

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

**STAFF REPORT**

**Agenda Item 9a: September 2024 Financial Report**

**October 7, 2024**

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Revenue

August 2024 Additional revenue not shown on previous report: none  
September 2024: None.

Expenses

August 2024 Additional expenses not shown on previous report: none

September 2024: \$29,515.86 ordinary, notably:

- \$1,420.86 Channel Maintenance for legal counsel
- \$1,250.01 Change Petition for legal counsel
- \$6,297.19 LAFCo Application for legal counsel
- \$3,142.13 Accounting (retroactive pay and audit preparation)
- \$1,125 rent for 3 months

Reserve

The CLASS account is up and running with \$250,000 transferred from SBMC accounts. Due to annual audit preparations, changes to QuickBooks to show the new account have been postponed. The November reports should reflect the correct account balances.

Savings Account

Staff and Treasurer recommend closing out the SBMC Savings Account now that the CLASS account has been set up and it has been verified that the SBMC Checking Account is collateralized.

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 September 2024.
- Additional reports or information available upon request.
- Some account numbers were restructured in May 2024 for more precise reporting.

Recommendation:

1. Move to accept and file the financial reports for September 2024; and
2. Move to approve closure of the Savings Bank of Mendocino Savings Account.

Attachments:

1. Income & Expense Report – September 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– September 2024
6. Contracted Water Worksheet as of September 30, 2024

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

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

September 2024

Sep 24
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**Ordinary Income/Expense**

<b>Income</b>	none	
<b>Expense</b>		
Payroll Expenses		14,747.03
Water Supply Expenses		
5020 · Water Rights		
5020.04 · Meter Maintenance		511.43
Total 5020 · Water Rights		<u>511.43</u>
5040 · Channel Maintenance		1,420.86
5050 · Projects		
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel		1,250.01
Total 5056 · License Change Petition		<u>1,250.01</u>
5057 · LAFCo Applications		6,297.19
5059 · Trans Basin Diversion		
5059.01 · TBD - Legal Counsel		550.29
Total 5059 · Trans Basin Diversion		<u>550.29</u>
Total 5050 · Projects		<u>8,097.49</u>
Total Water Supply Expenses		10,029.78
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting		3,142.13
Total 5100 · Consulting		<u>3,142.13</u>
5120 · Vehicle		83.92
5160 · Office Operating Expenses		388.00
5161 · Rent, Utilities		1,125.00
Total General & Administrative Exp		<u>4,739.05</u>
	<b>Total Expenses</b>	<b>\$ 29,515.86</b>

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	0.00	457,326.00
4050 · Property Taxes	8,002.80	65,000.00
4080 · Interest-LAIF	0.00	15,000.00
4081 · Interest-SBMC	0.00	50.00
Total Income	<u>8,002.80</u>	<u>537,376.00</u>
Expense		
Payroll Expenses	51,946.37	199,400.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	0.00	16,000.00
5020.02 · Legal Counsel	0.00	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	<u>2,451.94</u>	<u>31,500.00</u>
5030 · USGS, streamflow gage	7,237.50	15,000.00
5031 · JPAs		
5031.01 · IWPC	0.00	3,000.00
Total 5031 · JPAs	<u>0.00</u>	<u>3,000.00</u>
5040 · Channel Maintenance	5,383.56	0.00
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	5,000.00
5056 · License Change Petition	5,138.76	40,000.00
5057 · LAFCo Applications	9,680.53	15,000.00
5058 · Demand Mgmt Pilot	0.00	2,000.00
5059 · Trans Basin Diversion	719.61	100,000.00
Total 5050 · Projects	<u>15,538.90</u>	<u>162,000.00</u>
Total Water Supply Expenses	<u>30,611.90</u>	<u>211,500.00</u>
General & Administrative Exp		

