

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

**STAFF REPORT**

**Agenda Item 12a: April 2026 Financial Report**

**May 4, 2026**

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Revenue

March 2026: Additional revenue not shown on previous report: none

April 2026: \$258,463

- \$209,170 contract water sales
- \$49,463 surplus water sales (includes contract water transferred for surplus sale.)

Expenses

March 2026: Additional expenses not shown on previous report: none

April 2026: \$25,124, notably:

- \$1,448 for meter maintenance (batteries)
- \$1,713 legal counsel regarding trans basin diversion
- \$2,625 legal counsel-general, updating policies, attending meetings, etc.

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **March 2026**.
- Additional reports or information available upon request.

Recommendation:

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

Attachments:

1. Profit & Loss Report – April 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– April 2026
6. Contracted Water Worksheet as of May 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

April 2026

	Apr 26
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	209,170.87
4002 · Surplus Water Sales	49,463.67
	258,634.54
Total Income	258,634.54
Expense	
Payroll Expenses	17,674.23
Water Supply Expenses	
5020 · Water Rights	
5020.04 · Meter Maintenance	1,448.90
	1,448.90
Total 5020 · Water Rights	1,448.90
5050 · Projects	
5057 · LAFCo Applications	
5057.01 · LAFCo Apps - Legal Counsel	712.98
5057.04 · LAFCo Apps-CEQA Legal Action	142.80
	855.78
Total 5057 · LAFCo Applications	855.78
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	1,713.60
	1,713.60
Total 5059 · Trans Basin Diversion	1,713.60
Total 5050 · Projects	2,569.38
Total Water Supply Expenses	4,018.28
General & Administrative Exp	
5100 · Consulting	
5103 · Engineering- General	185.00
5105 · Legal-General	2,625.50
	2,810.50
Total 5100 · Consulting	2,810.50
5120 · Vehicle	29.93
5160 · Office Operating Expenses	321.78
5170 · Training & Conferences	170.72

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

Cash Basis

April 2026

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	<u>Apr 26</u>
5180 · Stipends, Meetings	<u>45.42</u>
Total General & Administrative Exp	3,378.35
Miscellaneous	<u>53.10</u>
Total Expense	<u>25,123.96</u>
Net Ordinary Income	<u>233,510.58</u>
Net Income	<u><u>233,510.58</u></u>

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	450,526.41	524,040.00
4002 · Surplus Water Sales	49,463.67	
4050 · Property Taxes	44,787.89	65,000.00
4080 · Interest-LAIF	11,860.35	18,000.00
4082 · Interest-CA CLASS	14,896.70	9,000.00
4100 · Other Income	918.45	
Total Income	<u>572,453.47</u>	<u>616,040.00</u>
Expense		
Payroll Expenses	167,659.03	207,000.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	16,732.45	17,000.00
5020.02 · Legal Counsel	0.00	2,000.00
5020.03 · WR Engineering	0.00	2,000.00
5020.04 · Meter Maintenance	1,448.90	500.00
Total 5020 · Water Rights	<u>18,181.35</u>	<u>21,500.00</u>
5030 · USGS, streamflow gage		
5030.00 · USGS Gage reimbursement	-17,550.00	0.00
5030 · USGS, streamflow gage - Other	23,385.00	15,000.00
Total 5030 · USGS, streamflow gage	<u>5,835.00</u>	<u>15,000.00</u>
5031 · JPAs		
5031.01 · IWPC	0.00	5,000.00
Total 5031 · JPAs	<u>0.00</u>	<u>5,000.00</u>
5040 · Channel Maintenance		
5040.01 · Channel Maint.-Legal	4,701.18	
5040 · Channel Maintenance - Other	1,175.00	20,000.00
Total 5040 · Channel Maintenance	<u>5,876.18</u>	<u>20,000.00</u>
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	3,000.00

