

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

CONSENT CALENDAR

Agenda Item 11 a, b, c & d

Monday, November 2, 2026

Consent Calendar Items:

a) Acceptance of the October 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.

New report: a Final Accounting of the Project Water Worksheet as of October 1, 2026 is included. Due to a cancelled contract, additional uncontracted water was made available.

The District was able to meet all District Water requests in the annual offering of uncontracted water totaling 83 acre feet. Contracts and updates have been issued. The current uncontracted water supply amount for water year 26-27 is 31 acre feet which will be offered as surplus and then offered for contract next year, as per the new policy.

b) Approval of October 5, 2026 Regular Board Meeting minutes

c) Adopt Resolution #26-08 Reaffirming Policy 4116 Conflict of Interest Code and Statements of Economic Interest Policy

See **attached** Staff Report.

Attachments:

- Staff Report for Agenda Item 11c: Consent Calendar - District Policy Updates, District Policy 4116 Conflict of Interest

Recommendation

- Unless a request to pull an item is received, move to approve the Consent Calendar

Note: if an item is pulled from the Consent Calendar, the Board will consider approval of the Consent Calendar with remaining items, then consider the pulled item separately. To take action on the pulled item, a separate motion will be required.

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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 11a: October 2026 Financial Report

November 2, 2026

Revenue

September 2026 Additional revenue not shown on previous report: \$7,689.92

- \$5,706.88 LAIF quarterly interest
- \$1,983.04 CLASS monthly interest

October 2026: none

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

Expenses

September 2026 Additional expenses not shown on previous report: \$140.30

- \$140.30 office operating expenses

October 2026: \$31,914.30 notably:

- \$7,287 Legal Counsel for IWPC general related issues, September service dates
- \$5,920 Legal Counsel for general issues, September service dates

Other

- Reconciliation discrepancies are due to credit card fraudulent charges/credits and errors in recording CalPERS contributions; working with Accountant to resolve.
- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **September 2026**.
- Additional reports or information available upon request.

A mid-year budget review will be presented in December 2026 or January 2027 and will include a summary description of reports to assist the general public in better understanding the financial reporting.

Recommendation:

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

Attachments:

1. Profit & Loss Report – October 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– October 2026
6. Contracted Water Worksheet as of November 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

October 2026

	<u>Oct 26</u>
Ordinary Income/Expense	
Expense	
Payroll Expenses	16,519.63
Water Supply Expenses	
5020 · Water Rights	
5020.02 · Legal Counsel	851.70
5020.04 · Meter Maintenance	<u>267.47</u>
Total 5020 · Water Rights	1,119.17
5031 · JPAs	
5031.03 · IWPC- RRFC Legal for general	<u>7,287.36</u>
Total 5031 · JPAs	7,287.36
5050 · Projects	
5057 · LAFCo Applications	
5057.01 · LAFCo Apps - Legal Counsel	<u>178.50</u>
Total 5057 · LAFCo Applications	178.50
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	<u>384.00</u>
Total 5059 · Trans Basin Diversion	<u>384.00</u>
Total 5050 · Projects	<u>562.50</u>
Total Water Supply Expenses	8,969.03
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	292.50
5105 · Legal-General	<u>5,920.65</u>
Total 5100 · Consulting	6,213.15

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

Cash Basis

October 2026

	Oct 26
5120 · Vehicle	44.50
5160 · Office Operating Expenses	167.99
Total General & Administrative Exp	6,425.64
Total Expense	31,914.30
Net Ordinary Income	-31,914.30
Net Income	-31,914.30

