

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

**STAFF REPORT**

**Agenda Item 9a: February 2024 Financial Report  
March 4, 2024**

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Revenue

January 2024 Additional revenue not shown on previous report: \$680 in water sales

February 2024: \$93,293.70

- \$800 in application fees for ownership changes
- \$92,493.70 in contract water sales.

Ordinary Expenses

January 2024: Additional expenses not shown on previous report: \$359.24 credit card statement for general expenses and training.

February 2024: \$60,725.71

- \$30,000 Ukiah Valley Groundwater Sustainability Agency – preapproved add'l payment
- \$1,684.53 general legal counsel
- \$1,806.25 water rights engineering
- \$4,140 ACWA Annual membership
- \$3,625.00 Board member Stipends
- Engineering and legal counsel across several projects

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 January 2024.
- Additional reports or information available upon request.

Recommendation:

Move to accept and file the financial reports for February 2024.

Attachments:

1. Income & Expense Report – February 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– February 2024
6. Contracted Water Worksheet

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

February 2024

	<u>Feb 24</u>
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	92,493.70
4010 · Water Application Fee	800.00
4080 · Interest-LAIF	<u>0.00</u>
Total Income	93,293.70
Expense	
Payroll Expenses	13,206.39
Water Supply Expenses	
5020 · Water Rights	
5023 · WR Engineering	<u>1,806.25</u>
Total 5020 · Water Rights	1,806.25
5030 · Projects	
5034 · Addt'l Water Rights	
5034.02 · Engineering	<u>57.50</u>
Total 5034 · Addt'l Water Rights	57.50
5035 · RR Water Forum	
5035.02 · RR Water Forum-Engineering	<u>230.00</u>
Total 5035 · RR Water Forum	230.00
5036 · License Change Petition	
5036.01 · Chg Pet- Legal Counsel	551.82
5036.02 · Chg Pet - Engineering	3,839.00
5036.03 · Chg Pet - Mapping	<u>262.50</u>
Total 5036 · License Change Petition	4,653.32
5038 · Demand Mgmt	
5038.02 · Demand Mgmt - Engineering	<u>1,265.00</u>
Total 5038 · Demand Mgmt	1,265.00
5039 · Trans Basin Diversion	
5039.01 · TBD - Legal Counsel	1,025.10
5039.02 · TBD- Engineering	<u>1,745.00</u>
Total 5039 · Trans Basin Diversion	2,770.10
Total 5030 · Projects	8,975.92
5050 · JPAs	
5052 · GSA	<u>30,000.00</u>
Total 5050 · JPAs	30,000.00
Total Water Supply Expenses	40,782.17
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	380.10
5105 · Legal-General	<u>1,684.53</u>
Total 5100 · Consulting	2,064.63
5120 · Vehicle	0.00
5130 · Insurance	
5132 · Insurance, Workers Comp	<u>0.00</u>
Total 5130 · Insurance	0.00
5150 · Memberships	4,140.00
5160 · Office Operating Expenses	257.52
5180 · Stipends, Meetings	<u>275.00</u>
Total General & Administrative Exp	6,737.15
Total Expense	60,725.71
Net Ordinary Income	32,567.99
Net Income	<u>32,567.99</u>

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	310,362.28	509,806.00
4010 · Water Application Fee	800.00	
4050 · Property Taxes	57,077.50	55,000.00
4080 · Interest-LAIF	9,644.70	3,000.00
4081 · Interest-SBMC	54.96	100.00
4100 · Other Income	268.00	
Total Income	<u>378,207.44</u>	<u>567,906.00</u>
Expense		
Payroll Expenses	111,632.26	272,100.00
Water Supply Expenses		
5020 · Water Rights		
5021 · Annual Fees	15,144.89	18,000.00
5022 · Legal Counsel	2,030.06	1,500.00
5023 · WR Engineering	1,806.25	1,500.00
5024 · Meter Maintenance	0.00	1,000.00
5025 · Meter & Data Mgmt Program	8,401.72	6,000.00
Total 5020 · Water Rights	<u>27,382.92</u>	<u>28,000.00</u>
5030 · Projects		
5031 · Grants/Funding Analysis-general	6,325.00	
5034 · Addt'l Water Rights		
5034.02 · Engineering	57.50	
Total 5034 · Addt'l Water Rights	<u>57.50</u>	
5035 · RR Water Forum		
5035.01 · RR Water Forum-Legal	1,840.08	
5035.02 · RR Water Forum-Engineering	230.00	
Total 5035 · RR Water Forum	<u>2,070.08</u>	
5036 · License Change Petition		
5036.01 · Chg Pet- Legal Counsel	3,688.77	
5036.02 · Chg Pet - Engineering	3,839.00	
5036.03 · Chg Pet - Mapping	262.50	
Total 5036 · License Change Petition	<u>7,790.27</u>	

