

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2025



Mendocino County, California



COUNTY OF MENDOCINO  
State of California

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended  
June 30, 2025

*Prepared by the Office of the Auditor-Controller / Treasurer-Tax Collector*

Chamise Cubbison  
Auditor-Controller / Treasurer-Tax Collector



COVER PAGE PHOTO –  
*Inland Mendocino County, photo by Visit Mendocino.*



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INTRODUCTORY SECTION





*– INTRODUCTORY SECTION PHOTO –  
Chamberlain Creek Falls, Jackson Demonstration State Forest, Fort Bragg, CA; photo by Megan Zaied.*



# MENDOCINO COUNTY

Office of the Auditor-Controller/Treasurer-Tax Collector

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**Chamise Cubbison**

**AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR**

February 13, 2026

To the Citizens of the County of Mendocino and the Board of Supervisors:

To the honorable members of the Board of Supervisors and the Citizens of Mendocino County:

The Annual Comprehensive Financial Report of the County of Mendocino for the fiscal year ended June 30, 2025, is hereby submitted in compliance with Sections 25250 and 25253 of the Government Code of the State of California.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework it established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

CliftonLarsonAllen LLP (“CLA”), a Limited Liability Partnership of Certified Public Accountants, in performing their audit, have issued an unmodified (“clean”) opinion on the County of Mendocino’s basic financial statements as of June 30, 2025. The independent auditor’s report is located at the front of the Financial Section of this report. In planning and performing the audit of the financial statements, CLA considered the internal control structure of the County to determine appropriate audit procedures. During this review, two weaknesses were noted related to the Schedule of Federal Awards (SEFA). This information was presented in a letter to the Board of Supervisors and management.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides an analytical overview of the financial statements. The MD&A should be read in conjunction with the financial statements and this letter of transmittal.

## **OVERVIEW OF MENDOCINO COUNTY**

### **County History and Geography**

Mendocino County is one of the original counties of California. It was created in 1850 at the time of statehood and derives its name from Cape Mendocino. Mendocino County lies along the northern coast of California, and is noted for its distinctive Pacific Ocean coastline, which stretches from the “Lost Coast” on its northern border to the small seaside town of Gualala on its southern border.

With an area of 3,878 square miles, Mendocino County encompasses 3,506 square miles of land and 372 square miles of water. The County is located about 100 miles north of San Francisco. Mendocino County borders six other California counties: Humboldt and Trinity to the north, Tehama, Glenn and Lake to the East, and Sonoma to the south.



*Mendocino Village, Mendocino, CA; photo by Visit Mendocino*



*Chandelier Tree, Leggett, CA; photo by unknown author*

Mendocino County is also known for its tourism. Its majestic redwood forests and beautiful coastal towns and attractions provide abundant areas for residents and visitors alike to enjoy.

The timber/forest products and wine grapes and wine production industries support a large part of the County's local agricultural economy. The unspoiled beauty and rural setting provide niche markets for microbreweries, artisans, cannabis, and other boutique industries.



*Farmers Market  
photo by Zohar Zaied*



*Cannabis  
photo by unknow author*

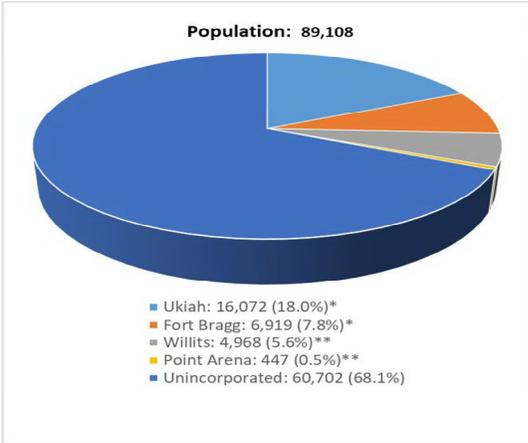


*Goldeneye Vineyard  
photo by Visit Mendocino*

## County Population

According to the United States Census Bureau's Population Estimates as of July 1, 2023, Mendocino County's population was 89,108, which was a decrease from the April 1, 2020, Census count of 91,601.

Mendocino County has four incorporated cities, Ukiah, Willits, Fort Bragg, and Point Arena. The City of Ukiah serves as the County seat and is the County’s largest incorporated city. Roughly 68% of the population of Mendocino County lives outside of city limits.



■ Ukiah, CA



■ Willits, CA



■ Point Arena, CA



■ Fort Bragg, CA

Source:

\*United State Census Bureau Population Estimate Jul 1, 2023

\*\*Census Reporter website (Willits and Point Area are not found on the US Census Bureau website)

## County Structure

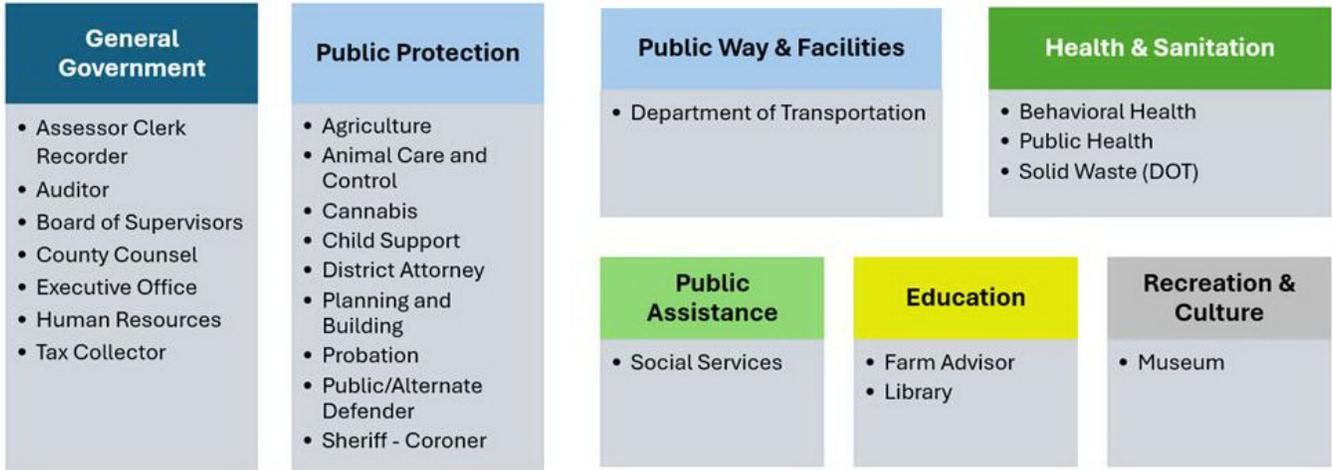
The County is a general law county. The County government is comprised of nine elected officials including a five-member Board of Supervisors, the Assessor-Clerk-Recorder, the Auditor-Controller/Treasurer-Tax Collector, the District Attorney, and the Sheriff; all elected to four-year terms. A County Chief Executive Officer (“CEO”) is appointed by the Board of Supervisors.

## Financial Structure

The accounts of the County are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which the spending activities are controlled.

## County Services

The County government provides a full range of general government, public protection, public ways & facilities, health & sanitation, public assistance, education, and recreation & cultural services. The organizational chart for County Services can be located at the end of the introductory section.



### General Government:

The Ukiah Administration Center located at 501 Low Gap Road, is where the County's general government services, listed above, are provided along with various internal support departments. Cannabis, Environmental Health, and Planning & Building Services, which are outside the general government services category, are also located within the Ukiah Administrative Center.



*Mendocino County Admin Center, Ukiah, CA*

### Public Protection:

The County categorizes public protection to not only include public safety, but to also include departments such as agriculture, cannabis, and child support.

The Mendocino County Sheriff-Coroner administration offices, Jail, Juvenile Hall, and Probation located in Ukiah with Sheriff Substation facilities located in Fort Bragg and Willits, and limited facility outpost substations in Mendocino and Redwood Valley.



*Mendocino County Sheriff's Offices, Ukiah, CA*



*Mendocino County Sheriff's Offices, Fort Bragg, CA*

Public Ways & Facilities:

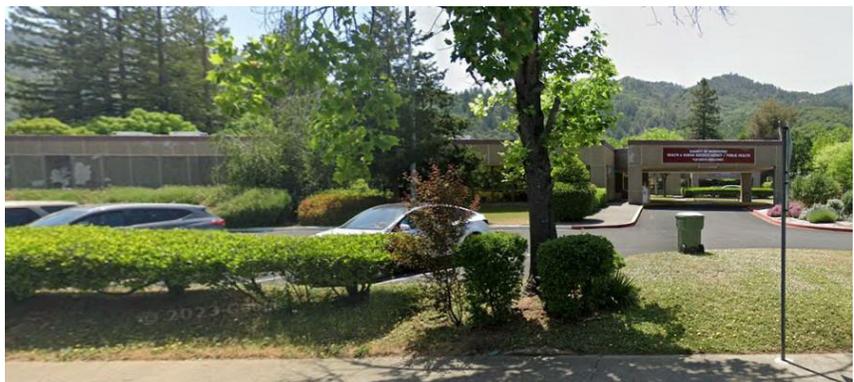
Mendocino County Department of Transportation not only provides improvements to the County maintained road system but also oversees various other public ways & facilities including land improvement, solid waste division, landfill closure, and the County’s aviation facilities, Round Valley Airport and Little River Airport.



*Mendocino County Department of Transportation, Ukiah, CA*

Health & Sanitation:

Mendocino County provides a full range of public health and behavior health and recovery services at the Ukiah facility, including community wellness, nursing services, substance use treatment, and emergency preparedness. Local Measure B taxes have raised funds for new mental health facilities and services. A new 8-10 bed crisis residential treatment facility was completed in 2022, and a new 12,884 square foot psychiatric health facility, currently under construction, will be opening in 2026. Additional Measure B funds have been dedicated to Fort Bragg Crisis Respite Services for the Cypress House, now serving individuals in Fort Bragg. Other Measure B services include a Mobile Crisis Response Team consisting of three full time dedicated staff responding to mobile crisis 24/7.



*Public Health and Behavioral Health & Recovery Services, Ukiah, CA*



*Crisis Residential Treatment, Ukiah, CA*

Public Assistance:

The County provides a full range of veterans’ and social services at their facilities in Ukiah. Additionally, the County offers limited social services at their facilities in Willits and Fort Bragg. In April 2021, the County opened Live Oak Apartments. The mission of Live Oak Apartments is to provide safe and permanent housing for households experiencing homelessness or who are at-risk of homelessness.



*Live Oak Apartments, Ukiah, CA*

Education, Recreation & Culture:

Mendocino County strives to enrich the quality of life for all residents of Mendocino County through maintaining and improving the services of the Mendocino County Library Branches, the County Museum, and the County Parks.

*County Libraries:*

Mendocino County maintains community libraries in Ukiah, Fort Bragg, Willits, Point Arena (Coast Community Branch Library), Covelo (Round Valley Branch Library), and most recently, Laytonville, all offering public internet and computer use, Wi-Fi, and printing and copy services, in addition to their comprehensive book collections.

A Book Mobile brings mobile library services to many smaller communities throughout the County. For more information regarding the Mendocino County Libraries: <https://www.mendolibrary.org/home>



*Mendocino County Library, Ukiah, CA*

*County Museum:*

The County maintains the Mendocino County Museum in Willits, which houses a thoughtfully curated collection of the artifacts of Mendocino County's cultural heritage. Additionally, the museum's website currently offers a collection of digital exhibits and videos that showcase unique collections, as activities for kids and links to other online resources. Video and digital programs can be found under the "+ Engage" tab of the museum's website: <https://www.mendocinocounty.gov/departments/museum>



*Mendocino County Museum, Willits, CA*

*County Parks:*

Mendocino County General Services Agency operates and maintains County-owned and/or maintained parks and recreation areas throughout the County, including developed community parks in Gualala, Boonville, Philo, Ukiah, Talmage and Redwood Valley.



*Bower Park*



*Faulkner Park*



*Mill Creek Park*



*RV Lions Club Park*

## **COMPONENT UNITS**

This report includes all the funds of the County of Mendocino and the entities described in Note 1 of the Notes to Basic Financial Statements. Although all these entities are legally separate from the County, the County Board of Supervisors serve as the governing board of each entity, and the entities meet the test required by GAAP to be presented as blended component units in the County's Financial Statements.

Also of note, individual financial statements are available for some of the component units referenced in Note 1 and are available upon request by contacting the Office of the Mendocino County Auditor-Controller.



## **BUDGETARY PROCESS**

The County is required by State law to adopt a balanced budget by July 1 of each fiscal year. Budgets are adopted for the general fund, special revenue funds, debt service funds, internal service funds and capital project funds. The legal level of budgetary control is at the Department Budget Unit level. Budget data is prepared on the modified accrual basis consistent with comparable actual amounts.

Encumbrance accounting is utilized during the year for budget control purposes. Unspent encumbered budget appropriations lapse at the end of the fiscal year. Board of Supervisors policy requires re-appropriation of carryover capital improvement projects on an annual basis after review of each project status.

The board approves supplemental appropriations, which are normally financed by unanticipated revenues during the year.

### **Factors Affecting Financial Condition**

Significant decline of the legal Cannabis Industry, housing shortages, nationwide staff shortages, inflation, and supply chain interruptions, continue to impact the County's revenues and core mandated services provided. Recovery from continuous disasters within the County are ongoing as well.



## **LONG-TERM FINANCIAL PLANNING**

The County funds a wide variety of services for the citizens of Mendocino County including public health, public safety, business and economic development, health and social services, and road maintenance, among others.

### **Strategic Plan & Goals**

#### **An Effective County Government Organization**

- Define clear roles, responsibilities, and processes for government leadership
- Create a thriving organizational culture
- Implement new approaches to demonstrate our commitment to Diversity, Equity, and Inclusion (DEI)
- Improve operational efficiency by streamlining processes and implementing technology-based solutions
- Increase transparency in government operations to build trust with employees, communities, and partners
- Assure financial sustainability of the County

#### **A Safe and Healthy County**

- Provide a person-centered approach to help under-resourced individuals and families thrive
- Deliver culturally relevant public health services that focus on prevention and are guided by social determinants of health
- Increase access to behavioral health services
- Help people feel safe in their communities
- Implement practices that support a sustainable environment and responsible stewardship of natural resources

#### **A Thriving Economy**

- Support a vibrant economy
- Support increased housing stock at a range of affordability levels
- Ensure that affordable and reliable broadband communication is available to all County residents

#### **A Prepared and Resilient County**

- Increase disaster/emergency preparedness and resiliency
- Ensure access to rural fire protection and emergency medical services
- Improve and maintain transportation and road systems/access routes

## Appropriations

The fiscal year 2025-26 Adopted Budget, Sch. 1 (4), for all governmental funds authorized a \$588,168,282 spending level, which is an increase of \$42.3 million (7.7%) over the \$545,868,619 budgeted in fiscal year 2024-25 for all governmental funds. This increase is largely due to improvements made to financial reporting and fully implementing GASB 84 in realignment fund budget units.

The FY 2025-26 General Fund budget authorized spending of \$242,042,414, a decrease of \$9.2 million (3.6%) over the prior year budget of \$251,210,131.

## Capital Improvements

Each year a 5-year Capital Improvement Program (CIP) plan is compiled for short-range and long-range capital improvements, projects, acquisitions, and development (including plans for improving or rehabilitating County-owned infrastructure). The plan provides the mechanism for estimating capital requirements; setting priorities; monitoring and evaluating the progress of capital projects; and informing the public of projected capital improvements and unfunded needs.

The five-year CIP does not appropriate funds; rather it serves as a budgeting tool, identifying those Capital Project appropriations to be made through the adoption of the County's annual budget.

Total FY 2025-26 appropriations for Capital Improvements and Projects are \$28,984,261. This amount is comprised of \$6,775,701 for Capital Improvements, \$15,000,000 for Capital Projects, \$5,100,000 of construction in progress costs for Mental Health projects funded by the Mendocino County Mental Health Treatment Act, and \$2,108,560 for Library specific Capital Projects.

Many of these capital improvements and projects are multi-years projects.



*Lost Coast, from Westport, CA; photo by Megan Hunter.*



## **RELEVANT FINANCIAL POLICIES**

**Balanced Budget:** The County Executive Officer (CEO) and Auditor-Controller/Treasurer-Tax Collector (ACTTC) shall present a balanced budget for all County operating funds on an annual basis.

**Budget Priorities:** The budget is developed within the framework of the Board of Supervisors' current goals of Fiscal Stability, Financial Sustainability, Organizational Development, Investing in Economic Recovery/Business Development, Support for Emergency Services, Disaster Recovery, Local Homeless Issues, and Supporting Community Partners.

**Cost Recovery through Fees:** Whenever possible, utilize fees to recover costs where reasonable and after all cost savings options have been explored.

**Formal Debt Policy:** A comprehensive Debt Management Policy was developed by the CEO and the Auditor-Controller and was approved by the Debt Advisory Committee. It was adopted by the Board of Supervisors on April 24, 2012.

**General Reserve and Contingencies:** The purpose of the County's general fund balance policy is to maintain a prudent level of financial resources to protect against having to reduce service levels and workforce reductions due to temporary revenue shortfalls or unpredicted one-time expenditures, and to maintain the County's credit rating (recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting)

**Ongoing Budget Administration:** The CEO prepares and presents quarterly budget updates to the Board of Supervisors. These reports consist of year-to-date information including County department revenue, the County's discretionary revenues, expenditures levels, new and upcoming issues that may affect the budget, and other related information.

**Use of "One-Time" Funds:** One-time revenue shall be dedicated for use for one-time expenditures. Annual budgets will not be increased to the point that ongoing operating costs become overly reliant upon cyclical or unreliable one-time revenues.

## **ACKNOWLEDGEMENTS**

The preparation of this Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025, would not have been possible without the efficient and dedicated services of the County departments who assisted in this process, and to the Board of Supervisors for its interest, support, and action to ensure the continued fiscal health and integrity of the County.

We would like to acknowledge our independent auditors, CliftonLarsonAllen LLP, for their assistance in the report preparation.

Respectfully Submitted:



Chamise Cubbison,  
Auditor-Controller/Treasurer-Tax Collector



*Lake Mendocino, Ukiah, CA; photo by Visit Mendocino*





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Mendocino  
California**

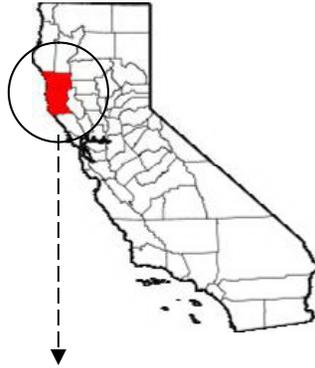
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO

**COUNTY OF MENDOCINO  
BOARD OF SUPERVISORS AND SUPERVISORIAL DISTRICTS  
JUNE 30, 2025**



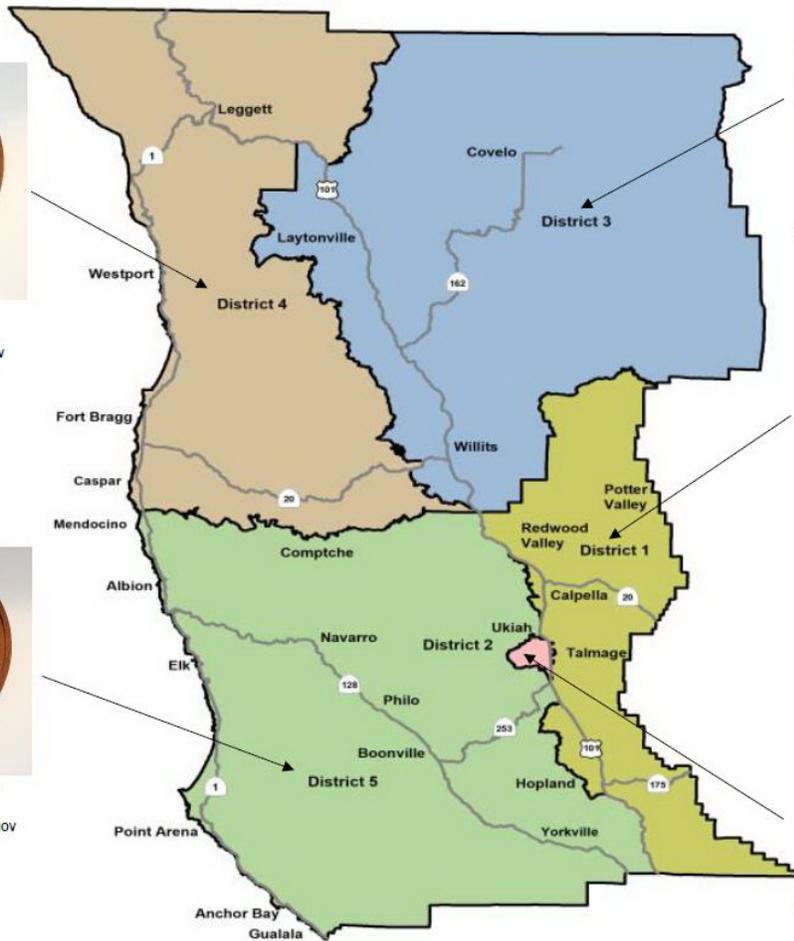
**MENDOCINO COUNTY BOARD OF SUPERVISORS**



**SUPERVISOR NORVELL**  
4<sup>th</sup> District Supervisor  
norvellb@mendocinocounty.gov



**SUPERVISOR WILLIAMS**  
5<sup>th</sup> District Supervisor  
williamst@mendocinocounty.gov



**SUPERVISOR HASCHAK**  
3<sup>rd</sup> District Supervisor  
haschakj@mendocinocounty.gov



**SUPERVISOR CLINE**  
1<sup>st</sup> District Supervisor  
clinem@mendocinocounty.gov



**SUPERVISOR MULHEREN**  
2<sup>nd</sup> District Supervisor  
mulherenm@mendocinocounty.gov

**COUNTY OF MENDOCINO  
PRINCIPAL COUNTY OFFICIALS  
JUNE 30, 2025**

Office / Elected Official

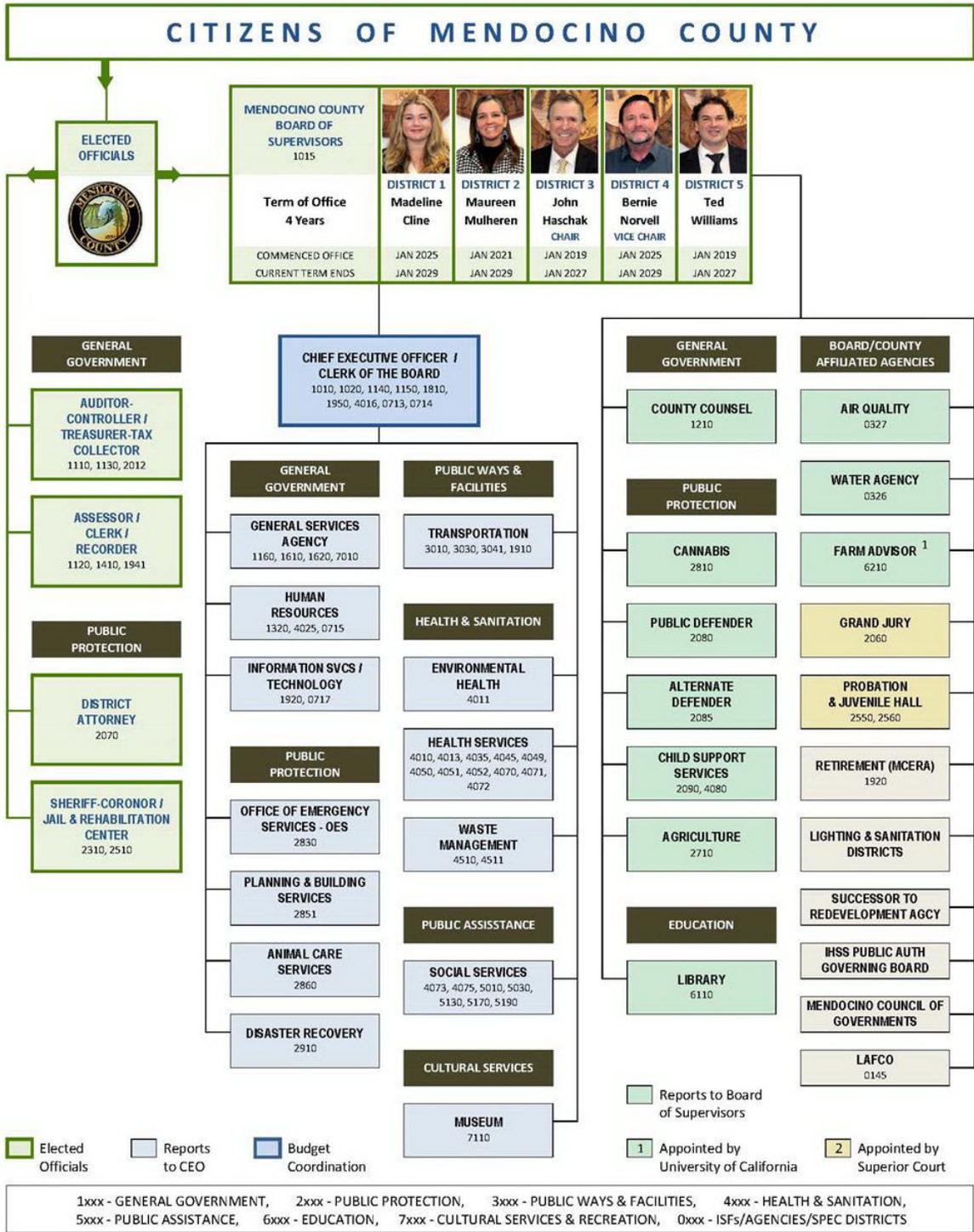
1st District Supervisor.....Madeline Cline  
2nd District Supervisor ..... Maureen Mulheren  
3rd District Supervisor ..... John Haschak, Chair  
4th District Supervisor ..... Bernie Norvell, Vice Chair  
5th District Supervisor ..... Ted Williams

Assessor-Clerk-Recorder .....Katrina Bartolomie  
Auditor-Controller ..... Chamise Cubbison  
District Attorney ..... C. David Eyster  
Sheriff-Coroner .....Matthew Kendall  
Treasurer-Tax Collector..... Chamise Cubbison

Department / Appointed Official

Agricultural..... Angela Godwin  
Air Quality Management District ..... Darcie Antle  
Alternate Defender ..... Patricia Littlefield  
Animal Care Services ..... Amy Campbell  
Health Services Agency ..... Dr. Jenine Miller  
Executive Office..... Darcie Antle  
Child Support Services .....Robin Heller  
County Counsel .....Charlotte Scott  
Farm Advisor [UCCE] ..... Matthew Barnes  
Human Resources ..... Cherie Johnson  
Library.....Melissa Hannum  
Museum ..... Karen Mattson  
Planning and Building Services ..... Julia Krog  
Probation ..... Izen Locatelli  
Public Defender ..... Mick Hill  
Retirement Association.....Doris Rentschler  
Social Services Agency Director.....DeDe Parker  
Transportation Director ..... Howard Dashiell

# COUNTY OF MENDOCINO ORGANIZATION CHART JUNE 30, 2025





# FINANCIAL SECTION



*– FINANCIAL SECTION PHOTO –  
Roederer Vineyards, Philo, CA; photo by photo by Zohar Zaied.*



## INDEPENDENT AUDITORS' REPORT

Board of Supervisors and Grand Jury  
County of Mendocino  
Ukiah, California

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Mendocino, California (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Mendocino County Employees' Retirement Association (MCERA) which represents 63% of the assets, 8% of the revenues, and 65% of the net position/fund balance of the aggregate remaining fund information as of June 30, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for MCERA, is based solely on the report of the other auditors.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matters***

***Adoption of New Accounting Standard***

As described in Note 1, effective July 1, 2024, the County changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note 14 to the financial statements. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the County's proportionate share of the net pension liability and the schedule of the County's contributions, and budgetary comparison schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. Other budgetary schedules and the combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other budgetary schedules and the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
February 13, 2026

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The information in this section is not covered by the Independent Auditors' Report. It is presented as required supplementary information for the benefit of the readers of the Annual Comprehensive Financial Report.



*Point Cabrillo Lighthouse, Caspar, CA; photo by Visit Mendocino*



**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

This section of the County of Mendocino (the County) Annual Comprehensive Financial Report (ACFR) presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the transmittal letter at the front of this report and the County's financial statements following this section.

**Financial Highlights**

- The Government-Wide net position was \$176.8 million on June 30, 2025, an increase from prior year by \$30.1 million, or 20.5% increase
- The County's net position included
  - \$166.2 million net investment in capital assets
  - \$162.4 million in restricted net position
  - (\$151.8) in unrestricted net position
    - Beginning in FY 2015, Governmental Accounting Standards Board (GASB) 68 required all counties to recognize their pension liability as a deficit in unrestricted net position on their financial statements. This caused most counties to show a deficit in their overall net position.
- The County's Governmental Funds reported a combined ending fund balance of \$203.0 million, an increase of \$21.1 million over prior year. Amounts available for spending included, nonspendable, restricted, assigned, and unassigned fund balance.
  - \$1.1 million is nonspendable
  - \$143.0 million is restricted
  - \$43.1 million is assigned to specific purposes determined by the Board of Supervisors
  - \$16.1 million is unassigned
- The General Fund unassigned fund balance was \$17.2 million, or 8.0% of total General Fund expenditures.
- The long-term debt decreased by \$6.9 million during the fiscal year
  - Certificate of Participation (COPs) was \$17.5 million on June 30, 2025, a decrease from prior year by \$3.0 million, or 14.8% decrease
  - Pension Obligation Bonds (POBs) was \$14.7 million on June 30, 2025, a decrease from prior year by \$6.8 million, or 31.5% decrease
  - Lease Liabilities was \$4.8 million on June 30, 2025, an increase from prior year by \$0.1 million, or 0.2% increase
  - Subscription Based Information Technology Agreements (SBITAs) was \$1.5 million on June 30, 2025, a decrease from prior year by \$0.5 million, or 25.8% decrease
  - Compensated Absences was \$8.9 million on June 30, 2025, an increase from prior year by \$2.9 million, or 47.1% increase
  - Self-Insurance Liability was \$1.0 million on June 30, 2025, an increase from prior year by \$0.1 million, or 14.6% increase
  - Landfill Post Closure was \$16.9 million on June 30, 2025, an increase from prior year by \$0.9 million, or 5.7% increase

Additional information and analysis on the financial highlights following the sections and tables below.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

Management's discussion and analysis is intended to serve as an introduction to the County's financial statements. The County's financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the Financial Statements. In addition to the financial statements, Required Supplementary Information is included to provide additional detail to support the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the county's finances, in a manner similar to a private-sector business. It is comprised of a statement of net position and statement of activities.

The Statement of Net Position presents information on all County assets, liabilities, and deferred outflows/inflows, with the difference reported as net position, and is equivalent to a Balance Sheet in the private sector. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Government-Wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees, fines and charges for service. Governmental Activities of the County include General Government, Public Protection, Public Ways and Facilities (Transportation), Health and Sanitation, Public Assistance, Education, Recreation and Culture, and Debt Service and Contingencies. Internal Service Funds that provide insurance coverage, computer software acquisition and vehicle replacement are also included in governmental activities.

