

*Mendocino County Russian River Flood Control &  
Water Conservation Improvement District*

**STAFF REPORT**

**Agenda Item 8a: December 2024 Financial Report**

**January 6, 2025**

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Revenue

November 2024: Additional revenue not shown on previous report: none

December 2024: \$41,506.49, notably:

- \$40,508.95 Property Tax
- \$997.54 interest earned in CLASS account

Expenses

November 2024 Additional expenses not shown on previous report: none

December 2024: \$43,725.19 ordinary expenses, notably:

- \$16,732.45 Annual water rights fee
- \$4,500.00 annual audit payment part 2 of 2
- \$2,325.00 annual CA Special District Association membership fee

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations for checking and savings are up to date as of the end of December 2024.
- Additional reports or information available upon request.

Recommendation:

- Move to accept and file the financial reports for December 2024; and

Attachments:

1. Income & Expense Report – December 2024 only
2. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
3. Profit & Loss Previous Year Comparison Report
4. Balance Sheet Previous Year Comparison Report
5. Monthly Payment Detail Report– December 2024
6. Contracted Water Worksheet as of January 1, 2025

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Prepared and submitted to the Board of Trustees by: *Elizabeth Salomone, General Manager*

## Income &amp; Expense / Budget vs. Actual

December 2024

December 2024

**Ordinary Income/Expense****Income**

4050 · Property Taxes	40,508.95
4082 · Interest-CA CLASS	997.54

**Total Income**

41,506.49

**Expense**

Payroll Expenses	14,747.03
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## Water Supply Expenses

5020 · Water Rights	
5020.01 · Annual Fees	16,732.45
5020.02 · Legal Counsel	650.76
Total 5020 · Water Rights	17,383.21

## 5050 · Projects

5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	338.64
Total 5059 · Trans Basin Diversion	338.64

## 5060 · Coyote Valley Dam Modernization

5060.02 · COY Modernization-legal	1,396.89
Total 5060 · Coyote Valley Dam Modernization	1,396.89

## Total 5050 · Projects

1,735.53

## Total Water Supply Expenses

19,118.74

## General &amp; Administrative Exp

5100 · Consulting	
5101 · Accounting	1,218.75
5102 · Audit	4,500.00
5105 · Legal-General	88.50
Total 5100 · Consulting	5,807.25

## 5120 · Vehicle

365.00

## 5150 · Memberships

2,325.00

## 5160 · Office Operating Expenses

237.17

## 5161 · Rent, Utilities

1,125.00

## Total General &amp; Administrative Exp

9,859.42

**Total Expense**

43,725.19

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	272.00	457,326.00
4050 · Property Taxes	40,508.95	65,000.00
4080 · Interest-LAIF	6,220.07	15,000.00
4081 · Interest-SBMC	27.90	50.00
4082 · Interest-CA CLASS	2,330.29	
Total Income	49,359.21	537,376.00
Expense		
Payroll Expenses	96,887.47	199,400.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	16,732.45	16,000.00
5020.02 · Legal Counsel	650.76	1,500.00
5020.03 · WR Engineering	0.00	2,000.00
5020.04 · Meter Maintenance	511.43	2,000.00
5020.05 · Meter & Data Mgmt Program	1,940.51	10,000.00
Total 5020 · Water Rights	19,835.15	31,500.00
5030 · USGS, streamflow gage	7,237.50	15,000.00
5031 · JPAs		
5031.01 · IWPC	0.00	3,000.00
Total 5031 · JPAs	0.00	3,000.00
5040 · Channel Maintenance		
5040.01 · Channel Maint.-Legal	5,383.56	0.00
Total 5040 · Channel Maintenance	5,383.56	0.00
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	5,000.00
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	5,646.72	
5056.02 · Chg Pet - Engineering	2,438.75	
5056 · License Change Petition - Other	0.00	40,000.00
Total 5056 · License Change Petition	8,085.47	40,000.00
5057 · LAFCo Applications		

Mendocino County Russian River Flood Control District  
Income & Expense / Budget vs. Actual