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

Cash Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
5037 · LAFCo Applications		
5037.01 · LAFCo Apps - Legal Counsel	125.46	
Total 5037 · LAFCo Applications	125.46	
5038 · Demand Mgmt		
5038.02 · Demand Mgmt - Engineering	1,265.00	
5038.03 · Demand Mgmt -Funding Analysis	681.25	
5038.04 · Demand Mgmt-Grant Writing	11,628.75	
Total 5038 · Demand Mgmt	13,575.00	
5039 · Trans Basin Diversion		
5039.01 · TBD - Legal Counsel	18,490.60	
5039.02 · TBD- Engineering	1,745.00	
Total 5039 · Trans Basin Diversion	20,235.60	
5030 · Projects - Other	0.00	250,000.00
Total 5030 · Projects	50,178.91	250,000.00
5040 · USGS, streamflow gage	7,237.50	16,000.00
5050 · JPAs		
5051 · IWPC	3,300.00	3,300.00
5052 · GSA	98,750.00	100,000.00
Total 5050 · JPAs	102,050.00	103,300.00
Total Water Supply Expenses	186,849.33	397,300.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	4,570.61	6,000.00
5102 · Audit	8,000.00	10,000.00
5103 · Engineering- General	17,570.50	
5105 · Legal-General	6,011.55	20,000.00
5109 · Human Resources	536.25	3,000.00
5110 · Strategic Planning	0.00	3,000.00
Total 5100 · Consulting	36,688.91	42,000.00
5120 · Vehicle	2,710.86	2,000.00
5130 · Insurance	6,451.54	7,800.00
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget
5150 · Memberships	6,019.00	6,000.00
5160 · Office Operating Expenses	4,430.93	7,000.00
5161 · Rent, Utilities	3,375.00	5,000.00
5170 · Training & Conferences	2,745.60	6,000.00
5180 · Stipends, Meetings	5,465.25	13,500.00
5190 · Property Tax Admin Fees	0.00	1,000.00
Total General & Administrative Exp	<u>68,987.46</u>	<u>92,300.00</u>
Total Expense	<u>367,469.05</u>	<u>761,700.00</u>
Net Ordinary Income	10,738.39	-193,794.00
Other Income/Expense		
Other Expense		
5700 · Use of Wtr Reliability Reserve	46,700.00	
5710 · Use of Capital Reserves	10,903.97	
Total Other Expense	<u>57,603.97</u>	
Net Other Income	<u>-57,603.97</u>	0.00
Net Income	<u><u>-46,865.58</u></u>	<u><u>-193,794.00</u></u>

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	310,362.28	335,827.05	-25,464.77	-7.6%
4002 · Surplus Water Sales	0.00	3,536.69	-3,536.69	-100.0%
4010 · Water Application Fee	800.00	1,600.00	-800.00	-50.0%
4050 · Property Taxes	57,077.50	62,375.87	-5,298.37	-8.5%
4080 · Interest-LAIF	9,644.70	11,520.35	-1,875.65	-16.3%
4081 · Interest-SBMC	54.96	55.38	-0.42	-0.8%
4100 · Other Income	268.00	257.95	10.05	3.9%
4130 · Unrealized Gain(Loss) Invstment	0.00	-1,257.20	1,257.20	100.0%
Total Income	378,207.44	413,916.09	-35,708.65	-8.6%
Expense				
Payroll Expenses	111,632.26	192,108.21	-80,475.95	-41.9%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	15,144.89	16,886.72	-1,741.83	-10.3%
5022 · Legal Counsel	2,030.06	0.00	2,030.06	100.0%
5023 · WR Engineering	1,806.25	0.00	1,806.25	100.0%
5024 · Meter Maintenance	0.00	367.61	-367.61	-100.0%
5025 · Meter & Data Mgmt Program	8,401.72	3,893.46	4,508.26	115.8%
Total 5020 · Water Rights	27,382.92	21,147.79	6,235.13	29.5%
5030 · Projects				
5031 · Grants/Funding Analysis-general	6,325.00	3,861.25	2,463.75	63.8%
5032 · Outreach & Education	0.00	92.20	-92.20	-100.0%
5034 · Addt'l Water Rights				
5034.02 · Engineering	57.50	3,737.00	-3,679.50	-98.5%
Total 5034 · Addt'l Water Rights	57.50	3,737.00	-3,679.50	-98.5%
5035 · RR Water Forum				
5035.01 · RR Water Forum-Legal	1,840.08	0.00	1,840.08	100.0%
5035.02 · RR Water Forum-Engineering	230.00	0.00	230.00	100.0%
Total 5035 · RR Water Forum	2,070.08	0.00	2,070.08	100.0%
5036 · License Change Petition				
5036.01 · Chg Pet- Legal Counsel	3,688.77	0.00	3,688.77	100.0%
5036.02 · Chg Pet - Engineering	3,839.00	0.00	3,839.00	100.0%
5036.03 · Chg Pet - Mapping	262.50	0.00	262.50	100.0%
Total 5036 · License Change Petition	7,790.27	0.00	7,790.27	100.0%
5037 · LAFCo Applications				
5037.01 · LAFCo Apps - Legal Counsel	125.46	0.00	125.46	100.0%
Total 5037 · LAFCo Applications	125.46	0.00	125.46	100.0%
5038 · Demand Mgmt				
5038.02 · Demand Mgmt - Engineering	1,265.00	0.00	1,265.00	100.0%
5038.03 · Demand Mgmt -Funding Analysis	681.25	0.00	681.25	100.0%
5038.04 · Demand Mgmt-Grant Writing	11,628.75	0.00	11,628.75	100.0%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Total 5038 · Demand Mgmt	13,575.00	0.00	13,575.00	100.0%
5039 · Trans Basin Diversion				
5039.01 · TBD - Legal Counsel	18,490.60	0.00	18,490.60	100.0%
5039.02 · TBD- Engineering	1,745.00	0.00	1,745.00	100.0%
Total 5039 · Trans Basin Diversion	20,235.60	0.00	20,235.60	100.0%
Total 5030 · Projects	50,178.91	7,690.45	42,488.46	552.5%
5040 · USGS, streamflow gage	7,237.50	13,150.00	-5,912.50	-45.0%
5050 · JPAs				
5051 · IWPC	3,300.00	0.00	3,300.00	100.0%
5052 · GSA	98,750.00	68,750.00	30,000.00	43.6%
Total 5050 · JPAs	102,050.00	68,750.00	33,300.00	48.4%
Total Water Supply Expenses	186,849.33	110,738.24	76,111.09	68.7%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	4,570.61	25,904.45	-21,333.84	-82.4%
5102 · Audit	8,000.00	19,000.00	-11,000.00	-57.9%
5103 · Engineering- General	17,570.50	0.00	17,570.50	100.0%
5105 · Legal-General	6,011.55	24,843.63	-18,832.08	-75.8%
5107 · Public Relations-general	0.00	150.00	-150.00	-100.0%
5109 · Human Resources	536.25	12,805.00	-12,268.75	-95.8%
5110 · Strategic Planning	0.00	2,150.00	-2,150.00	-100.0%
Total 5100 · Consulting	36,688.91	84,853.08	-48,164.17	-56.8%
5120 · Vehicle	2,710.86	1,243.42	1,467.44	118.0%
5130 · Insurance	6,451.54	10,551.55	-4,100.01	-38.9%
5140 · LAFCO Apportionment Fee	1,100.37	1,268.73	-168.36	-13.3%
5150 · Memberships	6,019.00	5,930.00	89.00	1.5%
5160 · Office Operating Expenses	4,430.93	8,164.30	-3,733.37	-45.7%
5161 · Rent, Utilities	3,375.00	4,500.00	-1,125.00	-25.0%
5170 · Training & Conferences	2,745.60	5,297.45	-2,551.85	-48.2%
5180 · Stipends, Meetings	5,465.25	5,200.00	265.25	5.1%
5190 · Property Tax Admin Fees	0.00	992.34	-992.34	-100.0%
5200 · Election	0.00	331.74	-331.74	-100.0%
5299 · Miscellaneous Expense (Revenue)	0.00	27.38	-27.38	-100.0%
Total General & Administrative Exp	68,987.46	128,359.99	-59,372.53	-46.3%
Total Expense	367,469.05	431,206.44	-63,737.39	-14.8%
Net Ordinary Income	10,738.39	-17,290.35	28,028.74	162.1%
Other Income/Expense				
Other Expense				
5010 · GASB68 Pension Liability Change	0.00	29,480.00	-29,480.00	-100.0%
5700 · Use of Wtr Reliability Reserve	46,700.00	0.00	46,700.00	100.0%
5710 · Use of Capital Reserves	10,903.97	0.00	10,903.97	100.0%