The Government-Wide financial statements include not only the County itself (known as the primary government), but also several legally separate entities such as lighting districts, a sanitation district, a water agency, an air quality management district, and a public facilities corporation for which the County is financially accountable. Additionally, Mendocino County Employee Retirement Association (MCERA) activities are included in the Government-Wide financial statements. Financial information for these component units, except for the Water Agency and Air Quality Management District, is reported separately from the financial information presented for the primary government itself. The Water Agency and Air Quality Management District, although also legally separate, function for all practical purposes as departments of the County, and therefore have been included as an integral part of the primary government.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Fund Financial Statements**

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, Governmental Fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of Governmental Funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statements of revenues, expenditures, and charges in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 26 individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds: the General Fund, the Debt Service Fund, the Pension Obligation Bonds Fund, the Mental Health Services Fund, the Road Fund, and the Mental Health Treatment Fund. Data from the 20 nonmajor governmental funds are combined into a single, aggregated presentation called Nonmajor Governmental Funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements in the Nonmajor Governmental Funds section of this report.

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary Funds**

The County maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles, its management information systems and for self-insurance coverage. Because all these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

All the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements found in the other supplementary information section of this report.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the Government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to Financial Statements**

The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees.

**Other Supplementary Information**

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information.



*Redwood Vally, CA; photo by Kee DeLong*

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**The Statement of Net Position**

Assets and deferred outflows exceeded liabilities and deferred inflows by \$176.8 million at the close of the 2024-25 fiscal year. The total net position increased 20.5% in the current fiscal year. Changes in the net position are described below. Because Internal Service funds predominantly benefit governmental rather than business-type functions they have been included within governmental activities.

	Governmental Activities	
	2025	2024
<b>ASSETS</b>		
Current and Other Assets	\$ 314,695,519	\$ 313,391,840
Capital Assets	208,341,062	171,268,238
Total Assets	523,036,581	484,660,078
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	42,481,104	64,530,137
<b>LIABILITIES</b>		
Other Liabilities	82,775,973	76,424,542
Long-Term Liabilities	304,541,288	325,624,556
Total Liabilities	387,317,261	402,049,098
<b>DEFERRED INFLOWS OF RESOURCES</b>	1,421,403	472,971
<b>NET POSITION</b>		
Net Investment in Capital Assets	166,224,329	141,893,282
Restricted	162,360,512	191,557,539
Unrestricted	(151,805,820)	(186,782,675)
Total Net Position	\$ 176,779,021	\$ 146,668,146

**Net Investment in Capital Assets**

Net Investment in Capital Assets, totaling \$166.2 million, are just one portion of the County's net position, and are presented as net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Restricted Net Position**

Another portion of the County's net position, \$162.4 million, is restricted and represents resources that are subject to constraints by either external creditors or government entities or by law through constitutional provisions or enabling legislation.

**Unrestricted Net Position**

The County's unrestricted net position balance of (\$151.8) million is in large part due to reporting the County's pension liability on the statements to comply with the GASB 68 accounting standard.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**The Statement of Activities**

Governmental activities increased the County's net position by \$30.1 million (20.5%) million during the current fiscal year.

	2025	2024
<b>REVENUES</b>		
Program Revenues:		
Fees, Fines, and Charges for Services	\$ 18,664,340	\$ 26,674,899
Operating Grants and Contributions	260,702,027	247,091,892
Capital Grants and Contributions	8,151,894	2,064,856
General Revenues		
Property Taxes	70,181,951	66,276,226
Sales and Use Taxes	27,738,907	28,812,495
Other Taxes	11,091,176	10,223,283
Unrestricted Interest and Investment Earnings	9,838,849	9,570,384
Miscellaneous	4,220,037	4,600,920
Total Revenues	410,589,181	395,314,955
 <b>EXPENSES</b>		
General Government	29,273,435	27,817,820
Public Protection	108,008,952	99,043,062
Public Ways and Facilities	30,430,529	20,471,261
Health and Sanitation	97,590,875	110,623,722
Public Assistance	104,795,896	101,874,446
Education	5,791,675	5,079,622
Recreation and Cultural Services	469,100	729,547
Interest on Long-Term Debt	2,529,598	2,165,669
Total Expenses	378,890,060	367,805,149
 <b>CHANGE IN NET POSITION</b>	31,699,121	27,509,806
Net Position - Beginning of Year	146,668,146	119,158,340
Cumulative Effect of Change in Accounting Principle	(1,588,246)	-
Net Position - Beginning of Year, as Adjusted	145,079,900	119,158,340
 <b>NET POSITION - END OF YEAR</b>	\$ 176,779,021	\$ 146,668,146

**Revenues**

Operating Revenues for the Governmental Activities increased 3.9% from the prior year amount of \$395.3 million to \$410.6 million. Revenues are divided into two categories: Program Revenue and General Revenues.

*Program Revenues:*

Program revenues for Governmental Activities increased \$11.7 million or 4.2% from prior year, from \$275.8 million to \$287.5 million. Not only is the majority of program revenues derived from federal and state sources (categorized under Operating Grants and Contributions), but it is also the largest revenue stream in total.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

Significant changes from prior year are listed below:

- Operating Grants and Contributions: \$13.6 million or 5.5% increase.
  - Largely due to an increase in grants received and the ability to submit tribal claims for reimbursement by the State.
- Fees, Fines, and Charges for Service: \$8.0 million or 30.0% decrease.
  - Due to changes in accounting treatment for how salaries and benefits are charged to or reimbursed by programs.
- Capital Grants and Contribution: \$6.1 million or 294.8% increase.
  - Largely due to construction work on the new psychiatric health facility, the new jail and several ongoing roads and bridges projects.

*General Revenues:*

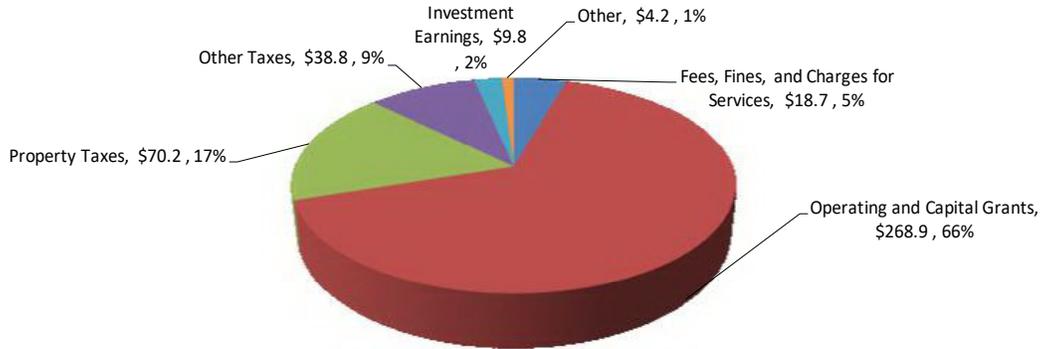
General revenues had an overall increase of \$3.6 million, or 3.0% from prior year to \$123.1 million. General Revenues includes property tax revenue which is the second largest source of revenue for the County. It should be noted that of every \$1.00 collected in property tax approximately 63% benefits schools, with 30% goes towards the funding of County services and programs, Cities receive 2% and Special Districts receive 5%. The increase in property tax is attributable to sustained growth in assessed values and increased efforts to address the reassessment backlog. The increase in Transient Occupancy Tax is due to high occupancy and increased room rates for Mendocino County lodging establishments. These increases are slightly offset by a decrease in Sales & Use Taxes due to economic factors which resulted in fewer large purchases and less tax paid by consumers.

Significant changes from prior year are listed below:

- Property Taxes: \$3.9 million or 5.9% increase. The increase in property taxes is due to the annual CPI trending, 2% max annually, combined with an average increase of approximately 3.7% in the taxable property values, driven by increased local real estate market values (per CA Real Estate Median Home Prices for Mendocino County).
- Transient Occupancy Tax: \$0.9 million or 12.18% increase. The increase is due in large part to area marketing, advertising, and promotions that have been advanced by local business and tourism alliances, placing Ukiah and Mendocino County more prominently on the Social Media travel scene. Additionally, travel spending state-wide saw a slight uptick in the current fiscal year vs. the prior fiscal year.
- Sales & Use Taxes: \$1.1 million or 3.7% decrease. Sales and Use tax revenues are down statewide. This decrease is due to a confluence of factors, including a shift in spending, from taxable goods (electronics, furniture, etc.) to non-taxable services (travel, entertainment). Declining sales were most notable in new auto sales, business-to-business leasing, and fuel (lower prices, reduced consumption).

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Revenues by Source (in millions) - Governmental Activities**



**Expenses**

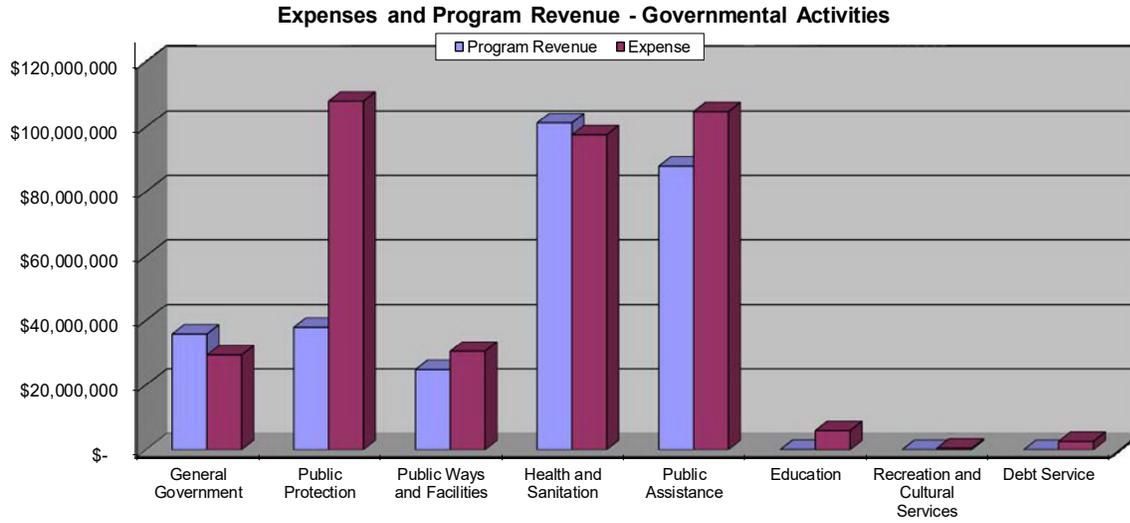
Expenses for the Governmental Activities increased 3.0% from the prior year amount of \$367.9 million to \$378.9 million.

Significant changes from prior year are listed below:

- Health and Sanitation: \$13.1 million or 11.8% decrease
  - Due to changes in accounting treatment for how salaries and benefits are charged to or reimbursed by programs as well as due to various program reorganizations.
  
- Public Ways and Facilities: \$10.0 million or 48.6% increase
  - Due to increase in construction contracts.
  
- Public Protection: \$8.9 million, or 9.1% increase
  - Due to increase in salary and benefit costs, along with increased staffing needs for public safety.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

As shown in the following chart, program revenues are less than the expenses in all functional areas except in General Government and in Health and Sanitation.



**Expenses and Program Revenue**

<u>Governmental Functions</u>	<u>Program Revenue</u>	<u>Expenses</u>
General Government	\$ 35,757,035	\$ 29,273,435
Public Protection	37,825,175	108,008,952
Public Ways and Facilities	24,768,537	30,430,529
Health and Sanitation	101,278,832	97,590,875
Public Assistance	87,811,283	104,795,896
Education	67,365	5,791,675
Recreation and Cultural Services	10,034	469,100
Debt Service	-	2,529,598
Total Governmental Functions	287,518,261	\$ 378,890,060
General Revenues (Taxes, Interest and Investment Earnings, and Miscellaneous)	123,070,920	
Total Revenues	\$ 410,589,181	

**BUSINESS-TYPE ACTIVITIES**

None of the County's funds are classified as business-type activities.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**GOVERNMENTAL FUNDS ANALYSIS**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$203.0 million, an increase of \$21.1 million from the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance, \$1.1 million, consists of amounts that are not spendable in form, or are legally or contractually required to be maintained intact, and are made up of inventories.
- Restricted fund balance, \$142.7 million, consists of amounts with externally imposed constraints put on their use by creditors, grantors, contributors, laws, regulations, or enabling legislation.
- Assigned fund balance, \$43.1 million, represents amounts that are intended for a specific purpose and are established by the Board of Supervisors, or an official body delegated by the Board of Supervisors. The majority of these funds are held in special revenue funds to be used for the purpose of those funds while the remaining is set aside for specific purposes in the General Fund.
- Unassigned fund balance, \$16.1 million, represents the General Fund's resources and Other Governmental Fund balances that are not classified in the three previous components and are considered available for spending at the government's discretion.

**General Fund**

The General Fund is only one component of the total Governmental Funds; however, it is the **primary operating fund of the County**. At the end of the current fiscal year, the total fund balance was \$80.5 million and represents an increase of \$9.1 million from prior fiscal year.

- Nonspendable fund balance was \$0.2 million
- Spendable fund balance, which is comprised of restricted, assigned, and unassigned balances, was \$80.3 million.
  - Restricted and Assigned: \$63.1 million
  - Unassigned: \$17.2 million

This increase is due to the replenishment of general reserve funds that were previously authorized for use to begin construction of the jail expansion project and were subsequently reimbursed by projects funds from the 2022 Certificates of Participation. There was also an increase due to a change in accounting policy regarding recognition of revenue and unavailable revenue.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Debt Service Fund**

The Debt Service fund had a total fund balance of \$4.5 million, all of which is restricted for the payment of debt service. The net decrease in fund balance during the current year in the debt service fund was \$7.2 million. This decrease is due to transfers out of the fund for budgeted payments related to the construction contracts for the new jail building.

**Pension Obligation Fund**

The Pension Obligation fund had a total fund balance of \$7.4 million, all of which is restricted for the payment of debt service. The fund balance decreased during the current year by \$11 thousand. This decrease is due to the decrease in the amount required to meet the outstanding debt service requirement.

**Mental Health Services Fund**

The Mental Health Services fund had a total fund balance of \$12.2 million. The net increase in fund balance during the current year was \$21.0 million. The increase is mostly due to prior year unavailable revenue becoming available in the current year.

**Roads Fund**

Road fund had a total deficit fund balance of \$0.2 million. The net decrease for the year was \$9.4 million. This decrease is due to the advanced construction of corrective maintenance projects prior to receipt of funds.

**Mental Health Treatment Fund**

The Mental Health Treatment fund had a total fund balance of \$42.6 million, with a net decrease of \$0.7 million. This decrease is due to the multi-year mental health treatment projects still in development. Treatment services are still ramping up to meet the needs that can be served by the newly sourced and/or developed facilities.

**Nonmajor Governmental Funds**

Nonmajor Governmental Funds captures Special Revenue Funds, Capital Projects, and Permanent Funds which do not qualify as major governmental funds. Nonmajor Governmental Funds had a combined total fund balance of \$55.9 million. The net increase for the year was \$8.2 million and was mostly due to new grant revenues and \$2.0 million increase in Library Capital Improvements fund balance from a portion of the proceeds from a .25 percent sales tax ordinance passed in 2022.



*Hwy 101, north of Hopland, CA; photo by Teresa Kiedrowski.*

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The combined net position of the internal service funds at the end of the year was \$15.9 million, an increase of \$2.5 million from prior year. The increase was mostly due to a \$1.8 million increase in General Liability net position.

**General Fund Budgetary Highlights**

The County's final budget appropriations for General Fund **expenditures** increased \$0.6 million over the original approved budget by the Board of Supervisors.

Notable differences between the original FY 2024-25 Adopted Budget and the final amended FY 2024-25 budget are summarized below:

**Revenues**

- Final budgeted revenues increased \$2.5 million (1.0%) over original budgeted revenues.
- Budget increases of \$4.9 million in revenue from Taxes were tempered by budget decreases of \$2.3 million in Intergovernmental revenue.

**Expenses**

- Final budgeted expenditures increased \$0.6 million (0.2%) over original budgeted expenditures.
- Budget increases in Public Assistance (\$2.1 million), Health & Sanitation (\$1.5 million) and Public Protection (\$1.3 million) were tempered by budget decreases in Public Ways & Facilities (\$3.5 million) and General Government (\$1.1 million).



*Mendocino County coast; photo by Mendocino County Department of Transportation.*

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's net investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$208.3 million (net of accumulated depreciation).

This net investment in capital assets includes land, buildings and system, improvements, machinery and equipment, parks facilities, roads, highways, and bridges, construction in progress, and lease assets. The total increase in the County's net investment in capital assets for the current fiscal year was \$37.1 million, an increase of 21.6%. This overall increase was largely due to construction in progress related to the new psychiatric health facility, the new jail and several ongoing roads and bridges projects. Additional details of capital assets are in Note 5.

<b>CAPITAL ASSETS</b>	2025	2024
Land	\$ 3,450,121	\$ 2,925,121
Structures and Improvements	42,066,249	46,493,849
Improvements Other Than Buildings	1,106,847	467,980
Equipment	11,035,686	6,903,559
Infrastructure	61,202,317	52,800,836
Intangibles	1,832,739	2,013,434
Construction in Progress	81,770,353	53,262,780
Lease Assets	4,520,106	4,535,941
SBITA Assets	1,356,643	1,864,738
Total Capital Assets	\$ 208,341,062	\$ 171,268,238

**Long-Term Debt**

The County's Governmental Funds long-term debt outstanding as of June 30, 2025, amounts to \$38.4 million.

<b>OUTSTANDING DEBT</b>	2025	2024
General Obligation Bonds	\$ 14,710,000	\$ 21,470,000
Certificates of Participation	17,475,000	19,205,000
Lease Liabilities	4,757,830	4,748,491
SBITA Liabilities	1,459,859	1,967,609
Total	\$ 38,402,689	\$ 47,391,100

The County's total long-term debt decreased by \$9.0 million, or 19.0% during the current fiscal year. The largest contributing factor was the decrease in Pension Obligation bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 1.25% of its total assessed valuation of property within the County. The current assessed valuation is \$14,857,815,351 and the current debt limitation for the County is \$185,722,692.

Additional information on the County's long-term debt can be found in Note 6 of this report.

**COUNTY OF MENDOCINO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Board of Supervisors in May 2022 adopted the County's first Strategic Plan in over 30 years. The plan will help guide the critical decisions the Board of Supervisors will face over the next five years to improve the quality of life for county residents. The Strategic Plan consists of 17 goals under 4 Priority areas: An Effective County Government, A Safe and Health County, A Thriving Economy, and A Prepared and Resilient County.

The Fiscal Year 2024-25 budget was created with the Strategic Plan's priorities, goals, and objectives in mind, while at the same time trying to balance competing factors.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Mendocino County Auditor-Controller, 501 Low Gap Road, Room 1080, Ukiah, California 95482. This report is also available online at <https://www.mendocinocounty.gov/departments/auditor-controller/financial-reports>.



*Russian Gulch, Mendocino, CA; photo by Megan Zaied.*



**BASIC FINANCIAL STATEMENTS –  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**



**COUNTY OF MENDOCINO  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash and Investments	\$ 208,604,327
Cash With Fiscal Agent	13,224,677
Other Cash	169,361
Accounts Receivable	22,294,663
Due from Other Governments	61,060,890
Taxes Receivable	2,552,230
Prepaid Expenses	1,475,085
Inventories	1,088,768
Loans Receivable	4,225,518
Capital Assets:	
Nondepreciable	85,220,474
Depreciable, Net	117,243,839
Lease Assets, Net	4,520,107
SBITA Assets, Net	1,356,642
Total Assets	523,036,581
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Pensions	41,901,945
Deferred Loss on Refunding	579,159
Total Deferred Outflows of Resources	42,481,104
<b>LIABILITIES</b>	
Accounts Payable	59,870,672
Salaries and Benefits Payable	3,652,580
Interest Payable	287,897
Unearned Revenue	18,964,824
Long-Term Liabilities:	
Portion Due or Payable Within One Year:	
Certificates of Participation	1,815,000
Bonds Payable	7,150,000
Lease Liability	400,600
SBITA Liability	1,083,638
Closure/Post-Closure Liability	501,152
Liability for Compensated Absences	2,306,959
Claims Liability	999,659
Portion Due or Payable After One Year:	
Certificates of Participation	16,771,843
Bonds Payable	7,560,000
Lease Liability	4,357,230
SBITA Liability	376,221
Closure/Post-Closure Liability	16,356,628
Liability for Compensated Absences	6,630,538
Net Pension Liability	238,231,820
Total Liabilities	387,317,261
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Pensions	1,421,403
<b>NET POSITION</b>	
Net Investment in Capital Assets	166,224,329
Permanently Restricted for Endowments	397,216
Temporarily Restricted for:	
Special Districts	750,965
Mental Health	54,847,195
Health and Sanitation	35,967,232
Public Assistance	924,031
Public Protection	14,223,799
Public Ways and Facilities	7,805,892
Disaster Discovery	12,351,256
Other County Programs	23,443,888
Debt Service and Capital Projects	11,649,037
Unrestricted	(151,805,820)
Total Net Position	\$ 176,779,021

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>PRIMARY GOVERNMENT</b>					
Governmental Activities:					
General Government	\$ 29,273,435	\$ 5,294,848	\$ 30,462,187	\$ -	\$ 6,483,600
Public Protection	108,008,952	8,341,044	29,484,131	-	(70,183,777)
Public Ways and Facilities	30,430,529	453,225	16,163,418	8,151,894	(5,661,992)
Health and Sanitation	97,590,875	3,672,742	97,606,090	-	3,687,957
Public Assistance	104,795,896	871,077	86,940,206	-	(16,984,613)
Education	5,791,675	21,370	45,995	-	(5,724,310)
Recreation and Culture	469,100	10,034	-	-	(459,066)
Debt Service:					
Interest	2,529,598	-	-	-	(2,529,598)
Total Governmental Activities	<u>\$ 378,890,060</u>	<u>\$ 18,664,340</u>	<u>\$ 260,702,027</u>	<u>\$ 8,151,894</u>	(91,371,799)
<b>GENERAL REVENUES</b>					
Taxes:					
Property Taxes					70,181,951
Sales and Use Taxes					27,738,907
Transient Occupancy Tax					8,909,885
Other					2,181,291
Unrestricted Interest and Investment Earnings					9,838,849
Miscellaneous					4,220,037
Total General Revenues					<u>123,070,920</u>
<b>CHANGE IN NET POSITION</b>					
31,699,121					
Net Position - Beginning of Year					
146,668,146					
Cumulative Effect of Change in Accounting Principle					
(1,588,246)					
Net Position - Beginning of Year, as Adjusted					
<u>145,079,900</u>					
<b>NET POSITION - END OF YEAR</b>					
<u>\$ 176,779,021</u>					

See accompanying Notes to Basic Financial Statements.

**BASIC FINANCIAL STATEMENTS –  
FUND FINANCIAL STATEMENTS**

**COUNTY OF MENDOCINO  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

	General	Debt Service	Pension Obligation Bonds	Mental Health Services
<b>ASSETS</b>				
Pooled Cash and Investments in Treasury	\$ 49,908,043	\$ 293,663	\$ -	\$ 34,863,541
Restricted Assets:				
Cash With Fiscal Agent	-	4,169,131	7,632,085	-
Imprest Cash	175,250	-	-	-
Accounts Receivable	3,496,958	-	-	7,109,313
Taxes Receivable	2,551,006	-	-	-
Due from Other Governments	34,055,186	33,340	-	11,796,112
Inventory	222,442	-	-	-
Loans Receivable	-	-	-	-
Due from Other Funds	1,285,984	-	-	-
	<u>\$ 91,694,869</u>	<u>\$ 4,496,134</u>	<u>\$ 7,632,085</u>	<u>\$ 53,768,966</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 4,471,942	\$ -	\$ -	\$ 31,476,727
Accrued Salaries and Benefits	3,138,784	-	-	166,975
Due to Other Funds	-	-	157,945	-
Unearned Revenue	912,810	-	-	3,302,376
Total Liabilities	<u>8,523,536</u>	<u>-</u>	<u>157,945</u>	<u>34,946,078</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	2,694,661	33,340	-	6,584,130
<b>FUND BALANCES</b>				
Nonspendable	222,442	-	-	-
Restricted	30,019,594	4,462,794	7,474,140	12,238,758
Assigned	33,028,448	-	-	-
Unassigned	17,206,188	-	-	-
Total Fund Balances	<u>80,476,672</u>	<u>4,462,794</u>	<u>7,474,140</u>	<u>12,238,758</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 91,694,869</u>	<u>\$ 4,496,134</u>	<u>\$ 7,632,085</u>	<u>\$ 53,768,966</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
BALANCE SHEET –  
GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Road	Mental Health Treatment	Nonmajor Governmental Funds	Total
<b>ASSETS</b>				
Pooled Cash and Investments in Treasury	\$ 6,904,383	\$ 39,571,940	\$ 66,565,623	\$ 198,107,193
Restricted Assets:				
Cash With Fiscal Agent	-	-	1,423,461	13,224,677
Imprest Cash	50	-	1,754	177,054
Accounts Receivable	8,332,909	5,622	3,346,276	22,291,078
Taxes Receivable	-	-	1,224	2,552,230
Due from Other Governments	3,502,118	3,222,358	8,450,838	61,059,952
Inventory	866,326	-	-	1,088,768
Loans Receivable	-	-	4,225,518	4,225,518
Due from Other Funds	-	-	-	1,285,984
	<u>\$ 19,605,786</u>	<u>\$ 42,799,920</u>	<u>\$ 84,014,694</u>	<u>\$ 304,012,454</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 12,820,762	\$ 191,451	\$ 10,200,817	\$ 59,161,699
Accrued Salaries and Benefits	163,473	32	155,362	3,624,626
Due to Other Funds	-	-	-	157,945
Unearned Revenue	-	-	14,749,638	18,964,824
Total Liabilities	<u>12,984,235</u>	<u>191,483</u>	<u>25,105,817</u>	<u>81,909,094</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	6,845,213	-	2,965,066	19,122,410
<b>FUND BALANCES</b>				
Nonspendable	866,326	-	-	1,088,768
Restricted	-	42,608,437	45,855,950	142,659,673
Assigned	-	-	10,087,861	43,116,309
Unassigned	(1,089,988)	-	-	16,116,200
Total Fund Balances	<u>(223,662)</u>	<u>42,608,437</u>	<u>55,943,811</u>	<u>202,980,950</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,605,786</u>	<u>\$ 42,799,920</u>	<u>\$ 84,014,694</u>	<u>\$ 304,012,454</u>

See accompanying Notes to Basic Financial Statements.



**COUNTY OF MENDOCINO  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES  
JUNE 30, 2025**

Total Fund Balances - Governmental Funds	\$ 202,980,950
Amounts reported for governmental activities in the statement of net position are different because:	
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	19,122,410
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	198,889,165
Deferred outflows of resources reported in the statement of net position.	42,481,104
Internal service funds are used by the County to charge the cost of insurance, software acquisition, and vehicle replacement services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:	15,944,342
Deferred inflows of resources reported in the statement of net position.	(1,421,403)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities are reported in the statement of net position.	
Bonds Payable	(14,710,000)
Certificates of Participation	(18,586,843)
Lease Liability	(2,944,037)
SBITA Liability	(758,452)
Accrued Interest on Long-Term Debt	(287,897)
Compensated Absences	(8,840,718)
Pension Liability	(238,231,820)
Landfill Closure/Post-Closure Care Costs	<u>(16,857,780)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 176,779,021</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	General	Debt Service	Pension Obligation Bonds	Mental Health Services
<b>REVENUES</b>				
Taxes	\$ 101,387,719	\$ -	\$ -	\$ -
Licenses, Permits, and Franchises	4,846,438	-	-	-
Intergovernmental	128,604,592	-	-	75,562,035
Revenue from Use of Money and Property	5,304,742	388,701	(34,094)	871,326
Fines, Forfeitures, and Penalties	1,051,804	8,880	-	20,499
Charges for Services	14,694,822	-	-	1,107,787
Other Revenues	1,680,035	-	299,401	2,039,884
Total Revenues	<u>257,570,152</u>	<u>397,581</u>	<u>265,307</u>	<u>79,601,531</u>
<b>EXPENDITURES</b>				
Current:				
General Government	21,113,579	5,801	5,865	-
Public Protection	86,159,446	-	-	-
Public Ways and Facilities	339,143	-	-	-
Health and Sanitation	12,630,356	-	-	74,562,150
Public Assistance	87,649,983	-	-	-
Education	288,157	-	-	-
Recreation and Culture	410,171	-	-	-
Debt Service:				
Principal	302,191	1,730,000	6,760,000	137,189
Interest	948,385	923,994	1,043,793	-
Capital Outlay	5,296,750	-	-	123,086
Total Expenditures	<u>215,138,161</u>	<u>2,659,795</u>	<u>7,809,658</u>	<u>74,822,425</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	42,431,991	(2,262,214)	(7,544,351)	4,779,106
<b>OTHER FINANCING SOURCES (USES)</b>				
Leases	59,632	-	-	-
SBITAs	723,707	-	-	-
Transfers In	14,561,540	2,835,598	7,533,166	16,510,387
Transfers Out	(48,626,985)	(7,755,911)	-	(275,872)
Total Other Financing Sources (Uses)	<u>(33,282,106)</u>	<u>(4,920,313)</u>	<u>7,533,166</u>	<u>16,234,515</u>
<b>NET CHANGE IN FUND BALANCES</b>	9,149,885	(7,182,527)	(11,185)	21,013,621
Fund Balances - Beginning	<u>71,326,787</u>	<u>11,645,321</u>	<u>7,485,325</u>	<u>(8,774,863)</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 80,476,672</u>	<u>\$ 4,462,794</u>	<u>\$ 7,474,140</u>	<u>\$ 12,238,758</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

	Road	Mental Health Treatment	Nonmajor Governmental Funds	Total
<b>REVENUES</b>				
Taxes	\$ 54,000	\$ 2,422,364	\$ 5,147,951	\$ 109,012,034
Licenses, Permits, and Franchises	110,563	-	357,494	5,314,495
Intergovernmental	21,388,459	4,987,474	42,567,506	273,110,066
Revenue from Use of Money and Property	288,660	2,175,332	2,287,815	11,282,482
Fines, Forfeitures, and Penalties	2,013	-	21,213	1,104,409
Charges for Services	340,649	8,525	318,098	16,469,881
Other Revenues	9,177	-	223,595	4,252,092
Total Revenues	<u>22,193,521</u>	<u>9,593,695</u>	<u>50,923,672</u>	<u>420,545,459</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	16,828	21,142,073
Public Protection	-	-	10,863,251	97,022,697
Public Ways and Facilities	24,127,498	-	60,308	24,526,949
Health and Sanitation	-	571,532	4,171,783	91,935,821
Public Assistance	-	-	12,535,368	100,185,351
Education	-	-	5,098,609	5,386,766
Recreation and Culture	-	-	457	410,628
Debt Service:				
Principal	-	-	-	8,929,380
Interest	-	-	-	2,916,172
Capital Outlay	11,337,996	-	31,125,029	47,882,861
Total Expenditures	<u>35,465,494</u>	<u>571,532</u>	<u>63,871,633</u>	<u>400,338,698</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(13,271,973)	9,022,163	(12,947,961)	20,206,761
<b>OTHER FINANCING SOURCES (USES)</b>				
Leases	-	-	-	59,632
SBITAs	-	-	-	723,707
Transfers In	4,171,820	-	30,063,352	75,675,863
Transfers Out	(298,256)	(9,734,419)	(8,918,638)	(75,610,081)
Total Other Financing Sources (Uses)	<u>3,873,564</u>	<u>(9,734,419)</u>	<u>21,144,714</u>	<u>849,121</u>
<b>NET CHANGE IN FUND BALANCES</b>	(9,398,409)	(712,256)	8,196,753	21,055,882
Fund Balances - Beginning	9,174,747	43,320,693	47,747,058	181,925,068
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (223,662)</u>	<u>\$ 42,608,437</u>	<u>\$ 55,943,811</u>	<u>\$ 202,980,950</u>

See accompanying Notes to Basic Financial Statements.



