONAL HOUSING-LIVE
		(239,126.32) CALIFORNIA CHILDRENS
		(2,763.14) PUBLIC HEALTH REALIGN
		(347,945.00) PUBLIC HEALTH MATCH
		(28,840.00) MENTAL HEALTH MATCH
		(111,111.00) CCS REALIGNMENT
		0.00 TRANSPORTATION - SOLID W/
		(1,810,008.04) LANDFILL CLOSURE
		(51,780,943.98) SOCIAL SERVICES A
		0.00 WELFARE ADMIN
		(5,570,220.62) AFDC
		(27,538,804.72) CAL WORKS/FOSTEF
		(6,542,207.48) IN HOME SUPPORTIV
		0.00 FARM ADVISOR
		0.00 PARKS
		0.00 CULTURAL SVCS/MUSEUM
		0.00 DOT - LITTLE RIVER AIRPORT
		0.00 DOT - ROUND VALLEY AIRPOF
		0.00 MISCELLANEOUS BUDGET
		(233,332.00) MOBILE SPAY & NEUTER

	106,384,224.00	SO: To eliminate transfunds
	36,406.00	SO: To reclassify IT01 trans expense accounts
	0.00	0.00
	(0.08)	Rounding
	14,561,540.00	Total
OtherFinancingSourcesChangeinFundBalance (R12)SpRev-TransfersIn	(14,318,334)	MENTAL HEALTH SERVICE
	1,991,679	MENTAL HEALTH SERVICE
	(4,183,732)	SUBSTANCE USE DISORDER
	(4,171,820)	ADMIN/ROAD MAINT
	(26,601)	WOMEN/INFANTS/CHILDREN
	(49,328)	HRSA
	(21,706)	TOBACCO EDUCATION SERVICES
	(75,294)	VICTIM WITNESS ASSISTANCE
	(399,285)	ANTI-DRUG ABUSE ENFORCEMENT
	(42,434)	BIOTERRORISM ACT
	(11,646)	CDBG LOAN REPAYMENTS
	(87,445)	UNDERSERVED VICTIM ADVOCACY
	(96,355)	MENDO CO WATER AGENCY
	(500,449)	MENDO CO AIR QUALITY
	(2,009,647)	MENDOCINO COUNTY LIABILITIES
	(3,702)	DISASTER RECOVERY
	(13,492)	DISASTER RECOVERY
	(5,991,549)	FIRE PROTECTION
OtherFinancingSourcesChangeinFundBalance (R13)DebtServ-TransfersOut	GENERAL DEBT SERVICE - COPS - Project Nondepartmental	

OtherFinancingSourcesChangeinFundBalance (R13)Gen-TransfersOut

28,008,318.49	NON-DEPARTMENTA
23,746,882.31	WELFARE ADMIN
18,324,364.16	WELFARE REALIGNI
16,822,213.00	AFDC
15,137,123.81	WELFARE REALIGNI
11,897,186.88	MENTAL HEALTH RE
8,345,913.52	FOOD STAMPS
8,059,651.00	MEDI-CAL
3,821,177.17	LOCAL COMM CORR RE/
3,558,323.00	MENTAL HEALTH REALIG
2,499,790.99	CHILD SUPPORT
1,787,315.91	TRL CRT SECURITY REA
1,301,455.73	PUBLIC HEALTH REALIGI
1,232,872.00	RESERVE ACCOUNT RE/
695,850.00	PUBLIC HEALTH MATCH
642,611.91	JUVENILE JUSTICE REAL
562,023.97	DISTRICT ATTORNEY
362,243.04	TRANSPORTATION - SOL
304,391.55	JUVENILE & YOUTH PRO
233,332.00	ANIMAL CARE
219,120.36	JUVENILE HALL
214,911.62	LOCAL COMM CORR RE/
211,766.47	DIST ATNY/PUB DEF REA
179,104.00	SOCIAL SERVICES ADMII
107,226.64	CSS REALIGNMENT
57,680.00	MENTAL HEALTH MATCH
31,871.13	MOBILE SPAY & NEUTER
25,460.20	PLANNING & BUILDING -S
10,000.00	AGRICULTURE DEPT
2,763.14	PUBLIC HEALTH ADI
1.00	Rounding
(106,384,224.00)	SO: To eliminate trans funds
6,579,026.00	PBC: Reclassify trans fund to pay down POB debt.
29,238.00	PBC: Reclassify trans fund to pay down POB debt.
48,626,985.00	Total

OtherFinancingSourcesChangeinFundBalance (R13)SpRev-TransfersOut

5,469 SHERIFF - COPS PRGM AB32:
 91,653 PROBATION COPS AB 1913
 48,640 ENFORCEMENT-CANNABIS
 5,428,684 DISASTER RECOVERY
 298,256 ROAD ADMIN AND MAINTENA
 87,990 SUBSTANCE USE DISORDER
 132,931 MENTAL HEALTH SERVICE
 54,951 MENTAL HEALTH SVCS ACT
 9,734,419 MENTAL HEALTH TREATM
 1,645,755 INTERGOVERNMENTAL 1
 2,731 WHOLE PERSON CARE
 125,714 MENDOCINO COUNTY LIBRAF
 33,516 MENDO CO AIR QUALITY MGI
 26,317 WOMEN-INFANTS-CHILDREN
 48,318 HRSA
 44,877 STATUTORY RAPE VERTICAL
 7,346 TOBACCO EDUCATION SERVI
 1,807 TOBACCO ED PROP 99
 16,827 VICTIM/WITNESS ASSISTANC
 23,500 ANTI DRUG ABUSE ENFORCE
 10,657 COMMUNITY CORRECTIONS
 500,449 AQ GRANT PROGRAMS
 8,275 BIOTERRORISM ACT
 390 MENTAL HEALTH SVCS OVER
 719 HIV SERVICES
 14,976 CANNABIS GRANTS
 227,268 RDWD EMPIRE RAILROAD HIS
 181 FISH AND GAME
 503,739 FIRE AGENCY SUPPORT
 100,829 OPIOID ABATEMENT

ChangesNetPositionFiduciaryFund	(R05)Cus-OtherContributions	Other Custodial Fund Collections
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Rent income, net of expenses
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Taxes distributed to Other Governments
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Variance - CY Increase over PY: 3,348,163.95 CASH IN TREASURY 1,353,504.63 CASH/INV WITH TRUSTEE 193,425.22 CASH-FAIR VALUE INVES 4,895,093.80 Total
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Cash with Trustee decreased \$3.8M. Cash and FV Investment decreased \$754k
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll & Benefits
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued Payroll & Benefits
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Unavailable Revenue
BalanceSheetGovernmentalFunds	(R31)DebtServ-DeferredInflowsofResources	Unavailable Revenue
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Unavailable Revenue
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable Revenue
BalanceSheetGovernmentalFunds	(R38)SpRev-TotalFundBalances(Deficits)	Road Fund ended the fiscal year with a ne \$-223,662 and has a Nonspendable fund b
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Accrued salaries and benefits
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Liability for unpaid claims
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	NA-Internal Services funds
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	NA-Internal Services funds
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Fixed Income

FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Accrued Expenses and Other Liabilities.
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	(R43)DIR-OtherDeferredInflowsofResources	Unavailable Revenues

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