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	<u>Jul '23 - Jun 24</u>	<u>Jul '22 - Jun 23</u>	<u>\$ Change</u>	<u>% Change</u>
5900 · Depreciation Expense	<u>0.00</u>	<u>20,939.50</u>	<u>-20,939.50</u>	<u>-100.0%</u>
Total Other Expense	<u>57,603.97</u>	<u>50,419.50</u>	<u>7,184.47</u>	<u>14.3%</u>
Net Other Income	<u>-57,603.97</u>	<u>-50,419.50</u>	<u>-7,184.47</u>	<u>-14.3%</u>
Net Income	<u><u>-46,865.58</u></u>	<u><u>-67,709.85</u></u>	<u><u>20,844.27</u></u>	<u><u>30.8%</u></u>



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

Cash Basis

As of June 30, 2024

	<u>Jun 30, 24</u>	<u>Jun 30, 23</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	250,172.68	265,565.19	-15,392.51	-5.8%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	100,140.23	200,110.49	-99,970.26	-50.0%
1001.01 · General Savings	100,000.00	50,000.00	50,000.00	100.0%
1001 · SBMC Savings - Other	25.22	0.00	25.22	100.0%
Total 1001 · SBMC Savings	<u>200,165.45</u>	<u>250,110.49</u>	<u>-49,945.04</u>	<u>-20.0%</u>
1010 · LAIF				
1011 · Capital Reserve	73,670.00	56,000.00	17,670.00	31.6%
1012 · Emergency Reserve	37,500.00	28,000.00	9,500.00	33.9%
1013 · Operating Reserve	255,850.00	210,000.00	45,850.00	21.8%
1014 · Water Reliability Reserve	146,149.83	205,602.55	-59,452.72	-28.9%
Total 1010 · LAIF	<u>513,169.83</u>	<u>499,602.55</u>	<u>13,567.28</u>	<u>2.7%</u>
1019 · LAIF - Fair Market Value	<u>-7,579.72</u>	<u>-7,579.72</u>	<u>0.00</u>	<u>0.0%</u>
Total Checking/Savings	955,928.24	1,007,698.51	-51,770.27	-5.1%
Other Current Assets				
1210 · Interest Receivable	0.00	3,922.58	-3,922.58	-100.0%
1220 · Taxes Receivable	21,563.91	27,503.37	-5,939.46	-21.6%
Total Other Current Assets	<u>21,563.91</u>	<u>31,425.95</u>	<u>-9,862.04</u>	<u>-31.4%</u>
Total Current Assets	977,492.15	1,039,124.46	-61,632.31	-5.9%
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	<u>47,425.75</u>	<u>47,425.75</u>	<u>0.00</u>	<u>0.0%</u>
Other Assets				
1600 · Deferred Outflows	46,819.00	46,819.00	0.00	0.0%
Total Other Assets	<u>46,819.00</u>	<u>46,819.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>TOTAL ASSETS</b>	<u><u>1,071,736.90</u></u>	<u><u>1,133,369.21</u></u>	<u><u>-61,632.31</u></u>	<u><u>-5.4%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				