**COUNTY OF MENDOCINO  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

Net Change to Fund Balances - Governmental Funds \$ 21,055,882

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital asset additions as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Expenditures for General Capital Assets, Infrastructure, and Other Related Capital Assets Adjustments	\$ 43,927,121	
Less: Current Year Depreciation and Amortization	<u>(6,894,560)</u>	37,032,561

Governmental fund revenues deferred at year end due to unavailability and, therefore, deferred under the modified accrual basis method of accounting, were recognized as revenue on the full accrual method of accounting. (28,083,599)

Debt proceeds and new leases are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, the repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Leases Issued	(59,632)	
SBITAs Issued	(723,707)	
Principal Payments on Bonds Payable	8,490,000	
Principal Payments on SBITAs Payable	<u>439,380</u>	8,146,041

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Amortization of Bond Premiums, Discounts, and Deferred Amounts of Refunding	173,088	
Change in Compensated Absences	(1,214,806)	
Change in Net Pension Liability and Related Deferred Inflows/Outflows	(7,174,313)	
Change in Liability for Closure/Post-Closure Care	<u>(912,285)</u>	(8,914,830)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain activities of the internal service funds is reported with governmental activities. 2,463,066

Change in Net Position of Governmental Activities as Reported on the Statement of Activities \$ 31,699,121

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
STATEMENT OF NET POSITION –  
PROPRIETARY FUNDS  
JUNE 30, 2025**

	<u>Governmental Activities Internal Service Funds</u>
<b>ASSETS</b>	
Current Assets:	
Pooled Cash and Investments in Treasury	\$ 10,320,080
Other Cash	169,361
Accounts Receivable	3,585
Due from Other Governments	938
Prepaid Expenses	1,475,085
Total Current Assets	<u>11,969,049</u>
Noncurrent Assets:	
Capital Assets:	
Nondepreciable	1,456,626
Depreciable, Net	5,786,762
Lease Assets, Net	1,708,064
SBITA Assets, Net	500,445
Total Noncurrent Assets	<u>9,451,897</u>
Total Assets	21,420,946
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	708,973
Accrued Salaries and Benefits	27,954
Compensated Absences	96,779
Liability for Unpaid Claims	999,659
Due to Other Funds	1,128,039
Lease Liability	163,980
SBITA Liability	701,407
Total Current Liabilities	<u>3,826,791</u>
Noncurrent Liabilities:	
Lease Liability	<u>1,649,813</u>
Total Liabilities	<u>5,476,604</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	6,936,697
Unrestricted	<u>9,007,645</u>
Total Net Position	<u><u>\$ 15,944,342</u></u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

	Governmental Activities
	Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges for Services	\$ 28,883,180
Other Revenues	1,386,307
Total Operating Revenues	30,269,487
<b>OPERATING EXPENSES</b>	
Salaries and Employee Benefits	911,684
Services and Supplies	1,115,412
Insurance	7,949,392
Depreciation and Amortization	1,163,824
Claims and Judgments	34,729,848
Total Operating Expenses	45,870,160
<b>OPERATING INCOME (LOSS)</b>	(15,600,673)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Other Revenue	17,702,656
Gain on Disposal of Capital Assets	2,200
Investment Revenue	424,665
Total Nonoperating Revenues (Expenses)	18,129,521
<b>INCOME BEFORE TRANSFERS</b>	2,528,848
<b>TRANSFERS IN</b>	601,187
<b>TRANSFERS OUT</b>	(666,969)
<b>CHANGE IN NET POSITION</b>	2,463,066
Net Position - Beginning of Year	13,481,276
<b>NET POSITION - END OF YEAR</b>	\$ 15,944,342

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

	<u>Governmental Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Receipts from Interfund Services Provided	\$ 30,271,713
Cash Paid to Employees for Services	(841,750)
Cash Paid to Suppliers for Goods and Services	<u>(45,282,448)</u>
Net Cash Used by Operating Activities	(15,852,485)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Noncapital Other Contributions	17,702,656
Transfers In	1,729,226
Transfers Out	<u>(666,969)</u>
Net Cash Provided by Noncapital Financing Activities	18,764,913
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Capital Assets	(1,417,708)
Proceeds from Sale of Capital Assets	6,226
Principal Payments on Capital Debt	<u>(628,749)</u>
Net Cash Used by Capital and Related Financing Activities	(2,040,231)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on Investments	<u>424,665</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,296,862
Cash and Cash Equivalents - Beginning of Year	<u>9,192,579</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 10,489,441</u>
Pooled Cash and Investments in Treasury	\$ 10,320,080
Other Cash	<u>169,361</u>
Total Cash and Cash Equivalents	<u>\$ 10,489,441</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating Income (Loss)	\$ (15,600,673)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation and Amortization	1,163,824
Changes in Assets and Liabilities:	
(Increase) Decrease in Assets:	
Accounts Receivable	2,226
Prepaid Items	(1,475,085)
Increase (Decrease) in Liabilities:	
Accounts Payable	(140,109)
Accrued Salaries	11,286
Compensated Absences	58,648
Claims Liability	127,398
Net Cash Used by Operating Activities	<u>\$ (15,852,485)</u>
 <b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITY</b>	
Lease and SBITA Acquisitions	<u>\$ 221,811</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO**  
**STATEMENT OF FIDUCIARY NET POSITION –**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2025**

	Investment Trust	Private-Purpose Trust Fund	Custodial Fund	Pension Trust Fund
<b>ASSETS</b>				
Cash and Investments in Treasury	\$ 290,619,224	\$ -	\$ 30,348,570	\$ 242,743
Cash in Trust Account	-	1,674,220	-	-
Investments:				
Fixed Income	-	-	-	159,976,037
Domestic Equities	-	-	-	297,880,418
International Equities	-	-	-	204,141,003
Real Estate Partnerships	-	-	-	70,864,546
Infrastructure	-	-	-	59,017,528
Real Estate - 625 Kings Court, Ukiah, CA	-	-	-	1,460,000
Accounts Receivable	-	-	-	1,134,479
Taxes Receivable	-	-	29,563,360	-
Total Assets	290,619,224	1,674,220	59,911,930	794,716,754
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	-	-	-	1,276,469
Due to Other Governments	-	-	15,048,087	-
Total Liabilities	-	-	15,048,087	1,276,469
<b>NET POSITION</b>				
Restricted for:				
Pensions	-	-	-	793,440,285
Pool Participants	290,619,224	-	-	-
Individuals, Organizations, and Other Governments	-	1,674,220	44,863,843	-
Total Net Position	\$ 290,619,224	\$ 1,674,220	\$ 44,863,843	\$ 793,440,285

See accompanying Notes to Basic Financial Statements.

**COUNTY OF MENDOCINO**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	Investment Trust	Private-Purpose Trust Funds	Custodial Fund	Pension Trust Fund
<b>ADDITIONS</b>				
Contributions:				
Employer Contributions	\$ -	\$ -	\$ -	\$ 36,514,688
Member Contributions	-	-	-	9,422,377
Contributions on Pooled Investments	441,509,268	-	-	-
Other Custodial Fund Collections	-	-	662,398,770	-
Taxes Collected for Other Governments	-	-	394,398,188	-
Interest and Investment Income - Net	14,538,605	-	500,534	85,534,707
Total Additions	<u>456,047,873</u>	<u>-</u>	<u>1,057,297,492</u>	<u>131,471,772</u>
<b>DEDUCTIONS</b>				
Benefit Payments	-	-	-	51,647,934
Administrative Expenses	-	-	-	1,495,710
Taxes Distributed to Other Governments	-	-	394,398,188	-
Distributions from Investment Pool	486,169,982	-	-	-
Beneficiary Payments to Individuals, Organizations, and Other Governments	-	-	670,244,706	-
Total Deductions	<u>486,169,982</u>	<u>-</u>	<u>1,064,642,894</u>	<u>53,143,644</u>
<b>CHANGE IN NET POSITION</b>	(30,122,109)	-	(7,345,402)	78,328,128
Net Position - Beginning of Year	<u>320,741,333</u>	<u>1,674,220</u>	<u>52,209,245</u>	<u>715,112,157</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 290,619,224</u>	<u>\$ 1,674,220</u>	<u>\$ 44,863,843</u>	<u>\$ 793,440,285</u>

See accompanying Notes to Basic Financial Statements.



## **NOTES TO BASIC FINANCIAL STATEMENTS**

The notes provided in the financial section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a summary of significant accounting policies for the County, and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.



**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. The Financial Reporting Entity**

The County of Mendocino (the County), the primary government, is a political subdivision of the state of California. It is governed by an elected board of five County supervisors.

The accounting methods and procedures adopted by the County conform to accounting principles generally accepted in the United States of America as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit has a June 30 year-end.

Blended Component Units

The Alexander Estates Lighting District, Covelo Lighting District, Fairview Acres Lighting District, Hopland Lighting District, Laytonville Lighting District, Noyo Lighting District, Oak Knoll Lighting District, Riverwood Terrace Lighting District, Ukiah Village Lighting District, West Talmage Lighting District, Lakewood Lighting District, Meadowbrook Manor Sanitation District, Mendocino County Air Quality Management District, Mendocino County Water Agency, and Mendocino County Public Facilities Corporation are districts and a corporation governed by the County board of supervisors. The component units' governing body is substantially the same as the primary government and a financial benefit or burden relationship exists between the primary government and each of the component units, hence, these units are presented by blending them with the primary government.

Discretely Presented Component Units

There are no component units of the County which meet the criteria for discrete presentation.

Fiduciary Component Units

The County pension plan is administered by the Mendocino County Employee's Retirement Association (MCERA), which was established on January 1, 1948, and is administered by the Board of Retirement to provide service retirement, disability, death, and survivor benefits for employees of the County. MCERA is reported in the Pension Trust Fund on the statement of fiduciary net position – fiduciary funds of the basic financial statements and has been included because there is a financial benefit or burden relationship, and the County appoints a voting majority of the Board. See Note 9 for further disclosures related to the pension plan.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

Government-Wide Financial Statements

The government-wide financial statements consist of the statement of net position and the statement of activities that report information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities; interfund services provided and used are not eliminated in the process of consolidation.

These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. At June 30, 2025, the County had no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or functions and, therefore, are clearly identifiable to a particular function and allocated indirect expenses. Direct expenses also include each function's allocated share of indirect expenses. Program revenues include 1) fees, fines, and charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position is available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements report detailed information about the County's funds, including fiduciary funds and blended component units. Separate statements are provided for each fund category – *governmental*, *proprietary*, and *fiduciary* – even though the latter are excluded from the government-wide financial statements. The emphasis of the Governmental and Proprietary Fund financial statements is on major individual funds. Each major fund is presented in a single column. All remaining governmental funds are separately aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Fund Financial Statements (Continued)

*Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. The General Fund is used to account for all revenues and expenditures necessary to carry out the basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational services.
- The *Debt Service Fund* is used to accumulate funds for the payment of debt service on the Certificates of Participation.
- The *Pension Obligation Bonds Fund* is used to accumulate funds for the payment of debt service on the Pension Obligation Bonds. Deposits are made on each pay period from amounts charged to the individual departments, based on retirement participation.
- The *Mental Health Services Fund* is a special revenue fund whose revenues are legally restricted for specified mental health purposes. The financial activities of the Mental Health Department were formerly an integral part of the County General Fund prior to fiscal year 2002-2003. Revenues consist primarily of intergovernmental revenues and charges for services.
- The *Road Fund* is a special revenue fund that provides for planning, design, construction, maintenance, and administration of County maintained roads. Revenues consist primarily of highway user taxes and other intergovernmental revenues.
- The *Mental Health Treatment Fund* is a sales tax special revenue fund entirely dedicated to improving services, treatment, and facilities for persons with mental health conditions.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Fund Financial Statements (Continued)

The County reports the following additional fund types:

- *Internal Service Funds* are used to account for the County's vehicle replacement and software acquisition services provided to other departments or to other governments and self-insurance programs – unemployment, general liability, workers' compensation, and health insurance benefits, on a cost-reimbursement basis.
- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards, and authorities, and passthrough funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- The *Private-Purpose Trust Fund* are used by the County to account for the assets where the County has fiduciary responsibility for residents who have been deemed by the court to be unable to support themselves or be unable to meet their basic needs, or for residents who pass away without a will or family willing to administer their Estate.
- The *Custodial Funds* account for assets held by the County as an agent for various local governments. The custodial funds maintained by the County include two separate components.
  - County Departmental – Accounts for all assets under the control of County departments which are held in a fiduciary capacity.
  - Unapportioned Taxes – Accounts for property tax receipts awaiting apportionment to other local agencies.
- The *Pension Trust Fund* accounts for the pooled cash held in the County Treasury for the Mendocino County Employees' Retirement Association.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they become both measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipt occurs within 60 days after the end of the accounting period so as to be measurable and available. All other revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. It is the County's policy to submit reimbursement and claim requests for federal and state grant revenues within 30 days of the end of the program cycle and payments are generally received within 90 days. Property taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded as expenditures only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Fiduciary funds include trust funds and custodial funds. All fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

**D. Cash and Investments**

Cash includes amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired.

The County follows the practice of pooling cash and investments which represent deposits, time certificates of deposit, medium-term notes, and U.S. Government securities. The securities are stated at amortized cost, which approximates market.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Cash and Cash Equivalents**

For purposes of the statements of cash flows, the internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's Investment Pool, to be cash equivalents.

**F. Receivables**

Receivables consist mostly of amounts due from other agencies. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

**G. Inventories**

Inventories are valued at average cost. Inventories in the Road Fund consist of road supplies, fuel, and various consumable items. Inventories in the General Fund consist of office supplies. Inventory recorded by governmental funds are recorded as expenditures at the time the inventory is consumed. Reported inventories of governmental funds are equally offset by nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

**H. Restricted Assets**

The County has \$13,224,677 restricted cash deposited with fiscal agents to meet Certificates of Participation, Pension Obligation Bond, and other long-term debt reserve fund requirements.

**I. Net Position/Fund Balance**

**Net Position**

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets (net of related debt), restricted, and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation/amortization and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Net Position/Fund Balance (Continued)**

- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, restricted resources are depleted first before the unrestricted resources are used.

**Fund Balances**

As prescribed by the Governmental Accounting Standards Board (GASB) Statement No. 54, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds consist of the following categories:

- *Nonspendable Fund Balance* – includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as inventories or prepaid amounts).
- *Restricted Fund Balance* – includes amounts that can be spent only for specific purposes stipulated by external parties (such as creditors, grant providers, or contributors) or by law.
- *Committed Fund Balance* – includes amounts that can be used only for the specific purpose determined by the Board of Supervisors with a 4/5 vote. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action. The formal action must occur prior to the end of the reporting period. The amount which will be subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance* – is comprised of amounts intended to be used by the government entity for specific purposes that are neither restricted nor committed. The assignment of funds is authorized by the Board of Supervisors, who are established under general law to enact legislation governing the County, determine policy, and adopt the annual budget. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year's budget.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Net Position/Fund Balance (Continued)**

- Unassigned Fund Balance – is the residual classification and includes all amounts not contained in the other classifications. The General Fund is the only fund that reports a positive unassigned fund balance, other governmental funds may report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes. Positive unassigned amounts are technically available for any purposes.

In circumstances where an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

In Proprietary fund financial statements net position are accounted for the same as in the government-wide statements.

**J. Property Tax Revenue**

Property taxes attach as an enforceable lien at January 1. Taxes are levied on July 1 and payable in two installments, December 10 and April 10. All general property taxes are then allocated by the County Auditor's Office to the various taxing entities per the legislation implementing Proposition 13. The method of allocation used by the County is subject to review by the state of California. County property tax revenues are recognized when levied in accordance with the alternative method of property tax allocation (Teeter Plan).

Alternative Method of Distribution of Tax Levies

The County apportions property tax revenue according to the alternative tax treatment (Teeter Plan), whereby all of the current tax levy is distributed to all participating entities.

The County then receives delinquent penalties and fees on the entire participating tax roll.

The County maintains 25% of the total delinquent secured taxes for participating entities in the County, as calculated at the end of the fiscal year, in the tax loss reserve fund. The balance in the fund was approximately \$7,972,768 at year-end.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Capital Assets**

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated acquisition value on the date contributed. Capital assets include public domain (infrastructure) general fixed assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

The estimated useful lives are as follows:

Infrastructure (Except for the Maintained Pavement Subsystem)	20 to 50 Years
Structures and Improvements	10 to 40 Years
Equipment	3 to 10 Years

Right-to-use lease assets (including SBITAs) are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**L. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows or resources, represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types of items, which qualify for reporting in this category: pension and loss on refunding.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**L. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items which qualify for reporting in this category: pensions and unavailable revenue. The item, *unavailable revenue*, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues generally from intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**M. Pensions**

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the County recognizes a net pension liability, which represents the County's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Mendocino County Employees' Retirement Association (MCERA).

The net pension liability is measured as of the County's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows or resources relating to pensions and pension expense, information about the fiduciary net position of the County's pension plan with MCERA and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by MCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Pensions (Continued)**

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

**N. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

**O. Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**P. Compensated Absences**

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more-likely-than-not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Holiday Leave Bank Hours

Deputy Sheriffs Association and Juvenile Hall Division employees receive holiday bank hours that if not used, are paid out each year at the employee's current pay rate.

Military Leave

Military leave the County has been notified about prior to fiscal year-end is included.

Compensatory Time Off

Non-exempt employees use the time off or are compensated for the time at the employee's current pay rate. Therefore, all non-exempt compensatory time was included. Exempt employees are permitted to take the time off, but balances at separation from employment are not paid.

Personal Leave/Management Leave

Personal and management leaves are allocated each year and expire at the end of the calendar year. All personal/management leave was included based on the assumption that it will be used prior to use of vacation.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**P. Compensated Absences (Continued)**

Attorney Time Off

Attorney time off is included at 50% as historical usage indicated that it is not all used before year-end. Attorney time off may be taken but is not paid at separation from employment.

**Q. Adoption of New Accounting Standards**

In June of 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but has not yet been paid. This Statement is effective for reporting periods beginning after December 15, 2023, which for the County applies to the fiscal year ending June 30, 2025.

The County of Mendocino adopted the requirements of the guidance effective July 1, 2024 and has applied the provisions of this standard to the beginning of the period of adoption. The results of this implementation are discussed in Note 14.

**NOTE 2 CASH AND INVESTMENTS**

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of securing and protecting the public funds of the County and other participants. Funds not immediately required for daily operations are invested in an attempt to earn a yield commensurate to current conditions. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The state of California Statutes requires certain special districts and other governmental entities to maintain their cash surplus with the County treasurer.

Cash and investments held by fiscal agents outside of the County's investment pool are restricted as to its use. It consists of funds designated by debt agreements as reserve funds.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority: safety, liquidity, yield, and public trust.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

The Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the investment pool participants every quarter. The report covers the types of investments in the pool, maturity dates, par value, actual costs, and fair value.

At June 30, 2025, total County cash and investments were as follows:

Cash:	
Imprest Cash	\$ 177,054
Deposits Less Outstanding Warrants	27,859,491
Total Cash	<u>28,036,545</u>
Investments:	
In Treasurer's Pool	503,379,157
With Fiscal Agents	13,224,677
With Fiscal Agents, Pension Trust Fund (Held by MCERA)	793,582,275
Total Investments	<u>1,310,186,109</u>
Total Cash and Investments	<u>\$ 1,338,222,654</u>

Total cash and investments at June 30, 2025, were presented on the County's financial statements as follows:

Primary Government	\$ 221,998,365
Investment Trust Funds	290,619,224
Pension Trust Fund	793,582,275
Private-Purpose Trust Funds	1,674,220
Custodial Funds	30,348,570
Total Cash and Investments	<u>\$ 1,338,222,654</u>

**Deposits – Custodial Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code requires that a financial institution secure the County's cash deposits by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of pledged securities in the collateral pool must equal at least 110% of the County's cash deposits. California law also allows institutions to secure County deposits by pledging first trust deed mortgage notes having a value of 150% of the County's total cash deposits.

At June 30, 2025, the carrying value of the County's deposits was \$27,859,491 and the bank balance was \$51,234,560. The difference between the carrying amount and the bank balance is a result of transactions in transit. Of the bank balance, \$250,000 was covered by Federal Depository Insurance Corporation (FDIC) and the remainder was covered by the multiple financial institution collateral pool that insures public deposits.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investments**

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk. The County annually adopts a "Statement of Investment Policy." The policy is based on criteria established by government code and adds further restrictions as to the types of investments allowed, concentration limits, and maximum terms.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds and Obligations	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State of California Obligations	5 Years	None	None
California Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations	5 Years	None	25%
Banker's Acceptances	180 Days	40%	5%
Commercial Paper	270 Days	40%	5%
Negotiable Certificates of Deposit/CD Placement Service	5 Years	30%	5%
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements		Prohibited	
Medium-Term Corporate Notes	5 Years	30%	5%
Money Market Mutual Funds	N/A	20%	10%
Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	20%	5%
Bank/Time Deposits	5 Years	20%	5%
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool (includes CAMP)	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 Years	30%	10%

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

At June 30, 2025, the County had the following investments:

	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Fair Value</u>	<u>WAM (Years)</u>
Investment Pool:					
Federal Agency Obligations	3.89% - 5.05%	12/8/2025 - 9/22/2028	\$ 79,665,000	\$ 80,285,603	1.35
Treasury Obligations	0.75% - 4.82%	7/31/2025 - 11/30/2029	216,500,000	213,543,833	2.06
Medium-Term Corporate Notes	3.86% - 5.48%	9/9/2025 - 5/20/2030	83,157,000	83,468,570	1.90
Supranational	4.24% - 4.99%	4/10/2026 - 7/12/2028	18,295,000	18,364,002	1.76
Time Deposit	4.00% - 4.25%	10/7/2025	500,000	500,000	0.27
Money Market Mutual Funds	Variable	On Demand	6,981,549	6,981,549	
California Local Agency Investment Fund (LAIF)	Variable	On Demand	35,000,000	35,000,000	
California Asset Management Program	Variable	On Demand	65,000,000	65,235,600	
Subtotal			<u>505,098,549</u>	<u>503,379,157</u>	
Investments Outside Investment Pool:					
Cash Held With Fiscal Agent:					
Pension Trust Fund (Held by MCERA)	Variable	N/A	793,582,275	793,582,275	
Money Market Mutual Funds	Variable	On Demand	13,224,677	13,224,677	
Total Investments			<u>\$ 1,311,905,501</u>	<u>\$ 1,310,186,109</u>	

For information regarding investments held by the Pension Trust refer to the Mendocino County Employees' Retirement Association financial statements which may be obtained by contacting the Retirement office at 625B Kings Court, Ukiah, California, 95482.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to declines in fair values by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities to provide the necessary cash flow and liquidity needed for operations. The County monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio.

**Fair Value Measurements**

The Pool categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The principles recognize a three-tiered fair value hierarchy, as follows:

*Level 1* - Investments reflect prices quoted in active markets;

*Level 2* - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Fair Value Measurements (Continued)**

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

*Level 3* - Investments reflect prices based upon unobservable sources.

The pool has the following recurring fair value measurements as of June 30, 2025:

	Total	Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Federal Agency Obligations	\$ 80,285,603	\$ -	\$ 80,285,603	\$ -
Treasury Obligations	213,543,833	-	213,543,833	-
Medium-Term Corporate Notes	83,468,570	-	83,468,570	-
Supranational	18,364,002	-	18,364,002	-
Time Deposit	500,000	500,000	-	-
Money Market Mutual Funds	6,981,549	6,981,549	-	-
Total Investments Measured at Fair Value	403,143,557	\$ 7,481,549	\$ 395,662,008	\$ -
Investments Measured at Amortized Cost:				
California Local Agency Investment Fund (LAIF)	35,000,000			
California Asset Management Program	65,235,600			
Total Pooled and Directed Investments	\$ 503,379,157			

**Credit Risk and Concentration of Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. State law limits investments in commercial paper to the rating of A1 by *Standards & Poor's* or P-1 by *Moody's Investors Service*. State law also limits investments in corporate bonds to the rating of A or better by *Standard & Poor's* and *Moody's Investors Service* for a maturity of up to five years.

At June 30, 2025, the County held the following percentage and amount by issuer of its net investment in Federal Agency Obligation: Federal Farm Credit Bank: 9.26% (\$46,619,359).

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Credit Risk and Concentration of Credit Risk (Continued)**

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool's carrying value at June 30, 2025:

	<u>Moody's</u>	<u>S &amp; P</u>	<u>Percent of Portfolio</u>
Investments in Investment Pool:			
Federal Agency Obligations	Aaa	AA+	15.95 %
Treasury Obligations	Aaa	AA+	42.42
Medium-Term Notes	A1	A	2.20
Medium-Term Notes	A1	A-	0.12
Medium-Term Notes	A1	A+	2.32
Medium-Term Notes	A1	AA	0.59
Medium-Term Notes	A1	AA-	0.93
Medium-Term Notes	A2	A	3.41
Medium-Term Notes	A2	A-	0.80
Medium-Term Notes	A2	A+	0.79
Medium-Term Notes	Aa2	A+	0.81
Medium-Term Notes	Aa2	AA	0.40
Medium-Term Notes	Aa2	AA-	0.27
Medium-Term Notes	Aa3	A	0.75
Medium-Term Notes	Aa3	AA-	1.01
Medium-Term Notes	Aa3	AA+	0.80
Medium-Term Notes	Aaa	AA+	0.40
Medium-Term Notes	Aa1	A	1.00
Money Market Mutual Funds	Aaa	AAAm	1.39
Supranational	Aaa	AAA	3.65
Time Deposit	Unrated	Unrated	0.10
California Local Agency Investment Fund			
State Pool	Unrated	Unrated	6.95
Public Financial Management CAMP	Unrated	AAA	12.96
Total			<u><u>100.00 %</u></u>

**Investments - Custodial Credit Risk**

For investments and deposits held with fiscal agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year-end, the County's investment pool had no securities exposed to custodial credit risk.

**Local Agency Investment Fund**

The County Treasurer's Pool maintains an investment in the state of California Local Agency Investment Fund (LAIF). LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited with LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California Government Code.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Local Agency Investment Fund (Continued)**

Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (the Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute.

At June 30, 2025, the County's investment position in the state of California Local Agency Investment Fund (LAIF) was \$35 million, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis. The total amount invested by all public agencies in PMIA on that day was \$178.1 billion. Of that amount, 6.67% was invested in structured notes and asset-backed securities with the remaining 93.33% invested in other nonderivative financial products.

**County Investment Pool Condensed Financial Statements**

The following represents a condensed statement of net position and changes in net position for the investment pool as of June 30, 2025:

**Statement of Net Position**

Net Position Held for Pool Participants	<u>\$ 529,395,067</u>
Equity of Internal Pool Participants	\$ 238,775,843
Equity of External Pool Participants	<u>290,619,224</u>
Total Net Position	<u>\$ 529,395,067</u>

**Statement of Changes in Net Position**

Net Position for Pool Participants at July 1, 2024	\$ 548,786,138
Net Change in Investments by Pool Participants	<u>(19,391,071)</u>
Net Position at June 30, 2025	<u>\$ 529,395,067</u>

**NOTE 3 ENDOWMENTS**

For the year ended June 30, 2025, the net decrease on investments of donor-restricted endowments was \$9,488. Under local ordinances and state statutes, the County is authorized based on a total-return policy to spend the appreciation on the supplies and maintenance of the community libraries and museums.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 4 INTERFUND TRANSACTIONS**

**Due From/To Other Funds**

Due from and due to other funds amounts will be repaid in the following fiscal year. Due from and due to other funds at June 30, 2025 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Internal Service Fund	\$ 1,128,039
	Pension Obligation Bonds	157,945
	Total	<u>\$ 1,285,984</u>

**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenues. The following schedule briefly summarizes the County's transfer activity:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Mental Health Services Fund	\$ 15,760,387
	Roads Fund	4,171,820
	Debt Service Fund	2,835,598
	Pension Obligation Bonds Fund	6,608,264
	Internal Service Funds	10,000
	Other Governmental Funds	19,240,916
	Subtotal	<u>48,626,985</u>
Mental Health Services Fund	Pension Obligation Bonds	275,872
Roads Fund	General Fund	213
	Pension Obligation Bonds Fund	298,043
	Subtotal	<u>298,256</u>
Mental Health Treatment Fund	Other Governmental Funds	9,734,419
Debt Service Fund	General Fund	7,755,911
Nonmajor Governmental Funds	General Fund	6,178,627
	Mental Health Services Fund	750,000
	Pension Obligation Bonds Fund	310,807
	Internal Service Funds	591,187
	Other Governmental Funds	1,088,017
	Subtotal	<u>8,918,638</u>
Internal Service Funds	General Fund	626,789
	Pension Obligation Bonds Fund	40,180
	Subtotal	<u>666,969</u>
	Total	<u>\$ 76,277,050</u>

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Retirements	Transfers and Adjustments	Ending Balance
<b>Governmental Activities:</b>					
<b>Capital Assets, Not Being Depreciated:</b>					
Land	\$ 2,925,121	\$ -	\$ -	\$ 525,000	\$ 3,450,121
Construction in Progress	53,262,780	45,512,883	-	(17,005,310)	81,770,353
Total Capital Assets, Not Being Depreciated	56,187,901	45,512,883	-	(16,480,310)	85,220,474
<b>Capital Assets, Being Depreciated:</b>					
Infrastructure	112,766,693	-	-	10,933,122	123,699,815
Structures and Improvements	104,221,338	18,194	(2,192,047)	(279,231)	101,768,254
Equipment	36,046,628	1,785,388	(3,170,819)	3,944,838	38,606,035
Improvements Other Than Buildings	6,268,101	-	-	705,041	6,973,142
Intangibles	2,710,433	-	-	-	2,710,433
Total Capital Assets, Being Depreciated	262,013,193	1,803,582	(5,362,866)	15,303,770	273,757,679
<b>Less: Accumulated Depreciation for:</b>					
Infrastructure	(59,965,857)	(2,531,641)	-	-	(62,497,498)
Structures and Improvements	(57,727,489)	(2,175,199)	214,638	(13,955)	(59,702,005)
Equipment	(29,143,069)	(1,558,768)	3,146,905	(15,417)	(27,570,349)
Improvements Other Than Buildings	(5,800,121)	(65,057)	-	(1,117)	(5,866,295)
Intangibles	(696,999)	(180,695)	-	-	(877,694)
Total Accumulated Depreciation	(153,333,535)	(6,511,360)	3,361,543	(30,489)	(156,513,841)
Total Capital Assets, Being Depreciated, Net	108,679,658	(4,707,778)	(2,001,323)	15,273,281	117,243,838
<b>Right-to-Use Assets:</b>					
Leased Structures	3,375,761	28,014	-	-	3,403,775
Leased Equipment	239,381	81,911	-	97,929	419,221
Other Leased Assets	2,021,295	193,797	-	56,824	2,271,916
SBITAs	3,889,256	723,707	(321,052)	(313,043)	3,978,868
Total Capital Assets, Being Amortized	9,525,693	1,027,429	(321,052)	(158,290)	10,073,780
<b>Less: Accumulated Amortization for:</b>					
Leased Structures	(555,998)	(224,786)	-	-	(780,784)
Leased Equipment	(41,431)	(56,126)	-	(26,144)	(123,701)
Other Leased Assets	(503,067)	(166,780)	-	(474)	(670,320)
SBITAs	(2,024,518)	(1,099,332)	311,180	190,445	(2,622,225)
Total Accumulated Amortization	(3,125,014)	(1,547,024)	311,180	163,828	(4,197,030)
Total Capital Assets, Being Amortized, Net	6,400,679	(519,595)	(9,872)	5,537	5,876,749
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 171,268,238</b>	<b>\$ 40,285,510</b>	<b>\$ (2,011,195)</b>	<b>\$ (1,201,492)</b>	<b>\$ 208,341,062</b>

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

Depreciation and Amortization expense was charged to governmental functions as follows:

General Government	\$ 1,484,881
Public Protection	1,457,055
Public Ways and Facilities	2,915,239
Health and Sanitation	586,045
Public Assistance	331,347
Education	87,037
Recreation and Culture	32,956
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets	1,163,824
Total Depreciation and Amortization Expense - Governmental Functions	\$ 8,058,384

**NOTE 6 LONG-TERM LIABILITIES**

Individual issues of loans, bonds, and certificates of participation outstanding at June 30, 2025 are as follows:

Type of Indebtedness (Purpose)	Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2025
Governmental Activities:					
Taxable Pension Obligation Bonds:					
2002 Series (Issued to Partially Refund the 1996 Series and to Meet the Net Pension Obligation of the County's Retirement Plan)					
	7/01/2004 - 7/1/2026	2.07% - 5.77%	\$885,000 - \$7,560,000	\$ 91,945,000	\$ 14,710,000
Refunding Certificates of Participation:					
2022 Series (Issued to Refund 2012 Series COPs that Funded the Construction of Capital Assets)					
	6/1/2024 - 6/1/2043	4.125% - 5.00%	\$425,000 - \$2,205,000	\$ 20,855,000	\$ 17,475,000

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**A. Summary of Long-Term Liabilities**

The following is a summary of long-term liabilities transactions for the year ended June 30, 2025:

	Beginning Balance as Adjusted	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Certificates of Participation	\$ 19,205,000	\$ -	\$ (1,730,000)	\$ 17,475,000	\$ 1,815,000
Certificates of Participation Premium	1,317,106	-	(205,263)	1,111,843	-
Bonds Payable	21,470,000	-	(6,760,000)	14,710,000	7,150,000
Lease Liabilities	4,748,490	281,443	(272,103)	4,757,830	400,600
SBITAs	1,967,609	723,707	(1,231,457)	1,459,859	1,083,638
Compensated Absences	7,664,043	1,273,454	-	8,937,497	2,306,959
Liability for Self-Insurance	872,261	34,729,848	(34,602,450)	999,659	999,659
Landfill Postclosure Costs	15,945,495	912,285	-	16,857,780	501,152
Total Governmental Activities	<u>\$ 73,190,004</u>	<u>\$ 37,920,737</u>	<u>\$ (44,801,273)</u>	<u>\$ 66,309,467</u>	<u>\$ 14,257,008</u>

The change in compensated absences is presented as a net change.