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Budget
5057.00 · RVCWD reimbursement	-5,033.75	
5057.01 · LAFCo Apps - Legal Counsel	5,137.23	
5057.02 · LAFCo Apps - Engineering	831.25	
5057.03 · LAFCo Apps - Consultant	10,067.50	
5057 · LAFCo Applications - Other	0.00	15,000.00
<b>Total 5057 · LAFCo Applications</b>	<b>11,002.23</b>	<b>15,000.00</b>
5058 · Demand Mgmt Pilot	0.00	2,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	4,190.67	
5059 · Trans Basin Diversion - Other	0.00	100,000.00
<b>Total 5059 · Trans Basin Diversion</b>	<b>4,190.67</b>	<b>100,000.00</b>
5060 · Coyote Valley Dam Modernization		
5060.02 · COY Modernization-legal	1,396.89	
<b>Total 5060 · Coyote Valley Dam Modernization</b>	<b>1,396.89</b>	<b>0.00</b>
<b>Total 5050 · Projects</b>	<b>24,675.26</b>	<b>162,000.00</b>
<b>Total Water Supply Expenses</b>	<b>57,131.47</b>	<b>211,500.00</b>
<b>General &amp; Administrative Exp</b>		
5100 · Consulting		
5101 · Accounting	9,645.01	8,000.00
5102 · Audit	9,500.00	9,000.00
5104 · Administrative Support	2,884.70	5,000.00
5105 · Legal-General	2,144.31	10,000.00
5109 · Human Resources	0.00	2,000.00
5110 · Strategic Planning	0.00	2,000.00
<b>Total 5100 · Consulting</b>	<b>24,174.02</b>	<b>36,000.00</b>
5120 · Vehicle	841.17	2,000.00
5130 · Insurance	9,511.42	7,000.00
5140 · LAFCO Apportionment Fee	1,160.41	1,100.00
5150 · Memberships	2,325.00	6,000.00
5160 · Office Operating Expenses	2,411.28	3,000.00
5161 · Rent, Utilities	3,375.00	5,000.00
5170 · Training & Conferences	422.30	6,000.00

Mendocino County Russian River Flood Control District  
Income & Expense / Budget vs. Actual

Cash Basis

July 2024 through June 2025

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	<u>Jul '24 - Jun 25</u>	<u>Budget</u>
5180 · Stipends, Meetings	2,650.00	13,000.00
5190 · Property Tax Admin Fees	1,010.51	1,000.00
5200 · Election	0.00	300.00
Total General & Administrative Exp	<u>47,881.11</u>	<u>80,400.00</u>
Total Expense	<u>201,900.05</u>	<u>491,300.00</u>
Net Ordinary Income	-152,540.84	46,076.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	<u>6,019.87</u>	
Total Other Expense	<u>6,019.87</u>	
Net Other Income	<u>-6,019.87</u>	<u>0.00</u>
Net Income	<u><u>-158,560.71</u></u>	<u><u>46,076.00</u></u>

Mendocino County Russian River Flood Control District  
Profit & Loss Prev Year Comparison

