

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

CONSENT CALENDAR

**Agenda Item 10 a & b
Monday, October 5, 2026**

Consent Calendar Items:

- a) Acceptance of the September 2026 Financial Reports

Because the meeting agenda and materials are published prior to the end of the month, adjustments to the reports will be noted in future report.

- b) Approval of September 14, 2026 Regular Board Meeting minutes

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

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

STAFF REPORT

Agenda Item 10a: September 2026 Financial Report

October 5, 2026

Revenue

August 2026 Additional revenue not shown on previous report: none

September 2026: none

- (CA CLASS monthly interest will be posted at end of month)

Expenses

August 2026 Additional expenses not shown on previous report: none

September 2026: \$40,657 notably:

- \$54,168 Legal Counsel for IWPC general related issues, July & August service dates
- \$7,840 Legal Counsel for LAFCo Annexation Application, July & August service dates
- \$6,703 Legal Counsel for general issues, July & August service dates
-

Other

- A transfer of funds from CLASS operating account to SBMC Checking Account was scheduled for September 29, 2026 for \$50,000.
- Reconciliation discrepancies are due to credit card fraudulent charges/credits and errors in recording CalPERS contributions; being resolved.
- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **August 2026**.
- Additional reports or information available upon request.

Recommendation:

- Move to accept and file the financial reports for September 2026.

Attachments:

1. Profit & Loss Report –September 2026 only
2. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
3. Profit & Loss Previous Year Comparison Report– Fiscal Year to date
4. Balance Sheet Previous Year Comparison Report– Fiscal Year to date
5. Monthly Payment Detail Report– September 2026
6. Contracted Water Worksheet as of October 1, 2026

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

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

Cash Basis

September 2026

	<u>Sep 26</u>
Ordinary Income/Expense	
Expense	
Payroll Expenses	16,909.64
Water Supply Expenses	
5020 · Water Rights	
5020.02 · Legal Counsel	<u>146.88</u>
Total 5020 · Water Rights	146.88
5031 · JPAs	
5031.03 · IWPC- RRFC Legal for general	<u>4,168.20</u>
Total 5031 · JPAs	4,168.20
5050 · Projects	
5056 · License Change Petition	
5056.01 · Chg Pet- Legal Counsel	<u>535.50</u>
Total 5056 · License Change Petition	535.50
5057 · LAFCo Applications	
5057.01 · LAFCo Apps - Legal Counsel	<u>7,840.74</u>
Total 5057 · LAFCo Applications	7,840.74
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	1,344.00
5059 · Trans Basin Diversion - Other	<u>66.18</u>
Total 5059 · Trans Basin Diversion	<u>1,410.18</u>
Total 5050 · Projects	<u>9,786.42</u>
Total Water Supply Expenses	14,101.50
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	536.25
5105 · Legal-General	6,703.50
5100 · Consulting - Other	<u>714.00</u>
Total 5100 · Consulting	7,953.75

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

Cash Basis

September 2026

	Sep 26
5120 · Vehicle	29.70
5160 · Office Operating Expenses	533.54
5161 · Rent, Utilities	1,125.00
5180 · Stipends, Meetings	3.89
Total General & Administrative Exp	9,645.88
Total Expense	40,657.02
Net Ordinary Income	-40,657.02
Net Income	-40,657.02