As of June 30, 2025, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30.	Governmental Activities			
	Certificate of Participation		Bonds Payable	
	Principal	Interest	Principal	Interest
2026	\$ 1,815,000	\$ 837,494	\$ 7,150,000	\$ 642,490
2027	1,905,000	746,744	7,560,000	218,106
2028	2,005,000	651,494	-	-
2029	2,100,000	551,244	-	-
2030	2,205,000	446,244	-	-
2031 - 2035	1,835,000	1,212,225	-	-
2036 - 2040	2,855,000	955,469	-	-
2041 - 2044	2,755,000	292,413	-	-
Total	<u>\$ 17,475,000</u>	<u>\$ 5,693,325</u>	<u>\$ 14,710,000</u>	<u>\$ 860,596</u>

Claims and judgments will be paid from the County's risk management internal service funds. A majority of the claims are paid through internal service fund charges to the general fund and special revenue funds. Compensated absences liabilities will be paid by several of the County's funds, including the general fund, special revenue funds, and other internal service funds.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**B. Leases**

The County is currently entered into 16 noncancelable leases with various third parties. Current lease activities include the right-to-use structures, equipment, and infrastructure. The lease terms include the noncancelable period of the lease and extensions the County is reasonably certain to exercise and vary with each contract. Leases have interest rates ranging from 0.000% to 13.870%. Many of the structure leases increase annually by 3%. The July 1, 2024 lease liability was \$4,748,491 with a remaining balance of \$4,757,830 at June 30, 2025.

Total future minimum lease payments under lease agreements are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 400,600	\$ 68,277	\$ 468,877
2027	392,089	60,310	452,399
2028	399,462	54,437	453,899
2029	420,446	48,663	469,109
2030	420,484	42,739	463,223
2031 - 2035	1,843,334	129,986	1,973,320
2036 - 2040	778,379	26,805	805,184
2041 - 2044	103,036	2,534	105,570
Total Minimum Lease Payments	<u>\$ 4,757,830</u>	<u>\$ 433,752</u>	<u>\$ 5,191,582</u>

**C. SBITAs**

The County is currently entered into 26 noncancelable leases with various subscription-based information technology agreements. The lease terms include the noncancelable period of the lease and extensions the County is reasonably certain to exercise and vary with each contract. Leases have interest rates ranging from 2.024% to 3.631%. The July 1, 2024 lease liability was \$1,967,609 with a remaining balance of \$1,459,859 at June 30, 2025.

Total future minimum lease payments under lease agreements are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,083,637	\$ 37,918	\$ 1,121,555
2027	143,671	11,464	155,135
2028	114,529	7,090	121,619
2029	118,022	3,598	121,620
Total Minimum Lease Payments	<u>\$ 1,459,859</u>	<u>\$ 60,070</u>	<u>\$ 1,519,929</u>

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**D. Compensated Absences**

The County’s policy regarding vacation and other leave obligations is to permit employees to accumulate earned but unused vacation and other leave obligations. The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more-likely-than-not to be used for time off or otherwise be paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave. The current portion of this debt is estimated based on historical trends of 25% current and 75% long-term. The County includes its share of social security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences. At fiscal year-end, the total liability for compensated absences was \$8,937,497.

**NOTE 7 MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

State and federal law and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$16,857,780 reported as landfill closure/post-closure liability at June 30, 2025, represents the cumulative amount reported to date based on the use of various percentages of the estimated capacity of the landfills. These amounts are based on what it would cost to perform all closure and post-closure care in 2025. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The following information pertains to the various landfills in the County:

Location	Ownership of Landfill	Percent Filled	Year of Closure	Estimated Liability at June 30, 2025
Caspar Landfill	Mendocino County/ City of Fort Bragg	100%	1994	\$ -
South Coast Landfill	Mendocino County	100%	Pending	13,976,324
Laytonville Landfill	Mendocino County	100%	1997	2,881,456
Total				<u>\$ 16,857,780</u>

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS  
(CONTINUED)**

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and post-closure care. The County is in compliance with these requirements, and, at June 30, 2025, investments of \$7,719,300 are held for these purposes. The County intends to obtain either a grant or issue debt to fund the closure costs. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

Casper Landfill and Laytonville Landfill are closed. The County is in the process of closing South Coast Landfill and is no longer accepting waste from the public.

**NOTE 8 NET POSITION/FUND BALANCES**

**Net Position**

Net investment in capital assets was comprised of the following:

	Governmental Activities
Capital Assets Net of Accumulated Depreciation/Amortization	\$ 208,341,062
Outstanding Principal of Capital-Related Debt	(24,225,373)
Capital-Related AP	(17,891,360)
Net Position, Net Investment in Capital Assets	\$ 166,224,329

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 8 NET POSITION/FUND BALANCES (CONTINUED)**

**Fund Balances**

Details of the fund balance classifications of governmental funds as of June 30, 2025, are as follows:

	General	Debt Service	Pension Obligation Bonds	Mental Health Services	Road	Mental Health Treatment	Other Governmental Funds	Total
Nonspendable:								
Inventory	\$ 222,442	\$ -	\$ -	\$ -	\$ 866,326	\$ -	\$ -	\$ 1,088,768
Restricted for:								
Public Protection	11,163,723	-	-	-	-	-	1,682,685	12,846,408
Public Assistance	756,620	-	-	-	-	-	167,411	924,031
Health Services	18,099,250	-	-	-	-	-	10,295,710	28,394,960
Mental Health	-	-	-	12,238,758	-	42,608,437	-	54,847,195
Special Districts	-	-	-	-	-	-	750,965	750,965
Various Grant Programs	-	-	-	-	-	-	20,210,707	20,210,707
Disaster Recovery	-	-	-	-	-	-	12,351,256	12,351,256
Debt Service	-	4,462,794	7,474,140	-	-	-	-	11,936,934
Endowment	-	-	-	-	-	-	397,216	397,216
Total Restricted	30,019,594	4,462,794	7,474,140	12,238,758	-	42,608,437	45,855,950	142,659,673
Assigned:								
Retirement	3,298,283	-	-	-	-	-	-	3,298,283
General Reserve	14,042,921	-	-	-	-	-	-	14,042,921
Contracted Services	15,687,244	-	-	-	-	-	10,087,861	25,775,105
Total Assigned	33,028,448	-	-	-	-	-	10,087,861	43,116,309
Unassigned	17,206,188	-	-	-	(1,089,988)	-	-	16,116,200
Total Fund Balances	\$ 80,476,672	\$ 4,462,794	\$ 7,474,140	\$ 12,238,758	\$ (223,662)	\$ 42,608,437	\$ 55,943,811	\$ 202,980,950

**NOTE 9 PENSION PLANS**

**Summary of Significant Accounting Policies**

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's defined benefit pension plan (the Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Mendocino County Employees' Retirement Association (MCERA). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. MCERA issues separate public financial statements which may be obtained by contacting the Retirement office at 625B Kings Court, Ukiah, California, 95482.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**A. General Information About the Pension Plans**

Plan Descriptions

The Mendocino County Employees' Retirement Association is a cost-sharing, multiemployer defined benefit pension plan serving the employees of the County of Mendocino and two special districts. The Association was established under the County Employees Retirement Act of 1937, as amended. The plan is totally controlled and governed by a nine-member retirement board and is available to essentially all full-time employees of the County and certain special districts. Members of the board are appointed as follows: four members are appointed by the Board of Supervisors, two members are elected by general county employees, one member is elected by safety county employees, two members are elected by county retirees, one alternate, and one member is the County Treasurer who is an ex-officio board member and administrator of the retirement system.

Benefits Provided

MCERA provides service retirement, disability, death, and survivor benefits to eligible employees. All permanent employees of the County or contracting districts who work at least 32 hours per week become members of MCERA effective on the first day of the pay period following employment. There are separate retirement plans for General, Safety, and Probation member employees. Any new employees who become members on or after January 1, 2013 are subject to the provisions of California Public Employees' Pension Reform Act of 2013 (PEPRA), California Government Code 7522 et seq. and Assembly Bill (AB) 197.

General members hired prior to January 1, 2013 are eligible to retire once they attain the age of 50 and have acquired 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. A member who is age 70 or older is eligible to retire regardless of service. General members who are first hired on or after January 1, 2013 are eligible to retire once they have attained the age of 52, and have acquired five years of retirement service credit, or age 70, regardless of service. Safety and Probation members hired prior to January 1, 2013 are eligible to retire once they attain the age of 50 and have acquired 10 or more years of retirement service credit. A member with 20 years of service is eligible to retire regardless of age. A member who is age 70 or older is eligible to retire regardless of service. Safety and Probation members who are first hired on or after January 1, 2013 are eligible to retire once they have attained the age of 50, and have acquired five years of retirement service credit, or age 70, regardless of service.

The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**A. General Information About the Pension Plans (Continued)**

Benefits Provided (Continued)

General member benefits are calculated pursuant to the provisions of Section 31676.121. The monthly allowance is equal to 1/50th of final compensation times years of accrued retirement service credit times the age factor from Section 31676.12. General member benefits for those who are first hired on or after January 1, 2013 are calculated pursuant to the provision of California Government Code Section 7522.20(a). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.20(a).

Safety member benefits are calculated pursuant to the provisions of Section 31664.2. The monthly allowance is equal to 3% of final compensation times years of accrued retirement service credit times the age factor from Section 31664.2. Safety member benefits for those who are first hired on or after January 1, 2013 are calculated pursuant to the provision of California Government Code Section 7522.25(d). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.25(d).

Probation member benefits are calculated pursuant to the provisions of Section 31664. The monthly allowance is equal to 1/50th of final compensation times years of accrued retirement service credit times the age factor from Section 31664.

Probation member benefits for those who are first hired on or after January 1, 2013 are calculated pursuant to the provision of California Government Code Section 7522.25(d). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.25(d).

For members with membership dates before January 1, 2013, the maximum monthly retirement allowance is 100% of final compensation.

Final average compensation consists of the highest 12 consecutive months of pay for a General Tier 1, Safety Tier 1, or Probation Tier 1 member, and the highest 36 consecutive months for all other members.

The member may elect an unmodified retirement allowance or choose an optional retirement allowance. The unmodified retirement allowance provides the highest monthly benefit and a 60% continuance to an eligible surviving spouse or domestic partner. An eligible surviving spouse or domestic partner is one married to or registered with the member one year prior to the effective retirement date. There are four optional retirement allowances the member may choose. Each of the optional retirement allowances requires a reduction in the unmodified retirement allowance in order to allow the member the ability to provide certain benefits to a surviving spouse, domestic partner, or named beneficiary having an insurable interest in the life of the member.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**A. General Information About the Pension Plans (Continued)**

Benefits Provided (Continued)

MCERA provides an annual cost-of-living benefit to all non-PEPRA retirees. The cost-of-living adjustment, based upon the Consumer Price Index prepared by the Bureau of Labor Statistics that applies to the Mendocino County Area, is capped at 3.0%.

Contributions

The County and contracting districts contribute to the retirement plan based upon actuarially determined contribution rates adopted by the Board of Retirement. Employer contribution rates are adopted annually based upon recommendations received from MCERA's actuary after the completion of the annual actuarial valuation. The average employer contribution rate as of June 30, 2024 for 2024-2025 (based on the June 30, 2022 valuation) was 36.81% of compensation. The actual employer rate depends on General, Safety, or Probation membership, and tier.

All members are required to make contributions to MCERA regardless of the retirement plan or tier in which they are included; however, non-PEPRA members with 30 or more years of service are exempt from paying member contributions. The average member contribution rate as of June 30, 2024 for 2024-2025 (based on the June 30, 2022 valuation) was 9.66% of compensation.

The member and employer contribution rates are adjusted annually to maintain the appropriate funding status of the Plan. The employer contribution rate is actuarially determined to provide for the balance of the contributions needed to fund the annual normal cost (basic and cost of living) and the amortization of the unfunded actuarial accrued liability.

For the year ended June 30, 2025, the contributions for the Plan were as follows:

Contributions - Employer	<u>\$ 34,744,602</u>
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**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2025, the County reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability <u>                    </u>
Total Net Pension Liability	<u><u>\$ 238,231,820</u></u>

The County's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for the Plan as of June 30, 2023 and 2024 was as follows:

Proportion - June 30, 2023	96.54 %
Proportion - June 30, 2024	<u>95.87</u>
Change - Increase (Decrease)	<u><u>(0.67)%</u></u>

For the year ended June 30, 2025, the County recognized net pension expense of \$42,134,325. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 4,413,025	\$ 310,616
Changes in Assumptions	2,744,318	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	129,721
Changes in Proportion and Differences Between County's Contributions and Proportionate Share of Contributions	-	981,066
County's Contributions Subsequent to the Measurement Date	<u>34,744,602</u>	<u>-</u>
Total	<u><u>\$ 41,901,945</u></u>	<u><u>\$ 1,421,403</u></u>

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The County reported \$34,744,602 deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2026	\$ (3,145,724)
2027	17,501,787
2028	(5,119,420)
2029	(3,500,703)
Total	<u>\$ 5,735,940</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2025 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.50%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	4.00% – 8.25%, based on years of service (1)
Investment Rate of Return	6.50%
Mortality	Healthy: General Members: Pub-2010 General Healthy Retiree Amount-Weighted Mortality Tables (separate tables for males and females) with rates decreased by 5% for males and increased by 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2021 Safety and Probation Members: Pub-2010 Safety Healthy Retiree Amount-Weighted Mortality Tables (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021

(1) Includes inflation at 2.50% plus across the board salary increases of 0.50% plus merit and promotion increases.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

Actuarial Assumptions (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an May 11, 2023 actuarial experience study for the period July 1, 2019 – June 30, 2022.

Discount Rate

The discount rate used to measure the total pension liability was 6.50% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2025.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. Equity	25.9 %	6.00 %
Small Cap U.S. Equity	11.1	6.65
Global ex-US Equity	25.0	7.05
Domestic Fixed Income	21.0	1.97
Real Estate	11.0	3.86
Infrastructure	6.0	4.65
Total	<u>100.0 %</u>	

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 PENSION PLANS (CONTINUED)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for each Plan, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

1% Decrease	5.50%	
Net Pension Liability		\$ 359,015,560
Current Discount Rate	6.50%	
Net Pension Liability		\$ 238,231,820
1% Increase	7.50%	
Net Pension Liability		\$ 138,870,146

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued MCERA financial report.

**NOTE 10 CONTINGENCIES**

**A. Litigation**

There are many lawsuits pending in which the County is involved. Some of the lawsuits have been filed solely against the County, while in others, the County is one of a group of defendants. The general liability self-insurance program would cover probable claims losses for which adequate reserves have been maintained.

**B. Grants**

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental entities. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of June 30, 2025, significant amounts of grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

**COUNTY OF MENDOCINO**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 RISK MANAGEMENT**

The County has four risk management funds (Internal Service Funds) to administer the County's insurance programs that are fully self-insured, partially self-insured, or fully funded. Fund revenues are primarily premium charges to other departments and funds are planned to equal estimated expenses resulting from the self-insurance programs including claims expenses, liability insurance coverage in excess of the self-insured retention amounts, and other operating expenses. Liability for unpaid claims is subject to change due to future re-estimations of claims by program administrators, inflation, and changes in laws and regulations. The primary activities of the funds consist of risk management programs related to the following:

**1. Unemployment Insurance**

The County is fully self-insured for this program. The estimated claims liability at fiscal year-end was \$38,415.

**2. General Liability Insurance**

The County maintains a self-insured retention (SIR) of \$200,000 per occurrence for this program. Losses which exceed the SIR are covered by excess insurance obtained through Public Risk Innovation, Solutions, and Management (PRISM), formerly known as CSAC Excess Insurance Authority.

This program is the only insurance program administered without the benefit of a third-party administrator.

The administration of this program is a joint effort between the Risk Management Division and the Office of the County Counsel. The liability for unpaid claims was based on actual outstanding claims at June 30, 2025, plus an amount for "incurred but not reported claims." The liability is based on the estimated ultimate cost of settling the claims within the program's self-insured retention. The liability of \$961,244 includes incurred but not reported claims.

**3. Workers' Compensation**

The County elected to become fully insured through CSAC-Excess Insurance Authority on July 1, 1997.

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 11 RISK MANAGEMENT (CONTINUED)**

**4. Health Insurance**

Effective January 1, 2023, the County became a member of PRISMHealth (PRISM), a Joint Powers Association (JPA) that provides a fully funded medical program to its members. PRISM specializes in member directed risk pooling. Alliant is the County's broker/actuary of record. As the broker, Alliant reviews the health plan on an annual basis and assists the County to determine by how much County and employee share in premiums should be increased. There was no liability outstanding at year-end.

Changes in the fund's claims liability amount for the past two years were:

	Unemployment Insurance	General Liability	Total
Claims Liability, July 1, 2023	\$ 53,131	\$ 994,760	\$ 1,234,090
Current Year Claims and Changes in Estimates	192,040	1,543,071	20,022,425
Claims Payments	(203,371)	(1,707,370)	(20,384,254)
Claims Liability, June 30, 2024	<u>\$ 41,800</u>	<u>\$ 830,461</u>	<u>\$ 872,261</u>
Claims Liability, July 1, 2024	\$ 41,800	\$ 830,461	\$ 872,261
Current Year Claims and Changes in Estimates	115,171	16,128,264	16,243,435
Claims Payments	(118,556)	(15,997,481)	(16,116,037)
Claims Liability, June 30, 2025	<u>\$ 38,415</u>	<u>\$ 961,244</u>	<u>\$ 999,659</u>

**NOTE 12 EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS**

The following funds reported an excess of expenditures over appropriations for the fiscal year ended June 30, 2025:

Fund	Amount in Excess
Fish and Game Fund	\$ 3,077
COPS AB 1913 Fund	32,691
Opioid Settlement Fund	77,300
Micrographics Fund	687
Whole Person Care Fund	61,916

**COUNTY OF MENDOCINO  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 13 DEFICIT FUND BALANCE**

The following funds had deficit fund balances at June 30, 2025:

Fund	Deficit
Major Governmental Funds:	
Road	\$ (223,662)
Nonmajor Governmental Funds:	
Capital Projects - Acquisition	(37,064)

These deficits are expected to be eliminated through charges for services or transfers from the General Fund over time.

**NOTE 14 CHANGE IN ACCOUNTING PRINCIPLES**

Effective July 1, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the County now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in the future as part of the liability for compensated absences. The effect of the implementation of this standard is shown in the table below:

	June 30, 2024 Net Position, As Previously Reported	Change in Accounting Principle	June 30, 2024 Net Position, As Adjusted
Government-Wide:			
Governmental Activities	<u>\$ 146,668,146</u>	<u>\$ (1,588,246)</u>	<u>\$ 145,079,900</u>
Total Primary Government	<u>\$ 146,668,146</u>	<u>\$ (1,588,246)</u>	<u>\$ 145,079,900</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF MENDOCINO  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST TEN FISCAL YEARS**

**Schedule of the County's Proportionate Share of the Net Pension Liability**

	Reporting Fiscal Year (Measurement Date)									
	June 30, 2025 (June 30, 2024)	June 30, 2024 (June 30, 2023)	June 30, 2023 (June 30, 2022)	June 30, 2022 (June 30, 2021)	June 30, 2021 (June 30, 2020)	June 30, 2020 (June 30, 2019)	June 30, 2019 (June 30, 2018)	June 30, 2018 (June 30, 2017)	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015)
County's Proportion of the Net Pension Liability	95.87%	96.54%	96.49%	96.47%	96.26%	96.25%	96.23%	95.17%	93.86%	93.24%
County's Proportionate Share of the Net Pension Liability	\$ 238,231,820	\$ 254,022,797	\$ 241,225,242	\$ 119,599,668	\$ 247,246,342	\$ 206,708,080	\$ 190,043,076	\$ 186,099,824	\$ 193,097,508	\$ 154,924,361
County's Covered Payroll	\$ 83,108,475	\$ 76,982,476	\$ 75,473,016	\$ 73,993,153	\$ 68,592,195	\$ 65,111,855	\$ 61,443,717	\$ 56,534,158	\$ 54,492,771	\$ 51,937,992
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	286.65%	329.97%	319.62%	161.64%	360.46%	317.47%	309.30%	329.18%	354.35%	298.29%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.20%	71.60%	71.30%	84.90%	67.70%	71.30%	72.49%	71.23%	67.45%	72.78%

**Schedule of the County's Contributions**

	Reporting Fiscal Year									
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Actuarially Determined Contribution	\$ 34,744,602	\$ 30,518,399	\$ 29,020,253	\$ 29,449,594	\$ 25,478,430	\$ 23,515,845	\$ 22,826,962	\$ 19,650,882	\$ 18,209,544	\$ 17,950,331
Contributions Related to the Actuarially Determined Contribution	34,744,602	30,518,399	29,020,253	29,449,594	25,478,430	23,515,845	22,826,962	19,650,882	18,209,544	17,950,331
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 84,770,645	\$ 83,108,475	\$ 76,982,476	\$ 75,473,016	\$ 73,993,153	\$ 68,592,195	\$ 65,111,855	\$ 61,443,717	\$ 56,534,158	\$ 51,937,992
Contributions as a Percentage of Covered Payroll	40.99%	36.72%	37.70%	39.02%	34.43%	34.28%	35.06%	31.98%	32.21%	34.56%

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
GENERAL FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 93,219,332	\$ 98,152,381	\$ 101,387,719	\$ 3,235,338
Licenses and Permits	5,094,406	5,109,339	4,846,438	(262,901)
Fines, Forfeits, and Penalties	808,192	1,182,255	1,051,804	(130,451)
Revenue from Use of Money and Property	1,032,488	1,550,520	5,304,742	3,754,222
Intergovernmental	138,450,186	136,187,621	128,604,592	(7,583,029)
Charges for Services	13,637,679	13,103,380	14,694,822	1,591,442
Other Revenue	2,293,720	1,800,740	1,680,035	(120,705)
Total Revenues	254,536,003	257,086,236	257,570,152	483,916
<b>EXPENDITURES</b>				
Current:				
General Government:				
Assessor	2,423,408	2,497,190	2,715,259	(218,069)
Auditor-Controller	1,707,408	1,712,554	1,721,952	(9,398)
Board of Supervisors	932,809	946,657	940,212	6,445
Central Services	777,143	504,014	525,508	(21,494)
Clerk of the Board	561,846	716,246	675,695	40,551
Clerk-Recorder	472,636	472,636	464,651	7,985
County Clerk-Election	678,412	760,188	737,889	22,299
County Counsel	2,129,268	2,160,758	2,020,671	140,087
County Executive Office	1,070,249	1,206,999	1,088,709	118,290
Economic Development	140,976	135,196	135,147	49
Employee Wellness/Assistance	257,850	257,850	210,777	47,073
Facilities	6,918,163	6,362,776	5,539,426	823,350
Fiscal Services	770,274	786,951	752,458	34,493
Fleet Management	419,626	248,249	175,912	72,337
Grants Administration	159,343	159,343	125,341	34,002
Human Resources	2,627,747	2,700,649	1,948,821	751,828
Information Services	4,443,421	4,582,174	4,111,801	470,373
Miscellaneous Budget	1,492,283	1,404,458	1,597,856	(193,398)
Mobile Spay and Neuter Program	46,000	50,000	-	50,000
Non-Departmental Revenue	(6,000,000)	(6,805,555)	(7,306,507)	500,952
Payroll Administration	585,759	498,064	462,311	35,753
Retirement Administration	960,416	960,416	893,981	66,435
Transportation - Land Improvem	2,238,019	2,250,019	1,167,620	1,082,399
Treasurer-Tax Collector	1,214,908	1,376,119	1,426,834	(50,715)
Total General Government	27,027,964	25,943,951	22,132,324	3,811,627
Public Protection:				
Agriculture Dept	1,122,694	1,165,477	1,167,081	(1,604)
Alternate Defender	1,192,944	1,192,944	1,191,446	1,498
Animal Care	1,851,595	1,851,595	1,567,527	284,068
Cannabis Management	1,276,970	1,022,976	927,654	95,322
Child Support Services	2,511,225	2,511,225	2,208,680	302,545
Conflict Defender	275,000	275,000	294,556	(19,556)
Court Collections Program	916,741	897,100	923,427	(26,327)
District Attorney	8,221,233	7,895,713	7,765,505	130,208
Grand Jury	63,752	100,574	81,389	19,185
Jail And Rehabilitation Center	20,129,327	20,133,100	19,443,770	689,330

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Public Protection (Continued):				
Juvenile Hall	\$ 3,465,535	\$ 3,465,535	\$ 3,057,416	\$ 408,119
Mobile Spay and Neuter Program	43,017	276,349	269,023	7,326
Office of Emergency Services	355,549	370,734	354,770	15,964
Planning and Building Services	8,096,564	8,096,564	6,890,528	1,206,036
Planning and Building - Special Project	823,000	823,000	725,694	97,306
Probation Officer	7,602,777	7,663,602	6,740,124	923,478
Public Defender	4,715,602	4,721,529	4,677,765	43,764
Sheriff - Coroner	29,690,927	31,144,973	31,377,524	(232,551)
Probation	-	125,000	125,000	-
Total Public Protection	92,354,452	93,732,990	89,788,879	3,944,111
Public Ways and Facilities:				
DOT - Little River Airport	3,925,799	429,749	281,363	148,386
DOT - Round Valley Airport	282,006	282,006	57,780	224,226
Total Public Ways and Facilities	4,207,805	711,755	339,143	372,612
Health and Sanitation:				
California Childrens Services	1,383,264	1,836,075	1,132,856	703,219
County Medical Services Program	303,582	339,905	148,568	191,337
Emergency Medical Services	1,465,012	1,465,012	1,262,375	202,637
Employee Wellness/Assistance	246,948	246,948	213,970	32,978
Environmental Health	3,269,979	3,287,139	2,462,119	825,020
Public Health Administration	4,085,135	4,229,395	2,723,482	1,505,913
Public Health Nursing	3,779,835	4,638,993	2,761,675	1,877,318
Substance Use Disorder Treatment	-	-	11	(11)
Transitional Housing	1,858,377	1,852,377	1,689,394	162,983
Transportation - Solid Waste	658,387	689,260	534,691	154,569
Total Health and Sanitation	17,050,519	18,585,104	12,929,141	5,655,963
Public Assistance:				
Calworks/Foster Care	30,188,052	30,188,052	27,980,108	2,207,944
General Relief	377,425	377,425	232,564	144,861
In Home Support Services	6,998,238	6,998,238	6,898,352	99,886
Social Services Administration	58,293,717	59,521,678	53,763,066	5,758,612
Transitional Housing	-	822,785	414,979	407,806
Total Public Assistance	95,857,432	97,908,178	89,289,069	8,619,109
Education:				
Farm Advisor	314,957	320,368	298,202	22,166
Recreation and Culture:				
Cultural Services	421,642	421,642	414,047	7,595
Parks	108,896	7,006	8,294	(1,288)
Total Recreation and Culture	530,538	428,648	422,341	6,307

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Debt Service:				
Principal	\$ -	\$ -	\$ 302,191	\$ (302,191)
Interest and Fiscal Charges	-	-	948,385	(948,385)
Total Debt Service	-	-	1,250,576	(1,250,576)
Capital Outlay:				
Transitional Housing	5,946,141	6,251,788	5,296,750	955,038
Total Expenditures	243,289,808	243,882,782	221,746,425	18,192,246
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	11,246,195	13,203,454	35,823,727	22,620,273
<b>OTHER FINANCING SOURCES (USES)</b>				
Leases	-	-	59,632	59,632
SBITAs	-	-	723,707	723,707
Transfers In	110,643,275	131,145,638	14,561,540	(116,584,098)
Transfers Out	(142,363,876)	(158,586,031)	(42,018,721)	116,567,310
Total Other Financing Sources (Uses)	(31,720,601)	(27,440,393)	(26,673,842)	766,551
<b>NET CHANGE IN FUND BALANCES</b>	(20,474,406)	(14,236,939)	9,149,885	23,386,824
Budgetary Fund Balances - Beginning of Year	71,326,787	71,326,787	71,326,787	-
<b>BUDGETARY FUND BALANCES - END OF YEAR</b>	<u>\$ 50,852,381</u>	<u>\$ 57,089,848</u>	<u>\$ 80,476,672</u>	<u>\$ 23,386,824</u>

**Reconciliation to the Statement of Revenues, Expenditures, and Changes in Fund Balance**

Total expenditures from the budgetary comparison schedule	\$ 221,746,425
The County budgets transfers to the Pension Obligation Fund as functional expenditures.	<u>(6,608,264)</u>
<b>Total Expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund</b>	<u>\$ 215,138,161</u>

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
MENTAL HEALTH SERVICES FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 104,000	\$ 104,000	\$ 871,326	\$ 767,326
Intergovernmental	43,455,678	80,357,001	75,562,035	(4,794,966)
Charges for Services	792,345	1,457,345	1,107,787	(349,558)
Fines, Forfeitures, and Penalties	24,913	24,913	20,499	(4,414)
Other Revenues	100,000	100,000	2,039,884	1,939,884
Total Revenues	<u>44,476,936</u>	<u>82,043,259</u>	<u>79,601,531</u>	<u>(2,441,728)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	61,175,516	110,671,610	74,562,150	36,109,460
Debt Service:				
Principal	-	-	137,189	(137,189)
Capital Outlay	-	-	123,086	(123,086)
Total Expenditures	<u>61,175,516</u>	<u>110,671,610</u>	<u>74,822,425</u>	<u>35,849,185</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(16,698,580)	(28,628,351)	4,779,106	33,407,457
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	20,242,330	29,997,812	16,510,387	(13,487,425)
Transfers Out	(4,951,042)	(14,421,898)	(275,872)	14,146,026
Total Other Financing Sources (Uses)	<u>15,291,288</u>	<u>15,575,914</u>	<u>16,234,515</u>	<u>658,601</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,407,292)	(13,052,437)	21,013,621	34,066,058
Fund Balances - Beginning of Year	<u>(8,774,863)</u>	<u>(8,774,863)</u>	<u>(8,774,863)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (10,182,155)</u>	<u>\$ (21,827,300)</u>	<u>\$ 12,238,758</u>	<u>\$ 34,066,058</u>

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
ROAD FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 54,000	\$ 54,000	\$ 54,000	\$ -
Licenses, Permits, and Franchises	20,000	20,000	110,563	90,563
Revenue from Use of Money and Property	20,000	20,000	288,660	268,660
Fines, Forfeitures, and Penalties	10,000	10,000	2,013	(7,987)
Intergovernmental	32,456,322	32,456,322	21,388,459	(11,067,863)
Charges for Services	196,241	196,241	340,649	144,408
Other Revenues	6,500	6,500	9,177	2,677
Total Revenues	<u>32,763,063</u>	<u>32,763,063</u>	<u>22,193,521</u>	<u>(10,569,542)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities	25,477,675	26,581,599	24,127,498	2,454,101
Capital Outlay	<u>13,388,000</u>	<u>13,388,000</u>	<u>11,337,996</u>	<u>2,050,004</u>
Total Expenditures	<u>38,865,675</u>	<u>39,969,599</u>	<u>35,465,494</u>	<u>4,504,105</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(6,102,612)	(7,206,536)	(13,271,973)	(6,065,437)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,171,820	4,171,820	4,171,820	-
Transfers Out	<u>-</u>	<u>(11,000)</u>	<u>(298,256)</u>	<u>(287,256)</u>
Total Other Financing Sources (Uses)	<u>4,171,820</u>	<u>4,160,820</u>	<u>3,873,564</u>	<u>(287,256)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,930,792)	(3,045,716)	(9,398,409)	(6,352,693)
Fund Balances - Beginning of Year	<u>9,174,747</u>	<u>9,174,747</u>	<u>9,174,747</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 7,243,955</u>	<u>\$ 6,129,031</u>	<u>\$ (223,662)</u>	<u>\$ (6,352,693)</u>

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
MENTAL HEALTH TREATMENT FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,407,901	\$ 2,407,901	\$ 2,422,364	\$ 14,463
Revenue from Use of Money and Property	446,656	446,656	2,175,332	1,728,676
Intergovernmental	-	9,368,147	4,987,474	(4,380,673)
Charges for Services	2,000	2,000	8,525	6,525
Total Revenues	<u>2,856,557</u>	<u>12,224,704</u>	<u>9,593,695</u>	<u>(2,631,009)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	<u>1,327,837</u>	<u>1,351,130</u>	<u>571,532</u>	<u>779,598</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,528,720	10,873,574	9,022,163	(1,851,411)
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(12,030,000)</u>	<u>(21,388,147)</u>	<u>(9,734,419)</u>	<u>11,653,728</u>
Total Other Financing Sources (Uses)	<u>(12,030,000)</u>	<u>(21,388,147)</u>	<u>(9,734,419)</u>	<u>11,653,728</u>
<b>NET CHANGE IN FUND BALANCES</b>	(10,501,280)	(10,514,573)	(712,256)	9,802,317
Fund Balances - Beginning of Year	<u>43,320,693</u>	<u>43,320,693</u>	<u>43,320,693</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 32,819,413</u>	<u>\$ 32,806,120</u>	<u>\$ 42,608,437</u>	<u>\$ 9,802,317</u>

See accompanying Note to Required Supplementary Information.