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	272.00	540,241.26	-539,969.26	-100.0%
4002 · Surplus Water Sales	0.00	39,278.38	-39,278.38	-100.0%
4010 · Water Application Fee	0.00	800.00	-800.00	-100.0%
4050 · Property Taxes	40,508.95	69,706.11	-29,197.16	-41.9%
4080 · Interest-LAIF	6,220.07	20,979.74	-14,759.67	-70.4%
4081 · Interest-SBMC	27.90	111.29	-83.39	-74.9%
4082 · Interest-CA CLASS	2,330.29	0.00	2,330.29	100.0%
4100 · Other Income	0.00	-1,232.00	1,232.00	100.0%
4130 · Unrealized Gain(Loss) Invstment	0.00	5,669.02	-5,669.02	-100.0%
Total Income	49,359.21	675,553.80	-626,194.59	-92.7%
Expense				
Payroll Expenses				
5001 · Gross Wages	67,500.00	139,954.14	-72,454.14	-51.8%
5002 · CalPERS Employer Expense	5,312.28	11,295.93	-5,983.65	-53.0%
5003 · CalPERS Employer 457 Expense	2,025.00	2,955.80	-930.80	-31.5%
5004 · Health Insurance	8,299.90	15,092.09	-6,792.19	-45.0%
5005 · Medicare	1,099.10	2,212.82	-1,113.72	-50.3%
5006 · FICA	4,699.59	9,287.11	-4,587.52	-49.4%
5007 · CalPERS 1959 Survivor Billing	79.60	60.00	19.60	32.7%
5008 · CALPERS GASB-68 Fees	0.00	700.00	-700.00	-100.0%
5009 · Unfunded Pension Liability	7,872.00	5,506.00	2,366.00	43.0%
Total Payroll Expenses	96,887.47	187,063.89	-90,176.42	-48.2%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	16,732.45	15,144.89	1,587.56	10.5%
5020.02 · Legal Counsel	650.76	2,199.38	-1,548.62	-70.4%
5020.03 · WR Engineering	0.00	2,266.25	-2,266.25	-100.0%
5020.04 · Meter Maintenance	511.43	0.00	511.43	100.0%
5020.05 · Meter & Data Mgmt Program	1,940.51	13,171.60	-11,231.09	-85.3%
Total 5020 · Water Rights	19,835.15	32,782.12	-12,946.97	-39.5%
5030 · USGS, streamflow gage	7,237.50	5,912.50	1,325.00	22.4%
5031 · JPAs	0.00	75,050.00	-75,050.00	-100.0%
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	5,383.56	0.00	5,383.56	100.0%
Total 5040 · Channel Maintenance	5,383.56	0.00	5,383.56	100.0%
5050 · Projects				
5051 · Grants/Funding Analysis-general	0.00	6,525.00	-6,525.00	-100.0%
5054 · Add'l Water Rights				
5054.02 · Engineering	0.00	57.50	-57.50	-100.0%
Total 5054 · Add'l Water Rights	0.00	57.50	-57.50	-100.0%
5055 · RR Water Forum				
5055.01 · RR Water Forum-Legal	0.00	1,840.08	-1,840.08	-100.0%
5055.02 · RR Water Forum-Engineering	0.00	230.00	-230.00	-100.0%
Total 5055 · RR Water Forum	0.00	2,070.08	-2,070.08	-100.0%
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	5,646.72	5,970.00	-323.28	-5.4%
5056.02 · Chg Pet - Engineering	2,438.75	4,680.25	-2,241.50	-47.9%