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
Ordinary Income/Expense		
Income		
4001.1 · Contract Water Sales	12,076.00	568,368.00
4002 · Surplus(Uncontracted) Wtr Sales	0.00	3,312.00
4010 · Water Application Fee	800.00	1,600.00
4050 · Property Taxes	7,725.22	70,000.00
4080 · Interest-LAIF	0.00	19,000.00
4082 · Interest-CA CLASS	4,003.35	16,000.00
4140 · Use of Reserves (income)	0.00	35,020.00
Total Income	24,604.57	713,300.00
Expense		
Payroll Expenses	59,729.92	220,200.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	0.00	18,000.00
5020.02 · Legal Counsel	146.88	5,000.00
5020.03 · WR Engineering	0.00	3,000.00
5020.04 · Meter Maintenance	1,214.57	1,000.00
5020.05 · Meter & Data Mgmt Program	0.00	4,000.00
5020.06 · New Meter Purchases	0.00	20,000.00
Total 5020 · Water Rights	1,361.45	51,000.00
5030 · USGS, streamflow gage	8,040.00	15,000.00
5031 · JPAs		
5031.01 · IWPC-Admin/Staff	1,082.50	76,000.00
5031.03 · IWPC- RRFC Legal for general	4,168.20	
Total 5031 · JPAs	5,250.70	76,000.00
5040 · Channel Maintenance	0.00	30,000.00
5050 · Projects		
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	535.50	0.00
5056 · License Change Petition - Other	0.00	12,000.00
Total 5056 · License Change Petition	535.50	12,000.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
5057 · LAFCo Applications		
5057.01 · LAFCo Apps - Legal Counsel	8,233.44	0.00
5057.04 · LAFCo Apps-CEQA Legal Action	214.20	
5057 · LAFCo Applications - Other	0.00	25,000.00
Total 5057 · LAFCo Applications	8,447.64	25,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	4,453.98	0.00
5059 · Trans Basin Diversion - Other	66.18	140,000.00
Total 5059 · Trans Basin Diversion	4,520.16	140,000.00
5060 · Lake Mendocino Storage Incr.	0.00	59,000.00
Total 5050 · Projects	13,503.30	236,000.00
Total Water Supply Expenses	28,155.45	408,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	1,656.49	4,000.00
5102 · Audit	5,500.00	11,000.00
5103 · Engineering- General	693.75	2,000.00
5104 · Administrative Support	0.00	3,000.00
5105 · Legal-General	8,184.60	10,000.00
5109 · Human Resources	0.00	1,500.00
5100 · Consulting - Other	714.00	
Total 5100 · Consulting	16,748.84	31,500.00
5120 · Vehicle	310.80	3,000.00
5130 · Insurance		
5131 · Insurance, Liability	8,551.45	0.00
5130 · Insurance - Other	0.00	10,000.00
Total 5130 · Insurance	8,551.45	10,000.00
5140 · LAFCO Apportionment Fee	1,274.81	1,100.00
5150 · Memberships	0.00	2,500.00
5160 · Office Operating Expenses	1,994.94	14,000.00
5161 · Rent, Utilities	2,250.00	8,000.00
5170 · Training & Conferences	43.85	1,000.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
5180 · Stipends, Meetings	6,442.78	12,000.00
5190 · Property Tax Admin Fees	0.00	2,000.00
Total General & Administrative Exp	37,617.47	85,100.00
4000 · Reconciliation Discrepancies	-137.40	
Total Expense	125,365.44	713,300.00
Net Ordinary Income	-100,760.87	0.00
Net Income	-100,760.87	0.00

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

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001.1 · Contract Water Sales	12,076.00	479,545.95	-467,469.95	-97.5%
4001.2 · Contracted Surplus Transferred	0.00	49,463.67	-49,463.67	-100.0%
4010 · Water Application Fee	800.00	0.00	800.00	100.0%
4050 · Property Taxes	7,725.22	71,910.38	-64,185.16	-89.3%
4080 · Interest-LAIF	0.00	22,880.49	-22,880.49	-100.0%
4082 · Interest-CA CLASS	4,003.35	19,831.59	-15,828.24	-79.8%
4100 · Other Income	0.00	1,112.45	-1,112.45	-100.0%
4130 · Unrealized Gain(Loss) Invstment	0.00	-1,292.89	1,292.89	100.0%
Total Income	24,604.57	643,451.64	-618,847.07	-96.2%
Expense				
Payroll Expenses				
5001 · Gross Wages	37,999.98	144,194.65	-106,194.67	-73.7%
5002 · CalPERS Employer Expense	3,020.98	11,477.85	-8,456.87	-73.7%
5003 · CalPERS Employer 457 Expense	1,140.06	7,088.00	-5,947.94	-83.9%
5004 · Health Insurance	4,173.24	16,368.80	-12,195.56	-74.5%
5005 · Medicare	611.52	2,328.16	-1,716.64	-73.7%
5006 · FICA	2,614.74	9,954.93	-7,340.19	-73.7%
5007 · CalPERS 1959 Survivor Billing	6.00	93.60	-87.60	-93.6%
5008 · CALPERS GASB-68 Fees	10,163.40	430.00	9,733.40	2,263.6%
5009 · Unfunded Pension Liability	0.00	8,726.00	-8,726.00	-100.0%
Total Payroll Expenses	59,729.92	200,661.99	-140,932.07	-70.2%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	0.00	16,732.45	-16,732.45	-100.0%
5020.02 · Legal Counsel	146.88	0.00	146.88	100.0%
5020.04 · Meter Maintenance	1,214.57	1,555.08	-340.51	-21.9%
5020.06 · New Meter Purchases	0.00	10,226.86	-10,226.86	-100.0%
Total 5020 · Water Rights	1,361.45	28,514.39	-27,152.94	-95.2%
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	0.00	-17,550.00	17,550.00	100.0%
5030 · USGS, streamflow gage - Other	8,040.00	31,425.00	-23,385.00	-74.4%
Total 5030 · USGS, streamflow gage	8,040.00	13,875.00	-5,835.00	-42.1%
5031 · JPAs				
5031.01 · IWPC-Admin/Staff	1,082.50	4,097.50	-3,015.00	-73.6%
5031.03 · IWPC- RRFC Legal for general	4,168.20	0.00	4,168.20	100.0%
Total 5031 · JPAs	5,250.70	4,097.50	1,153.20	28.1%
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	0.00	4,701.18	-4,701.18	-100.0%
5040 · Channel Maintenance - Other	0.00	1,175.00	-1,175.00	-100.0%
Total 5040 · Channel Maintenance	0.00	5,876.18	-5,876.18	-100.0%