**COUNTY OF MENDOCINO**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2025**

**NOTE 1 BUDGETARY BASIS OF ACCOUNTING**

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all governmental funds. The legal level of control for appropriations is at the budget unit level. Appropriations at this level may only be changed with the approval of the Board. Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and is amended during the fiscal year by resolutions approved by the Board of Supervisors.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and other debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as reservations of fund balance since they do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end.

Budgets are adopted for the General Fund, Debt Service Funds, and most Special Revenue Funds. Accounting principles applied for purposes of developing data on a budgetary basis are materially the same as those used to present financial statements in conformity with accounting principles generally accepted in the United States of America. Budgets were not legally adopted for the following Special Revenue Funds: the Special Aviation Fund and the Endowment Fund.



## **SUPPLEMENTARY INFORMATION**



**OTHER BUDGETARY SCHEDULES**

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
DEBT SERVICE FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ -	\$ -	\$ 388,701	\$ 388,701
Fines, Forfeitures, and Penalties	-	-	8,880	8,880
Total Revenues	-	-	397,581	397,581
<b>EXPENDITURES</b>				
Current:				
General Government	6,675	6,675	5,801	874
Debt Service:				
Principal	1,730,000	1,730,000	1,730,000	-
Interest	923,994	923,994	923,994	-
Total Expenditures	2,660,669	2,660,669	2,659,795	874
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(2,660,669)	(2,660,669)	(2,262,214)	398,455
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,867,326	2,867,326	2,835,598	(31,728)
Transfers Out	(6,550,000)	(6,550,000)	(7,755,911)	(1,205,911)
Total Other Financing Sources (Uses)	(3,682,674)	(3,682,674)	(4,920,313)	(1,237,639)
<b>NET CHANGE IN FUND BALANCES</b>	(6,343,343)	(6,343,343)	(7,182,527)	(839,184)
Fund Balances - Beginning of Year	11,645,321	11,645,321	11,645,321	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 5,301,978</u>	<u>\$ 5,301,978</u>	<u>\$ 4,462,794</u>	<u>\$ (839,184)</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
PENSION OBLIGATION BOND FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ -	\$ -	\$ (34,094)	\$ (34,094)
Other Revenues	-	-	299,401	299,401
Total Revenues	-	-	265,307	265,307
<b>EXPENDITURES</b>				
Current:				
General Government	6,675	6,675	5,865	810
Debt Service:				
Principal	6,760,000	6,760,000	6,760,000	-
Interest	1,238,767	1,238,767	1,043,793	194,974
Total Expenditures	8,005,442	8,005,442	7,809,658	195,784
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(8,005,442)	(8,005,442)	(7,544,351)	461,091
<b>OTHER FINANCING SOURCES</b>				
Transfers In	7,998,767	7,998,767	7,533,166	(465,601)
<b>NET CHANGE IN FUND BALANCES</b>	(6,675)	(6,675)	(11,185)	(4,510)
Fund Balances - Beginning of Year	7,485,325	7,485,325	7,485,325	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 7,478,650</u>	<u>\$ 7,478,650</u>	<u>\$ 7,474,140</u>	<u>\$ (4,510)</u>



**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**



**NONMAJOR GOVERNMENTAL FUNDS**



**COUNTY OF MENDOCINO  
NONMAJOR GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for revenues that are restricted by law or administrative action and expenditures for specified purposes. The County has the following types of nonmajor special revenue funds:

- **LIBRARY**

This fund provides library services for all residents and visitors to this beautiful County. The Mendocino County Library System consists of six branches located in Ukiah, Fort Bragg, Willits, Covelo, Point Arena, and Laytonville. The Bookmobile and outreach van provide services to outlying areas. Libraries are community centers, and the branches greatly reflect the dynamic and unique communities that support and utilize its many services.

- **FISH AND GAME**

The County of Mendocino has a Fish and Wildlife Propagation Fund, which represents a portion of fines imposed by the Superior Court of Mendocino County for Fish and Game violations. Funds support the Fish and Game Commission in monitoring the status of fish, game, and wildlife in the County, identifying threats, and advising the Board on relevant issues and activities. Funds also support public education and research, community-based activities to improve fish and wildlife habitat, and County representation within and outside the county.

- **SPECIAL AVIATION**

This Special Revenue fund accounts for state and federal grants and aid for Little River and Round Valley airports, which provide facilities for general aviation and serves the air transport needs for northern Mendocino County (Round Valley), the Mendocino County coast (Little River), the California Aviation System, and the National Integrated Airport System. Little River and Round Valley airports additionally function as incident command centers/disaster relief staging centers for emergencies, including medical evacuation and major fire, severe storm, or earthquake events.

- **SUPPLEMENTAL LAW ENFORCEMENT**

The Supplemental Law Enforcement Services Fund (SLESF) supports COPS (Citizen's Options for Public Safety) and is established in each County pursuant to California Government Code §30061-30065. This fund also provides for one of the two allocated positions within the Sheriff's Office to assist in the operation and maintenance of the Sheriff's computer hardware, software, and networks.

- **COPS AB 1913**

COPS (Citizen's Options for Public Safety) is funded by the Supplemental Law Enforcement Services Fund (SLESF). The fund is established in each County pursuant to California Government Code §30061-30065. The formula for allocating COPS funds is as follows:

1. 5.15% to the County Sheriff for County Jail construction and operations;
2. 5.15% to the District Attorney's Office for criminal prosecutions;
3. 39.7% to the County and the cities within the County, for supplemental front-line law enforcement services; and
4. 50% to the County for implementation of a comprehensive, multi-agency juvenile justice plan.

**COUNTY OF MENDOCINO  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

- **COPS AB 1913 (Continued)**

This budget unit provides funding for one of the two allocated positions within the Sheriff's Office, the Sheriff's Technology Specialist, who assists in the operation and maintenance of the Sheriff's computer hardware, software, and networks.

- **SHERIFF SPECIAL PROJECTS**

The Sheriff Office occasionally receives donations from individuals, service clubs, and other agencies. The donations may be for unrestricted use or restricted for a specific purpose (memorials, K-9 Program). The Sheriff Special Projects fund is used to account for the receipt and disbursement of these funds.

- **RECORDER MODERNIZATION**

Revenues to this fund are provided through fee collection at the time of recording. The overall mission of the Recorder's Modernization fund is to modernize creation, retention, and retrieval of the Clerk-Recorder's records, including the restoration of early handwritten records and entering them into the County's computer system.

- **MICROGRAPHICS**

This special revenue fund further supports the Micrographic Division of the Assessor-Clerk Recorder's Office with regard to micrographic reproductions of County records, and retention and retrieval of Clerk-Recorder's records.

- **SPECIAL DISTRICTS LIGHTING**

There are currently eleven special lighting districts. These districts are funded by secured and unsecured property tax revenues for the purpose of installing street lights in the related district.

- **OPIOID SETTLEMENT**

The Opioid Settlement fund accounts for opioid settlement funded activities.

- **SPECIAL DISTRICTS OTHER**

There are currently three other special districts as follows:

1. **AIR QUALITY MANAGEMENT DISTRICT**

The Air Quality Management District (AQMD) has the primary responsibility for the monitoring and control of air pollution from all stationary sources within the boundaries of Mendocino County, including the four incorporated cities. The District is funded by permit fees, motor vehicle fees, state subvention funds, and state and federal grants. The funds support the District's mission to protect air quality, improve levels of service to the public, the regulated community and other agencies, while at the same time striving to reduce and control costs.

**COUNTY OF MENDOCINO  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

- **SPECIAL DISTRICTS OTHER (Continued)**

- 2. MEADOWBROOK SANITATION DISTRICT

- The district is funded by secured and unsecured property tax revenues for the purpose of supporting the sanitation facility in that district.

- 3. MENDOCINO COUNTY WATER AGENCY

- Mendocino County Water Agency (MCWA) is a Special District governed by the Board of Supervisors, sitting as the Board of Directors. MCWA revenue is generated from a tax that was established in 1971, which does not exceed \$0.06 per \$100 of assessed valuation. The Water Agency provides project management and compliance for and with the following:

- a. The Sustainable Groundwater Management Act (SGMA) Implementation
      - b. Ukiah Valley Basin Groundwater Sustainability Agency
      - c. California Statewide Groundwater Elevation Monitoring (CASGEM) Program
      - d. National Pollutant Discharge Elimination System (NPDES) MS4 Phase II Permit
      - e. Proposition 1 Grant Management
      - f. Water Agency Action Plan

- **INTER-GOVERNMENTAL TRANSFER**

- The County maximizes realignment funds by participating in the Inter-Governmental Transfer (IGT) opportunity with Partnership HealthPlan of California (PHC) to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries. This fund accounts for the realignment health services funds and other federal funds awarded to support the health and wellbeing of Medi-Cal beneficiaries throughout Mendocino County.

- **WHOLE PERSON CARE**

- The Whole Person Care fund accounts for Medi-Cal 2021 grants, awarded through California's Section 115(a) Medicaid Waiver, for the Health and Human Services Agency's Whole Person Care Pilot Program, which aims to improve the wellbeing of Mendocino County residents experiencing mental illness, social isolation and/or poor health through enhanced inter-agency collaboration, peer support, and care coordination.

- **FIRE**

- The Fire fund accounts for grant funded fire mitigation activities.

- **ENFORCEMENT - CANNABIS**

- The Enforcement - Cannabis fund accounts grant funded cannabis enforcement activities.

**COUNTY OF MENDOCINO  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

- **MISCELLANEOUS GRANTS**

The Miscellaneous Grants Fund is used to account for non-departmental grants applied for and received by the County of Mendocino that are used to address and/or support a specified (restricted) need or activity.

- **CANNABIS GRANTS**

The Cannabis Grants Fund consists of two cannabis grant programs. The Local Equity Entrepreneur Program (LEEP) aims to advance economic justice for populations and communities impacted by cannabis prohibition and the War on Drugs (WoD) by providing support to local jurisdictions as they promote equity in California and eliminate barriers to entering the newly regulated cannabis industry for equity program applicants and licensees. The Local Jurisdiction Assistance Grant Program (LJAGP) provides one-time funding to local jurisdictions with the greatest needs to transition provisional licensees to annual licenses, and to aid local jurisdictions and their provisional licensees in completing CEQA compliance requirements necessary to achieve annual licensure.

- **DISASTER RECOVERY**

The Disaster Recovery Fund is used to account for FEMA public assistance and other grant revenues that support the physical and financial recovery of the County and its communities in the wake of a major fire, severe storm or earthquake event. The County has identified eight recovery support functions that correspond with federal and state disaster recovery frameworks. They are community emergency preparedness, community planning and capacity building, infrastructure systems, economic resiliency and sustainability, health and human services, housing, natural systems, and cultural resources.

**CAPITAL PROJECTS**

Capital Projects Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed by the proprietary fund types. The County has the following types of nonmajor capital projects funds:

1. **CAPITAL IMPROVEMENTS (BU 1710)**

The Capital Improvement Fund provides monies for facility enhancements and large-scale maintenance projects, such as roof replacements, parking lot repairs, and heating and cooling upgrades and significant repairs or remodels. These funds also provide for compliance with the Americans with Disabilities Act (ADA) to plan and complete retrofits for the removal of barriers to disabled access in County facilities.

**COUNTY OF MENDOCINO  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**CAPITAL PROJECTS (CONTINUED)**

2. CAPITAL PROJECTS (BU 1712)

This fund provides for the construction of major capital facilities projects. Currently, these funds are reserved exclusively for the upcoming expansion project at the Mendocino County Jail. Over the past several of years the Board has set aside \$3.7 million to be used for local cash match for the project. In 2017, the Bureau of State and Community Corrections (BSCC) announced that Mendocino County was conditionally awarded \$25 million in lease revenue bond funding to expand the local jail.

3. CAPITAL PROJECTS (BU 1713)

This fund provides for the construction of major capital facilities projects. Currently, these funds are reserved exclusively for the Mental Health Treatment Act (Measure B) approved capital facility projects.

4. CAPITAL PROJECTS (BU1714)

This fund provides for the targeted purchase and construction of capital facilities and projects. The funds are currently reserved for the continued upgrade and refurbishment of the Live Oak Apartments project, formerly known as Project Homekey. Since 2021, this project has been funded by the State of California to provide transitional housing to those who are in danger of becoming homeless.

5. CAPITAL PROJECTS (BU1715)

This fund provides for the long-term improvements to the library's land, buildings, equipment, and software. Forty percent of the proceeds from the .25% sales tax ordinance passed in 2022 is deposited into this account, and there may be grant funds for capital investments included as well.

**PERMANENT FUNDS**

Permanent funds are used to account for resources that cannot be expended but must be held in perpetuity. Funds are invested and only earnings, not principal, may be used for a specified purpose. The County has the following types of nonmajor permanent funds:

- **ENDOWMENT FUNDS**

There are several types of endowment funds. Term endowment funds have a built-in stipulation that either part or all of the principal may be used only after a pre-established period has elapsed. Unrestricted endowment funds can be used in any way the recipient chooses. Restricted endowment funds may have limitations put in place by the donor.

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025**

<b>ASSETS</b>	Special Revenue		
	Library	Fish and Game	Special Aviation
Cash and Investments in County			
Treasury	\$ 2,584,986	\$ 88,692	\$ 202,215
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	1,554	-	-
Accounts Receivable	-	-	-
Taxes Receivable	1,224	-	-
Due from Other Governmental Agencies	496,141	-	-
Loans Receivable	-	-	-
	-	-	-
Total Assets	\$ 3,083,905	\$ 88,692	\$ 202,215
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 156,842	\$ -	\$ -
Accrued Salaries and Benefits	79,168	-	-
Unearned Revenue	205,468	-	-
Total Liabilities	441,478	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	-	-
<b>FUND BALANCES</b>			
Restricted	2,642,427	88,692	202,215
Assigned	-	-	-
Total Fund Balances	2,642,427	88,692	202,215
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,083,905	\$ 88,692	\$ 202,215

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Special Revenue (Continued)		
	Supplemental Law Enforcement	COPS AB 1913	Sheriff Special Projects
<b>ASSETS</b>			
Cash and Investments in County			
Treasury	\$ 393,184	\$ 1,258,548	\$ 131,754
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	-	-	-
Accounts Receivable	-	-	-
Taxes Receivable	-	-	-
Due from Other Governmental Agencies	-	-	-
Loans Receivable	-	-	-
	-	-	-
Total Assets	\$ 393,184	\$ 1,258,548	\$ 131,754
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 52	\$ -	\$ -
Accrued Salaries and Benefits	2,778	-	-
Unearned Revenue	-	-	-
Total Liabilities	2,830	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	-	-
<b>FUND BALANCES</b>			
Restricted	390,354	1,258,548	131,754
Assigned	-	-	-
Total Fund Balances	390,354	1,258,548	131,754
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 393,184	\$ 1,258,548	\$ 131,754

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Special Revenue (Continued)		
<b>ASSETS</b>	Recorder Modernization	Micrographics	Special Districts Lighting
Cash and Investments in County			
Treasury	\$ 393,628	\$ 135,053	\$ 751,263
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	-	-	-
Accounts Receivable	4	3	-
Taxes Receivable	-	-	-
Due from Other Governmental Agencies	-	-	-
Loans Receivable	-	-	-
	-	-	-
Total Assets	\$ 393,632	\$ 135,056	\$ 751,263
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 1,481	\$ 298
Accrued Salaries and Benefits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	-	1,481	298
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	-	-
<b>FUND BALANCES</b>			
Restricted	393,632	133,575	750,965
Assigned	-	-	-
Total Fund Balances	393,632	133,575	750,965
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 393,632	\$ 135,056	\$ 751,263

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Special Revenue (Continued)		
	Opioid Settlement	Special Districts Other	Inter- governmental Transfer
<b>ASSETS</b>			
Cash and Investments in County			
Treasury	\$ 3,589,706	\$ 198,268	\$ 10,278,271
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	-	200	-
Accounts Receivable	-	162,638	-
Taxes Receivable	-	-	-
Due from Other Governmental Agencies	-	344,418	-
Loans Receivable	-	-	-
	\$ 3,589,706	\$ 705,524	\$ 10,278,271
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 46,222	\$ 1,750
Accrued Salaries and Benefits	-	11,639	-
Unearned Revenue	3,470,411	-	-
Total Liabilities	3,470,411	57,861	1,750
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	18,094	-
<b>FUND BALANCES</b>			
Restricted	119,295	629,569	10,276,521
Assigned	-	-	-
Total Fund Balances	119,295	629,569	10,276,521
	\$ 3,589,706	\$ 705,524	\$ 10,278,271
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,589,706	\$ 705,524	\$ 10,278,271

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Special Revenue (Continued)		
	Whole Person Care	Fire	Enforcement- Cannabis
<b>ASSETS</b>			
Cash and Investments in County			
Treasury	\$ 19,189	\$ 3,872,632	\$ 436,115
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	-	-	-
Accounts Receivable	-	-	-
Taxes Receivable	-	-	-
Due from Other Governmental Agencies	-	-	-
Loans Receivable	-	-	-
	<u>\$ 19,189</u>	<u>\$ 3,872,632</u>	<u>\$ 436,115</u>
Total Assets	<u>\$ 19,189</u>	<u>\$ 3,872,632</u>	<u>\$ 436,115</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 3,255,631	\$ -
Accrued Salaries and Benefits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	-	3,255,631	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	-	-
<b>FUND BALANCES</b>			
Restricted	19,189	617,001	436,115
Assigned	-	-	-
Total Fund Balances	<u>19,189</u>	<u>617,001</u>	<u>436,115</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,189</u>	<u>\$ 3,872,632</u>	<u>\$ 436,115</u>

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	Special Revenue (Continued)		
<b>ASSETS</b>	Miscellaneous Grants	Cannabis Grants	Disaster Recovery
Cash and Investments in County			
Treasury	\$ 15,187,928	\$ 2,259,600	\$ 14,898,611
Restricted Assets:			
Cash With Fiscal Agent	-	-	-
Imprest Cash	-	-	-
Accounts Receivable	268,962	-	537,587
Taxes Receivable	-	-	-
Due from Other Governmental Agencies	1,344,048	450,982	1,667,760
Loans Receivable	4,225,518	-	-
Total Assets	\$ 21,026,456	\$ 2,710,582	\$ 17,103,958
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 871,523	\$ 246,543	\$ 648,622
Accrued Salaries and Benefits	47,197	-	14,580
Unearned Revenue	5,011,275	2,415,923	3,646,561
Total Liabilities	5,929,995	2,662,466	4,309,763
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	126,951	-	442,939
<b>FUND BALANCES</b>			
Restricted	14,969,510	48,116	12,351,256
Assigned	-	-	-
Total Fund Balances	14,969,510	48,116	12,351,256
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 21,026,456	\$ 2,710,582	\$ 17,103,958

**COUNTY OF MENDOCINO  
COMBINING BALANCE SHEET –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2025**

	<u>Capital Projects</u>	<u>Permanent Fund Endowment Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Investments in County			
Treasury	\$ 9,488,764	\$ 397,216	\$ 66,565,623
Restricted Assets:			
Cash With Fiscal Agent	1,423,461	-	1,423,461
Imprest Cash	-	-	1,754
Accounts Receivable	2,377,082	-	3,346,276
Taxes Receivable	-	-	1,224
Due from Other Governmental Agencies	4,147,489	-	8,450,838
Loans Receivable	-	-	4,225,518
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 17,436,796</u>	<u>\$ 397,216</u>	<u>\$ 84,014,694</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 4,971,853	\$ -	\$ 10,200,817
Accrued Salaries and Benefits	-	-	155,362
Unearned Revenue	-	-	14,749,638
Total Liabilities	<u>4,971,853</u>	<u>-</u>	<u>25,105,817</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	2,377,082	-	2,965,066
<b>FUND BALANCES</b>			
Restricted	-	397,216	45,855,950
Assigned	10,087,861	-	10,087,861
Total Fund Balances	<u>10,087,861</u>	<u>397,216</u>	<u>55,943,811</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,436,796</u>	<u>\$ 397,216</u>	<u>\$ 84,014,694</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

	Special Revenue		
	Library	Fish and Game	Special Aviation
<b>REVENUES</b>			
Taxes	\$ 2,902,809	\$ -	\$ -
Licenses, Permits, and Franchises	-	-	-
Aid from Other Governmental Agencies	45,995	-	9,000
Revenue from Use of Money and Property	133,237	5,269	4,930
Fines, Forfeitures, and Penalties	-	3,676	-
Charges for Services	21,370	-	-
Other Revenue	21,725	-	-
Total Revenues	<u>3,125,136</u>	<u>8,945</u>	<u>13,930</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Protection	-	3,796	-
Public Ways and Facilities	-	-	-
Health and Sanitation	-	-	-
Public Assistance	-	-	-
Education	5,063,912	-	-
Recreation and Culture	-	-	-
Capital Outlay	4,700	-	-
Total Expenditures	<u>5,068,612</u>	<u>3,796</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,943,476)	5,149	13,930
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	2,009,647	-	-
Transfers Out	<u>(125,714)</u>	<u>(181)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,883,933</u>	<u>(181)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(59,543)	4,968	13,930
Fund Balances - Beginning	<u>2,701,970</u>	<u>83,724</u>	<u>188,285</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,642,427</u>	<u>\$ 88,692</u>	<u>\$ 202,215</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Special Revenue (Continued)		
	Supplemental Law Enforcement	COPS AB 1913	Sheriff Special Projects
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses, Permits, and Franchises	-	-	-
Aid from Other Governmental Agencies	243,800	244,910	-
Revenue from Use of Money and Property	24,589	60,425	6,954
Fines, Forfeitures, and Penalties	-	-	-
Charges for Services	-	-	-
Other Revenue	-	-	19,922
Total Revenues	<u>268,389</u>	<u>305,335</u>	<u>26,876</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Protection	188,560	32,691	7,730
Public Ways and Facilities	-	-	-
Health and Sanitation	-	-	-
Public Assistance	-	-	-
Education	-	-	-
Recreation and Culture	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>188,560</u>	<u>32,691</u>	<u>7,730</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	79,829	272,644	19,146
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	<u>(5,469)</u>	<u>(91,653)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(5,469)</u>	<u>(91,653)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	74,360	180,991	19,146
Fund Balances - Beginning	<u>315,994</u>	<u>1,077,557</u>	<u>112,608</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 390,354</u>	<u>\$ 1,258,548</u>	<u>\$ 131,754</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Special Revenue (Continued)		
	Recorder Modernization	Micrographics	Special Districts Lighting
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 108,899
Licenses, Permits, and Franchises	-	-	-
Aid from Other Governmental Agencies	-	-	547
Revenue from Use of Money and Property	18,471	6,492	17,896
Fines, Forfeitures, and Penalties	-	-	-
Charges for Services	63,448	11,325	-
Other Revenue	-	10,946	-
Total Revenues	<u>81,919</u>	<u>28,763</u>	<u>127,342</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	15,687	-
Public Protection	-	-	-
Public Ways and Facilities	-	-	60,308
Health and Sanitation	-	-	-
Public Assistance	-	-	-
Education	-	-	-
Recreation and Culture	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>15,687</u>	<u>60,308</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	81,919	13,076	67,034
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	81,919	13,076	67,034
Fund Balances - Beginning	<u>311,713</u>	<u>120,499</u>	<u>683,931</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 393,632</u>	<u>\$ 133,575</u>	<u>\$ 750,965</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Special Revenue (Continued)		
	Opioid Settlement	Special Districts Other	Inter- governmental Transfer
<b>REVENUES</b>			
Taxes	\$ -	\$ 211,077	\$ -
Licenses, Permits, and Franchises	-	357,494	-
Aid from Other Governmental Agencies	-	275,486	1,398,174
Revenue from Use of Money and Property	105,269	18,842	321,864
Fines, Forfeitures, and Penalties	-	17,537	-
Charges for Services	-	157,308	-
Other Revenue	163,751	7,251	-
Total Revenues	<u>269,020</u>	<u>1,044,995</u>	<u>1,720,038</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Protection	-	350,248	-
Public Ways and Facilities	-	-	-
Health and Sanitation	77,300	1,050,416	574,712
Public Assistance	-	-	-
Education	-	-	-
Recreation and Culture	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>77,300</u>	<u>1,400,664</u>	<u>574,712</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	191,720	(355,669)	1,145,326
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	596,804	-
Transfers Out	<u>(100,828)</u>	<u>(33,516)</u>	<u>(1,645,755)</u>
Total Other Financing Sources (Uses)	<u>(100,828)</u>	<u>563,288</u>	<u>(1,645,755)</u>
<b>NET CHANGE IN FUND BALANCES</b>	90,892	207,619	(500,429)
Fund Balances - Beginning	<u>28,403</u>	<u>421,950</u>	<u>10,776,950</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 119,295</u>	<u>\$ 629,569</u>	<u>\$ 10,276,521</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Special Revenue (Continued)		
	Whole Person Care	Fire	Enforcement- Cannabis
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses, Permits, and Franchises	-	-	-
Aid from Other Governmental Agencies	-	-	-
Revenue from Use of Money and Property	18,880	95,552	12,246
Fines, Forfeitures, and Penalties	-	-	-
Charges for Services	64,647	-	-
Other Revenue	-	-	-
Total Revenues	83,527	95,552	12,246
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Protection	-	5,428,174	-
Public Ways and Facilities	-	-	-
Health and Sanitation	61,916	-	-
Public Assistance	-	-	-
Education	-	-	-
Recreation and Culture	-	-	-
Capital Outlay	-	-	-
Total Expenditures	61,916	5,428,174	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	21,611	(5,332,622)	12,246
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	5,991,549	-
Transfers Out	(2,731)	(503,739)	(48,640)
Total Other Financing Sources (Uses)	(2,731)	5,487,810	(48,640)
<b>NET CHANGE IN FUND BALANCES</b>	18,880	155,188	(36,394)
Fund Balances - Beginning	309	461,813	472,509
<b>FUND BALANCES - END OF YEAR</b>	\$ 19,189	\$ 617,001	\$ 436,115