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>
5100 · Consulting		
5101 · Accounting	6,851.26	8,000.00
5102 · Audit	5,000.00	9,000.00
5104 · Administrative Support	2,884.70	5,000.00
5105 · Legal-General	2,055.81	10,000.00
5109 · Human Resources	0.00	2,000.00
5110 · Strategic Planning	0.00	2,000.00
	<hr/>	<hr/>
Total 5100 · Consulting	16,791.77	36,000.00
5120 · Vehicle	452.33	2,000.00
5130 · Insurance	9,275.93	7,000.00
5140 · LAFCO Apportionment Fee	1,160.41	1,100.00
5150 · Memberships	0.00	6,000.00
5160 · Office Operating Expenses	1,777.34	3,000.00
5161 · Rent, Utilities	1,125.00	5,000.00
5170 · Training & Conferences	564.87	6,000.00
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
	<hr/>	<hr/>
Total General & Administrative Exp	34,808.16	80,400.00
	<hr/>	<hr/>
Total Expense	117,366.43	491,300.00
	<hr/>	<hr/>
Net Ordinary Income	-109,363.63	46,076.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	6,019.87	
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Total Other Expense	6,019.87	
	<hr/>	
Net Other Income	-6,019.87	0.00
	<hr/>	<hr/>
Net Income	<u>-115,383.50</u>	<u>46,076.00</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	0.00	540,241.26	-540,241.26	-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	8,002.80	61,703.31	-53,700.51	-87.0%
4080 · Interest-LAIF	0.00	20,979.74	-20,979.74	-100.0%
4081 · Interest-SBMC	0.00	111.29	-111.29	-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%
<b>Total Income</b>	<b>8,002.80</b>	<b>667,551.00</b>	<b>-659,548.20</b>	<b>-98.8%</b>
Expense				
Payroll Expenses	51,946.37	182,743.28	-130,796.91	-71.6%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	0.00	15,144.89	-15,144.89	-100.0%
5020.02 · Legal Counsel	0.00	2,199.38	-2,199.38	-100.0%
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%
<b>Total 5020 · Water Rights</b>	<b>2,451.94</b>	<b>32,782.12</b>	<b>-30,330.18</b>	<b>-92.5%</b>
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	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 · Addt'l Water Rights	0.00	57.50	-57.50	-100.0%
5055 · RR Water Forum	0.00	2,070.08	-2,070.08	-100.0%
5056 · License Change Petition	5,138.76	10,912.75	-5,773.99	-52.9%
5057 · LAFCo Applications	9,680.53	252.45	9,428.08	3,734.6%
5058 · Demand Mgmt Pilot	0.00	18,275.00	-18,275.00	-100.0%
5059 · Trans Basin Diversion	719.61	88,252.42	-87,532.81	-99.2%
5060 · Coyote Valley Dam Modernizat...	0.00	7,000.00	-7,000.00	-100.0%
<b>Total 5050 · Projects</b>	<b>15,538.90</b>	<b>133,345.20</b>	<b>-117,806.30</b>	<b>-88.4%</b>
<b>Total Water Supply Expenses</b>	<b>30,611.90</b>	<b>247,089.82</b>	<b>-216,477.92</b>	<b>-87.6%</b>
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	6,851.26	6,834.26	17.00	0.3%
5102 · Audit	5,000.00	6,500.00	-1,500.00	-23.1%
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%

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
5105 · Legal-General	2,055.81	7,163.64	-5,107.83	-71.3%
5109 · Human Resources	0.00	2,794.35	-2,794.35	-100.0%
Total 5100 · Consulting	16,791.77	41,125.25	-24,333.48	-59.2%
5120 · Vehicle	452.33	3,638.98	-3,186.65	-87.6%
5130 · Insurance	9,275.93	6,451.54	2,824.39	43.8%
5140 · LAFCO Apportionment Fee	1,160.41	1,100.37	60.04	5.5%
5150 · Memberships	0.00	6,019.00	-6,019.00	-100.0%
5160 · Office Operating Expenses	1,777.34	6,952.08	-5,174.74	-74.4%
5161 · Rent, Utilities	1,125.00	5,625.00	-4,500.00	-80.0%
5170 · Training & Conferences	564.87	4,851.46	-4,286.59	-88.4%
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%
Total General & Administrative Exp	34,808.16	81,228.93	-46,420.77	-57.2%
Total Expense	117,366.43	511,062.03	-393,695.60	-77.0%
Net Ordinary Income	-109,363.63	156,488.97	-265,852.60	-169.9%
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	14,383.53	-8,363.66	-58.2%
Total Other Expense	6,019.87	91,083.53	-85,063.66	-93.4%
Net Other Income	-6,019.87	-91,083.53	85,063.66	93.4%
Net Income	-115,383.50	65,405.44	-180,788.94	-276.4%