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
5050 · Projects				
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	535.50	4,062.66	-3,527.16	-86.8%
5056.02 · Chg Pet - Engineering	0.00	7,845.85	-7,845.85	-100.0%
5056.03 · Chg Pet - Fees	0.00	20,850.00	-20,850.00	-100.0%
Total 5056 · License Change Petition	535.50	32,758.51	-32,223.01	-98.4%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	0.00	-46,884.29	46,884.29	100.0%
5057.01 · LAFCo Apps - Legal Counsel	8,233.44	22,681.74	-14,448.30	-63.7%
5057.02 · LAFCo Apps - Engineering	0.00	2,609.00	-2,609.00	-100.0%
5057.04 · LAFCo Apps-CEQA Legal Action	214.20	16,190.19	-15,975.99	-98.7%
5057 · LAFCo Applications - Other	0.00	13,088.63	-13,088.63	-100.0%
Total 5057 · LAFCo Applications	8,447.64	7,685.27	762.37	9.9%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	4,453.98	23,259.18	-18,805.20	-80.9%
5059.03 · TB Div- IWPC	0.00	40,000.00	-40,000.00	-100.0%
5059 · Trans Basin Diversion - Other	66.18	0.00	66.18	100.0%
Total 5059 · Trans Basin Diversion	4,520.16	63,259.18	-58,739.02	-92.9%
5060 · Lake Mendocino Storage Incr.				
5060.01 · Lake Mendo Storage via IWPC	0.00	40,000.00	-40,000.00	-100.0%
5060.02 · Lake Mendo Storage-legal	0.00	337.50	-337.50	-100.0%
Total 5060 · Lake Mendocino Storage Incr.	0.00	40,337.50	-40,337.50	-100.0%
Total 5050 · Projects	13,503.30	144,040.46	-130,537.16	-90.6%
Total Water Supply Expenses	28,155.45	196,403.53	-168,248.08	-85.7%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	1,656.49	4,223.24	-2,566.75	-60.8%
5102 · Audit	5,500.00	9,500.00	-4,000.00	-42.1%
5103 · Engineering- General	693.75	1,506.25	-812.50	-53.9%
5104 · Administrative Support	0.00	1,325.00	-1,325.00	-100.0%
5105 · Legal-General	8,184.60	9,902.49	-1,717.89	-17.4%
5109 · Human Resources	0.00	3,462.50	-3,462.50	-100.0%
5110 · Strategic Planning	0.00	3,747.10	-3,747.10	-100.0%
5100 · Consulting - Other	714.00	0.00	714.00	100.0%
Total 5100 · Consulting	16,748.84	33,666.58	-16,917.74	-50.3%
5120 · Vehicle	310.80	1,436.90	-1,126.10	-78.4%
5130 · Insurance				
5131 · Insurance, Liability	8,551.45	7,858.92	692.53	8.8%
5132 · Insurance, Workers Comp	0.00	1,020.36	-1,020.36	-100.0%
Total 5130 · Insurance	8,551.45	8,879.28	-327.83	-3.7%

