

COUNTY OF MENDOCINO

REQUEST FOR APPROPRIATION, CANCELLATION OR REVISION OF FUNDS

Dept./Office: CANNABIS

Date 02/23/2026

To County Auditor-Controller:

The Following request is deemed necessary. Please report the available balances to the County Executive Officer.

| Fund | Org/BU | Object (+Project) | Object Description | AMOUNT | I/D | AUDITOR BALANCE |
|------|---------|-------------------|-------------------------------|--------------|-----|-----------------|
| 1100 | CN | 826205 | CANNABIS APPLICATION/INSPECT | \$ 15,623.53 | I | (\$50,115.00) |
| 1100 | CN | 862187 | EDUCATION & TRAINING | \$ 600.00 | D | \$600.00 |
| 1100 | CN | 862229 | SOFTWARE-MAINTENANCE | \$ 13,915.00 | D | \$23,977.00 |
| 1100 | CN | 862253 | TRAVEL & TRSP OUT OF COUNTY | \$ 1,000.00 | D | \$1,000.00 |
| 1100 | CN | 865802 | OPERATING TRANSFER OUT | \$ 31,138.53 | I | \$0.00 |
| 4970 | WOLJA21 | 827802 | OPERATING TRANSFER IN | \$ 31,138.53 | I | \$0.00 |
| 4970 | WOLJA21 | 863113 | PAYMENTS TO OTHR GOV AGENCIES | \$ 31,138.53 | I | \$0.00 |
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Following the Department of Cannabis Control (DCC) State audit, certain expenditures charged to the Local Jurisdiction Assistance Grant Program were determined to be unallowable and must be reimbursed to the State. To facilitate this reimbursement, the grant fund is requesting an appropriation of \$31,138.53 from the General Fund. It is anticipated that 2000 series expenses for CN will be under budget and revenue will be increasing due to the most recent fee hearing. Reallocating \$31,138.53 from the 2000 series and revenue to Operating Transfer Out (OTO) results in no net cost to the County. The transfer of these funds to grant organization WOLJA21 and the corresponding increase in payments to other governmental agencies likewise results in a \$0.00 net County cost.

JUSTIFICATION: As stated above or attached memo. DEPARTMENT HEAD By

Julia Krog

Prepared by: Sara McBurney

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TO COUNTY EXECUTIVE OFFICER:

- Sufficient balances remain in the accounts indicated to effect transfer as requested.
 Insufficient balances are available to meet the above request within departmental budget.
 Requires transfer of \$ _____

REMARKS:

No. 2026 02T001 Date February 23, 2026 AUDITOR-CONTROLLER BY

Chamion Becklin

COUNTY EXECUTIVE OFFICER:

RECOMMENDATION

APPROVAL

DENIED

COMMENTS:

Darcie Antle

Date 2/26/2026

COUNTY EXECUTIVE OFFICER

ACTION OF BOARD OF SUPERVISORS: APPROVED AS REQUESTED

APPROVED AS REVISED

OTHER

REMARKS:

Date _____

DEPUTY CLERK OF THE BOARD OF SUPERVISORS

JE NO. _____

Date _____

By: _____