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Special Revenue (Continued)		
	Miscellaneous Grants	Cannabis Grants	Disaster Recovery
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses, Permits, and Franchises	-	-	-
Aid from Other Governmental Agencies	8,300,986	8,610,256	10,963,981
Revenue from Use of Money and Property	280,067	267,386	416,227
Fines, Forfeitures, and Penalties	-	-	-
Charges for Services	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>8,581,053</u>	<u>8,877,642</u>	<u>11,380,208</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Protection	2,572,696	-	2,279,356
Public Ways and Facilities	-	-	-
Health and Sanitation	2,006,920	-	-
Public Assistance	3,848,837	8,686,531	-
Education	-	-	-
Recreation and Culture	457	-	-
Capital Outlay	210,578	-	-
Total Expenditures	<u>8,639,488</u>	<u>8,686,531</u>	<u>2,279,356</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(58,435)	191,111	9,100,852
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	713,739	-	17,194
Transfers Out	<u>(931,728)</u>	<u>-</u>	<u>(5,428,684)</u>
Total Other Financing Sources (Uses)	<u>(217,989)</u>	<u>-</u>	<u>(5,411,490)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(276,424)	191,111	3,689,362
Fund Balances - Beginning	<u>15,245,934</u>	<u>(142,995)</u>	<u>8,661,894</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 14,969,510</u>	<u>\$ 48,116</u>	<u>\$ 12,351,256</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	<u>Capital Projects</u>	<u>Permanent Fund Endowment Funds</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 1,925,166	\$ -	\$ 5,147,951
Licenses, Permits, and Franchises	-	-	357,494
Aid from Other Governmental Agencies	12,474,371	-	42,567,506
Revenue from Use of Money and Property	462,590	10,629	2,287,815
Fines, Forfeitures, and Penalties	-	-	21,213
Charges for Services	-	-	318,098
Other Revenue	-	-	223,595
Total Revenues	<u>14,862,127</u>	<u>10,629</u>	<u>50,923,672</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	1,141	16,828
Public Protection	-	-	10,863,251
Public Ways and Facilities	-	-	60,308
Health and Sanitation	400,519	-	4,171,783
Public Assistance	-	-	12,535,368
Education	34,697	-	5,098,609
Recreation and Culture	-	-	457
Capital Outlay	<u>30,909,751</u>	-	<u>31,125,029</u>
Total Expenditures	<u>31,344,967</u>	<u>1,141</u>	<u>63,871,633</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(16,482,840)	9,488	(12,947,961)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	20,734,419	-	30,063,352
Transfers Out	-	-	(8,918,638)
Total Other Financing Sources (Uses)	<u>20,734,419</u>	<u>-</u>	<u>21,144,714</u>
<b>NET CHANGE IN FUND BALANCES</b>	4,251,579	9,488	8,196,753
Fund Balances - Beginning	<u>5,836,282</u>	<u>387,728</u>	<u>47,747,058</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 10,087,861</u>	<u>\$ 397,216</u>	<u>\$ 55,943,811</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
LIBRARY FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,980,024	\$ 2,980,024	\$ 2,902,809	\$ (77,215)
Revenue from Use of Money and Property	30,000	30,000	133,237	103,237
Intergovernmental	-	47,800	45,995	(1,805)
Charges for Services	18,400	18,400	21,370	2,970
Other Revenues	12,770	21,770	21,725	(45)
Total Revenues	<u>3,041,194</u>	<u>3,097,994</u>	<u>3,125,136</u>	<u>27,142</u>
<b>EXPENDITURES</b>				
Current:				
Education	5,317,800	5,671,120	5,063,912	607,208
Capital Outlay	-	-	4,700	(4,700)
Total Expenditures	<u>5,317,800</u>	<u>5,671,120</u>	<u>5,068,612</u>	<u>602,508</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(2,276,606)	(2,573,126)	(1,943,476)	629,650
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,009,647	2,009,647	2,009,647	-
Transfers Out	-	-	(125,714)	(125,714)
Total Other Financing Sources (Uses)	<u>2,009,647</u>	<u>2,009,647</u>	<u>1,883,933</u>	<u>(125,714)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(266,959)	(563,479)	(59,543)	503,936
Fund Balances - Beginning of Year	<u>2,701,970</u>	<u>2,701,970</u>	<u>2,701,970</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,435,011</u>	<u>\$ 2,138,491</u>	<u>\$ 2,642,427</u>	<u>\$ 503,936</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
FISH AND GAME FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 1,200	\$ 1,200	\$ 5,269	\$ 4,069
Fines, Forfeitures, and Penalties	4,500	4,500	3,676	(824)
Total Revenues	<u>5,700</u>	<u>5,700</u>	<u>8,945</u>	<u>3,245</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	<u>719</u>	<u>719</u>	<u>3,796</u>	<u>(3,077)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	4,981	4,981	5,149	168
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>-</u>	<u>-</u>	<u>(181)</u>	<u>(181)</u>
<b>NET CHANGE IN FUND BALANCES</b>	4,981	4,981	4,968	(13)
Fund Balances - Beginning of Year	<u>83,724</u>	<u>83,724</u>	<u>83,724</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 88,705</u>	<u>\$ 88,705</u>	<u>\$ 88,692</u>	<u>\$ (13)</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
SUPPLEMENTAL LAW ENFORCEMENT FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 3,750	\$ 3,750	\$ 24,589	\$ 20,839
Intergovernmental	185,000	185,000	243,800	58,800
Total Revenues	<u>188,750</u>	<u>188,750</u>	<u>268,389</u>	<u>79,639</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	<u>257,160</u>	<u>257,160</u>	<u>188,560</u>	<u>68,600</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(68,410)	(68,410)	79,829	148,239
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>-</u>	<u>-</u>	<u>(5,469)</u>	<u>(5,469)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(68,410)	(68,410)	74,360	142,770
Fund Balances - Beginning of Year	<u>315,994</u>	<u>315,994</u>	<u>315,994</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 247,584</u></u>	<u><u>\$ 247,584</u></u>	<u><u>\$ 390,354</u></u>	<u><u>\$ 142,770</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
COPS AB 1913 FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 1,000	\$ 1,000	\$ 60,425	\$ 59,425
Intergovernmental	245,980	245,980	244,910	(1,070)
Total Revenues	<u>246,980</u>	<u>246,980</u>	<u>305,335</u>	<u>58,355</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	-	-	32,691	(32,691)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	246,980	246,980	272,644	25,664
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(194,986)</u>	<u>(194,986)</u>	<u>(91,653)</u>	<u>103,333</u>
<b>NET CHANGE IN FUND BALANCES</b>	51,994	51,994	180,991	128,997
Fund Balances - Beginning of Year	<u>1,077,557</u>	<u>1,077,557</u>	<u>1,077,557</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,129,551</u>	<u>\$ 1,129,551</u>	<u>\$ 1,258,548</u>	<u>\$ 128,997</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
SHERIFF SPECIAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 900	\$ 900	\$ 6,954	\$ 6,054
Other Revenues	1,400	1,400	19,922	18,522
Total Revenues	<u>2,300</u>	<u>2,300</u>	<u>26,876</u>	<u>24,576</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	<u>62,000</u>	<u>62,000</u>	<u>7,730</u>	<u>54,270</u>
<b>NET CHANGE IN FUND BALANCES</b>	(59,700)	(59,700)	19,146	78,846
Fund Balances - Beginning of Year	<u>112,608</u>	<u>112,608</u>	<u>112,608</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 52,908</u></u>	<u><u>\$ 52,908</u></u>	<u><u>\$ 131,754</u></u>	<u><u>\$ 78,846</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
RECORDER MODERNIZATION FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 1,000	\$ 3,500	\$ 18,471	\$ 14,971
Charges for Services	55,000	55,000	63,448	8,448
Total Revenues	<u>56,000</u>	<u>58,500</u>	<u>81,919</u>	<u>23,419</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(30,000)</u>	<u>(14,500)</u>	<u>-</u>	<u>14,500</u>
<b>NET CHANGE IN FUND BALANCES</b>	26,000	44,000	81,919	37,919
Fund Balances - Beginning of Year	<u>311,713</u>	<u>311,713</u>	<u>311,713</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 337,713</u></u>	<u><u>\$ 355,713</u></u>	<u><u>\$ 393,632</u></u>	<u><u>\$ 37,919</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
MICROGRAPHICS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ 500	\$ 500	\$ 6,492	\$ 5,992
Charges for Services	8,000	8,000	11,325	3,325
Other Revenues	12,000	12,000	10,946	(1,054)
Total Revenues	<u>20,500</u>	<u>20,500</u>	<u>28,763</u>	<u>8,263</u>
<b>EXPENDITURES</b>				
Current:				
General Government	<u>15,000</u>	<u>15,000</u>	<u>15,687</u>	<u>(687)</u>
<b>NET CHANGE IN FUND BALANCES</b>	5,500	5,500	13,076	7,576
Fund Balances - Beginning of Year	<u>120,499</u>	<u>120,499</u>	<u>120,499</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 125,999</u></u>	<u><u>\$ 125,999</u></u>	<u><u>\$ 133,575</u></u>	<u><u>\$ 7,576</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
SPECIAL DISTRICTS LIGHTING FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 128,354	\$ 128,354	\$ 108,899	\$ (19,455)
Intergovernmental	361	361	547	186
Revenue from Use of Money and Property	45	45	17,896	17,851
Total Revenues	<u>128,760</u>	<u>128,760</u>	<u>127,342</u>	<u>(1,418)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities	<u>59,485</u>	<u>64,805</u>	<u>60,308</u>	<u>4,497</u>
<b>NET CHANGE IN FUND BALANCES</b>	69,275	63,955	67,034	3,079
Fund Balances - Beginning of Year	<u>683,931</u>	<u>683,931</u>	<u>683,931</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 753,206</u></u>	<u><u>\$ 747,886</u></u>	<u><u>\$ 750,965</u></u>	<u><u>\$ 3,079</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
OPIOID SETTLEMENT FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ -	\$ -	\$ 105,269	\$ 105,269
Other Revenue	139,000	484,454	163,751	(320,703)
Total Revenues	<u>139,000</u>	<u>484,454</u>	<u>269,020</u>	<u>(215,434)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	-	-	77,300	(77,300)
Total Expenditures	<u>-</u>	<u>-</u>	<u>77,300</u>	<u>(77,300)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	290,454	90,892	(199,562)
Fund Balances - Beginning of Year	<u>28,403</u>	<u>28,403</u>	<u>28,403</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 28,403</u>	<u>\$ 318,857</u>	<u>\$ 119,295</u>	<u>\$ (199,562)</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
SPECIAL DISTRICTS OTHER FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 160,381	\$ 160,381	\$ 211,077	\$ 50,696
Licenses, Permits, and Franchises	367,200	367,200	357,494	(9,706)
Revenue from Use of Money and Property	450	450	18,842	18,392
Fines, Forfeitures, and Penalties	8,700	8,700	17,537	8,837
Intergovernmental	181,012	181,012	275,486	94,474
Charges for Services	679,841	679,841	157,308	(522,533)
Other Revenues	500	500	7,251	6,751
Total Revenues	<u>1,398,084</u>	<u>1,398,084</u>	<u>1,044,995</u>	<u>(353,089)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	435,405	360,255	350,248	10,007
Health and Sanitation	<u>1,307,551</u>	<u>1,317,551</u>	<u>1,050,416</u>	<u>267,135</u>
Total Expenditures	<u>1,742,956</u>	<u>1,677,806</u>	<u>1,400,664</u>	<u>277,142</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(344,872)	(279,722)	(355,669)	(75,947)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	348,505	284,155	596,804	312,649
Transfers Out	-	-	(33,516)	(33,516)
Total Other Financing Sources (Uses)	<u>348,505</u>	<u>284,155</u>	<u>563,288</u>	<u>279,133</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,633	4,433	207,619	203,186
Fund Balances - Beginning of Year	<u>421,950</u>	<u>421,950</u>	<u>421,950</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 425,583</u>	<u>\$ 426,383</u>	<u>\$ 629,569</u>	<u>\$ 203,186</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
INTER-GOVERNMENTAL TRANSFERS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,250,000	\$ 1,272,724	\$ 1,398,174	\$ 125,450
Revenue from Use of Money and Property	-	-	321,864	321,864
Total Revenues	<u>1,250,000</u>	<u>1,342,376</u>	<u>1,720,038</u>	<u>377,662</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	<u>1,350,000</u>	<u>1,350,000</u>	<u>574,712</u>	<u>775,288</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(100,000)	(7,624)	1,145,326	1,152,950
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,350,000	1,350,000	-	(1,350,000)
Transfers Out	<u>(3,771,222)</u>	<u>(4,341,539)</u>	<u>(1,645,755)</u>	<u>2,695,784</u>
Total Other Financing Sources (Uses)	<u>(2,421,222)</u>	<u>(2,991,539)</u>	<u>(1,645,755)</u>	<u>1,345,784</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,521,222)	(2,999,163)	(500,429)	2,498,734
Fund Balances - Beginning of Year	<u>10,776,950</u>	<u>10,776,950</u>	<u>10,776,950</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,255,728</u>	<u>\$ 7,777,787</u>	<u>\$ 10,276,521</u>	<u>\$ 2,498,734</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
WHOLE PERSON CARE FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ -	\$ -	\$ 18,880	\$ 18,880
Charges for Services	-	-	64,647	64,647
Total Revenues	-	-	83,527	83,527
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	-	-	61,916	(61,916)
Total Expenditures	-	-	61,916	(61,916)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	21,611	21,611
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	-	-	(2,731)	(2,731)
<b>NET CHANGE IN FUND BALANCES</b>	-	-	18,880	18,880
Fund Balances - Beginning of Year	309	309	309	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 309</u>	<u>\$ 309</u>	<u>\$ 19,189</u>	<u>\$ 18,880</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
FIRE FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Revenue from Use of Money and Property	\$ -	\$ -	\$ 95,552	\$ 95,552
<b>EXPENDITURES</b>				
Current:				
Public Protection	4,505,000	5,487,809	5,428,174	59,635
Total Expenditures	<u>4,505,000</u>	<u>5,487,809</u>	<u>5,428,174</u>	<u>59,635</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(4,505,000)	(5,487,809)	(5,332,622)	155,187
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>4,505,000</u>	<u>5,487,809</u>	<u>5,991,549</u>	<u>503,740</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	155,188	155,188
Fund Balances - Beginning of Year	<u>461,813</u>	<u>461,813</u>	<u>461,813</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 461,813</u></u>	<u><u>\$ 461,813</u></u>	<u><u>\$ 617,001</u></u>	<u><u>\$ 155,188</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
ENFORCEMENT CANNABIS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Aid from Other Governmental Agencies	\$ -	\$ -	\$ 12,246	\$ 12,246
<b>OTHER FINANCING USES</b>				
Transfers Out	-	(51,837)	(48,640)	3,197
<b>NET CHANGE IN FUND BALANCES</b>	-	(51,837)	(36,394)	15,443
Fund Balances - Beginning of Year	472,509	472,509	472,509	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 472,509</u>	<u>\$ 420,672</u>	<u>\$ 436,115</u>	<u>\$ 15,443</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
MISCELLANEOUS GRANTS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 20,124,383	\$ 11,354,443	\$ 8,300,986	\$ (3,053,457)
Revenue from Use of Money and Property	29,152	29,152	280,067	250,915
Charges for Services	597,147	-	-	-
Other Revenues	16,235	-	-	-
Total Revenues	<u>20,766,917</u>	<u>11,383,595</u>	<u>8,581,053</u>	<u>(2,802,542)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	4,612,738	3,288,865	2,572,696	716,169
Health and Sanitation	10,543,888	3,652,308	2,006,920	1,645,388
Public Assistance	4,836,511	5,008,335	3,848,837	1,159,498
Recreation and Culture	-	-	457	(457)
Capital Outlay	-	-	210,578	(210,578)
Total Expenditures	<u>19,993,137</u>	<u>11,949,508</u>	<u>8,639,488</u>	<u>3,310,020</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	773,780	(565,913)	(58,435)	507,478
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	375,527	979,864	713,739	(266,125)
Transfers Out	(479,673)	(755,249)	(931,728)	(176,479)
Total Other Financing Sources (Uses)	<u>(104,146)</u>	<u>224,615</u>	<u>(217,989)</u>	<u>(442,604)</u>
<b>NET CHANGE IN FUND BALANCES</b>	669,634	(341,298)	(276,424)	64,874
Fund Balances - Beginning of Year	<u>15,245,934</u>	<u>15,245,934</u>	<u>15,245,934</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 15,915,568</u>	<u>\$ 14,904,636</u>	<u>\$ 14,969,510</u>	<u>\$ 64,874</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
CANNABIS GRANTS FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 4,572,419	\$ 8,610,256	\$ 4,037,837
Revenue from Use of Money and Property	-	-	267,386	267,386
<b>Total Revenues</b>	<u>-</u>	<u>4,572,419</u>	<u>8,877,642</u>	<u>4,305,223</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance	<u>9,768,560</u>	<u>9,430,752</u>	<u>8,686,531</u>	<u>744,221</u>
<b>NET CHANGE IN FUND BALANCES</b>	(9,768,560)	(4,858,333)	191,111	5,049,444
Fund Balances - Beginning of Year	<u>(142,995)</u>	<u>(142,995)</u>	<u>(142,995)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ (9,911,555)</u></u>	<u><u>\$ (5,001,328)</u></u>	<u><u>\$ 48,116</u></u>	<u><u>\$ 5,049,444</u></u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
DISASTER RECOVERY FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 7,412,618	\$ 7,909,161	\$ 10,963,981	\$ 3,054,820
Revenue from Use of Money and Property	-	-	416,227	416,227
Total Revenues	<u>7,412,618</u>	<u>7,909,161</u>	<u>11,380,208</u>	<u>3,471,047</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection	<u>6,402,940</u>	<u>7,027,765</u>	<u>2,279,356</u>	<u>4,748,409</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,009,678	881,396	9,100,852	8,219,456
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	71,057	17,194	(53,863)
Transfers Out	<u>(7,535,472)</u>	<u>(7,503,910)</u>	<u>(5,428,684)</u>	<u>2,075,226</u>
Total Other Financing Sources (Uses)	<u>(7,535,472)</u>	<u>(7,432,853)</u>	<u>(5,411,490)</u>	<u>2,021,363</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,525,794)	(6,551,457)	3,689,362	10,240,819
Fund Balances - Beginning of Year	<u>8,661,894</u>	<u>8,661,894</u>	<u>8,661,894</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,136,100</u>	<u>\$ 2,110,437</u>	<u>\$ 12,351,256</u>	<u>\$ 10,240,819</u>

**COUNTY OF MENDOCINO  
BUDGETARY COMPARISON SCHEDULE –  
CAPITAL PROJECT FUND  
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,986,682	\$ 1,986,682	\$ 1,925,166	\$ (61,516)
Revenue from Use of Money and Property	-	-	462,590	462,590
Intergovernmental	18,494,268	18,247,228	12,474,371	(5,772,857)
Total Revenues	<u>20,480,950</u>	<u>20,233,910</u>	<u>14,862,127</u>	<u>(5,371,783)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	-	-	400,519	(400,519)
Education	127,000	127,000	34,697	92,303
Capital Outlay	43,119,802	52,532,949	30,909,751	21,623,198
Total Expenditures	<u>43,246,802</u>	<u>52,659,949</u>	<u>31,344,967</u>	<u>21,314,982</u>
<b>EXCESS (DEFICIENCY) OF REVENUES UNDER EXPENDITURES</b>	(22,765,852)	(32,426,039)	(16,482,840)	15,943,199
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>22,905,000</u>	<u>34,938,147</u>	<u>20,734,419</u>	<u>(14,203,728)</u>
<b>NET CHANGE IN FUND BALANCES</b>	139,148	2,512,108	4,251,579	1,739,471
Fund Balances - Beginning of Year	<u>5,836,282</u>	<u>5,836,282</u>	<u>5,836,282</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 5,975,430</u></u>	<u><u>\$ 8,348,390</u></u>	<u><u>\$ 10,087,861</u></u>	<u><u>\$ 1,739,471</u></u>



**INTERNAL SERVICE FUNDS**



**COUNTY OF MENDOCINO  
INTERNAL SERVICE FUNDS**

Internal service funds are used to account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis. The County has the following types of internal service funds:

- **SOFTWARE ACQUISITION**

This fund is titled "Information Technology Replacement" and was established in FY 2000-2001. The purpose of this fund is to provide the funding for the purchase and or the replacement of multi-departmental computer hardware and software systems.

- **VEHICLE REPLACEMENT**

This fund is titled "Information Technology Replacement" and was established in FY 2000-2001. The purpose of this fund is to provide the funding for the purchase and or the replacement of multi-departmental computer hardware and software systems.

- **UNEMPLOYMENT INSURANCE**

This fund accounts for the funding of the County's unemployment insurance. The County is self-insured for unemployment insurance. The allocation to County departments is based 30% on current staffing levels, and 70% on the most recent five years of unemployment costs by department.

- **GENERAL LIABILITY INSURANCE**

This fund accounts for the activities of the Risk Management Division, which identifies and measures all risks (uncertainty of loss) of the County of Mendocino by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk retention, risk transfer or the purchase of insurance. The County of Mendocino is self-insured for liability insurance. Included in this fund are insurance requirements for all liability, property (including fire, flood and select buildings for earthquake), medical malpractice, crime and bond. The County's Safety Officer is responsible for all inspections of County buildings, Cal OSHA required safety trainings, evaluation of departmental safety programs, investigation of accidents for cause and recommended remediation, evaluation of the County's level of compliance with Cal OSHA regulations, and recommending changes in the County's Safety Manual.

- **WORKERS' COMPENSATION**

This fund accounts for the County's Return to Work and Workers' Compensation programs, assisting injured employees in their expeditious return to work, accommodating, when reasonable, permanent medical restrictions; minimizing the County's exposure to Workers' Compensation claims; providing accountability for funds expended in returning injured employees to either their usual and customary duties or modified/alternative work; and providing referrals to other resources if reasonable accommodation cannot be provided.

**COUNTY OF MENDOCINO  
INTERNAL SERVICE FUNDS (CONTINUED)**

- **HEALTH INSURANCE**

The Mendocino County Employee Self-Insured Health Plan Fund is managed and administered by the County's Executive Office. This fund supports the County's medical and prescription drug plan benefits obtained through PRISM. Dental is self-funded through Delta Dental and Vision is fully insured through Vision Service Plan. The Employee Self-Insured Health Plan fund also supports:

- CompleteCare, a medical expense reimbursement program for employees with access to an alternate group health plan;
- an Employee Assistance Program (EAP) – EAP services are provided by a vendor who offers counseling and referral services with the goal to provide assistance to employees for work related or personal issues that may impact job performance;
- the Mendocino County Working on Wellness (MCWOW) Program – The MCWOW program provides opportunities for wellness for employees enrolled in the health plan and their eligible dependents through access to health promotion, education, assessments, activities, and support, with a goal to help participants take responsibility for healthy lifestyle behaviors and choices leading toward high level wellness and reduced health care costs;
- life, and accidental death and dismemberment insurance; and
- a Section 125 Plan (tax-deferred, flexible spending plan).

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF NET POSITION –  
INTERNAL SERVICE FUNDS  
JUNE 30, 2025**

	<u>Software Acquisition</u>	<u>Vehicle Replacement</u>	<u>Unemployment Insurance</u>	<u>General Liability Insurance</u>
<b>ASSETS</b>				
Current Assets:				
Pooled Cash and Investments in County Treasury	\$ 5,313,346	\$ 565,750	\$ 524,815	\$ 1,518,012
Other Cash	-	-	-	-
Accounts Receivable	-	524	-	-
Due from Other Governments	938	-	-	-
Prepaid Expenses	-	-	-	-
Total Current Assets	<u>5,314,284</u>	<u>566,274</u>	<u>524,815</u>	<u>1,518,012</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable	1,456,626	-	-	-
Depreciable, Net	5,779,631	7,131	-	-
Lease Assets, Net	1,708,064	-	-	-
SBITA Assets, Net	500,445	-	-	-
Total Noncurrent Assets	<u>9,444,766</u>	<u>7,131</u>	<u>-</u>	<u>-</u>
Total Assets	14,759,050	573,405	524,815	1,518,012
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	448,922	-	-	224,333
Accrued Salaries and Benefits	-	-	-	5,155
Compensated Absences Payable	-	-	-	19,749
Liability for Unpaid Claims	-	-	38,415	961,244
Due to Other Funds	-	-	-	-
Lease Liability	163,980	-	-	-
SBITA Liability	701,407	-	-	-
Total Current Liabilities	<u>1,314,309</u>	<u>-</u>	<u>38,415</u>	<u>1,210,481</u>
Noncurrent Liabilities:				
Lease Liability	<u>1,649,813</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,964,122</u>	<u>-</u>	<u>38,415</u>	<u>1,210,481</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	6,929,566	7,131	-	-
Unrestricted	<u>4,865,362</u>	<u>566,274</u>	<u>486,400</u>	<u>307,531</u>
Total Net Position	<u>\$ 11,794,928</u>	<u>\$ 573,405</u>	<u>\$ 486,400</u>	<u>\$ 307,531</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF NET POSITION –  
INTERNAL SERVICE FUNDS (CONTINUED)  
JUNE 30, 2025**

	Workers' Compensation	Health Insurance	Total
<b>ASSETS</b>			
Current Assets:			
Pooled Cash and Investments in County Treasury	\$ 2,398,157	\$ -	\$ 10,320,080
Other Cash	-	169,361	169,361
Accounts Receivable	-	3,061	3,585
Due from Other Governments	-	-	938
Prepaid Expenses	-	1,475,085	1,475,085
Total Current Assets	2,398,157	1,647,507	11,969,049
Noncurrent Assets:			
Capital Assets:			
Nondepreciable	-	-	1,456,626
Depreciable, Net	-	-	5,786,762
Lease Assets, Net	-	-	1,708,064
SBITA Assets, Net	-	-	500,445
Total Noncurrent Assets	-	-	9,451,897
 Total Assets	 2,398,157	 1,647,507	 21,420,946
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	12,917	22,801	708,973
Accrued Salaries and Benefits	2,470	20,329	27,954
Compensated Absences Payable	13,562	63,468	96,779
Liability for Unpaid Claims	-	-	999,659
Due to Other Funds	-	1,128,039	1,128,039
Lease Liability	-	-	163,980
SBITA Liability	-	-	701,407
Total Current Liabilities	28,949	1,234,637	3,826,791
Noncurrent Liabilities:			
Lease Liability	-	-	1,649,813
 Total Liabilities	 28,949	 1,234,637	 5,476,604
<b>NET POSITION</b>			
Net Investment in Capital Assets	-	-	6,936,697
Unrestricted	2,369,208	412,870	9,007,645
 Total Net Position	 \$ 2,369,208	 \$ 412,870	 \$ 15,944,342

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2025**

	Software Acquisition	Vehicle Replacement	Unemployment Insurance	General Liability Insurance
<b>OPERATING REVENUES</b>				
Charges and Fees	\$ 3,000	\$ 11,062	\$ -	\$ 4,815,892
Other Revenues	1,417,065	-	-	-
Total Operating Revenues	<u>1,420,065</u>	<u>11,062</u>	<u>-</u>	<u>4,815,892</u>
<b>OPERATING EXPENSES</b>				
Salaries and Benefits	-	-	-	213,792
Services and Supplies	566,389	-	-	538,959
Insurance	-	-	-	3,658,833
Depreciation and Amortization	1,145,388	18,436	-	-
Claims and Judgments	-	-	115,171	16,128,264
Total Operating Expenses	<u>1,711,777</u>	<u>18,436</u>	<u>115,171</u>	<u>20,539,848</u>
<b>OPERATING INCOME (LOSS)</b>	(291,712)	(7,374)	(115,171)	(15,723,956)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Other Revenues	-	-	-	17,702,656
Gain (Loss) on Disposal of Capital Assets	-	2,200	-	-
Investment Revenue (Expense)	257,649	26,114	33,721	64,758
Total Nonoperating Revenues	<u>257,649</u>	<u>28,314</u>	<u>33,721</u>	<u>17,767,414</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	(34,063)	20,940	(81,450)	2,043,458
<b>TRANSFERS IN</b>	231,517	10,000	-	-
<b>TRANSFERS OUT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(218,993)</u>
<b>CHANGE IN NET POSITION</b>	197,454	30,940	(81,450)	1,824,465
Net Position - Beginning of Year	<u>11,597,474</u>	<u>542,465</u>	<u>567,850</u>	<u>(1,516,934)</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 11,794,928</u>	<u>\$ 573,405</u>	<u>\$ 486,400</u>	<u>\$ 307,531</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET POSITION – INTERNAL SERVICE FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	<u>Workers' Compensation</u>	<u>Health Insurance</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges and Fees	\$ 4,903,560	\$ 19,149,666	\$ 28,883,180
Other Revenues	-	(30,758)	1,386,307
Total Operating Revenues	<u>4,903,560</u>	<u>19,118,908</u>	<u>30,269,487</u>
<b>OPERATING EXPENSES</b>			
Salaries and Benefits	115,219	582,673	911,684
Services and Supplies	2,928	7,136	1,115,412
Insurance	4,290,559	-	7,949,392
Depreciation and Amortization	-	-	1,163,824
Claims and Judgments	-	18,486,413	34,729,848
Total Operating Expenses	<u>4,408,706</u>	<u>19,076,222</u>	<u>45,870,160</u>
<b>OPERATING INCOME (LOSS)</b>	494,854	42,686	(15,600,673)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Other Revenues	-	-	17,702,656
Gain (Loss) on Disposal of Capital Assets	-	-	2,200
Investment Revenue (Expense)	87,924	(45,501)	424,665
Total Nonoperating Revenues	<u>87,924</u>	<u>(45,501)</u>	<u>18,129,521</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	582,778	(2,815)	2,528,848
<b>TRANSFERS IN</b>	-	359,670	601,187
<b>TRANSFERS OUT</b>	<u>(5,093)</u>	<u>(442,883)</u>	<u>(666,969)</u>
<b>CHANGE IN NET POSITION</b>	577,685	(86,028)	2,463,066
Net Position - Beginning of Year	<u>1,791,523</u>	<u>498,898</u>	<u>13,481,276</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 2,369,208</u>	<u>\$ 412,870</u>	<u>\$ 15,944,342</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF CASH FLOWS –  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2025**

	Software Acquisition	Vehicle Replacement	Unemployment Insurance	General Liability Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Receipts from Interfund Services Provided	\$ 1,421,953	\$ 11,062	\$ -	\$ 4,815,892
Cash Paid to Employees for Services	-	-	-	(217,654)
Cash Paid to Suppliers for Goods and Services	(193,551)	-	(118,556)	(20,724,181)
Net Cash Provided (Used) by Operating Activities	<u>1,228,402</u>	<u>11,062</u>	<u>(118,556)</u>	<u>(16,125,943)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Noncapital Other Contributions	-	-	-	17,702,656
Transfers In	231,517	10,000	-	-
Transfers Out	-	-	-	(218,993)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>231,517</u>	<u>10,000</u>	<u>-</u>	<u>17,483,663</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(1,417,708)	-	-	-
Proceeds from Sale of Capital Assets	-	6,226	-	-
Principal Payments on Capital Debt	(628,749)	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,046,457)</u>	<u>6,226</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments	<u>257,649</u>	<u>26,114</u>	<u>33,721</u>	<u>64,758</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
	(328,889)	53,402	(84,835)	1,422,478
Cash and Cash Equivalents - Beginning of Year	<u>5,642,235</u>	<u>512,348</u>	<u>609,650</u>	<u>95,534</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 5,313,346</u>	<u>\$ 565,750</u>	<u>\$ 524,815</u>	<u>\$ 1,518,012</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (291,712)	\$ (7,374)	\$ (115,171)	\$ (15,723,956)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	1,145,388	18,436	-	-
Changes in Assets and Liabilities:				
(Increase) Decrease in:				
Accounts Receivable	1,888	-	-	-
Prepaid Items	-	-	-	-
Increase (Decrease) in:				
Accounts Payable	372,838	-	-	(528,908)
Accrued Salaries	-	-	-	964
Compensated Absences	-	-	-	(4,826)
Claims Liability	-	-	(3,385)	130,783
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,228,402</u>	<u>\$ 11,062</u>	<u>\$ (118,556)</u>	<u>\$ (16,125,943)</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITY</b>				
Lease and SBITA Acquisitions	<u>\$ 221,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF MENDOCINO  
COMBINING STATEMENT OF CASH FLOWS –  
INTERNAL SERVICE FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

	Workers' Compensation	Health Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Receipts from Interfund Services Provided	\$ 4,903,560	\$ 19,119,246	\$ 30,271,713
Cash Paid to Employees for Services	(101,177)	(522,919)	(841,750)
Cash Paid to Suppliers for Goods and Services	(4,280,605)	(19,965,555)	(45,282,448)
Net Cash Provided (Used) by Operating Activities	<u>521,778</u>	<u>(1,369,228)</u>	<u>(15,852,485)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Noncapital Other Contributions	-	-	17,702,656
Transfers In	-	1,487,709	1,729,226
Transfers Out	(5,093)	(442,883)	(666,969)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(5,093)</u>	<u>1,044,826</u>	<u>18,764,913</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets	-	-	(1,417,708)
Proceeds from Sale of Capital Assets	-	-	6,226
Principal Payments on Capital Debt	-	-	(628,749)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(2,040,231)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	<u>87,924</u>	<u>(45,501)</u>	<u>424,665</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	604,609	(369,903)	1,296,862
Cash and Cash Equivalents - Beginning of Year	<u>1,793,548</u>	<u>539,264</u>	<u>9,192,579</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,398,157</u>	<u>\$ 169,361</u>	<u>\$ 10,489,441</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 494,854	\$ 42,686	\$ (15,600,673)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	-	-	1,163,824
Changes in Assets and Liabilities:			
(Increase) Decrease in:			
Accounts Receivable	-	338	2,226
Prepaid Items	-	(1,475,085)	(1,475,085)
Increase (Decrease) in:			
Accounts Payable	12,882	3,079	(140,109)
Accrued Salaries	480	9,842	11,286
Compensated Absences	13,562	49,912	58,648
Claims Liability	-	-	127,398
Net Cash Provided (Used) by Operating Activities	<u>\$ 521,778</u>	<u>\$ (1,369,228)</u>	<u>\$ (15,852,485)</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITY</b>			
Lease and SBITA Acquisitions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,811</u>

**INVESTMENT TRUST FUNDS**



## **COUNTY OF MENDOCINO INVESTMENT TRUST FUNDS**

### **INVESTMENT TRUST FUNDS**

Investment trust funds are used by the County to account for the assets of legally separate entities who deposit cash with the County Treasurer. These include school and college districts and other special districts governed by local boards. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand. The County has the following types of investment trust funds:

- **SPECIAL DISTRICTS LOCAL BOARDS**

These funds account for the cash and investment funds deposited with the County Treasurer and held in trust for special districts local boards.