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

Cash Basis

As of June 30, 2024

	<u>Jun 30, 24</u>	<u>Jun 30, 23</u>	<u>\$ Change</u>	<u>% Change</u>
Liabilities				
Current Liabilities				
Other Current Liabilities				
2010 · Accrued Expenses	0.00	7,787.50	-7,787.50	-100.0%
2020 · Accrued Payroll	0.00	6,572.27	-6,572.27	-100.0%
2030 · Vacation Accrual	24,980.77	24,980.77	0.00	0.0%
2050 · Payroll Liabilities	0.00	406.96	-406.96	-100.0%
Total Other Current Liabilities	<u>24,980.77</u>	<u>39,747.50</u>	<u>-14,766.73</u>	<u>-37.2%</u>
Total Current Liabilities	<u>24,980.77</u>	<u>39,747.50</u>	<u>-14,766.73</u>	<u>-37.2%</u>
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	<u>61,646.00</u>	<u>61,646.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Liabilities	<u>86,626.77</u>	<u>101,393.50</u>	<u>-14,766.73</u>	<u>-14.6%</u>
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	490,858.76	558,568.61	-67,709.85	-12.1%
Net Income	-46,865.58	-67,709.85	20,844.27	30.8%
Total Equity	<u>985,110.13</u>	<u>1,031,975.71</u>	<u>-46,865.58</u>	<u>-4.5%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,071,736.90</u></u>	<u><u>1,133,369.21</u></u>	<u><u>-61,632.31</u></u>	<u><u>-5.4%</u></u>

## Mendocino County Russian River Flood Control District

## Monthly Payment Detail

Cash Basis

As of February 29, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
02/09/2024	Cardmember Service	Credit card 12/13 to 1/11/24	-43.02
02/13/2024	Employment Development Dept.	Late payment from Q2 2023	-40.84
02/14/2024	Team Mobile	Monthly cell phone service	-208.50
02/16/2024	Eide Bailly	Accounting, Dec 2023 service Dates	-380.10
02/16/2024	ACWA	2024 Agency Dues	-4,140.00
02/16/2024	Balance Hydrologics	Various- billing through 6/30/23	-9,205.25
02/16/2024	Herum/Crabtree/Suntag	legal counsel services, Jan 2024 service dates	-3,261.45
02/16/2024	Intuit	Monthly Payroll Subscription	-6.00
02/16/2024	John Bailey	Board Meeting Stipend July-Dec 2023	-275.00
02/16/2024	UVB Groundwater Sustainabilty...	Add'l Member contribution for FY 2023-24	-30,000.00
02/21/2024	Intuit	VOID: void - misprint	0.00
Total 1000 · SBMC Checking			-47,560.16
TOTAL			-47,560.16

## Project Water Worksheet as of February 28, 2024

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>	(reduced by 30 from 2023)	<b>4972</b>																
<b>Contracted Retail Suppliers:</b>		<b>2305.15</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">Calpella CWD</td><td style="width: 50%; text-align: center;">85</td></tr> <tr><td>Henry Station Mutual Water Co</td><td style="text-align: center;">8</td></tr> <tr><td>Hopland PUD</td><td style="text-align: center;">222</td></tr> <tr><td>Millview CWD - All Use</td><td style="text-align: center;">1171.15</td></tr> <tr><td>Rogina Water</td><td style="text-align: center;">200</td></tr> <tr><td>River Estates Mutual Water Company</td><td style="text-align: center;">26</td></tr> <tr><td>Willow CWD - All Use</td><td style="text-align: center;">593</td></tr> <tr style="background-color: #e0e0e0;"><td><b>Contracted Retail Suppliers Total:</b></td><td style="text-align: center;"><b>2305.15</b></td></tr> </table>	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>	(reduced fr 2023)
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 Requested, in acre feet	Water diverted, in acre feet	Remaining AF Available in 2024 only
Jan 2024	projections not yet established	13.89	undetermined
Feb 2024			
Mar 2024			
Apr 2024			
May 2024			
June 2024			
July 2024			
Aug 2024			
Sept 2024			
Oct 2024			
Nov 2024			
Dec 2024			
<b>Totals:</b>		<b>13.89</b>	<b>-13.89</b>

Surplus water <b>OFFERED FOR TRANSFER</b> from customers in 2024:	0.00
Surplus water <b>ACTUALLY TRANSFERED</b> from customers in 2024:	0

**Total available Surplus for Redwood Valley in 2024:** **0**

5 **DRAFT MINUTES**  
6 **Regular Meeting of February 5, 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 5:32 PM.

- 10 Trustees Present: Christopher Watt, President  
11 Alfred White, Vice President  
12 John Reardan, Trustee  
13 Tyler Rodrigue, Trustee  
14  
15 John Bailey, Treasurer (apologies sent)  
16 Staff: Elizabeth Salomone, General Manager  
17

18 **2. Approval of Agenda**

19 Trustee Reardan moved to approve the agenda with the postponement of Item 4: District Water Use in 2023  
20 to a future meeting. Vice President White seconded the motion. The motion was approved by the following  
21 vote:

22 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)  
23

24 **3. Public Expression -No one indicated interest in speaking.**

25  
26 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

27 **4. District Water Use in 2023**

28 This item was postponed to a future meeting.

29 **5. Alternative Compliance Plan for the Water Measurement and Reporting Regulation**

30 GM Salomone presented the item. Comments and questions were offered by Trustees.

31  
32 Trustee Reardan moved to approve the SB88 Alternative Compliance Plan for the Water Measurement and  
33 Reporting Regulation Update as outlined in the Balance Hydrologics letter and direct GM Salomone to  
34 submit. Vice President White seconded the motion. The motion was approved by the following vote:

35 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)  
36

37 The Board directed GM Salomone and the Board Advisor for Engineering to act in a timely manner to address  
38 malfunctioning meters and return to the Board for ratification at the next Board meeting following the action.