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
5140 · LAFCO Apportionment Fee	1,274.81	1,009.53	265.28	26.3%
5150 · Memberships	0.00	2,520.00	-2,520.00	-100.0%
5160 · Office Operating Expenses	1,994.94	15,454.21	-13,459.27	-87.1%
5161 · Rent, Utilities	2,250.00	4,500.00	-2,250.00	-50.0%
5170 · Training & Conferences	43.85	4,115.88	-4,072.03	-98.9%
5180 · Stipends, Meetings	6,442.78	9,742.19	-3,299.41	-33.9%
5190 · Property Tax Admin Fees	0.00	1,286.21	-1,286.21	-100.0%
Total General & Administrative Exp	37,617.47	82,610.78	-44,993.31	-54.5%
Miscellaneous	0.00	-23.49	23.49	100.0%
4000 · Reconciliation Discrepancies	-137.40	175.60	-313.00	-178.3%
Total Expense	125,365.44	479,828.41	-354,462.97	-73.9%
Net Ordinary Income	-100,760.87	163,623.23	-264,384.10	-161.6%
Net Income	-100,760.87	163,623.23	-264,384.10	-161.6%

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

Cash Basis

As of June 30, 2027

	Jun 30, 27	Jun 30, 26	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	126,271.47	185,084.39	-58,812.92	-31.8%
1010 · LAIF				
1011 · Capital Reserve	92,000.00	92,000.00	0.00	0.0%
1012 · Emergency Reserve	50,000.00	50,000.00	0.00	0.0%
1013 · Operating Reserve	308,000.00	308,000.00	0.00	0.0%
1014 · Water Reliability Reserve	72,261.17	72,261.17	0.00	0.0%
1010 · LAIF - Other	52,988.63	47,462.35	5,526.28	11.6%
Total 1010 · LAIF	575,249.80	569,723.52	5,526.28	1.0%
1019 · LAIF - Fair Market Value	-642.43	-642.43	0.00	0.0%
1020 · CA CLASS				
1024 · Water Reliability Reserve	257,317.88	257,317.88	0.00	0.0%
1020 · CA CLASS - Other	326,308.82	372,305.47	-45,996.65	-12.4%
Total 1020 · CA CLASS	583,626.70	629,623.35	-45,996.65	-7.3%
Total Checking/Savings	1,284,505.54	1,383,788.83	-99,283.29	-7.2%
Accounts Receivable				
1200 · Accounts Receivable	-24.40	-24.40	0.00	0.0%
Total Accounts Receivable	-24.40	-24.40	0.00	0.0%
Other Current Assets				
1210 · Interest Receivable	0.00	5,526.28	-5,526.28	-100.0%
1300 · Prepaid Expenses	0.00	375.00	-375.00	-100.0%
Total Other Current Assets	0.00	5,901.28	-5,901.28	-100.0%
Total Current Assets	1,284,481.14	1,389,665.71	-105,184.57	-7.6%
Fixed Assets				
1401 · Meters & Vehicles	144,324.90	144,324.90	0.00	0.0%
1499 · Accumulated Depreciation	-131,883.64	-131,883.64	0.00	0.0%
Total Fixed Assets	12,441.26	12,441.26	0.00	0.0%
Other Assets				
1600 · Deferred Outflows	47,197.00	47,197.00	0.00	0.0%
Total Other Assets	47,197.00	47,197.00	0.00	0.0%
TOTAL ASSETS	1,344,119.40	1,449,303.97	-105,184.57	-7.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2030 · Vacation/Sick Accrual	33,746.72	33,746.72	0.00	0.0%
2050 · Payroll Liabilities	0.00	4,423.70	-4,423.70	-100.0%
Total Other Current Liabilities	33,746.72	38,170.42	-4,423.70	-11.6%
Total Current Liabilities	33,746.72	38,170.42	-4,423.70	-11.6%

Mendocino County Russian River Flood Control District

Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2027

	Jun 30, 27	Jun 30, 26	\$ Change	% Change
Long Term Liabilities				
2600 · Deferred Inflows	4,485.00	4,485.00	0.00	0.0%
2700 · Net Pension Liability	69,892.00	69,892.00	0.00	0.0%
Total Long Term Liabilities	74,377.00	74,377.00	0.00	0.0%
Total Liabilities	108,123.72	112,547.42	-4,423.70	-3.9%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	795,639.60	632,016.37	163,623.23	25.9%
Net Income	-100,760.87	163,623.23	-264,384.10	-161.6%
Total Equity	1,235,995.68	1,336,756.55	-100,760.87	-7.5%
TOTAL LIABILITIES & EQUITY	1,344,119.40	1,449,303.97	-105,184.57	-7.3%