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				
1000 · SBMC Checking	401,896.72	321,311.97	80,584.75	25.1%
1001 · SBMC Savings	50,221.78	250,221.78	-200,000.00	-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	5,851.95	0.00	5,851.95	100.0%
Total 1010 · LAIF	524,504.87	518,652.92	5,851.95	1.1%
1019 · LAIF - Fair Market Value	-1,910.70	-1,910.70	0.00	0.0%
Total Checking/Savings	974,712.67	1,088,275.97	-113,563.30	-10.4%
Accounts Receivable	-5.00	-5.00	0.00	0.0%
Other Current Assets	0.00	5,851.95	-5,851.95	-100.0%
Total Current Assets	974,707.67	1,094,122.92	-119,415.25	-10.9%
Fixed Assets				
1401 · Meters & Vehicles	147,783.80	147,783.80	0.00	0.0%
1499 · Accumulated Depreciation	-100,358.05	-100,358.05	0.00	0.0%
Total Fixed Assets	47,425.75	47,425.75	0.00	0.0%
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>1,068,952.42</b>	<b>1,188,367.67</b>	<b>-119,415.25</b>	<b>-10.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable	-10.99	-10.99	0.00	0.0%
Other Current Liabilities				
2030 · Vacation Accrual	24,980.77	24,980.77	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	10.69	4,042.44	-4,031.75	-99.7%
2070 · Direct Deposit Liabilities	328.30	328.30	0.00	0.0%
Total Other Current Liabilities	25,319.76	29,351.51	-4,031.75	-13.7%
Total Current Liabilities	25,308.77	29,340.52	-4,031.75	-13.7%
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	86,954.77	90,986.52	-4,031.75	-4.4%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	556,264.20	490,858.76	65,405.44	13.3%
Net Income	-115,383.50	65,405.44	-180,788.94	-276.4%
Total Equity	981,997.65	1,097,381.15	-115,383.50	-10.5%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,068,952.42</u></b>	<b><u>1,188,367.67</u></b>	<b><u>-119,415.25</u></b>	<b><u>-10.1%</u></b>



Mendocino County Russian River Flood Control District  
Monthly Payment Detail

Cash Basis

As of September 30, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
09/09/2024	Cardmember Service	Credit card 7/14-8/12-24	-768.85
09/06/2024	Christiansen Properties	Office rent for Oct/Nov/Dec 2024	-1,125.00
09/03/2024	Eide Bailly	Accounting, July 2024 service Dates	-1,567.13
09/26/2024	Eide Bailly	Accounting, August 2024 service Dates	-1,575.00
09/09/2024	Herum/Crabtree/Suntag	Legal Counsel August service dates	-4,250.85
09/08/2024	Intuit	Monthly payroll subscription	-6.00
09/17/2024	LACO	Inv# 53427 RRFC RVCWD Annexation, 7890.04	-5,267.50
09/16/2024	Team Mobile	Monthly cell phone service	-208.50
Total 1000 · SBMC Checking			-14,768.83
TOTAL			-14,768.83

# Project Water Worksheet as of September 30, 2024

*(No contract changes from previous report)*

Current 2024 totals  
in Acre Feet

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
<b>Contracted Non-Retail Suppliers:</b>	<b>4972</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>7277.15</b>
<b>Current Uncontracted Water Supply for 2024:</b>	<b>662.85</b>

**Redwood Valley County Water District 2024 Surplus Use Totals:**

Month	Water used in 2023, in acre feet	Water diverted, in acre feet	Remaining AF Available in 2024 only
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		
Oct 2024	37.54		
Nov 2024	25.46		
Dec 2024	16.13		
<b>Totals:</b>	<b>676.98</b>	<b>695.69</b>	

Surplus water <b>OFFERED FOR TRANSFER</b> from customers in 2024:	363.00
Surplus water <b>ACTUALLY TRANSFERED</b> from customers in 2024:	0

**Total available Surplus for Redwood Valley in 2024: 1025.85**

Note: additional available surplus water can be made available.