- **SCHOOL DISTRICTS**

These funds account for the cash and investment funds deposited with the County Treasurer and held in trust for the Counties' schools and college.

**COUNTY OF MENDOCINO  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION –  
 INVESTMENT TRUST FUND  
 JUNE 30, 2025**

	<u>Special Districts Local Boards</u>	<u>School Districts</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Investments in County Treasury	<u>\$ 13,429,365</u>	<u>\$ 277,189,859</u>	<u>\$ 290,619,224</u>
<b>NET POSITION</b>			
Restricted for Pool Participants	<u><u>\$ 13,429,365</u></u>	<u><u>\$ 277,189,859</u></u>	<u><u>\$ 290,619,224</u></u>

**COUNTY OF MENDOCINO  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –  
 INVESTMENT TRUST FUND  
 YEAR ENDED JUNE 30, 2025**

	<u>Special Districts Local Boards</u>	<u>School Districts</u>	<u>Total</u>
<b>ADDITIONS</b>			
Contributions on Pooled Investments	\$ 18,165,208	\$ 423,344,060	\$ 441,509,268
Interest and Investment Earnings	560,719	13,977,886	14,538,605
Total Additions	<u>18,725,927</u>	<u>437,321,946</u>	<u>456,047,873</u>
<b>DEDUCTIONS</b>			
Distributions from Investment Pool	<u>19,860,325</u>	<u>466,309,657</u>	<u>486,169,982</u>
<b>CHANGE IN NET POSITION</b>	(1,134,398)	(28,987,711)	(30,122,109)
Net Position - Beginning of Year	<u>14,563,763</u>	<u>306,177,570</u>	<u>320,741,333</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 13,429,365</u>	<u>\$ 277,189,859</u>	<u>\$ 290,619,224</u>



**PRIVATE-PURPOSE TRUST FUNDS**



**COUNTY OF MENDOCINO  
PRIVATE-PURPOSE TRUST FUNDS**

**PRIVATE-PURPOSE TRUST FUNDS**

Private-purpose trust funds are used by the County to account for the assets where the County has fiduciary responsibility for residents who have been deemed by the court to be unable to support themselves or be unable to meet their basic needs, or for residents who pass away without a will or family willing to administer their estate. The County has the following types of Private-Purpose Trust Funds:

- **BEHAVIORAL HEALTH CONSERVATORSHIP**

Under the Lanterman-Petris-Short (LPS) Conservatorship, the County is appointed by the Courts as the guardian of the estate. A majority of these funds are SSI and SSA, which are disbursed by the Social Security Administration and deposited into the County Treasurer to be held in trust, however, there are additional forms of assets.

- **PUBLIC GUARDIAN**

Under Probate, the County is appointed by the Courts and is involved in all aspects of their clients' lives, including financial management.

- **PUBLIC ADMINISTRATOR**

The County is responsible for administering the estate of a resident who passes away without a will or no family who is willing to administer the estate.

**COUNTY OF MENDOCINO  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION –  
 PRIVATE-PURPOSE TRUST FUND  
 JUNE 30, 2025**

	<u>Behavioral Health Conservatorship</u>	<u>Public Guardian</u>	<u>Public Administrator</u>	<u>Total</u>
<b>ASSETS</b>				
Cash in Trust Account	<u>\$ 336,969</u>	<u>\$ 252,910</u>	<u>\$ 1,084,341</u>	<u>\$ 1,674,220</u>
<b>NET POSITION</b>				
Restricted for Private- Purpose Trust Participants	<u><u>\$ 336,969</u></u>	<u><u>\$ 252,910</u></u>	<u><u>\$ 1,084,341</u></u>	<u><u>\$ 1,674,220</u></u>

**COUNTY OF MENDOCINO  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –  
 PRIVATE-PURPOSE TRUST FUND  
 YEAR ENDED JUNE 30, 2025**

	Behavioral Health Conservatorship	Public Guardian	Public Administrator	Total
<b>ADDITIONS</b>				
Contributions to Private- Purpose Trust	\$ -	\$ -	\$ -	\$ -
<b>DEDUCTIONS</b>				
Distributions from Private- Purpose Trust	-	-	-	-
<b>CHANGE IN NET POSITION</b>	-	-	-	-
Net Position - Beginning of Year	<u>336,969</u>	<u>252,910</u>	<u>1,084,341</u>	<u>1,674,220</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 336,969</u></u>	<u><u>\$ 252,910</u></u>	<u><u>\$ 1,084,341</u></u>	<u><u>\$ 1,674,220</u></u>





# STATISTICAL SECTION



*– STATISTICAL SECTION PHOTO –  
Coastal Fort Bragg, CA; photo by Megan Zaied.*

## COUNTY OF MENDOCINO STATISTICAL SECTION

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

### **Operating Information**

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.



**COUNTY OF MENDOCINO**  
**GOVERNMENT-WIDE NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$ 89,588	\$ 94,282	\$ 102,445	\$ 109,538	\$ 109,188
Restricted	30,684	33,815	50,179	70,808	70,808
Unrestricted	(159,976)	(163,487)	(177,033)	(177,546)	(160,349)
Total Governmental Activities					
Net Position	<u>\$ (39,704)</u>	<u>\$ (35,390)</u>	<u>\$ (24,409)</u>	<u>\$ 2,800</u>	<u>\$ 19,647</u>

	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$ 129,961	\$ 137,807	\$ 133,071	\$ 141,893	\$ 166,224
Restricted	105,021	118,600	125,569	191,558	162,361
Unrestricted	(191,378)	(167,872)	(139,482)	(186,783)	(151,806)
Total Governmental Activities					
Net Position	<u>\$ 43,604</u>	<u>\$ 88,585</u>	<u>\$ 119,158</u>	<u>\$ 146,668</u>	<u>\$ 176,779</u>

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>EXPENSES (BY FUNCTION)</b>					
Governmental Activities:					
General Government	\$ 17,558	\$ 19,054	\$ 18,343	\$ 18,901	\$ 22,640
Public Protection	56,687	64,849	69,949	69,229	77,464
Public Ways and Facilities	12,394	14,232	13,277	16,113	22,550
Health and Sanitation	32,292	30,904	49,695	53,071	57,374
Public Assistance	67,853	70,006	72,611	71,373	77,122
Education	3,540	3,685	3,812	4,092	4,174
Recreation and Culture	599	536	461	524	554
Debt Service:					
Interest	4,484	4,252	4,087	3,870	3,405
Total Governmental Activities Expenses	<u>\$ 195,407</u>	<u>\$ 207,518</u>	<u>\$ 232,235</u>	<u>\$ 237,173</u>	<u>\$ 265,284</u>

	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>EXPENSES (BY FUNCTION)</b>					
Governmental Activities:					
General Government	\$ 22,851	\$ 25,124	\$ 29,732	\$ 27,818	\$ 29,273
Public Protection	84,642	75,087	88,683	99,043	108,009
Public Ways and Facilities	22,350	19,246	17,601	20,471	30,431
Health and Sanitation	70,044	57,025	60,621	110,624	97,591
Public Assistance	80,230	75,686	95,079	101,874	104,796
Education	3,937	3,710	4,799	5,080	5,792
Recreation and Culture	617	545	823	730	469
Debt Service:					
Interest	2,923	2,454	2,421	2,166	2,530
Total Governmental Activities Expenses	<u>\$ 287,593</u>	<u>\$ 258,877</u>	<u>\$ 299,760</u>	<u>\$ 367,805</u>	<u>\$ 378,890</u>

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO**  
**CHANGES IN NET POSITION (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>PROGRAM REVENUES (BY FUNCTION)</b>					
Governmental Activities:					
General Government	\$ 3,220	\$ 3,731	\$ 4,403	\$ 9,111	\$ 3,639
Public Protection	9,987	11,091	9,626	9,602	10,321
Public Ways and Facilities	247	263	325	955	346
Health and Sanitation	4,114	3,843	5,944	10,696	6,396
Public Assistance	219	444	539	523	400
Education	50	57	-	58	29
Recreation and Culture	-	-	-	10	17
Operating Grants and Contributions	110,986	115,677	130,234	135,467	145,481
Capital Grants and Contributions	6,391	4,974	3,756	6,468	3,191
Total Governmental Program Revenues	<u>135,214</u>	<u>140,080</u>	<u>154,827</u>	<u>172,890</u>	<u>169,821</u>
 Total Governmental Expense, Net	<u>\$ (60,193)</u>	<u>\$ (67,438)</u>	<u>\$ (77,408)</u>	<u>\$ (64,282)</u>	<u>\$ (95,463)</u>

	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>PROGRAM REVENUES (BY FUNCTION)</b>					
Governmental Activities:					
General Government	\$ 4,024	\$ 4,705	\$ 5,830	\$ 5,284	\$ 5,295
Public Protection	9,045	8,739	8,888	8,125	8,341
Public Ways and Facilities	482	540	325	319	453
Health and Sanitation	7,934	8,272	7,443	11,921	3,673
Public Assistance	620	975	3,136	981	871
Education	787	19	17	19	21
Recreation and Culture	10	4	-	26	10
Operating Grants and Contributions	177,464	172,850	201,780	247,092	260,702
Capital Grants and Contributions	3,405	4,131	1,340	2,065	8,152
Total Governmental Program Revenues	<u>203,771</u>	<u>200,236</u>	<u>228,760</u>	<u>275,832</u>	<u>287,518</u>
 Total Governmental Expense, Net	<u>\$ (83,821)</u>	<u>\$ (58,642)</u>	<u>\$ (71,000)</u>	<u>\$ (91,974)</u>	<u>\$ (91,372)</u>

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
CHANGES IN NET POSITION (CONTINUED)  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>					
Governmental Activities:					
Taxes:					
Property Taxes	\$ 46,801	\$ 48,171	\$ 50,490	\$ 51,843	\$ 51,500
Sales and Use Taxes	14,507	14,912	17,480	25,084	24,743
Transient Occupancy Tax	4,945	5,152	5,682	5,872	4,785
Other	429	504	2,025	4,660	6,227
Unrestricted Interest and Investment					
Earnings	431	719	1,396	1,683	3,141
Settlement Revenue	-	-	-	-	22,652
Miscellaneous	2,168	2,294	2,638	2,347	2,136
Total Governmental Activities	<u>69,281</u>	<u>71,752</u>	<u>79,711</u>	<u>91,490</u>	<u>115,183</u>
<b>CHANGES IN NET POSITION - GOVERNMENTAL ACTIVITIES</b>	<u>\$ 9,088</u>	<u>\$ 4,314</u>	<u>\$ 2,303</u>	<u>\$ 27,208</u>	<u>\$ 19,721</u>
	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>					
Governmental Activities:					
Taxes:					
Property Taxes	\$ 55,715	\$ 56,136	\$ 54,796	\$ 66,276	\$ 70,182
Sales and Use Taxes	31,030	32,853	30,337	28,812	27,739
Transient Occupancy Tax	7,961	9,261	8,099	7,949	8,910
Other	6,727	4,011	3,796	2,275	2,181
Unrestricted Interest and Investment					
Earnings	549	(2,453)	2,176	9,570	9,839
Settlement Revenue	-	-	-	-	-
Miscellaneous	2,375	2,330	2,420	4,601	4,220
Total Governmental Activities	<u>104,357</u>	<u>102,137</u>	<u>101,624</u>	<u>119,483</u>	<u>123,071</u>
<b>CHANGES IN NET POSITION - GOVERNMENTAL ACTIVITIES</b>	<u>\$ 20,535</u>	<u>\$ 43,495</u>	<u>\$ 30,624</u>	<u>\$ 27,510</u>	<u>\$ 31,699</u>

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO**  
**FUND BALANCES – GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>General Fund</b>					
Nonspendable	\$ 133	\$ 115	\$ 139	\$ 177	\$ 230
Restricted	-	-	7,071	8,330	9,074
Assigned	24,390	27,541	29,626	25,887	25,542
Unassigned	12,938	8,931	6,936	12,336	35,503
Total General Fund	<u>37,461</u>	<u>36,587</u>	<u>43,772</u>	<u>46,730</u>	<u>70,349</u>
<b>All Other Governmental Funds</b>					
Nonspendable	666	525	589	534	571
Restricted	24,094	33,357	31,286	46,947	57,594
Assigned	407	997	587	771	1,138
Unassigned	-	(1)	-	(22)	(1,536)
Total All Other Governmental Funds	<u>25,167</u>	<u>34,878</u>	<u>32,462</u>	<u>48,230</u>	<u>57,767</u>
Total Governmental Funds Balances	<u>\$ 62,628</u>	<u>\$ 71,465</u>	<u>\$ 76,234</u>	<u>\$ 94,960</u>	<u>\$ 128,117</u>
	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>General Fund</b>					
Nonspendable	\$ 263	\$ 218	\$ 228	\$ 246	\$ 222
Restricted	8,714	17,377	33,367	31,173	30,020
Assigned	50,404	30,948	27,708	26,274	33,028
Unassigned	21,605	14,027	4,113	13,634	17,206
Total General Fund	<u>80,987</u>	<u>62,571</u>	<u>65,415</u>	<u>71,327</u>	<u>80,477</u>
<b>All Other Governmental Funds</b>					
Nonspendable	1,208	1,233	867	814	866
Restricted	65,322	87,423	96,415	112,866	112,640
Assigned	1,121	1,658	4,398	5,836	10,088
Unassigned	-	(380)	(47)	(8,918)	(1,090)
Total All Other Governmental Funds	<u>67,652</u>	<u>89,935</u>	<u>101,633</u>	<u>110,598</u>	<u>122,504</u>
Total Governmental Funds Balances	<u>\$ 148,639</u>	<u>\$ 152,505</u>	<u>\$ 167,049</u>	<u>\$ 181,925</u>	<u>\$ 202,981</u>

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO**  
**CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
<b>REVENUES</b>					
Taxes	\$ 66,682	\$ 68,739	\$ 75,677	\$ 87,460	\$ 87,255
Licenses, Permits, and Franchises	2,812	3,377	4,361	4,963	5,270
Intergovernmental	115,851	124,372	126,097	141,152	153,219
Revenue from Use of Money and Property	387	622	1,218	1,505	2,824
Fines, Forfeitures, and Penalties	1,940	1,619	1,475	1,517	1,413
Charges for Services	12,995	14,629	15,138	19,408	14,366
Other Revenues	2,168	1,849	2,071	2,347	24,788
Total Revenues	<u>202,835</u>	<u>215,207</u>	<u>226,037</u>	<u>258,353</u>	<u>289,135</u>
<b>EXPENDITURES</b>					
Current:					
General Government	15,524	15,554	15,732	16,793	17,206
Public Protection	55,365	56,020	62,481	64,257	68,314
Public Ways and Facilities	17,025	14,978	15,349	20,239	20,826
Health and Sanitation	32,859	36,814	48,410	52,052	55,034
Public Assistance	63,626	65,624	68,936	68,425	71,621
Education	2,998	3,409	3,523	3,965	3,753
Recreation and Culture	551	462	405	468	470
Debt Service:					
Principal	5,214	5,470	5,745	6,035	6,345
Interest	4,602	4,376	4,218	4,008	3,626
Capital Outlay	1,029	3,706	5,297	2,848	4,866
Total Expenditures	<u>198,793</u>	<u>206,413</u>	<u>230,096</u>	<u>239,092</u>	<u>252,062</u>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	4,042	8,794	(4,059)	19,262	37,073
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	17,305	21,279	20,186	19,050	21,272
Transfers Out	(18,310)	(21,235)	(20,036)	(19,585)	(25,188)
Total Other Financing Sources (Uses)	<u>(1,005)</u>	<u>44</u>	<u>150</u>	<u>(535)</u>	<u>(3,916)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 3,037</u>	<u>\$ 8,838</u>	<u>\$ (3,909)</u>	<u>\$ 18,726</u>	<u>\$ 33,156</u>
Debt Service as a Percentage of Noncapital Expenditures	4.96%	4.86%	4.43%	4.25%	4.03%

**Note:**

Debt Service as a Percentage of Noncapital Expenditures was determined as follows: (Principal and Interest) divided by (Total Expenditures less Expenditures for General Capital Assets, Infrastructure and Other Related Capital Assets Adjustments)

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO**  
**CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(IN THOUSANDS OF DOLLARS)**

	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
<b>REVENUES</b>					
Taxes	\$ 101,433	\$ 102,260	\$ 97,027	\$ 105,312	\$ 109,012
Licenses, Permits, and Franchises	5,477	4,772	5,144	4,887	5,314
Intergovernmental	173,640	187,488	202,363	220,197	273,110
Revenue from Use of Money and Property	592	(2,297)	2,313	8,030	11,282
Fines, Forfeitures, and Penalties	978	1,776	1,275	841	1,104
Charges for Services	16,428	16,626	17,680	17,852	16,470
Other Revenues	2,375	2,330	2,122	4,569	4,252
Total Revenues	<u>300,924</u>	<u>312,956</u>	<u>327,924</u>	<u>361,688</u>	<u>420,545</u>
<b>EXPENDITURES</b>					
Current:					
General Government	19,034	23,080	27,676	24,697	21,142
Public Protection	75,440	84,619	87,138	90,188	97,023
Public Ways and Facilities	21,857	23,435	16,296	19,134	24,527
Health and Sanitation	67,956	60,709	58,927	102,898	91,936
Public Assistance	74,985	80,420	93,450	98,226	100,185
Education	3,549	4,046	4,616	4,751	5,387
Recreation and Culture	541	564	770	638	411
Debt Service:					
Principal	6,670	7,277	6,845	8,040	8,929
Interest	3,081	2,636	2,696	2,953	2,916
Capital Outlay	20,097	5,468	5,815	10,757	47,883
Total Expenditures	<u>293,210</u>	<u>292,254</u>	<u>304,230</u>	<u>362,282</u>	<u>400,339</u>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	7,714	20,701	23,694	(594)	20,207
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt Issued	-	-	20,912	-	-
Premium on Debt Issued	-	-	1,642	-	-
Payment to Refunded Escrow Agent	-	-	(13,637)	-	-
Leases	-	-	-	407	60
SBITAs	-	-	-	378	724
Transfers In	54,432	50,388	50,311	44,651	75,676
Transfers Out	(56,432)	(54,068)	(54,296)	(45,438)	(75,610)
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(3,680)</u>	<u>4,932</u>	<u>(2)</u>	<u>849</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 5,714</u>	<u>\$ 17,021</u>	<u>\$ 28,626</u>	<u>\$ (596)</u>	<u>\$ 21,056</u>
Debt Service as a Percentage of Noncapital Expenditures	3.64%	3.56%	3.22%	3.16%	3.32%

**Note:**

Debt Service as a Percentage of Noncapital Expenditures was determined as follows: (Principal and Interest) divided by (Total Expenditures less Expenditures for General Capital Assets, Infrastructure and Other Related Capital Assets Adjustments)

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO**  
**ASSESSED VALUE OF TAXABLE PROPERTY AND ACTUAL VALUE OF PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(IN THOUSANDS OF DOLLARS)**

Fiscal Year	Secured Roll [1]	Unsecured Roll [2]	Exempt [3]	Assessed Valuations	Direct Tax Rate
2016	\$ 10,548,988	\$ 365,106	\$ (367,170)	\$ 10,546,924	1.00 %
2017	10,948,983	376,939	(386,910)	10,939,012	1.00
2018	11,412,322	365,378	(406,068)	11,371,632	1.00
2019	11,863,702	384,724	(418,358)	11,830,068	1.00
2020	12,251,471	391,328	(435,039)	12,207,760	1.00
2021	12,701,297	376,952	(442,017)	12,636,232	1.00
2022	13,013,145	391,757	(453,663)	12,951,239	1.00
2023	13,514,853	430,102	(454,156)	13,490,800	1.00
2024	14,086,624	468,004	(472,105)	14,082,522	1.00
2025	14,774,764	571,966	(488,915)	14,857,815	1.00

**Notes:**

1. Secured property is generally the real property, which is defined as land, mineral, timber and improvements such as buildings, structures, crops, trees and vines. Also included in secured roll are unitary properties, including railroads and utilities, which cross the country and are assess by the State Board of Equalization.
2. Unsecured property is generally personal property, including machinery, equipment, office tools, supplies, mobile homes, vessels, and aircraft.
3. Exempt properties include numerous full and partial exclusions/exemptions provided.
4. Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value. Additionally, Proposition 13 limits the property tax rate to 1% of assessed value, plus the rate necessary to fund local voter-approved bonds and special assessments.

Source: Mendocino County Property Tax Records

**COUNTY OF MENDOCINO  
PROPERTY TAX RATE – DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS**

Fiscal Year	Basic Countywide Levy	Unitary Debt Service	Unified School Districts [1]	Junior College Districts [2]	Special Districts [3]	Incorporated Cities	Total
2016	1.000 %	0.262 %	0.604 %	0.050 %	0.032 %	0.000 %	1.948 %
2017	1.000	0.270	0.870	0.070	0.010	0.000	2.220
2018	1.000	0.299	0.777	0.069	0.015	0.000	2.160
2019	1.000	0.313	0.791	0.068	0.013	0.000	2.185
2020	1.000	0.324	0.854	0.070	0.013	0.000	2.244
2021	1.000	0.346	0.841	0.070	0.013	0.000	2.270
2022	1.000	0.395	0.929	0.068	0.013	0.000	2.405
2023	1.000	0.471	1.048	0.069	0.013	0.000	2.601
2024	1.000	0.503	0.979	0.064	0.012	0.000	2.558
2025	1.000	0.503	0.868	0.060	0.011	0.000	2.442

Notes:

1. Aggregate bond rate % for Unified School Districts, consisting of:

0.099 - Anderson Valley Unified	0.066 - Round Valley Unified
0.126 - Fort Bragg Unified	0.069 - So. Humboldt Unified
0.129 - Laytonville Unified	0.165 - Ukiah Unified
0.116 - Mendocino Unified	0.063 - Willits Unified
0.035 - Potter Valley Unified	

2. Aggregate bond rate % for Junior College Districts, consisting of:

0.021 - Mendo-Lake Comm College	0.011 - Sonoma JC 2002
0.008 - Redwood Junior College	0.0195 - Sonoma JC 2004

3. Bond rate for:

0.011 - Mendo Coast Hosp
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Source: Mendocino County Property Tax Records

**COUNTY OF MENDOCINO  
PRINCIPAL PROPERTY TAXPAYERS  
MOST RECENT YEAR AND NINE YEARS AGO  
(IN THOUSANDS OF DOLLARS)**

Fiscal Year Ended June 30, 2025	Business Description	Taxes Levied	% Total Levied
Pacific Gas and Electric Company	Utility	\$ 6,439,623	3.48 %
Vintage Wine Estates, Inc.	Vineyard/Winery	1,122,720	0.61
Mendocino Forest Products Co LLC	Sawmill/Manufacturing	1,039,975	0.56
VCT USA Inc.	Vineyard/Winery	718,264	0.39
Pacific Bell Telephone Company	Communications	657,145	0.36
Waterfowl Wine Company	Vineyard/Winery	482,437	0.26
Mendocino Redwood Company	Sawmill/Manufacturing	478,359	0.26
Comcast of CA/MD/PA/VA/WV LLC	Communications	356,713	0.19
Frey Vineyards LTD	Vineyard/Winery	347,229	0.19
Roederer Estate Inc.	Vineyard/Winery	284,100	0.15
Total Principal Property Taxpayers		11,926,565	6.45
All Other Taxes Levied		172,976,927	93.55
Total Property Taxes Levied		\$ 184,903,493	100.00 %

Fiscal Year Ended June 30, 2016	Business Description	Taxes Levied	% Total Levied
Pacific Gas and Electric Company	Utility	\$ 2,708,302	2.17 %
Mendocino Forest Products, Inc.	Mfg./Sawmill	600,498	0.48
VCT USA, Inc. (Fetzer)	Vineyard/Winery	593,613	0.48
Mendocino Redwood Co., LLC	Timberland/Logging	445,971	0.36
Georgia Pacific Corp.	Mfg./Sawmill	364,165	0.29
Pacific Bell Telephone Co.	Communications	355,748	0.28
Eel Rive Fuels, Inc.	Retail Bulk Fuel Dist	317,435	0.25
Waterfowl Wine Co. (Heritage)	Vineyard/Winery	256,591	0.21
Pear Orchard Associates	Shopping Center	214,427	0.17
AT&T Communications, Inc.	Communications	212,661	0.17
Total Principal Property Taxpayers		6,069,411	4.86
All Other Taxes Levied		118,837,332	95.14
Total Property Taxes Levied		\$ 124,906,744	100.00 %

**Note:**

1. All other taxes levied includes bond tax, direct tax

Source: Mendocino County Property Tax Records

**COUNTY OF MENDOCINO  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(IN THOUSANDS OF DOLLARS)**

Fiscal Year	Secured, Unitary and Unsecured Tax Levies	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [3]	Delinquent Amount	% of Levy Delinquent
		Collected Amount	% of Original Levy			
2016	\$ 107,494	\$ 104,617	97.32 %	<i>nda</i>	\$ 2,877	2.68 %
2017	111,699	108,468	97.11	<i>nda</i>	3,231	2.89
2018	116,240	112,818	97.06	<i>nda</i>	3,422	2.94
2019	121,182	117,506	96.97	<i>nda</i>	3,677	3.03
2020	125,471	121,262	96.65	<i>nda</i>	4,209	3.35
2021	129,750	125,387	96.64	<i>nda</i>	4,362	3.36
2022	132,815	127,892	96.29	<i>nda</i>	4,922	3.71
2023	141,285	134,446	95.16	<i>nda</i>	6,839	4.84
2024	150,758	141,730	94.01	<i>nda</i>	9,028	5.99
2025	159,171	148,836	93.51	<i>nda</i>	10,335	6.49

**Notes:**

1. Includes Secured, Unsecured, and Unitary Taxes levied for the county itself, school districts, cities and special districts under the supervision of their own governing boards. Includes adjustments to the tax rolls from the levy date to delinquency date.
2. Does not include bond tax or direct tax levies.
3. No data available (nda). Collections in Subsequent Years are not available from the County's current property tax system.

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS  
(IN THOUSANDS OF DOLLARS)**

Type of Business	Fiscal Year Ended June 30,				
	2016	2017	2018	2019	2020
Motor Vehicle and Parts Dealers	\$ 170,993	\$ 181,773	\$ 183,042	\$ 180,355	\$ 206,502
Home Furnishings and Appliance Stores	30,461	27,913	27,654	26,134	26,901
Building/Garden Material and Equipment	169,373	176,471	168,996	174,335	208,847
Food and Beverage Stores	113,917	115,181	119,226	112,069	117,617
Gasoline Stations	167,570	169,709	202,565	203,166	182,512
Clothing and Clothing Accessories Stores	38,214	39,382	38,742	40,859	36,727
General Merchandise Stores	87,482	86,588	87,186	145,673	159,642
Food Services and Drinking Places	139,064	144,571	143,818	145,768	125,873
Other Retail	139,921	146,801	148,291	161,435	205,460
Total Retail and Food Services	1,056,995	1,088,387	1,119,521	1,189,794	1,270,080
All Other Outlets	346,703	348,929	347,423	336,996	355,165
Total	\$ 1,403,698	\$ 1,437,317	\$ 1,466,943	\$ 1,526,790	\$ 1,625,245

Type of Business	Fiscal Year Ended June 30,				
	2021	2022	2023	2024	2025
Motor Vehicle and Parts Dealers	\$ 245,473	\$ 216,595	\$ 190,330	\$ 167,689	\$ 153,338
Home Furnishings and Appliance Stores	35,418	32,183	28,035	25,361	22,306
Building/Garden Material and Equipment	254,826	195,719	178,528	180,787	181,092
Food and Beverage Stores	134,755	133,876	125,427	122,011	121,843
Gasoline Stations	209,082	263,209	243,456	237,528	179,025
Clothing and Clothing Accessories Stores	49,211	51,428	48,394	48,661	46,078
General Merchandise Stores	179,132	182,592	174,606	172,637	167,026
Food Services and Drinking Places	138,571	162,838	162,178	165,274	165,390
Other Retail	281,913	243,767	222,470	204,567	196,607
Total Retail and Food Services	1,528,382	1,482,207	1,373,423	1,324,515	1,232,706
All Other Outlets	457,692	442,254	418,249	429,308	442,573
Total	\$ 1,986,074	\$ 1,924,461	\$ 1,791,672	\$ 1,753,823	\$ 1,675,279

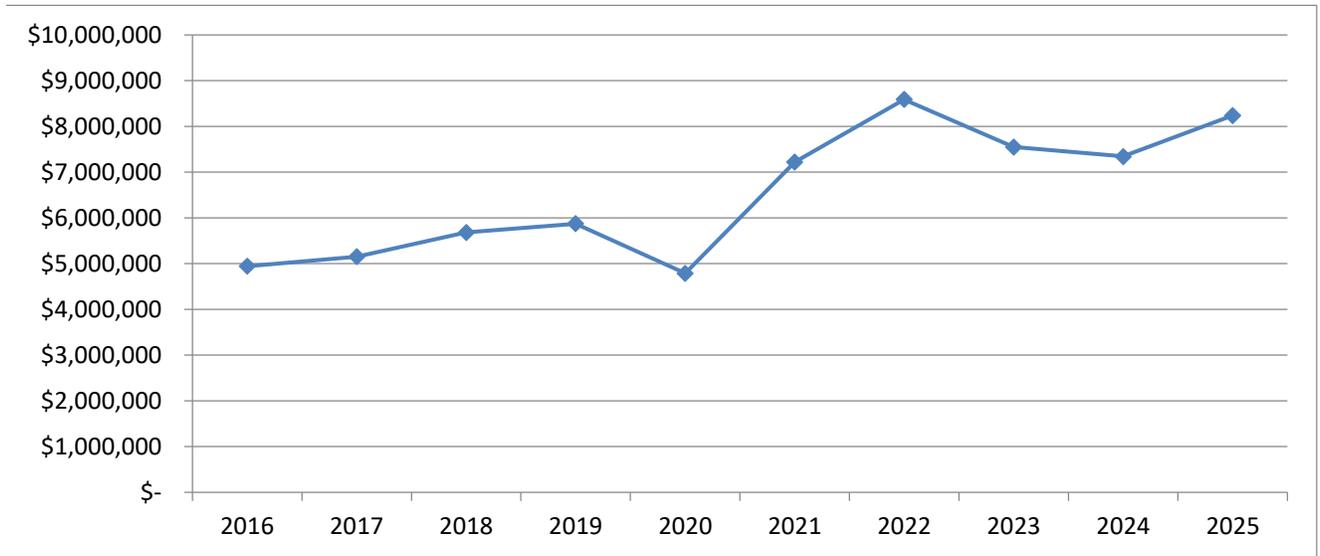
**Note:**

Values are shown on a fiscal year basis (quarters 3 and 4 of prior year, plus quarters 1 and 2 of current year). Data for fiscal years 2016-present is from CDTFA (California Department of Tax and Fee Administration), using published quarterly values. Data for fiscal years 2014-2015 is from State Board of Equalization, based on an average of the two calendar years included in the fiscal year period.

