

CHAMISE CUBBISON
 Auditor-Controller/
 Treasurer-Tax Collector
 MENDOCINO COUNTY




Office of the Auditor-Controller
 (707) 234-6860 | FAX (707) 467-2503
 501 LOW GAP ROAD, ROOM 1080
 UKIAH, CALIFORNIA 95482

FY 2025-26 Cost Allocation Plan Invoice

Org Object BU Department
Payee: ND 826402 1000 Non-Departmental
Payer: **AQ** **862194 0327 Air Quality Management District**
Date: March 25, 2026

FY 2025-26 Cost Allocation Plan (based on FY 2023-24 Actual Net Allocated Costs):

Sch.	Description / Service Department	Allocation
1	Building Depreciation	-
2	Equip & Other Depreciation	-
3	Other Operating Expense	-
1020	Executive Office	565
1110	Auditor- Controller	6,726
1140	Payroll Administration	3,325
1150	Fiscal & Contract Services	7,128
1160	Central Services	6,355
1210	County Counsel	804
1320	Human Resources	19,640
1610	Facilities	36,134
1620	Fleet	192
1920	Retirement	425
1960	Information Services	20,042
	Total FY 2023-24 Actual Allocated Costs	101,336
	Less: FY 2023-24 Cost Allocation Plan	(47,449)
1000	Carryforward (true-up)	53,887
	SCO-approved FY 2025-26 Cost Allocation Plan, 0327	155,223


 Approved for payment

5/18/2026
 Date



Date: March 25, 2026
To: 0327 Air Quality Management District
From: The Office of the Auditor Controller
Subject: FY 2025-26 Cost Allocation Plan Invoice

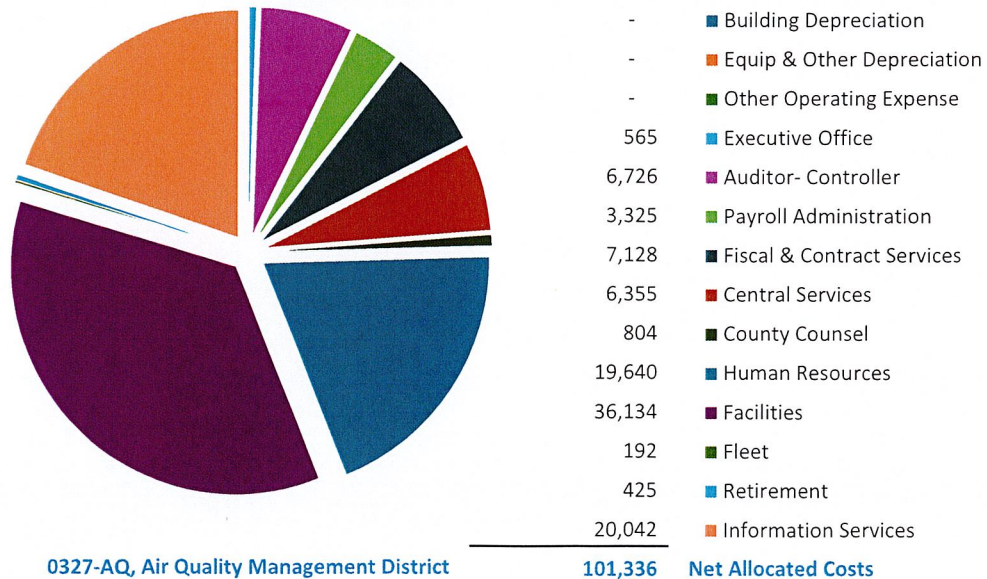
The FY 2025-26 Cost Allocation Plan invoice is attached for your review and approval. Please return a signed copy of the invoice to the Auditor-Controller's office for payment processing via journal entry.

The FY 2025-26 Cost Allocation Plan is based on actual allocated costs for FY 2023-24, net of any direct billed charges, and represents the remaining portion of FY 2023-24 allocated costs.