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of September 30, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
09/10/2026	CalPERS	Social Security Administration 218 - Annual Fee	-40.00
09/21/2026	CalPERS	GASB 68- Annual Fee	-350.00
09/07/2026	Cardmember Service	Credit card 7/14-8/13/26 pd 9/9/26	-560.13
09/30/2026	Christiansen Properties	Office rent for Oct, Nov, Dec 2026	-1,125.00
09/03/2026	Herum/Crabtree/Suntag	Legal Counsel, July and August service dates	-21,519.00
09/08/2026	Intuit	QB payroll subscription-monthly & annual	-7.00
09/08/2026	Starting Line Advisory	Accounting service dates-Aug 2026	-536.25
Total 1000 · SBMC Checking			-24,137.38
TOTAL			-24,137.38

Project Water Worksheet as of October 1, 2026

*All numbers in acre feet

Current 2026 totals
in Acre Feet

Project Water Licensed to MC RRFC & WCID:			7940
2026 Contracted Non-Retail Suppliers:			5260
2026 Contracted Retail Suppliers:			2634
	Calpella CWD	85	
	Henry Station Mutual Water Co	8	
	Hopland PUD	222	
	Millview CWD - All Use	1171.15	
	Rogina Water	200	
	Redwood Valley CWD	328.85	
	River Estates Mutual Water Company	26	
	Willow CWD - All Use	593	
	Contracted Retail Suppliers Total:	2634	
Contracted Total:			7894

Current Uncontracted Water Supply (final accounting underway):	46
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Redwood Valley County Water District Surplus Use Totals:

Month	Diverted in Water Year 24/25	Diverted in Water Year 25/26
October	82.13	34.01
November	0.00	20.08
December	0.00	18.58
January	13.39	0.00
February	14.86	23.11
March	14.69	31.47
April	6.98	33.79
May	68.76	58.84
June	168.42	108.74
July	172.40	182.92
August	159.25	139.76
September	104.84	
Totals:	805.72	651.30

Surplus water OFFERED FOR TRANSFER from customers in 2026:	670
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Surplus water notices were issued to Customers in April and May.
Additional surplus water can be made available.
On June 1, 2026, the District Board adopted a policy
regarding the allocation of uncontracted water. Contact District for more information.

1 ***Mendocino County***

2 ***Russian River Flood Control & Water Conservation Improvement District***

3 *P.O. Box 2104, Ukiah, CA 95482 707.462.5278 Website: RRFC.net DistrictManager@rrfc.net*

4
5 **APPROVED MINUTES**

6 **Regular Meeting of September 14, 2026**

7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

9 President Watt called the meeting to order at 5:30 PM.

10
11 Trustees Present: Christopher Watt, President
12 John Reardan, Vice President
13 Dave Koball, Trustee

14
15 Trustees Absent: John Bailey, Trustee
16 Tyler Rodrigue, Treasurer

17
18 Staff: Elizabeth Salomone, General Manager
19 Jeanne Zolezzi, Legal Counsel

20
21 **2. Approval of Agenda**

22 No public comment was offered.

23
24 Trustee Koball moved to approve the agenda. Vice President Reardan seconded the motion. The motion was
25 approved by the following vote:

26 Ayes: 3 (Koball, Reardan, Watt)

27 Absent: 2 (Bailey, Rodrigue)

28
29 **CLOSED SESSION**

30 Before entering Closed Session, President Watt asked for public comment on this item and none was offered.

31
32 **3. Conference with Real Property Negotiators (Gov. Code § 54956.8)**

33 *Property:* Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members

34 *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity

35 **4. Conference with Legal Counsel – Existing Litigation**

36 *Lee Howard et al. v. Mendocino County Russian River Flood Control Annexation of Redwood Valley County Water District*
37 *et al.* Mendocino County Superior Court, Case No. 25CV02914 (Paragraph (1) of subdivision (d) of Gov.
38 Code § 54956.9)

39 The Board entered closed session with legal counsel at 5:31 PM. The Board returned to open public session
40 at 6:06 PM. Reportable action: none.

41
42
43 **AUDIENCE COMMENTS ON NON-AGENDA ITEMS**

44
45 **5. Public Expression**

46
47 No one showed an interest in commenting.

48 (Continued...)

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

6. Mendocino County Inland Water & Power Commission (IWPC) Updates

The staff reports and other updates were offered from the September 10, 2026 Regular IWPC meeting.

The Board discussed development of IWPC multi-year budgets. The Board suggested a Treasurer be appointed at IWPC and supported GM Salomone initiating an IWPC Finance & Budget Ad Hoc Committee meeting scheduled in order to make progress on the multi-year budgeting.

President Watt asked for public comment on this item, and none was offered.