39  
40 The Board received an update on potential funding by the State Water Resources Control Board for upgrading  
41 water measurement and reporting processes.

42  
43 **6. UPDATED Fiscal Year 2022-2023 Year End Reports**

44 Trustee Reardan moved to approve the Updated Fiscal Year 2022-2023 Year End Reports. Vice President  
45 White seconded the motion. The motion was approved by the following vote:

46 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)  
47

48  
49 **7. Ukiah Valley Groundwater Sustainability Agency**

50 Vice President White moved to approve the payment for an early contribution of \$30,000 in this fiscal year  
51 and deducted from FY 2026-2027. Treasurer Bailey seconded the motion. The motion was approved by the  
52 following vote:

53 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)

54  
55 **REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS**

56  
57 **8. Water Supply Conditions Update**

58 No comments or questions offered.

59  
60 **9. Consent Calendar**

- 61 a) Acceptance of the December 2023 & January 2024 Financial Reports
- 62 b) Approval of December 11, 2023 Regular Board Meeting minutes

63  
64 Vice President White moved to approve the consent calendar. Trustee Reardan seconded the motion. The  
65 motion was approved by the following vote:

66 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)

67  
68 **10. Trustee & Committee Reports**

69 *Trustee Reardan* provided an update on the Mendocino County Inland Water & Power Commission and formation  
70 of the joint power authority called Eel Russian Project Authority.

71  
72 *Vice President White* provided information on the Ukiah Valley Groundwater Sustainability Agency Rate & Fee  
73 Study and the proposed consolidation of the Ukiah Valley retail water suppliers.

74  
75 **11. General Manager Report & Correspondence**

76 No comments or questions.

77  
78 **12. Direction on Future Agenda Items**

79 None

80  
81 **ADJOURNMENT**

82  
83 Trustee Reardan moved to adjourn the meeting at 7:00 PM. Trustee Bailey seconded the motion. The motion  
84 was approved by the following vote:

85 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)

86  
87 ***APPROVED by Board of Trustees on March 4, 2024***

88  
89  
90  
91 \_\_\_\_\_  
92 President of the Board of Trustees

90  
91 \_\_\_\_\_  
92 Secretary of the Board of Trustees

93	93	93	93	93
94	94	94	94	94
95	95	95	95	95
96 <b>President</b>	96 <b>Vice President</b>	96 <b>Treasurer</b>	96 <b>Trustee</b>	96 <b>Trustee</b>
97 <i>Christopher Watt</i>	97 <i>Alfred White</i>	97 <i>John Bailey</i>	97 <i>Tyler Rodrigue</i>	97 <i>John Reardan</i>

**Policy #24 \_\_\_\_**

of the

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

**Regarding Revising Policy #15-03  
On Personnel Policies and Forms Relating to General Manager**

**WHEREAS**, the Mendocino County Russian River Flood Control & Water Conservation Improvement District employs a General Manager of the District, subject to the terms and conditions of an Employment Agreement;

**WHEREAS**, the Employment Agreement states the Board of Trustees shall conduct performance evaluations and said annual evaluation will be based on the District's policies, and on previously agreed upon goals and objectives for Employee;

**THEREFORE**, it is the policy of the District Board of Trustees, from date of enactment until changed, amended, or cancelled to set forth the attached procedure for conducting the General Manager Performance Evaluation per the terms of the Employment Agreement and an exit interview shall be offered to the General Manager upon conclusion of employment with the District.

**PASSED AND ADOPTED** by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District of the State of California on March 4, 2024 by the following vote:

Christopher Watt	Yes / No / Abstain / Absent
Alfred White	Yes / No / Abstain / Absent
John Bailey	Yes / No / Abstain / Absent
Tyler Rodrigue	Yes / No / Abstain / Absent
John Reardan	Yes / No / Abstain / Absent

Signed: \_\_\_\_\_  
Christopher Watt, Board of Trustees President

\_\_\_\_\_  
Date

Attest: \_\_\_\_\_  
Elizabeth Salomone, General Manager

\_\_\_\_\_  
Date

Attachment:

- General Manager Annual Performance Review Procedure

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

## **General Manager Annual Performance Review Procedure**

The following is an outline for the Annual Evaluation of the Mendocino County Russian River Flood Control & Water Conservation Improvement District (District) General Manager.

Responsibility for conducting this evaluation lies with the Ad Hoc Committee, appointed annually by the Board of Trustees, with assistance from a Human Resources Consultant. The Ad Hoc Committee will oversee the evaluation process, summarize the evaluation, determine and recommend any changes in compensation to the Board, and deliver the evaluation to the General Manager. The evaluation period will be the calendar year and any compensation changes will go into effect January 1 of the year directly following the reviewed calendar year. (Note: this may require retroactive payment.)