The Carryforward amount at the bottom of the invoice represents the difference between FY 2023-24 actual allocated costs (before carryforward), and the FY 2023-24 Cost Allocation Plan amount (before carryforward).

0327-AQ	FY 2023-24 Actual Net Allocated Costs	\$	101,336
	Carryforward Amount		53,887
	FY 2025-26 Cost Allocation Plan	\$	155,223

FY 2023-24 Actual allocated costs, net of direct-billed credits, were distributed as follows:





Mendocino County
Air Quality Management District

1100 #A Hastings Rd.
Ukiah, California 95482
707-463-4354 Fax: 707-463-5707
mcaqmd@mendocinocounty.org
www.mendoair.org

MEMORANDUM

DATE: May 26, 2026

TO: Darcie Antle – CEO
Chamise Cubbison – Auditor Controller Treasurer Tax Collector
Sara Pierce – Asst. CEO

FROM: John Daniels – Office Services Supervisor

SUBJECT: Transfer of YAMV2766 fund to AQ.

The District receives funding from the state Air Resources Board Motor Vehicle Fees Program each year for implementation of programs related to / impacted by emissions from motor vehicles. Assembly Bill (AB) 2766 authorized air districts to assess Motor Vehicle Registration fees "to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988." (Health & Safety Code (HSC) section 44220(b)).

The District is requesting that the funds listed below are being transferred from YAMV2766 to AQ for related expenses.

Org	Object	Line Description/Comment	Debit Amt	Credit Amt
YAMV2766	865802	OTO – AB2766 PROGRAM FUNDING	\$230,736.36	
AQ	827802	OTI – AB2766 PROGRAM FUNDING		\$230736.36

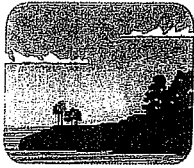
Thank you. If you have any questions, please call me at the District office at 463-4354.

Journal Entry Form

Effective Date: _____
 Fiscal Yr: 2026 _____
 Period _____

Short Description: MV2766 to AQ
 Journal Reference: _____
 Due to/Due from Fund: 3270
 Reference 2: 25/26
 Reference 3: _____

Org	Object	Line Description/Comment	Debit Amt	Credit Amt
YAMV2766	865802	OTO - AB2766 PROGRAM FUNDING	\$ 230,736.36	
AQ	827802	OTI - AB2766 PROGRAM FUNDING		\$ 230,736.36



**Mendocino County
Air Quality Management District**

306 East Gobbi Street
Ukiah, California 95482
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MEMORANDUM

October 2, 2023

To: File
From: Doug Gearhart, Interim APCO
Sara Pierce, DCEO
Steve Dunicliff, DCEO
Re: Agreed Upon Best Management of MCAQMD Budget Units and Fund Balances

Background

The Mendocino County Air Quality Management District (MCAQMD) and the County of Mendocino (County) utilize the same accounting system (Munis). To manage its finances, MCAQMD historically relied on trust accounts and internal spreadsheets in addition to the primary budget unit. In FY 2022-23, the Board authorized movement of all trust account balances, and other grant funding held within the MCAQMD main budget into a new grant budget unit. Within the grant budget unit, each grant is identified by an individual org code.

Under the previous system, the MCAQMD ended up carrying a negative fund balance which was calculated as approximately \$800,000 in FY 2022-23. In FY 2023-24, the negative fund balance total was reduced to approximately \$200,000. It is anticipated the negative fund balance will be eliminated by FY 2024-25.

The primary purpose of this memo is to provide clarity and consistency as to the way all financial transactions are recorded in Munis in MCAQMD to streamline this new model and maximize transparency. These processes are designed by the Auditor/Controller, who establishes processes and procedures for county government as well as special districts who keep funds in the County Treasury, and is the chief accounting officer for the County and the MCAQMD (Cal. Gov. Code § 26881).

Agreed Upon Fiscal Management Practices

Fixed Assets: AQ (3270) is the only budget unit that can possess fixed assets. When a fixed asset/vehicle, etc. is purchased, it is to be processed as an AQ acquisition.