7. CalPERS Retirement Contract Update

President Watt asked for public comment on this item, and none was offered.

Trustee Koball moved to approve the Amendment to the Contract between the Board of Administration CA Public Employees' Retirement System (CalPERS) and to Adopt Resolution #26-05 Authorizing an Amendment to the CalPERS Contract and direct Staff to complete and submit the required paperwork. Vice President Reardan seconded the motion. The motion was approved by the following vote:

Ayes: 3 (Koball, Reardan, Watt)

Absent: 2 (Bailey, Rodrigue)

8. Ukiah Valley Basin Groundwater Sustainability Agency (GSA) Update

GM Salomone presented the staff report and input from the District's legal counsel after the staff report was published.

Amended and Restated Joint Powers Agreement

The current GSA Agreement includes the following:

7.1.3. Relationship of Members. The Upper Russian River Water Agency is a joint powers authority consisting of several water districts within the Ukiah Valley and the RRFC. For purposes of the Agency, the RRFC desires to be a separate member of the Agency with a separate vote, and as such, will not take part in any action or discussion, and shall not vote on any item of the Upper Russian River Water Agency related to the Agency. The abstention of the RRFC from such agenda items of the Upper Russian River Water Agency shall be separately reflected in documents of the Upper Russian River Water Agency. Should the RRFC fail to abstain from taking part in any vote relating to the Agency before the Upper Russian River Water Agency, it shall not be entitled to vote on that matter when it comes before the Agency.

While this section is no longer relevant because the Upper Russian River Water Agency is now defunct and no longer a member of the GSA, Legal Counsel asked if the is same restriction should be placed on the City with respect to its membership on the Ukiah Valley Water Authority, which is a Joint Powers Agency proposing to join the GSA. The Board discussed and GM Salomone offered information and answered questions.

President Watt asked for public comment on this item and none was offered.

(Continued...)

President Watt moved to approve requesting a provision in the Amended and Restated Joint Powers Agreement of the Ukiah Valley Basin Groundwater Sustainability Agency stating that any GSA member agency that is a Joint Powers Agency and whose member(s) wish(es) to be a separate member of the GSA with a separate vote will not take part in any action or discussion and shall not vote on any item of the member agency JPA related to the GSA. Should the member agency fail to abstain from taking part in any vote relating to the GSA before the member agency JPA, it shall not be entitled to vote on that matter when it comes before the Agency. Trustee Koball seconded the motion. The motion was approved by the following vote:

Ayes: 3 (Koball, Reardan, Watt)

Absent: 2 (Bailey, Rodrigue)

Technical Advisory Committee Memorandum of Understanding (MOU)

President Watt reported on the development of the MOU and the change to the number of seats.

Vice President Reardan moved to approve the Ukiah Valley Basin Groundwater Sustainability Agency Technical Advisory Committee Memorandum of Understanding. Trustee Koball seconded the motion. The motion was approved by the following vote:

Ayes: 3 (Koball, Reardan, Watt)

Absent: 2 (Bailey, Rodrigue)

REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS

9. General Manager Report & Correspondence

GM Salomone presented the report and reviewed the attachment regarding Trustee elections and appointments. Information was provided on the City of Windsor water right application to divert 200 acre feet water in the winter for an Aquifer Storage & Recovery (ASR) 5 year pilot project. This project supports many of the Flood Control's strategic goals and does not meet terms to trigger the District's Policy 01-01 to protest new water rights.

10. Water Supply Conditions Update

GM Salomone presented the report and a few comments were made.

11. Consent Calendar

- a) Acceptance of the August 2026 Financial Reports
- b) Approval of August 5, 2026 Regular Board Meeting minutes
- c) Approval of August 27, 2026 Regular Board Meeting minutes

President Watt asked for public comment on this item and none was offered.

Vice President Reardan moved to approve the consent calendar. Trustee Koball seconded the motion. The motion was approved by the following vote:

Ayes: 3 (Koball, Reardan, Watt)

Absent: 2 (Bailey, Rodrigue)

12. Trustee & Committee Reports

Trustee Koball reported that the Mendocino County Farm Bureau Board voted to endorse four City Council candidates.

13. Direction on Future Agenda Items

GM Salomone noted an updated Code of Conflict policy will be brought to the Board for consideration at a future meeting.

ADJOURNMENT

President Watt adjourned the meeting at 7:28 PM.

APPROVED by Board of Trustees on October 5, 2026

Christopher Watt
President of the Board of Trustees

Elizabeth Salomone
Secretary of the Board of Trustees