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	4,062.66	
5056.02 · Chg Pet - Engineering	7,845.85	
5056.03 · Chg Pet - Fees	20,850.00	
5056 · License Change Petition - Other	0.00	35,000.00
	<u>32,758.51</u>	<u>35,000.00</u>
Total 5056 · License Change Petition	32,758.51	35,000.00
5057 · LAFCo Applications		
5057.00 · RVCWD reimbursement	-31,646.68	
5057.01 · LAFCo Apps - Legal Counsel	22,681.74	
5057.02 · LAFCo Apps - Engineering	2,609.00	
5057.04 · LAFCo Apps-CEQA Legal Action	15,726.09	
5057 · LAFCo Applications - Other	13,088.63	10,000.00
	<u>22,458.78</u>	<u>10,000.00</u>
Total 5057 · LAFCo Applications	22,458.78	10,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	17,190.18	
5059 · Trans Basin Diversion - Other	0.00	110,000.00
	<u>17,190.18</u>	<u>110,000.00</u>
Total 5059 · Trans Basin Diversion	17,190.18	110,000.00
5060 · Coyote Valley Dam Modernization		
5060.02 · COY Modernization-legal	337.50	
5060 · Coyote Valley Dam Modernization - Other	0.00	90,500.00
	<u>337.50</u>	<u>90,500.00</u>
Total 5060 · Coyote Valley Dam Modernization	337.50	90,500.00
Total 5050 · Projects	<u>72,744.97</u>	<u>248,500.00</u>
Total Water Supply Expenses	102,637.50	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	3,638.24	8,000.00
5102 · Audit	9,500.00	10,000.00
5103 · Engineering- General	1,182.50	2,000.00
5104 · Administrative Support	1,325.00	5,000.00
5105 · Legal-General	7,884.38	5,000.00
5109 · Human Resources	3,237.50	2,000.00
5110 · Strategic Planning	3,657.50	8,000.00
	<u>30,425.12</u>	<u>40,000.00</u>
Total 5100 · Consulting	30,425.12	40,000.00

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>
5120 · Vehicle	1,310.40	2,000.00
5130 · Insurance		
5131 · Insurance, Liability	7,858.92	
5132 · Insurance, Workers Comp	1,020.36	
5130 · Insurance - Other	0.00	14,000.00
	<u>8,879.28</u>	<u>14,000.00</u>
Total 5130 · Insurance	8,879.28	14,000.00
5140 · LAFCO Apportionment Fee	1,009.53	1,500.00
5150 · Memberships	2,520.00	3,000.00
5160 · Office Operating Expenses	12,751.59	14,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	3,393.07	5,000.00
5180 · Stipends, Meetings	9,709.53	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
	<u>74,498.52</u>	<u>99,000.00</u>
Total General & Administrative Exp	74,498.52	99,000.00
Miscellaneous	53.10	
	<u>53.10</u>	
Total Expense	<u>344,848.15</u>	<u>616,000.00</u>
Net Ordinary Income	227,605.32	40.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	10,226.86	
	<u>10,226.86</u>	
Total Other Expense	<u>10,226.86</u>	
Net Other Income	<u>-10,226.86</u>	<u>0.00</u>
Net Income	<u><u>217,378.46</u></u>	<u><u>40.00</u></u>