Reconciliation: Reconciling to the Munis balance should take place at least once a month. It is preferable for this reconciliation to take place after the Auditor's Office announces that a given month has been closed. However, it is recognized that for operational reasons this is not always possible. For this reason, a copy of the Munis report utilized for reconciliation must be retained. Any Excel sheets used in the reconciliation should also be retained, unchanged, as backup material for each reconciliation.

Utilization of Grant Budget Unit:

1. Grant-related expenses that are **non-salary and non-fixed asset**, will be processed out of the specific grant's appropriate expense line. This will typically occur through proper coding during the monthly A/P process.
2. For grant-related expenses that represent **salary**, those salaries will be moved in a JE. These JEs should be processed monthly and never less frequently than quarterly. The grant's 862239 account will be debited, and the credit will be applied to AQ-826390.
3. For any grant funding that can cover a percentage of AQ costs, or funds fixed assets for the District, that transfer would occur as a JE for OTO/OTI (Operating Transfer Out/Operating Transfer In). This would be to Debit the grant's ~~865380~~ (OTO) and Credit AQ-827802 (OTI).
865802

Fund Balances:

1. Once the negative fund balance is eliminated, it is the goal of MCAQMD to seek Board approval to establish formal reserve accounts. Three separate reserve accounts are envisioned, one each for operations, vehicle replacement, and building replacement. Board action will be necessary to put money into these reserves or take money out of them.
2. Munis does not differentiate fund balances for each separate org code within the budget unit. The actual fund balance for each org can be calculated by reviewing transactions in Munis, but the best practice is to track each grant and its remaining fund balance separately.
3. Reference to fund balances and future reserve accounts should be made within the budget book.

MENDOCINO COUNTY PRODUCTION



G/L ACCOUNT - MASTER INQUIRY

Org code: YAMV2766 YA MOTOR VEH AB2766 Type: R
 Object code: 825150 MOTOR VEHICLE IN LIEU Status: A
 Project code: Budgetary: Y

Fund 4720 AIR QUALITY GRANT PROGRAMS
 FUNCTION 00 NO FUNCTION
 SUB FUNCTION 000 NO SUBFUNCTION
 BUDGET UNIT 0472 AIR QUALITY GRANT PROGRAMS
 DIVISION 000 No Division
 LOCATION 00 No Location
 PROGRAM 1 YAMV AQ GRANTS MOTOR VEHICLE
 PROGRAM 2 AB2766 MOTOR VEHICLE FUNDS AB2766

Full description: MOTOR VEHICLE IN LIEU Short desc: 825150
 Reference Acct:

PER	ACTUAL	CURRENT YEAR MONTHLY AMOUNTS	BUD TRANSFER	BUDGET
00	.00	ENCUMBRANCE	.00	.00
01	.00		.00	.00
02	.00		.00	.00
03	.00		.00	.00
04	-63,858.74		.00	.00
05	-32,227.79		.00	.00
06	.00		.00	.00
07	.00		.00	.00
08	.00		.00	.00
09	.00		.00	.00
10	.00		.00	.00
11	.00		.00	.00
12	.00		.00	.00
13	.00		.00	.00
Tot:	-96,086.53		.00	.00

CURRENT YEAR TOTAL AMOUNTS	
Actual (Memo)	.00
Encumbrances	-96,086.53
Requisitions	.00
Total	-96,086.53
Available Budget	96,086.53
Percent Used	.00
Inceptn to SOY	.00
Encumb-Last Yr	.00
Actual-Last Yr	.00
Estim-Actual	.00

MENDOCINO COUNTY PRODUCTION

G/L ACCOUNT - MASTER INQUIRY

PER	ACTUAL	LAST YEAR MONTHLY AMOUNTS	BUDGET
		ENCUMBRANCE	
00	.00	.00	.00
01	34,238.78	.00	.00
02	-34,238.78	-400,000.00	.00
03	-28,074.78	.00	.00
04	.00	.00	.00
05	-33,735.86	.00	.00
06	-61,318.20	.00	.00
07	.00	.00	.00
08	-27,089.41	.00	.00
09	.00	.00	.00
10	.00	.00	.00
11	-62,943.50	.00	.00
12	-131,683.47	.00	.00
13	.00	.00	.00
Tot:	-344,845.22	-400,000.00	