The components of the evaluation are as follows:

1. **General Manager Self Evaluation:** The General Manager will complete the General Manager Self-Evaluation in December of each year.
2. **Strategic Plan Progress Report:** Each year, metrics will be established in the Strategic Plan by which the District's progress towards reaching its goals can be measured. A Strategic Plan Progress Report will be developed by the General Manager and included in the evaluation process as an attachment to the GM Self Evaluation. The metrics will be utilized in setting an annual bonus, if applicable.
3. **Trustee Survey:** An electronic survey tool will be used to conduct an evaluation based on core management competencies concerning the General Manager's performance. Survey participants will include the Board of Trustees. This survey will be outsourced from the District but coordinated by the Ad Hoc Committee and HR Consultant. It will be initiated in January following the end of the review year and distribution of the GM Self Evaluation.
4. **Board of Trustees Review:** With all materials compiled, the HR Consultant will lead a Public Employee Performance Evaluation Closed Session review with the Board of Trustees for final input.
5. **Written summary by Ad Hoc Committee:** In coordination with the HR Consultant, the Ad Hoc Committee will provide a written response, in the form of a performance evaluation, to the General Manager's self-evaluation and the Strategic Plan Progress Report.
6. **Final Evaluation Meeting:** With all materials compiled and reviewed, a meeting will be held with the General Manager, Ad Hoc Committee, and HR Consultant to discuss the materials and assessments, and negotiate any terms and conditions, as needed.

*(Continued....)*



The outcomes of the evaluation process will be:

1. Documented Evaluation report.
2. Establishing the General Manager's performance goals for the coming year.
3. Determination of Bonus Award for the prior year. The bonus is at the discretion of the Board of Trustees based on its assessment of the General Manager's achievement of goals set for the year and Strategic Plan Implementation.
4. Establishment and documentation of Bonus metrics and any salary changes for the coming year.
5. Review of the evaluation process for any modifications for the upcoming review year.

### TIMELINE

Month	Activity	Action
December	Board appoints annual General Manager Evaluation Ad Hoc Committee members.	December Agenda Item
December	GM prepares Self Evaluation and Annual Strategic Plan Progress Report.	GM provides to HR Consultant
December	Ad Hoc Committee reviews evaluation process for any needed modifications and reviews HR Consultant contractual scope of work.	Email (meet if need) Consultant contract.
Early January	HR Consultant launches Trustee Survey with GM self evaluation on behalf of Ad Hoc Committee (due mid-January) and conducts compensation analysis, if requested.	Email to Trustees
Late January	HR Consultant meets with Ad Hoc Committee to review Trustee Survey results, discuss compiling into a summarized written evaluation, and discuss compensation changes and bonus recommendations.	Ad Hoc Meeting w/HR Consultant. Written response for Board review.
February	Board of Trustees Closed Session with HR Consultant to review Ad Hoc Committee report on evaluation and recommendations.	Special Meeting Agenda Item
February	Ad Hoc Committee and HR Consultant meets with GM to review Board feedback, bonus, goals set, and compensation changes, if any	Ad Hoc Committee, HR Consultant & GM meeting
February	Compensation changes go into effect retroactive to January 1 and bonus issued (if applicable.)	

Attachments:

- (1) GM Self Evaluation form
- (2) Trustee Survey

(Continued...)

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

**General Manager Performance Evaluation Survey  
For the service period of January 1, \_\_\_\_ – December 31, \_\_\_\_**

Dear Trustee,

Your participation in this evaluation process is important. We appreciate your frank, thorough, and balanced perspective in sharing your evaluation of the General Manager's performance during the period of January 1, 20\_\_, through December 31, 20\_\_. Your responses will not be attributed to you specifically and will remain confidential when survey results are summarized and discussed with the General Manager in the evaluation process. Please have your responses completed and turned in by \_\_\_\_\_.

The goal of an evaluation is to evaluate professional performance, not the person.

Thank you in advance for your time and thoughtful responses.

Regards,

Ad Hoc Committee

**Ranking: 1 Meets minimal expectations, 2 Meets some expectations, 3 Meets expectations, 4 Exceeds expectations, N/A Don't know or not applicable**

**Please provide a ranking number and rationale for the ranking in the comments box.**

**1. Strategic Planning**

Understands big picture and aligns priorities with broader goals, measures outcomes, uses feedback to redirect as needed, evaluates alternatives, solutions-oriented, seeks alternatives and broad input; can see connections within complex issues. Ensures the planning process is effective and the strategic plan is communicated, monitored, and executed.

**2. Financial Management**

Financial results in the review period met or exceeded expectations. Provides accurate and complete financial reports and plans to the Board for their review, revision, and approval. Establishes and monitors annual budget with exception reporting to the Board.

*(Continued...)*

**3. Leadership and Vision**

Serves as the District's principal liaison with relevant governmental entities and directs District's leadership role in statewide and community level activities. Serves as an advocate within the community for District services and strategies.

Develops and maintains key relationships that support the mission and vision of the District. Sets a clear vision and direction for the District, aligned with the strategic plan. Demonstrates strong leadership and communication skills.

**4. Community Relations and Communications**

Represents and promotes the interests and the image of the District to the government at all levels, to the local community, constituents, customers, and the public at large.

**Additional Questions**

5. Where does the General Manager provide the most value to the District?
6. In what areas can the General Manager become more effective in operating the District and implementing the Strategic Plan? Please be specific.
7. **(Optional) Suggestions for performance goals in the next review period.**

(Continued...)

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

**General Manager Self-Evaluation  
for  
[insert name]  
[insert evaluation period]**

**Goal Accomplishments and Contributions**

Please identify any achievements or contributions for the evaluation period. Note any major accomplishments you believe should be recognized and identify specific development goals for the coming year.

**1. Progress:**

How did you advance on goals identified for this reporting period? How has your job changed during the past year? What have been the most significant challenges for you during the past year?

**2. Accomplishments:**

What did you accomplish this year above and beyond what is reported in the Strategic Plan Progress report? What do you believe have been your most significant achievements during the past year? What professional development activities did you undertake?

**3. Looking Forward:**

What would you have liked to accomplish that you did not and why? What are your expectations for this job during the next year?

**4. Performance Support:**

Comment on the Board's effectiveness in providing guidance and giving feedback. Provide suggestions for improvement.