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

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	450,526.41	421,507.62	29,018.79	6.9%
4002 · Surplus Water Sales	49,463.67	67,130.94	-17,667.27	-26.3%
4050 · Property Taxes	44,787.89	73,222.18	-28,434.29	-38.8%
4080 · Interest-LAIF	11,860.35	24,256.19	-12,395.84	-51.1%
4081 · Interest-SBMC	0.00	35.11	-35.11	-100.0%
4082 · Interest-CA CLASS	14,896.70	9,791.76	5,104.94	52.1%
4100 · Other Income	918.45	121.00	797.45	659.1%
4110 · Reimbursed Expenses	0.00	17,529.24	-17,529.24	-100.0%
4130 · Unrealized Gain(Loss) Invstment	0.00	2,561.16	-2,561.16	-100.0%
<b>Total Income</b>	<b>572,453.47</b>	<b>616,155.20</b>	<b>-43,701.73</b>	<b>-7.1%</b>
Expense				
Payroll Expenses				
5001 · Gross Wages	118,861.33	139,402.31	-20,540.98	-14.7%
5002 · CalPERS Employer Expense	9,461.33	10,763.36	-1,302.03	-12.1%
5003 · CalPERS Employer 457 Expense	6,371.87	5,574.92	796.95	14.3%
5004 · Health Insurance	13,586.64	16,324.58	-2,737.94	-16.8%
5005 · Medicare	1,920.49	2,219.79	-299.30	-13.5%
5006 · FICA	8,211.77	9,491.49	-1,279.72	-13.5%
5007 · CalPERS 1959 Survivor Billing	89.60	91.60	-2.00	-2.2%
5008 · CALPERS GASB-68 Fees	430.00	0.00	430.00	100.0%
5009 · Unfunded Pension Liability	8,726.00	7,872.00	854.00	10.9%
<b>Total Payroll Expenses</b>	<b>167,659.03</b>	<b>191,740.05</b>	<b>-24,081.02</b>	<b>-12.6%</b>
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	16,732.45	16,732.45	0.00	0.0%
5020.02 · Legal Counsel	0.00	1,974.96	-1,974.96	-100.0%
5020.04 · Meter Maintenance	1,448.90	511.43	937.47	183.3%
5020.05 · Meter & Data Mgmt Program	0.00	1,940.51	-1,940.51	-100.0%
<b>Total 5020 · Water Rights</b>	<b>18,181.35</b>	<b>21,159.35</b>	<b>-2,978.00</b>	<b>-14.1%</b>
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	-17,550.00	-16,750.00	-800.00	-4.8%
5030 · USGS, streamflow gage - Other	23,385.00	29,820.00	-6,435.00	-21.6%
<b>Total 5030 · USGS, streamflow gage</b>	<b>5,835.00</b>	<b>13,070.00</b>	<b>-7,235.00</b>	<b>-55.4%</b>
5031 · JPAs	0.00	3,513.00	-3,513.00	-100.0%
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	4,701.18	5,709.96	-1,008.78	-17.7%
5040 · Channel Maintenance - Other	1,175.00	7,325.00	-6,150.00	-84.0%
<b>Total 5040 · Channel Maintenance</b>	<b>5,876.18</b>	<b>13,034.96</b>	<b>-7,158.78</b>	<b>-54.9%</b>

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
5050 · Projects				
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	4,062.66	21,774.96	-17,712.30	-81.3%
5056.02 · Chg Pet - Engineering	7,845.85	27,489.40	-19,643.55	-71.5%
5056.03 · Chg Pet - Fees	20,850.00	0.00	20,850.00	100.0%
Total 5056 · License Change Petition	32,758.51	49,264.36	-16,505.85	-33.5%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-31,646.68	-11,184.25	-20,462.43	-183.0%
5057.01 · LAFCo Apps - Legal Counsel	22,681.74	13,300.80	9,380.94	70.5%
5057.02 · LAFCo Apps - Engineering	2,609.00	9,483.15	-6,874.15	-72.5%
5057.03 · LAFCo Apps - Consultant	0.00	10,067.50	-10,067.50	-100.0%
5057.04 · LAFCo Apps-CEQA Legal Action	15,726.09	0.00	15,726.09	100.0%
5057 · LAFCo Applications - Other	13,088.63	2,000.00	11,088.63	554.4%
Total 5057 · LAFCo Applications	22,458.78	23,667.20	-1,208.42	-5.1%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	17,190.18	16,919.13	271.05	1.6%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	17,190.18	74,848.13	-57,657.95	-77.0%
5060 · Coyote Valley Dam Modernization				
5060.01 · COY via IWPC	0.00	22,558.00	-22,558.00	-100.0%
5060.02 · COY Modernization-legal	337.50	1,793.88	-1,456.38	-81.2%
Total 5060 · Coyote Valley Dam Modernization	337.50	24,351.88	-24,014.38	-98.6%
Total 5050 · Projects	72,744.97	172,131.57	-99,386.60	-57.7%
Total Water Supply Expenses	102,637.50	222,908.88	-120,271.38	-54.0%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	3,638.24	14,528.31	-10,890.07	-75.0%
5102 · Audit	9,500.00	9,500.00	0.00	0.0%
5103 · Engineering- General	1,182.50	0.00	1,182.50	100.0%
5104 · Administrative Support	1,325.00	2,884.70	-1,559.70	-54.1%
5105 · Legal-General	7,884.38	12,013.43	-4,129.05	-34.4%
5109 · Human Resources	3,237.50	1,762.50	1,475.00	83.7%
5110 · Strategic Planning	3,657.50	0.00	3,657.50	100.0%
Total 5100 · Consulting	30,425.12	40,688.94	-10,263.82	-25.2%
5120 · Vehicle	1,310.40	1,225.07	85.33	7.0%
5130 · Insurance				
5131 · Insurance, Liability	7,858.92	9,511.42	-1,652.50	-17.4%
5132 · Insurance, Workers Comp	1,020.36	1,019.13	1.23	0.1%
Total 5130 · Insurance	8,879.28	10,530.55	-1,651.27	-15.7%