Source: California Department of Tax and Fee Administration; State Board of Equalization

**COUNTY OF MENDOCINO  
TRANSIENT OCCUPANCY TAX – ACTUAL RECEIPTS  
LAST TEN FISCAL YEARS**

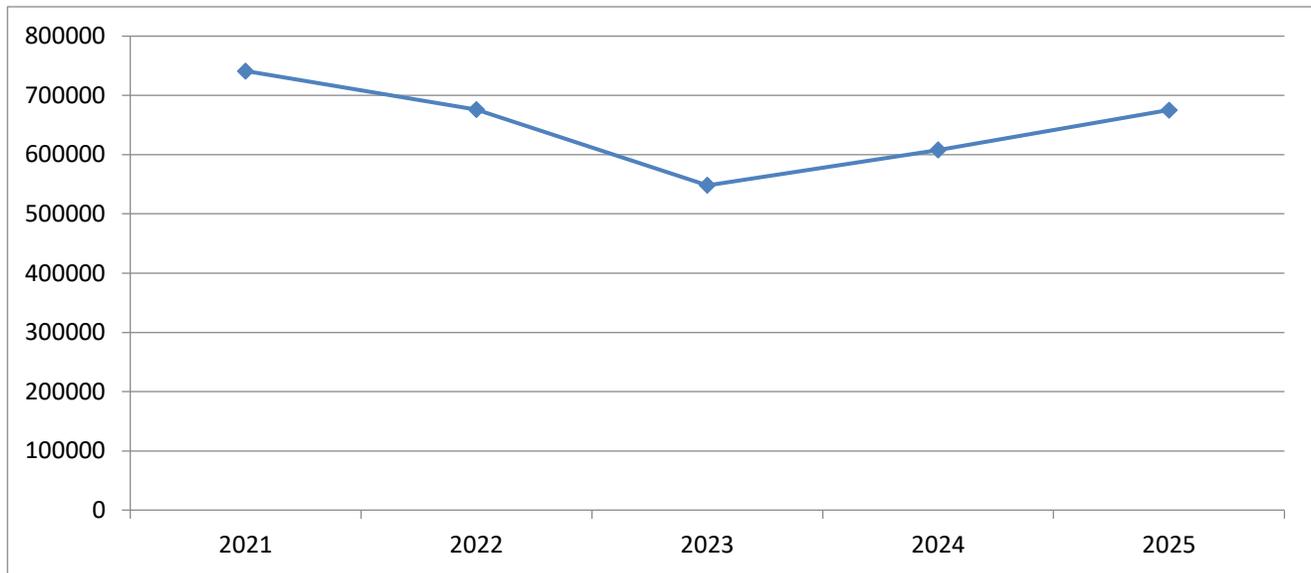
Fiscal Year	Annual Revenue	Growth Rate
2016	\$ 4,944,101	10.09 %
2017	5,152,109	4.21
2018	5,682,028	10.29
2019	5,872,388	3.35
2020	4,784,925	(18.52)
2021	7,219,977	50.89
2022	8,585,364	18.91
2023	7,550,530	(12.05)
2024	7,340,873	(2.78)
2025	8,234,991	12.18



Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
TRANSIENT OCCUPANCY TAX – CAMPGROUNDS / RV SITES  
ACTUAL RECEIPTS  
LAST TEN FISCAL YEARS\***

Fiscal Year	Annual Revenue	Growth Rate
2021	\$ 740,929	0.00 %
2022	675,868	(8.78)
2023	548,225	(26.01)
2024	607,762	(10.08)
2025	674,894	23.11



**Notes:**

Ballot Measure D passed in March of 2020 to extend Mendocino County's Transient Occupancy Taxes to include private campgrounds and RV sites. A companion "advisory" Measure E also passed in March of 2020, dedicating the Transient Occupancy Taxes collected from camping and RV sites for use in funding Mendocino County's fire agencies.

\* This schedule is intended to show information for 10 years. Additional years' information will be displayed as it becomes available.

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(IN THOUSANDS OF DOLLARS, EXCEPT PER CAPITA)**

Fiscal Year	Governmental Activities						Total Governmental Activities [1]	Per Capita [2]	Percentage of Personal Debt Limit [2]
	Certificates of Participation	Certificates of Participation Premium	Pension Obligation Bonds	Lease Obligations	SBITA Obligations	Long-Term Loans			
2016	\$ 20,480	\$ -	\$ 64,150	\$ -	\$ -	\$ -	\$ 84,630	\$ 934	2.20 %
2017	19,395	-	59,765	-	-	-	79,160	865	1.98
2018	18,280	-	55,135	-	-	-	73,415	799	1.77
2019	17,130	-	50,250	-	-	-	67,380	734	1.56
2020	15,940	-	45,095	-	-	-	61,035	668	1.28
2021	14,710	-	39,655	-	-	-	54,365	595	1.05
2022	13,430	-	33,915	5,143	-	-	52,488	583	1.05
2023	20,855	1,522	27,860	4,854	2,528	-	57,619	628	1.11
2024	19,205	1,317	21,470	4,749	1,968	-	48,709	531	0.87
2025	17,475	1,112	14,710	4,758	1,460	-	39,515	431	0.71

**Notes:**

- Shows all debt shown for governmental activities.
- Bureau of Economic Analysis - Last updated: February 5, 2026-- new statistics for 2024; revised statistics for 2016-2023.

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(IN THOUSANDS OF DOLLARS)**

Fiscal Year	Assessed Valuation	Legal Debt Limit [1]	Net Debt Applicable to Exemptions [2]	Legal Debt Margin [3]	Legal Debt Margin/ Debt Limit
2016	\$ 10,546,924	\$ 131,837	\$ -	\$ 131,837	100 %
2017	10,939,012	136,738	-	136,738	100
2018	11,371,632	142,145	-	142,145	100
2019	11,830,068	147,876	-	147,876	100
2020	12,207,760	152,597	-	152,597	100
2021	12,636,232	157,953	-	157,953	100
2022	12,951,239	161,890	-	161,890	100
2023	13,490,800	168,635	-	168,635	100
2024	14,082,522	176,032	-	176,032	100
2025	14,857,815	185,723	-	185,723	100

**Notes:**

1. The legal debt limit is set by statute at 1.25% of the total assessed valuation.
2. The County does not have any General Bonded Debt.
3. The legal debt margin is the legal debt limit reduced by all general bonded debt.

Source: Mendocino County Property Tax Records

**COUNTY OF MENDOCINO  
ASSESSED VALUATION  
JUNE 30, 2025**

FY 2024-25 Assessed Valuation (Including Unitary  
Utility Valuation)

\$ 14,857,815,351

	Total Debt at June 30, 2025	Percentage Applicable	County's Share of Debt at June 30, 2025
<b>OVERLAPPING TAX AND ASSESSMENT DEBT</b>			
Anderson Valley Unified School District	\$ 12,310,215	100.00 %	\$ 12,310,215
Arena Union School District	889,062	100.00	889,062
Fort Bragg Unified School District	56,017,277	100.00	56,017,277
Laytonville Unified School District	5,310,000	100.00	5,310,000
Mendocino Coast Hospital District	3,200,000	100.00	3,200,000
Mendocino Lake Community College District	79,342,361	66.92	53,095,908
Mendocino Unified School District	32,712,279	100.00	32,712,279
Point Arena Joint Union High School District	-	59.35	-
Potter Valley Unified School District	2,505,000	100.00	2,505,000
Redwoods Joint Community College District	16,145,000	13.66	2,205,407
Round Valley Unified School District	7,737,595	100.00	7,737,595
Sonoma County Joint Community College District 2002	82,045,000	1.12	918,904
Sonoma County Joint Community College District 2014	253,980,000	1.12	2,844,576
Southern Humboldt Unified School District	17,237,855	2.16	372,338
Ukiah Unified School District	97,290,310	100.00	97,290,310
Willits Unified School District	12,337,054	100.00	12,337,054
Total Overlapping Tax and Assessment Debt			289,745,925
<b>DIRECT GENERAL GOVERNMENT DEBT</b>			
Mendocino County Certificates of Participation	17,475,000	100.00	17,475,000
Mendocino County Certificates of Participation Premium	1,111,843	100.00	1,111,843
Mendocino County Pension Obligation Bonds	14,710,000	100.00	14,710,000
Mendocino County Lease Obligations	4,757,830	100.00	4,757,830
Mendocino County SBITA Obligations	1,459,859	100.00	1,459,859
Total Direct General Government Debt			39,514,532
Combined Total Debt			\$ 329,260,457
<b>RATIOS OF ASSESSED VALUATIONS</b>			
Overlapping Tax and Assessment Debt		1.950 %	
Direct General Government Debt		0.266	
Combined Debt Ratio		2.216 %	

**Notes:**

1. Percentage of overlapping debt applicable to county is determined using taxable assessed property value. Applicable percentages were determined by the portion of the overlapping district's assessed value that is within the boundaries of the county, divided by the district's total taxable assessed value.
2. Excludes tax and revenue anticipation notes, enterprise revenue, and mortgage revenue and non-bonded finance purchase obligations.

Source: Mendocino County Auditor-Controller

**COUNTY OF MENDOCINO  
DEMOGRAPHIC AND ECONOMIC INDICATORS  
LAST TEN FISCAL YEARS**

Fiscal Year	Population [1]	Per Capita Income [1]	Total Personal Income (000's) [1]	Median Age [2]	School Enrollment [3]	Labor Force	Unemployment Rate [4]
2015	89,880	\$ 41,674	\$ 3,745,679	42.2	13,009	39,848	5.8 %
2016	90,592	42,473	3,847,743	42.3	13,210	38,280	5.6
2017	91,487	43,727	4,000,436	42.7	13,174	38,258	4.8
2018	91,870	45,234	4,155,689	42.4	13,203	38,143	4.2
2019	91,775	47,010	4,314,307	42.8	13,131	37,481	4.2
2020	91,362	52,343	4,782,184	43.1	13,245	36,040	9.4
2021	91,303	56,503	5,158,878	43.4	12,881	35,650	6.7
2022	90,027	55,500	4,996,532	43.6	12,818	35,890	4.4
2023	89,354	57,889	5,172,576	43.6	12,846	36,350	4.9
2024	89,175	62,438	5,567,917	43.9	12,736	36,500	5.5
2025	-	-	-	-	12,757	-	-

**Note:**

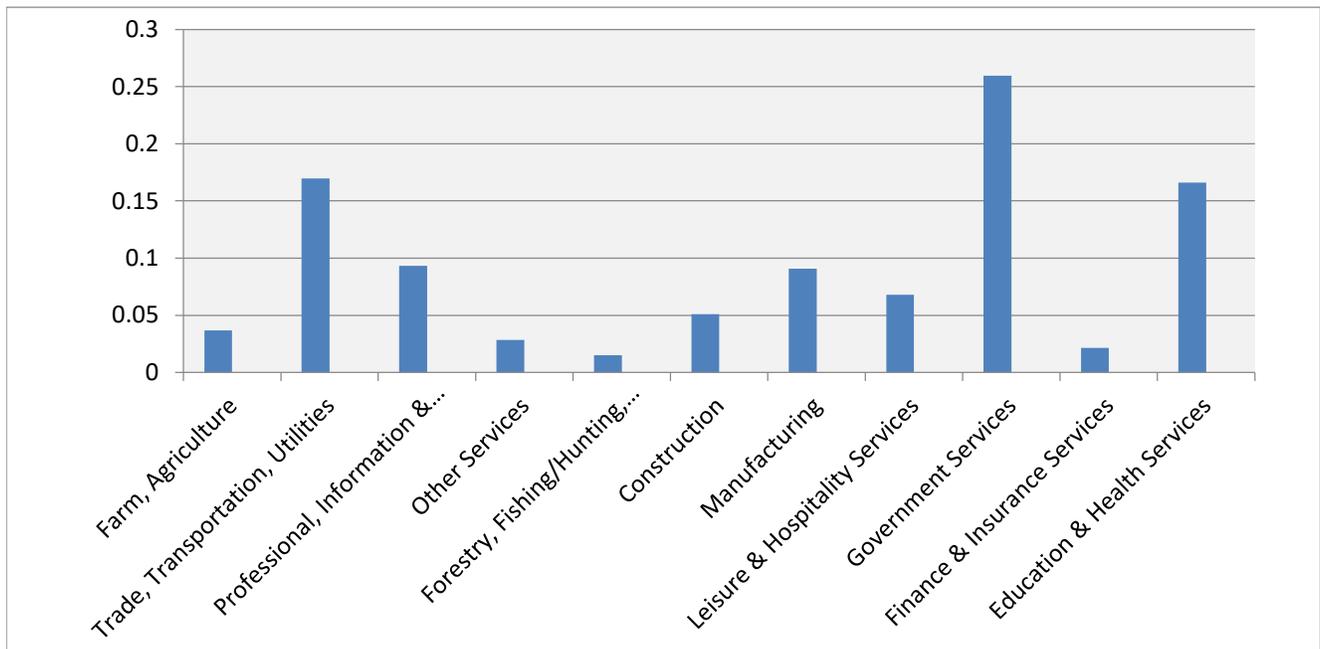
Current calendar year data not yet available.

Source:

1. Bureau of Economic Analysis - Last updated: February 5, 2026-- new statistics for 2024; revised statistics for 2015-2023.
2. California Employment Development Department; Labor Market Info Division; Demographic Profiles for Local Workforce Investment Areas in California (2023 American Community Survey five-year estimates). 2019-2023 American Community Survey five-Year estimates, Geographic Area: Mendocino County
3. California Department of Education, Demographics, Dataquest, County, Enrollment Data, Annual Enrollment Data, FY 2024-25, 23 Mendocino.
4. California Employment Development Department, Labor Market Info Division; Report 400C, Monthly Labor Force Data for Counties, Annual Average 2024 - Revised (March 28, 2025. March 2024 Benchmark), Labor Force, Rate.

**COUNTY OF MENDOCINO  
INDUSTRY EMPLOYMENT DISTRIBUTION  
MOST RECENT YEAR**

Industry Employment Distribution	Compensation	Percent
Farm, Agriculture	\$ 80,661	3.3 %
Trade, Transportation, Utilities	383,665	15.8
Professional, Information & Business Svcs	233,006	9.6
Other Services	68,301	2.8
Forestry, Fishing/Hunting, and Mining	37,389	1.5
Construction	129,202	5.3
Manufacturing	192,417	7.9
Leisure and Hospitality Services	163,016	6.7
Government Services	655,860	27.0
Finance and Insurance Services	51,258	2.1
Education and Health Services	430,642	17.8
<b>Total</b>	<b>\$ 2,425,417</b>	<b>100.0 %</b>



Source: Bureau of Economic Analysis. Last updated: February 5, 2026 -- new statistics for 2024.

**COUNTY OF MENDOCINO  
PRINCIPAL EMPLOYERS  
MOST RECENT YEAR AND NINE YEARS AGO**

2025 Principal Employers	Location	Industry
Adventist Health Howard Meml	Willits	Hospitals
Adventist Health Mendocino	Fort Bragg	Rehabilitation Services
Adventist Health Ukiah Valley	Ukiah	Hospitals
Adventist Health Ukiah Vly	Ukiah	Outpatient Services
California Department-Forestry	Willits	State Government-Fire Protection
Constellation Brands Inc	Ukiah	Wineries (mfrs)
Coyote Valley Casino	Redwood Valley	Casinos
Dharma Realm Buddhist Assn	Ukiah	Montessori Schools
Fetzer Vineyards	Hopland	Wineries (mfrs)
Little River Inn	Little River	Hotels and Motels
Mendocino Community Health	Ukiah	Clinics
Mendocino County Food Stamps	Ukiah	Government Offices-County
Mendocino County Office of Edu	Ukiah	Boards of Education
Mendocino County Sheriff	Point Arena	Government Offices-County
Mendocino County Social Svc	Ukiah	Government Offices-County
Mendocino Headlands State Park	Mendocino	State Parks
Mendocino Redwood Co LLC	Calpella	Lumber-Manufacturers
Metalfx Inc	Willits	Sheet Metal Fabricators (mfrs)
Pacific Coast Farm Credit	Ukiah	Loans-Agricultural
Pacific Medical Resources	Fort Bragg	Nursing Services
Safeway	Fort Bragg	Grocers-Retail
Sawmill	Ukiah	Sawmills and Planing Mills-General (mfrs)
Ukiah City Civic Ctr	Ukiah	Halls and Auditoriums
Ukiah High School	Ukiah	Schools
Walmart	Ukiah	Department Stores

2016 Principal Employers	Location	Industry
Adventist Health Ukiah Valley	Ukiah	Hospitals and Outpatient Services
City of Ukiah	Ukiah	Government Offices-City Services
Coyote Valley Tribe of Pomo Indians	Redwood Valley	Casinos
Dharma Realm Buddhist Assn	Ukiah	Associations
Fetzer Vineyards	Hopland	Vineyard/Winery
Frank R Howard Memorial Hospital	Willits	Hospitals
Hopland Band of Pomo Indians	Hopland	Casinos
Mendocino Coast Auxiliary Hospital	Fort Bragg	Hospitals
Mendocino Coast Health Care	Fort Bragg	Outpatient Services
Mendocino Community Health	Ukiah	Clinics
Mendocino County	Ukiah/Willits/Fort Bragg	Government Offices-County
Mendocino Forrest Products	Ukiah	Manufacturing/Sawmill
Mendocino Lake Community College	Ukiah/Lakeport	Education
Mendocino Redwood Co.	Calpella	Manufacturing/Sawmill
Safeway	Ukiah/Willits/Fort Bragg	Grocers-Retail
Ukiah Unified School District	Ukiah	Education
Walmart	Ukiah	Department Stores

**Notes:**

1. Major Employers, per California Employment Development Dept (EDD), Labor Market Information (LMI) data, LMI by Subject, Industries, Major Employers in each California County, Mendocino (edited). Per EDD webpage reference, the list was extracted from ALMIS Employer Database, 2025 1st Edition\*.

\*Employer information is provided by Data Axel, Omaha, NE, 800/555-5211. © 2024. All rights reserved.

**COUNTY OF MENDOCINO  
COUNTY EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>GOVERNMENTAL</b>										
General Government	134.50	135.50	144.50	145.50	148.50	148.50	157.50	168.50	170.50	164.50
Public Protection	449.80	454.80	460.80	465.80	465.30	464.00	483.00	499.00	506.00	468.50
Public Ways and Facilities	125.60	124.60	127.60	127.60	126.60	126.60	132.60	135.60	135.80	110.00
Health and Sanitation	213.20	208.20	193.80	191.80	193.80	194.05	197.05	215.05	226.60	189.00
Public Assistance	420.00	420.00	419.00	426.00	427.00	426.00	429.00	422.00	422.00	379.00
Recreation and Education	40.05	40.05	41.05	41.05	41.05	44.50	43.50	41.50	41.50	41.50
Total Governmental	<u>1,383.15</u>	<u>1,383.15</u>	<u>1,386.75</u>	<u>1,397.75</u>	<u>1,402.25</u>	<u>1,403.65</u>	<u>1,442.65</u>	<u>1,481.65</u>	<u>1,502.40</u>	<u>1,352.50</u>
<b>SPECIAL DISTRICTS</b>										
Water Resource Agency	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	3.00	1.00
Air Quality Mgmt District	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	7.00
Total Special Districts	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>10.00</u>	<u>13.00</u>	<u>8.00</u>
Total All Positions	<u>1,394.15</u>	<u>1,394.15</u>	<u>1,397.75</u>	<u>1,406.75</u>	<u>1,411.25</u>	<u>1,412.65</u>	<u>1,451.65</u>	<u>1,491.65</u>	<u>1,515.40</u>	<u>1,360.50</u>

**Note:**

Positions shown are approved, budgeted, full-time equivalent positions. Some positions may be vacant.

Source: Mendocino County Adopted Budget Book, Position Allocations

**COUNTY OF MENDOCINO  
OPERATING INDICATORS BY DEPARTMENT/FUNCTION  
LAST TEN FISCAL YEARS**

Operation Indicators	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>GENERAL GOVERNMENT</b>										
Assessor (BU 1120):										
Deeds Processed	4,089	4,124	4,046	3,781	3,726	3,973	4,030	5,034	4,251	4,051
Appraisals Completed	13,611	13,630	13,023	12,449	7,977	12,212	8,006	14,626	18,463	22,412
Elections (BU 1410):										
Registration Cards Processed	17,575	11,078	8,689	22,195	28,249	27,561	17,371	10,258	23,853	11,787
Recorder - County Clerk (BU 1941):										
Real Estate and Vital Records Processed	23,808	24,317	22,184	25,331	24,103	26,623	22,557	16,549	15,075	14,552
Marriage Licenses Issued	588	548	489	554	404	260	419	495	374	427
Fictitious Business Names Filed	903	912	806	894	651	676	624	639	572	577
<b>PUBLIC PROTECTION</b>										
District Attorney (BU 2070):										
Sentences to State Prison	141	151	128	124	114	81	199	127	111	116
Realignment County Prison [1]	99	77	64	43	48	32	66	69	52	43
Prop 57 Expedited Release Cases Reviewed:										
Early Releases Granted	---	---	5	5	5	5	5	0	3	1
Early Releases Denied	---	---	11	7	17	10	15	9	12	13
No Jurisdiction	---	---	---	---	---	---	1	4	1	1
Public Defender (BU 2080):										
New & Reopened Cases	4,417	5,060	5,391	5,819	5,546	4,637	4,801	5,134	7,701	5,354
Child Support Services (BU 2090):										
AVG Number of Open Cases/Month	4,003	3,882	3,838	3,799	3,474	3,205	3,008	2,900	2,822	2,716
Total Collections	\$5.63M	\$5.54M	\$5.64M	\$5.73M	\$5.66M	\$6.45M	\$5.6M	\$5.8M	\$5.7M	\$6.1M
Cases with Support Order	94%	94%	93%	93%	93%	94%	93%	95%	94%	94%
Collections with Monthly Supp Obligation	68%	68%	67%	68%	69%	69%	63%	64%	64%	63%
Cases with Collections on Past Due	67%	69%	68%	69%	74%	73%	67%	66%	64%	61%
Sheriff (BU 2310):										
Number of Arrests	2,255	2,157	2,412	1,931	2,114	1,377	1,291	1,410	1,449	1,099
Coroner Case Load	327	359	259	341	299	482	441	395	351	290
Call for Service	45,028	47,005	48,222	43,289	38,382	40,543	39,062	35,174	32,570	34,082
Adult Corrections (BU 2510):										
Prisoners Booked	4,989	4,007	7,505	4,831	3,728	3,672	3,969	4,137	4,030	3,842
Average Daily Population	305	304	303	286	258	239	285	257	231	275
Juvenile Hall (BU 2550) [2]:										
Juvenile Hall Bookings	273	303	311	201	119	67	148	162	180	Cal Yr
Juvenile Hall AVG Daily Population [3]	22	20	16	13	8	6	9	10	10	Cal Yr

**Notes:**

1. Prison commitments served in County jail due to realignment statutes, effective October 1, 2011.
2. 2015-2017 and 2024 includes juveniles housed as part of a contract with Lake County.
3. 2020, 2021 & 2022 were significantly impacted by COVID.

Cal Yr - Calendar year reporting period/no current year data

--- No previous activity.

Source: County Departments

**COUNTY OF MENDOCINO  
OPERATING INDICATORS BY DEPARTMENT/FUNCTION (CONTINUED)  
LAST TEN FISCAL YEARS**

Operation Indicators	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>PUBLIC PROTECTION (CONTINUED)</b>										
Probation (BU 2560):										
Adult Reports	613	568	524	536	445	563	708	600	455	Cal Yr
Juvenile Reports	196	127	184	195	142	149	120	149	165	Cal Yr
Supervision Cases Received-Adults all Types	468	489	494	361	315	318	427	371	305	Cal Yr
Supervision Cases Received-Juveniles all Types	72	70	79	40	48	29	39	63	80	Cal Yr
PTR Assessments Completed [1]	nda	nda	nda	nda	nda	nda	543	941	1,002	Cal Yr
PTR Cases Granted for Monitoring [1]	nda	nda	nda	nda	nda	nda	163	235	202	Cal Yr
Planning and Building (BU 2851):										
Planning Applications	833	1,448	415	522	661	632	300	309	241	566
Building and Grading Permits	2,020	2,376	2,260	2,938	3,960	4,264	4,175	2,959	2,428	2,229
Building Inspections	5,633	6,389	7,030	9,857	8,757	9,699	9,952	10,308	7,872	6,968
<b>PUBLIC WAYS AND FACILITIES</b>										
Public Works (BU 3010):										
Road Miles Maintained	1,015	1,016	1,017	1,017	1,017	1,018	1,017	1,017	1,017	Cal Yr
Bridges Maintained	157	157	157	157	157	157	157	157	157	157
Miles of Asphalt Overlay	14	14	0	0	0	0	2	1	1	0
Miles of Chip Seal Completed	11	0	8	8	16	22	13	10	24	19
Encroachment Permits Issued	148	133	152	162	145	151	138	100	110	Cal Yr
Transportation Permits Issued	219	207	255	298	236	212	223	185	162	Cal Yr
<b>HEALTH AND SANITATION</b>										
Animal Care and Control (BU 2860):										
Adoptions, Cat	390	364	355	312	315	264	275	192	154	157
Adoptions, Dog	477	454	401	385	345	238	229	277	249	162
Spays and Neuters	1,295	1,398	1,339	1,470	1,282	1,046	812	1,702	1,346	1,598
Licenses Sold	10,309	10,128	10,199	10,729	10,609	10,140	10,881	8,838	9,551	6,223
Animal Complaint Cases	281	316	292	153	267	231	159	287	nda	nda
Calls for Service	2,815	3,445	3,319	3,989	3,441	2,209	3,102	4,017	2,599	7,588
Bite-Related Calls for Service	188	189	189	175	187	142	189	255	213	318
Citations	11	21	61	18	8	10	44	32	21	34
Environmental Health (BU 4011):										
Well Permit Applications Received	---	---	---	---	---	---	---	---	---	70
Well Permits Issued	204	224	183	156	240	410	153	140	71	66
Emergency Medical Services (BU 4016):										
Service Calls	8,441	8,934	9,093	13,660	14,037	12,186	11,947	12,905	12,911	Cal Yr
Substance Use Disorder Treatment (BU 4049):										
Clients that Completed Treatment	241	240	226	168	110	78	91	68	113	101

**Notes:**

1. 2022 PTR data for partial year - program commenced July 1, 2022.

Cal Yr - Calendar year reporting period/no current year data

nda - No data available

--- No previous activity.

Source: County Departments

**COUNTY OF MENDOCINO  
OPERATING INDICATORS BY DEPARTMENT/FUNCTION (CONTINUED)  
LAST TEN FISCAL YEARS**

Operation Indicators	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>HEALTH AND SANITATION (CONTINUED)</b>										
Mental Health (BU 4050):										
AVG Days, Request to Assessment [1]	9	6	6	6	4	5	10	5	4	6
<b>PUBLIC ASSISTANCE</b>										
Adult and Aging Services (BU 5010):										
Reported Cases of Elder Abuse	935	929	840	817	669	1,023	1,272	1,423	1,592	Cal Yr
In-Home Supportive Services Caseload	1,708	1,733	1,788	1,760	1,759	1,762	1,881	2,002	2,438	Cal Yr
Out-of-Home Care, AVG Monthly Caseload (BU 5010):										
Foster Care Ongoing	293	278	271	388	255	281	238	307	210	Cal Yr
Court Dependent Children	293	278	271	374	255	281	238	307	218	Cal Yr
Aid to Adoptions	340	340	352	392	392	388	369	343	379	Cal Yr
Military and Veterans Affairs Caseload Items (BU 5010):										
Claims Filed	917	902	760	1,318	1,280	704	827	854	1,037	Cal Yr
Veterans Transported to VA Medical	nda									
Social Services (BU 5010):										
CalFresh	9,981	9,681	11,162	11,564	11,683	13,563	16,327	16,947	17,279	Cal Yr
Medi-Cal	24,202	23,784	34,894	33,554	33,746	35,545	39,917	38,628	39,640	Cal Yr
CalWORKs (BU 5130):										
Welfare to Work Participants	1,032	887	912	942	917	867	949	1,129	1,201	Cal Yr
Aid to Indigents (BU 5190):										
Regular General Assistance	587	565	524	490	108	369	324	182	185	Cal Yr
<b>EDUCATION</b>										
Library (BU 6110):										
Customers Visiting Library	458,529	460,870	444,806	451,329	294,599	27,971	184,169	285,985	325,592	323,781
Library Program Participants [2]	22,916	29,856	31,139	28,160	22,175	25,444	24,919	33,844	47,087	59,145
Total Checkouts - Items with a Limited Loan Period [3]	581,786	601,833	597,837	643,797	558,288	317,431	511,734	570,083	605,544	691,056

**Notes:**

1. Years through 2021 are reported on a calendar year basis; years 2022 and after are reported on fiscal year basis.

2. Program participants in library, at off site events, and online.

3. Checkouts in person and digital.

Cal Yr - Calendar year reporting period/no current year data

nda - No data available

Source: County Departments

**COUNTY OF MENDOCINO  
CAPITAL ASSET STATISTICS BY DEPARTMENT/FUNCTION  
LAST TEN FISCAL YEARS**

Operation Indicators	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>EDUCATION</b>										
Branch Libraries [1]	5	5	5	5	5	5	6	6	6	6
Bookmobile / Outreach Van	1	1	1	1	1	1	2	2	2	2
<b>HEALTH/PUBLIC ASSISTANCE</b>										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	33	45	52	52	52	56	54	52	51	51
<b>FACILITIES, RECREATION &amp; CULTURAL</b>										
Buildings, Owned	83	83	83	83	86	88	89	92	91	93
Buildings, Co-Owned	15	15	15	15	15	15	15	15	14	14
Parks	10	10	10	10	10	10	10	10	10	10
Land Acres	nda									
<b>SHERIFF</b>										
Patrol Stations	3	3	3	3	3	3	3	3	3	3
Patrol Vehicles	49	52	54	54	54	52	52	64	61	67

**Notes:**

1. Ukiah, Fort Bragg, Willits, Coast Community (Point Arena), Round Valley (Covelo), Laytonville.

nda - No data available

Source: County Departments