**5. Next Term Goals:**

Identify proposed performance goals for the next review period.

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

**General Manager Annual Performance Review Procedure**

The following is an outline for the Annual Evaluation of the Mendocino County Russian River Flood Control & Water Conservation Improvement District (District) General Manager.

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The components of the evaluation are as follows:

1. **General Manager Self Evaluation:** The General Manager will complete the General Manager Self-Evaluation in December of each year.
2. **Strategic Plan Progress Report:** Each year, metrics will be established in the Strategic Plan by which the District's progress towards reaching its goals can be measured. A Strategic Plan Progress Report will be developed by the General Manager and included in the evaluation process as an attachment to the GM Self Evaluation. The metrics will be utilized in setting an annual bonus, if applicable.
3. **Trustee Survey:** An electronic survey tool will be used to conduct an evaluation based on core management competencies concerning the General Manager's performance. Survey participants will include the Board of Trustees. This survey will be outsourced from the District but coordinated by the Ad Hoc Committee and HR Consultant. It will be initiated in January following the end of the review year and distribution of the GM Self Evaluation.
4. **Board of Trustees Review:** With all materials compiled, the HR Consultant will lead a Public Employee Performance Evaluation Closed Session review with the Board of Trustees for final input.
5. **Written summary by Ad Hoc Committee:** In coordination with the HR Consultant, the Ad Hoc Committee will provide a written response, in the form of a performance evaluation, to the General Manager's self-evaluation and the Strategic Plan Progress Report, ~~as well as the results of the Competency Survey.~~
6. **Final Evaluation Meeting:** With all materials compiled and reviewed, a meeting will be held with the General Manager, Ad Hoc Committee, and HR Consultant to discuss the materials and assessments, and negotiate any terms and conditions, as needed.

*(Continued...)*

The outcomes of the evaluation process will be:

1. Documented Evaluation report.
2. Establishing the General Manager's performance goals for the coming year.
3. Determination of Bonus Award for the prior year. The bonus is at the discretion of the Board of Trustees based on its assessment of the General Manager's achievement of goals set for the year and Strategic Plan Implementation.
4. Establishment and documentation of Bonus metrics and any salary changes for the coming year.
5. Review of the evaluation process for any modifications for the upcoming review year.

### TIMELINE

Month	Activity	Action
December	Board appoints annual General Manager Evaluation Ad Hoc Committee members.	December Agenda Item
December	GM prepares Self Evaluation and Annual Strategic Plan Progress Report.	<del>GM report</del> <del>development</del> <del>GM</del> <del>provides to HR</del> <del>Consultant</del>
December	Ad Hoc Committee reviews evaluation process for any needed modifications and reviews HR Consultant contractual scope of work.	Email (meet if need) Consultant contract.
Early January	HR Consultant launches Trustee Survey <u>with GM</u> self-evaluation on behalf of Ad Hoc Committee (due mid-January) and conducts compensation analysis, if requested.	Email to Trustees
Late January	HR Consultant meets with Ad Hoc Committee to review Trustee Survey results <del>and General Manager self</del> , <u>discuss compiling into a summarized written</u> evaluation, and <del>to</del> discuss compensation changes and bonus recommendations.	Ad Hoc Meeting <u>w/HR Consultant</u> .  Written response <del>to</del> <u>GM for Board review</u> .
<del>Late January</del>	<del>HR Consultant meets with GM to review written response and preliminary compensation proposal.</del>	<del>HR Consultant &amp; GM meeting</del>
<del>Late January</del>	<del>HR Consultant provides feedback to Ad Hoc Committee on GM's feedback.</del>	<del>Email to Ad Hoc (Meeting if needed.)</del>
<del>Late January</del>	<del>(Additional meetings of HR Consultant with Ad Hoc and GM, if needed.)</del>	<del>Meetings TBD</del>
February	Board of Trustees Closed Session with HR Consultant to <del>receive</del> <u>review</u> Ad Hoc Committee report on evaluation and recommendations.	Special Meeting Agenda Item
February	<u>Ad Hoc Committee and</u> HR Consultant meets with GM to review Board feedback <del>and proposal</del> , <u>bonus, goals set, and compensation changes, if any</u>	<u>Ad Hoc Committee</u> , HR Consultant & GM meeting
February	<del>HR Consultant reports back to Ad Hoc and works with GM to finalize evaluation.</del>	<del>Email to Ad Hoc</del> <del>Email to GM</del>

February	Compensation changes go into effect retroactive to January 1 and bonus issued (if applicable.)	
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Attachments:

- (1) GM Self Evaluation form
- (2) Trustee Survey

*(Continued....)*

*(Pg 3 of 5, GM Eval Procedure)*

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

**General Manager Performance Evaluation Survey  
For the service period of January 1, \_\_\_\_ – December 31, \_\_\_\_**

Dear Trustee,

Your participation in this evaluation process is important. We appreciate your frank, thorough, and balanced perspective in sharing your evaluation of the General Manager's performance during the period of January 1, 20\_\_, through December 31, 20\_\_. Your responses will not be attributed to you specifically and will remain confidential when survey results are summarized and discussed with the General Manager in the evaluation process. Please have your responses completed and turned in by \_\_\_\_\_.

The goal of an evaluation is to evaluate professional performance, not the person.

Thank you in advance for your time and thoughtful responses.