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
5140 · LAFCO Apportionment Fee	1,009.53	1,160.41	-150.88	-13.0%
5150 · Memberships	2,520.00	6,485.00	-3,965.00	-61.1%
5160 · Office Operating Expenses	12,751.59	7,179.83	5,571.76	77.6%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	3,393.07	492.74	2,900.33	588.6%
5180 · Stipends, Meetings	9,709.53	3,900.00	5,809.53	149.0%
5190 · Property Tax Admin Fees	0.00	2,132.42	-2,132.42	-100.0%
5200 · Election	0.00	323.26	-323.26	-100.0%
Total General & Administrative Exp	74,498.52	78,618.22	-4,119.70	-5.2%
Miscellaneous	53.10	0.00	53.10	100.0%
Total Expense	344,848.15	493,267.15	-148,419.00	-30.1%
Net Ordinary Income	227,605.32	122,888.05	104,717.27	85.2%
Other Income/Expense				
Other Expense				
5710 · Use of Capital Reserves	10,226.86	7,703.27	2,523.59	32.8%
5900 · Depreciation Expense	0.00	13,514.17	-13,514.17	-100.0%
Total Other Expense	10,226.86	21,217.44	-10,990.58	-51.8%
Net Other Income	-10,226.86	-21,217.44	10,990.58	51.8%
Net Income	217,378.46	101,670.61	115,707.85	113.8%