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
5056.03 · Chg Pet - Mapping	0.00	262.50	-262.50	-100.0%
Total 5056 · License Change Petition	8,085.47	10,912.75	-2,827.28	-25.9%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-5,033.75	0.00	-5,033.75	-100.0%
5057.01 · LAFCo Apps - Legal Counsel	5,137.23	252.45	4,884.78	1,935.0%
5057.02 · LAFCo Apps - Engineering	831.25	0.00	831.25	100.0%
5057.03 · LAFCo Apps - Consultant	10,067.50	0.00	10,067.50	100.0%
Total 5057 · LAFCo Applications	11,002.23	252.45	10,749.78	4,258.2%
5058 · Demand Mgmt Pilot				
5058.02 · Demand Pilot- Engineering	0.00	1,265.00	-1,265.00	-100.0%
5058.03 · Demand Pilot-Funding Analysis	0.00	1,437.50	-1,437.50	-100.0%
5058.04 · Demand Pilot-Grant Writing	0.00	15,572.50	-15,572.50	-100.0%
Total 5058 · Demand Mgmt Pilot	0.00	18,275.00	-18,275.00	-100.0%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	4,190.67	22,994.92	-18,804.25	-81.8%
5059.02 · TB Div- Engineering	0.00	15,257.50	-15,257.50	-100.0%
5059.03 · TB Div- IWPC	0.00	50,000.00	-50,000.00	-100.0%
Total 5059 · Trans Basin Diversion	4,190.67	88,252.42	-84,061.75	-95.3%
5060 · Coyote Valley Dam Modernization				
5060.01 · COY via IWPC	0.00	7,000.00	-7,000.00	-100.0%
5060.02 · COY Modernization-legal	1,396.89	0.00	1,396.89	100.0%
Total 5060 · Coyote Valley Dam Modernization	1,396.89	7,000.00	-5,603.11	-80.0%
Total 5050 · Projects	24,675.26	133,345.20	-108,669.94	-81.5%
Total Water Supply Expenses	57,131.47	247,089.82	-189,958.35	-76.9%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	9,645.01	6,834.26	2,810.75	41.1%
5102 · Audit	9,500.00	6,500.00	3,000.00	46.2%
5103 · Engineering- General	0.00	17,833.00	-17,833.00	-100.0%
5104 · Administrative Support	2,884.70	0.00	2,884.70	100.0%
5105 · Legal-General	2,144.31	7,163.64	-5,019.33	-70.1%
5109 · Human Resources	0.00	2,794.35	-2,794.35	-100.0%
Total 5100 · Consulting	24,174.02	41,125.25	-16,951.23	-41.2%
5120 · Vehicle	841.17	3,763.50	-2,922.33	-77.7%
5130 · Insurance	9,511.42	6,451.54	3,059.88	47.4%
5140 · LAFCO Apportionment Fee	1,160.41	1,100.37	60.04	5.5%
5150 · Memberships	2,325.00	6,019.00	-3,694.00	-61.4%
5160 · Office Operating Expenses	2,411.28	7,096.81	-4,685.53	-66.0%
5161 · Rent, Utilities	3,375.00	4,500.00	-1,125.00	-25.0%
5170 · Training & Conferences	422.30	5,421.07	-4,998.77	-92.2%
5180 · Stipends, Meetings	2,650.00	5,465.25	-2,815.25	-51.5%
5190 · Property Tax Admin Fees	1,010.51	0.00	1,010.51	100.0%
5299 · Miscellaneous Expense (Revenue)	0.00	-328.30	328.30	100.0%
Total General & Administrative Exp	47,881.11	80,614.49	-32,733.38	-40.6%
Total Expense	201,900.05	514,768.20	-312,868.15	-60.8%

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Net Ordinary Income	-152,540.84	160,785.60	-313,326.44	-194.9%
Other Income/Expense				
Other Expense				
5700 · Use of Wtr Reliability Reserve	0.00	76,700.00	-76,700.00	-100.0%
5710 · Use of Capital Reserves	6,019.87	7,424.41	-1,404.54	-18.9%
5900 · Depreciation Expense	0.00	28,429.44	-28,429.44	-100.0%
Total Other Expense	6,019.87	112,553.85	-106,533.98	-94.7%
Net Other Income	-6,019.87	-112,553.85	106,533.98	94.7%
Net Income	-158,560.71	48,231.75	-206,792.46	-428.8%



Mendocino County Russian River Flood Control District  
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1020 · CA CLASS	252,330.29	0.00	252,330.29	100.0%
1000 · SBMC Checking	127,766.76	323,108.31	-195,341.55	-60.5%
1001 · SBMC Savings	50,249.68	250,221.78	-199,972.10	-79.9%
1010 · LAIF				
1011 · Capital Reserve	70,000.00	73,670.00	-3,670.00	-5.0%
1012 · Emergency Reserve	37,000.00	37,500.00	-500.00	-1.3%
1013 · Operating Reserve	250,000.00	255,850.00	-5,850.00	-2.3%
1014 · Water Reliability Reserve	161,652.92	151,632.92	10,020.00	6.6%
1010 · LAIF - Other	12,072.02	0.00	12,072.02	100.0%
Total 1010 · LAIF	530,724.94	518,652.92	12,072.02	2.3%
1019 · LAIF - Fair Market Value	-1,910.70	-1,910.70	0.00	0.0%
Total Checking/Savings	959,160.97	1,090,072.31	-130,911.34	-12.0%
Accounts Receivable	-5.00	-5.00	0.00	0.0%
Other Current Assets	0.00	14,979.75	-14,979.75	-100.0%
Total Current Assets	959,155.97	1,105,047.06	-145,891.09	-13.2%
Fixed Assets				
1401 · Meters & Vehicles	126,795.66	144,324.90	-17,529.24	-12.2%
1499 · Accumulated Depreciation	-118,369.47	-118,369.47	0.00	0.0%
Total Fixed Assets	8,426.19	25,955.43	-17,529.24	-67.5%
Other Assets				
1600 · Deferred Outflows	46,819.00	46,819.00	0.00	0.0%
Total Other Assets	46,819.00	46,819.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>1,014,401.16</b>	<b>1,177,821.49</b>	<b>-163,420.33</b>	<b>-13.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2010 · Accrued Expenses	0.00	827.87	-827.87	-100.0%
2030 · Vacation/Sick Accrual	31,108.41	31,108.41	0.00	0.0%