Regards,

Ad Hoc Committee

**Ranking: 1 Meets minimal expectations, 2 Meets some expectations, 3 Meets expectations, 4 Exceeds expectations, N/A Don't know or not applicable**

**Please provide a ranking number and rational for the ranking in the comments box.**

**1. Strategic Planning**

Understands big picture and aligns priorities with broader goals, measures outcomes, uses feedback to redirect as needed, evaluates alternatives, solutions-oriented, seeks alternatives and broad input; can see connections within complex issues. Ensures the planning process is effective and the strategic plan is communicated, monitored, and executed.

**~~2.—Operational Management~~**

~~Develops, communicates, and leads the implementation of annual operating goals. Identifies challenges and obstacles and takes corrective action to achieve plans and goals.~~

**~~3.2. Financial Management~~**

Financial results in the review period met or exceeded expectations.  
Provides accurate and complete financial reports and plans to the Board for their review, revision, and approval. Establishes and monitors annual budget with exception reporting to the Board.

*(Continued....)*

*(Pg 4 of 5-, GM Eval Procedure)*

#### **4.3. Leadership and Vision**

Serves as the District's principal liaison with relevant governmental entities and directs Districts leadership role in statewide and community level activities. Serves as an advocate within the community for District services and strategies.

Develops and maintains key relationships that support the mission and vision of the District.

Sets a clear vision and direction for the District, aligned with the strategic plan.

Demonstrates strong leadership and communication skills.

#### **5. Governance**

~~Works with the Board to establish and maintain the highest ethical standards for the District.~~

~~Provides clear and timely information to the Board to inform and support its decisions.~~

#### **6.4. Community Relations and Communications**

Represents and promotes the interests and the image of the District to the government at all levels, to the local community, constituents, customers, and the public at large.

#### **7. Stewardship and Managing Resources**

~~Demonstrates accountability and sound judgment in managing District resources openly and effectively. Demonstrates appropriate understanding of confidentiality, and adheres to policies, procedures, safety guidelines, and District values.~~

#### **8. Problem Solving**

~~Identifies problems, involves others in seeking solutions, conducts appropriate analyses, searches for best solutions; responds quickly to new challenges.~~

#### **9. Decision Making**

~~Makes clear, consistent, transparent decisions; acts with integrity in all decision-making; distinguishes relevant from irrelevant information and makes timely decisions.~~

#### **10. Communication**

~~Connects with peers, subordinates, and customers, actively listens, clearly and effectively shares information, demonstrates effective oral and written communication skills, negotiates effectively.~~

#### **Additional Questions**

~~11.5.~~ \_\_\_\_\_ Where does the General Manager provide the most value to the District?

~~12.6.~~ \_\_\_\_\_ In what areas can the General Manager become more effective in operating the District and implementing the Strategic Plan? Please be specific.

~~13.7.~~ \_\_\_\_\_ (Optional) Suggestions for performance goals in the next review period.

*(Continued....)*



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

**General Manager Self-Evaluation  
for  
[insert name]  
[insert evaluation period]**

**Goal Accomplishments and Contributions**

Please identify any achievements or contributions for the evaluation period. Note any major accomplishments you believe should be recognized and identify specific development goals for the coming year.

**1. Progress:**

How did you advance on goals identified for this reporting period? How has your job changed during the past year? What have been the most significant challenges for you during the past year?

**2. Accomplishments:**

What did you accomplish this year above and beyond what is reported in the Strategic Plan Progress report? What do you believe have been your most significant achievements during the past year? What professional development activities did you undertake?

**3. Looking Forward:**

What would you have liked to accomplish that you did not and why? What are your expectations for this job during the next year?

**4. Performance Support:**

Comment on the Board's effectiveness in providing guidance and giving feedback. Provide suggestions for improvement.

**5. Next Term Goals:**

Identify proposed performance goals for the next review period.

# Policy #24-\_\_

of the

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

### Enabling the General Manager to Sign Contracts and Enter Into Agreements on the District's Behalf

**WHEREAS**, the General Manager of the Mendocino County Russian River Flood Control & Water Conservation Improvement District has been duly appointed by the Board of Trustees to carry out the executive functions of the District; and

**WHEREAS**, the executive functions of the agency include all employment decisions regarding staff other than the General Manager, decisions to enter into contracts to the benefit of the agency such as grant agreements and contracts for services to be performed by the District; as well as all agreements to allow for the smooth operation of the agency, such as leases, utilities, and purchases of goods and services pursuant to the current purchasing policy authorized by the Board of Trustees; and

**WHEREAS**, certain granting or funding agencies or organizations, or other individuals or entities, at times require a specific grant of authority from the board to the General Manager granting signature authority before entering into agreements with the District;

**THEREFORE**, it is the policy of the District Board of Trustees, from date of enactment until changed, amended, or cancelled, as follows:

The General Manager of the Mendocino County Russian River Flood Control & Water Conservation Improvement District is granted authority to sign and enter into agreements on behalf of the District that (1) request and receive grant funding or enter into "fee for service contracts" without incurring debt or the expenditure of any District funds otherwise requiring Board Approval, (2) are authorized by the General Manager under the District's purchasing policy, and/or (3) have otherwise been authorized by the Board of Trustees.

**PASSED AND ADOPTED** by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District of the State of California on March 4, 2024 by the following vote:

Christopher Watt	Yes / No / Abstain / Absent
Alfred White	Yes / No / Abstain / Absent
John Bailey	Yes / No / Abstain / Absent
Tyler Rodrigue	Yes / No / Abstain / Absent
John Reardan	Yes / No / Abstain / Absent

Signed:

\_\_\_\_\_  
Christopher Watt, Board of Trustees President

\_\_\_\_\_  
Date

Attest:

\_\_\_\_\_  
Elizabeth Salomone, General Manager

\_\_\_\_\_  
Date