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

Cash Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1020 · CA CLASS				
1024 · Water Reliability Reserve	255,257.78	255,257.78	0.00	0.0%
1020 · CA CLASS - Other	119,430.68	254,533.98	-135,103.30	-53.1%
<b>Total 1020 · CA CLASS</b>	<b>374,688.46</b>	<b>509,791.76</b>	<b>-135,103.30</b>	<b>-26.5%</b>
1000 · SBMC Checking	499,453.06	155,942.23	343,510.83	220.3%
1010 · LAIF				
1011 · Capital Reserve	92,000.00	70,000.00	22,000.00	31.4%
1012 · Emergency Reserve	50,000.00	37,000.00	13,000.00	35.1%
1013 · Operating Reserve	308,000.00	250,000.00	58,000.00	23.2%
1014 · Water Reliability Reserve	68,652.92	161,652.92	-93,000.00	-57.5%
1010 · LAIF - Other	41,968.49	24,161.05	17,807.44	73.7%
<b>Total 1010 · LAIF</b>	<b>560,621.41</b>	<b>542,813.97</b>	<b>17,807.44</b>	<b>3.3%</b>
1019 · LAIF - Fair Market Value	650.46	650.46	0.00	0.0%
<b>Total Checking/Savings</b>	<b>1,435,413.39</b>	<b>1,209,198.42</b>	<b>226,214.97</b>	<b>18.7%</b>
Accounts Receivable	-24.40	0.00	-24.40	-100.0%
Other Current Assets	0.00	12,990.43	-12,990.43	-100.0%
<b>Total Current Assets</b>	<b>1,435,388.99</b>	<b>1,222,188.85</b>	<b>213,200.14</b>	<b>17.4%</b>
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%
<b>Total Fixed Assets</b>	<b>12,441.26</b>	<b>12,441.26</b>	<b>0.00</b>	<b>0.0%</b>
Other Assets				
1600 · Deferred Outflows	47,197.00	47,197.00	0.00	0.0%
<b>Total Other Assets</b>	<b>47,197.00</b>	<b>47,197.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>1,495,027.25</b>	<b>1,281,827.11</b>	<b>213,200.14</b>	<b>16.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
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	4,178.32	-4,178.32	-100.0%
<b>Total Other Current Liabilities</b>	<b>33,746.72</b>	<b>37,925.04</b>	<b>-4,178.32</b>	<b>-11.0%</b>
<b>Total Current Liabilities</b>	<b>33,746.72</b>	<b>37,925.04</b>	<b>-4,178.32</b>	<b>-11.0%</b>
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%
<b>Total Long Term Liabilities</b>	<b>74,377.00</b>	<b>74,377.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Liabilities</b>	<b>108,123.72</b>	<b>112,302.04</b>	<b>-4,178.32</b>	<b>-3.7%</b>

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

As of June 30, 2026

Cash Basis

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	628,408.12	526,737.51	101,670.61	19.3%
Net Income	217,378.46	101,670.61	115,707.85	113.8%
Total Equity	1,386,903.53	1,169,525.07	217,378.46	18.6%
TOTAL LIABILITIES & EQUITY	1,495,027.25	1,281,827.11	213,200.14	16.6%

Mendocino County Russian River Flood Control District  
Monthly Payment Detail

Cash Basis

As of April 30, 2026

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<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
1000 · SBMC Checking			
04/09/2026	Cardmember Service	Credit card 2/12 to 3/11/26, pd 4/9/26	-334.23
04/27/2026	Elizabeth Salomone	Travel expense reimbursement	-170.72
04/07/2026	Herum/Crabtree/Suntag	Legal Counsel Service Dates: March 2026	-5,194.88
04/08/2026	Intuit	Monthly payroll subscription	-7.00
04/27/2026	Performance Pump	Meter maintenance parts/labor	-1,448.90
04/13/2026	Team Mobile	Cell Phone 2-23 to 3-22-26 service dates	-109.00
04/10/2026	Wagner & Bonsignore CCE	Civil Engineers Service Dates for March 2026	-185.00
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Total 1000 · SBMC Checking			-7,449.73
			<hr/>
TOTAL			-7,449.73
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## Project Water Worksheet as of May 1, 2026

Current 2026 totals  
in Acre Feet

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
<b>2026 Contracted Non-Retail Suppliers:</b>	<b>5260</b>
<b>2026 Contracted Retail Suppliers:</b>	<b>2634</b>
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
<b>Contracted Retail Suppliers Total:</b>	<b>2634</b>

**Contracted Total:** **7894**

**Current Uncontracted Water Supply as of 4/1/26:** **46**

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

Month	2025 Water diverted, in acre feet	2026 Water diverted, in acre feet
January	13.39	0.00
February	14.86	23.11
March	14.69	31.47
April	6.98	
May	68.76	
June	168.42	
July	172.40	
August	159.25	
September	104.84	
October	34.01	
November	20.08	
December	18.58	
<b>Totals:</b>	<b>796.26</b>	<b>54.58</b>

Surplus water <b>OFFERED FOR TRANSFER</b> from customers in 2026:	n/a
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Surplus water notice will go out in April.