PRIOR YEARS TOTAL AMOUNTS	
2025 Actual	-344,845.22
2025 Closed @ YE	-344,845.22
2025 Encumbrance	.00
2025 Memo Bal	.00
2024 Actual	-344,845.22
2023 Actual	-367,878.23
2022 Actual	-407,621.96
2021 Actual	.00
2020 Actual	.00
2019 Actual	.00
2018 Actual	.00
2017 Actual	.00
2016 Actual	.00
2025 Orig Budget	-400,000.00
2025 Bud Tfr In	.00
2025 Bud Tfr Out	.00
2025 C Fwd Budget	.00
2025 Revsd Budget	-400,000.00
2024 Orig Budget	-662,385.00
2024 Revsd Budget	-400,000.00
2023 Orig Budget	.00
2023 Revsd Budget	-246,000.00
2025	0.00
2024	0.00
2023	0.00

FUTURE YEAR AMOUNTS	
2027 BUDGET	.00
2027 DEPARTMENT	.00
2027 CEO	.00
2027 BOS	.00
2027	.00
2027	.00
2027 Revised	.00
2028 Estimate	.00
2029 Estimate	.00
2030 Estimate	.00
2031 Estimate	.00
2027 Memo Bal	.00
2027 Encumbrance	.00
2027 Requisition	.00
Tot:	.00

ACCOUNT NOTES

** END OF REPORT - Generated by John Daniels **



MENDOCINO COUNTY PRODUCTION



G/L ACCOUNT - MASTER INQUIRY

PER	LAST YEAR MONTHLY AMOUNTS		BUDGET
	ACTUAL	ENCUMBRANCE	
00	.00	.00	.00
01	.00	.00	.00
02	.00	.00	.00
03	.00	.00	.00
04	.00	.00	.00
05	.00	.00	.00
06	.00	.00	.00
07	.00	.00	.00
08	.00	.00	.00
09	.00	.00	.00
10	.00	.00	.00
11	.00	.00	.00
12	.00	.00	.00
13	.00	.00	.00
Tot:	.00	.00	.00

	PRIOR YEARS		TOTAL AMOUNTS	
	2025 Actual	@ YE	2025 Orig Budget	
2025 Closed	.00		.00	.00
2025 Encumbrance	.00		.00	.00
2025 Memo Bal	.00		.00	.00
2024 Actual	.00		.00	.00
2023 Actual	.00		.00	.00
2022 Actual	.00		.00	.00
2021 Actual	.00		.00	.00
2020 Actual	.00		.00	.00
2019 Actual	.00		.00	.00
2018 Actual	.00		.00	.00
2017 Actual	.00		.00	.00
2016 Actual	.00		.00	.00

PER	2027 BUDGET		FUTURE YEAR AMOUNTS		BUDGET
	2027 DEPARTMENT	CEO	2027 BOS	2027	
00	.00	.00	.00	.00	.00
01	.00	.00	.00	.00	.00
02	.00	.00	.00	.00	.00
03	.00	.00	.00	.00	.00
04	.00	.00	.00	.00	.00
05	.00	.00	.00	.00	.00
06	.00	.00	.00	.00	.00
07	.00	.00	.00	.00	.00
08	.00	.00	.00	.00	.00
09	.00	.00	.00	.00	.00
10	.00	.00	.00	.00	.00
11	.00	.00	.00	.00	.00
12	.00	.00	.00	.00	.00
13	.00	.00	.00	.00	.00
Tot:	.00	.00	.00	.00	.00

***** ACCOUNT NOTES *****

Report generated: 05/29/2026 08:51
 User: danielsj
 Program ID: glacctinq

Report generated: 05/29/2026 08:51
 User: danielsj
 Program ID: glacctinq