Mendocino County Russian River Flood Control District  
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
2050 · Payroll Liabilities	0.00	4,031.75	-4,031.75	-100.0%
Total Other Current Liabilities	31,108.41	35,968.03	-4,859.62	-13.5%
Total Current Liabilities	31,108.41	35,968.03	-4,859.62	-13.5%
Long Term Liabilities				
2600 · Deferred Inflows	2,265.00	2,265.00	0.00	0.0%
2700 · Net Pension Liability	59,381.00	59,381.00	0.00	0.0%
Total Long Term Liabilities	61,646.00	61,646.00	0.00	0.0%
Total Liabilities	92,754.41	97,614.03	-4,859.62	-5.0%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	539,090.51	490,858.76	48,231.75	9.8%
Net Income	-158,560.71	48,231.75	-206,792.46	-428.8%
Total Equity	921,646.75	1,080,207.46	-158,560.71	-14.7%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,014,401.16</b>	<b>1,177,821.49</b>	<b>-163,420.33</b>	<b>-13.9%</b>

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of December 31, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
12/04/2024	CA Tax and Fee Admin-Water Ri...	Annual Water Rights fees, 7/1/24-6/30/25	-16,732.45
12/04/2024	California Special Districts Assoc.	2025 Membership Dues, Mem ID 169	-2,325.00
12/09/2024	Cardmember Service	Credit card 10-12 to 11-13-24	-386.67
12/04/2024	Christiansen Properties	Office rent for Jan/Feb/Mar 2025	-1,125.00
12/03/2024	Eide Bailly	Accounting, Oct 2024 service Dates	-1,218.75
12/11/2024	Herum/Crabtree/Suntag	Legal counsel Nov 2024 service dates	-2,474.79
12/09/2024	Intuit	Monthly payroll subscription	-7.00
12/04/2024	Nigro & Nigro PC	FY 2023-2024 Audit final pymt, inv 21251	-4,500.00
12/18/2024	Team Mobile	Monthly cell phone service	-208.50
Total 1000 · SBMC Checking			-28,978.16
TOTAL			-28,978.16

## Project Water Worksheet as of January 1, 2025

Current 2025 totals  
in Acre Feet

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
<b>Contracted Non-Retail Suppliers:</b>	<b>5022</b>
<b>Contracted Retail Suppliers:</b>	<b>2305.15</b>

Calpella CWD	85
Henry Station Mutual Water Co	8
Hopland PUD	222
Millview CWD - All Use	1171.15
Rogina Water	200
River Estates Mutual Water Company	26
Willow CWD - All Use	593
<b>Contracted Retail Suppliers Total:</b>	<b>2305.15</b>

<b>Contracted Total:</b>	<b>7327.15</b>
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<b>Current Uncontracted Water Supply for 2025:</b>	<b>612.85</b>
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**Redwood Valley County Water District 2024 Surplus Use Totals:**

Month	Water used in 2023, in acre feet	Water diverted, in acre feet
Jan 2024	0.00	13.89
Feb 2024	0.00	0.00
Mar 2024	0.00	14.46
Apr 2024	31.60	59.75
May 2024	42.72	46.47
June 2024	94.48	116.91
July 2024	173.04	265.15
Aug 2024	174.10	179.06
Sept 2024	81.91	117.76
Oct 2024	37.54	82.13
Nov 2024	25.46	0.00
Dec 2024	16.13	
<b>Totals:</b>	<b>676.98</b>	<b>895.58</b>

Final surplus numbers will be available in February 2025