5 **DRAFT MINUTES**  
6 **Regular Meeting of September 9, 2024**  
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

9 President Watt called the meeting to order at 5:31 PM.

- 10 Trustees Present: Christopher Watt, President  
11 Tyler Rodrigue, Vice President (arrived at 5:45 PM)  
12 John Bailey, Treasurer  
13 John Reardan, Trustee  
14 Dave Koball, Trustee

- 15 Staff: Elizabeth Salomone, General Manager  
16 Jeanne Zolezzi, Legal Counsel

17 **2. Approval of Agenda**

18 Trustee Koball moved to approve the agenda. Treasurer Bailey seconded the motion. The motion was  
19 approved by the following vote:

- 20 Ayes: 4 (Koball, Reardan, Bailey, Watt)  
21 Absent: 1 (Rodrigue)

22 **3. Public Expression: None.**

23 **PUBLIC HEARING**

24 **4. WAIVE READING AND ADOPT Ordinance No. 24-01 An Ordinance Establishing Regulations**  
25 **and Rules for Board of Trustee Compensation by the Mendocino County Russian River Flood**  
26 **Control & Water Conservation Improvement District.**

27 President Watt waived reading of Ordinance No. 24-01 Establishing Regulations and Rules for Board of  
28 Trustee Compensation by reading of the title only.

29 President Watt opened the Public Hearing at 5:32 PM. No comments were offered by Trustees or the public.  
30 President Watt closed the Public Hearing at 5:35 PM.

31 Trustee Reardan moved to adopt Ordinance No. 24-01 Establishing Regulations and Rules for Board of  
32 Trustee Compensation. Trustee Koball seconded the motion. The motion was approved by the following  
33 vote:

- 34 Ayes: 4 (Koball, Reardan, Bailey, Watt)  
35 Absent: 1 (Rodrigue)

36 **CLOSED SESSION**

37 **5. Conference with Real Property Negotiators (Gov. Code § 54956.8)**

38 *Property:* Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members  
39 *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity

50  
51 The Board entered closed session with legal counsel at 5:35 PM.  
52 The Board returned to open public session at 7:14 PM.  
53 President Watt reported out that no reportable action was taken.

54  
55 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

56 None

57  
58 **REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS**

59  
60 **6. Water Supply Conditions Update**

61 GM presented the report.

62  
63 **7. Consent Calendar**

- 64 a) Acceptance of the August 2024 Financial Reports
- 65 b) Approval of August 5, 2024 Regular Board Meeting minutes
- 66 c) Approval of Policy 2165 Capital Assets to be included in Policy Manual.

67  
68 Treasurer Bailey moved to approve the consent calendar. Trustee Koball seconded the motion. The motion  
69 was approved by the following vote:

70 Ayes: 5 (Koball, Reardan, Rodrigue, Bailey, Watt)

71  
72 **8. Trustee & Committee Reports**

73 LAFCo MSR/SOI & Annexation Ad Hoc:

74 *President Watt, Trustee Reardan, and GM Salomone* provided an update on the LAFCo MSR/SOI update and  
75 annexation application. LACO Associates is working on phase 1 of the annexation preparation, meetings have  
76 occurred with LAFCo and the County, and a more thorough report is expected from LACO this week.

77  
78 **9. General Manager Report & Correspondence**

79 GM presented report.

80  
81 **10. Direction on Future Agenda Items**

82 Reserves Policy review. Report back from Mendocino County Inland Water & Power Commission including  
83 member contribution updates to inform District future rate setting. Possibly in November: Change petition  
84 application.

85  
86 **ADJOURNMENT**

87  
88 Treasurer Bailey moved to adjourn the meeting at 7:21 PM. Trustee Koball seconded the motion. The motion  
89 was approved by the following vote:

90 Ayes: 5 (Koball, Reardan, Rodrigue, Bailey, Watt)

91  
92 ***APPROVED by Board of Trustees on October 7, 2024***

93  
94  
95 \_\_\_\_\_  
96 President of the Board of Trustees

95 \_\_\_\_\_  
96 Secretary of the Board of Trustees

97  
98 **President**  
99 *Christopher Watt*

**Vice President**  
*Tyler Rodrigue*

**Treasurer**  
*John Bailey*

**Trustee**  
*John Reardan*

**Trustee**  
*Dave Koball*