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	5,706.88	19,000.00
4082 · Interest-CA CLASS	5,986.39	16,000.00
4140 · Use of Reserves (income)	0.00	35,020.00
Total Income	32,294.49	713,300.00
Expense		
Payroll Expenses	76,249.55	220,200.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	0.00	18,000.00
5020.02 · Legal Counsel	998.58	5,000.00
5020.03 · WR Engineering	0.00	3,000.00
5020.04 · Meter Maintenance	1,482.04	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	2,480.62	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	11,455.56	
Total 5031 · JPAs	12,538.06	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	8,411.94	0.00
5057.04 · LAFCo Apps-CEQA Legal Action	214.20	
5057 · LAFCo Applications - Other	0.00	25,000.00
Total 5057 · LAFCo Applications	8,626.14	25,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	4,837.98	0.00
5059 · Trans Basin Diversion - Other	66.18	140,000.00
Total 5059 · Trans Basin Diversion	4,904.16	140,000.00
5060 · Lake Mendocino Storage Incr.	0.00	59,000.00
Total 5050 · Projects	14,065.80	236,000.00
Total Water Supply Expenses	37,124.48	408,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	1,948.99	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	14,105.25	10,000.00
5109 · Human Resources	0.00	1,500.00
5100 · Consulting - Other	714.00	
Total 5100 · Consulting	22,961.99	31,500.00
5120 · Vehicle	355.30	3,000.00
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	2,303.23	14,000.00
5161 · Rent, Utilities	2,250.00	8,000.00
5170 · Training & Conferences	43.85	1,000.00
5180 · Stipends, Meetings	6,442.78	12,000.00
5190 · Property Tax Admin Fees	0.00	2,000.00
Total General & Administrative Exp	44,183.41	85,100.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
4000 · Reconciliation Discrepancies	-139.27	
Total Expense	157,418.17	713,300.00
Net Ordinary Income	-125,123.68	0.00
Net Income	-125,123.68	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	5,706.88	22,880.49	-17,173.61	-75.1%
4082 · Interest-CA CLASS	5,986.39	19,831.59	-13,845.20	-69.8%
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	32,294.49	643,451.64	-611,157.15	-95.0%
Expense				
Payroll Expenses				
5001 · Gross Wages	50,666.64	144,194.65	-93,528.01	-64.9%
5002 · CalPERS Employer Expense	4,025.44	11,477.85	-7,452.41	-64.9%
5003 · CalPERS Employer 457 Expense	1,520.08	7,088.00	-5,567.92	-78.6%
5004 · Health Insurance	5,564.32	16,368.80	-10,804.48	-66.0%
5005 · Medicare	815.35	2,328.16	-1,512.81	-65.0%
5006 · FICA	3,486.32	9,954.93	-6,468.61	-65.0%
5007 · CalPERS 1959 Survivor Billing	8.00	93.60	-85.60	-91.5%
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	76,249.55	200,661.99	-124,412.44	-62.0%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	0.00	16,732.45	-16,732.45	-100.0%
5020.02 · Legal Counsel	998.58	0.00	998.58	100.0%
5020.04 · Meter Maintenance	1,482.04	1,555.08	-73.04	-4.7%
5020.06 · New Meter Purchases	0.00	10,226.86	-10,226.86	-100.0%
Total 5020 · Water Rights	2,480.62	28,514.39	-26,033.77	-91.3%
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	11,455.56	0.00	11,455.56	100.0%
Total 5031 · JPAs	12,538.06	4,097.50	8,440.56	206.0%
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	8,411.94	22,681.74	-14,269.80	-62.9%
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	8,626.14	7,685.27	940.87	12.2%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	4,837.98	23,259.18	-18,421.20	-79.2%
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	4,904.16	63,259.18	-58,355.02	-92.3%
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	14,065.80	144,040.46	-129,974.66	-90.2%
Total Water Supply Expenses	37,124.48	196,403.53	-159,279.05	-81.1%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	1,948.99	4,223.24	-2,274.25	-53.9%
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	14,105.25	9,902.49	4,202.76	42.4%
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	22,961.99	33,666.58	-10,704.59	-31.8%
5120 · Vehicle	355.30	1,436.90	-1,081.60	-75.3%
5130 · Insurance	8,551.45	8,879.28	-327.83	-3.7%
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	2,303.23	15,454.21	-13,150.98	-85.1%
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%

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
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	44,183.41	82,610.78	-38,427.37	-46.5%
Miscellaneous	0.00	-23.49	23.49	100.0%
4000 · Reconciliation Discrepancies	-139.27	175.60	-314.87	-179.3%
Total Expense	157,418.17	479,828.41	-322,410.24	-67.2%
Net Ordinary Income	-125,123.68	163,623.23	-288,746.91	-176.5%
Net Income	-125,123.68	163,623.23	-288,746.91	-176.5%

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	94,218.74	185,084.39	-90,865.65	-49.1%
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	58,695.51	47,462.35	11,233.16	23.7%
Total 1010 · LAIF	580,956.68	569,723.52	11,233.16	2.0%
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	328,291.86	372,305.47	-44,013.61	-11.8%
Total 1020 · CA CLASS	585,609.74	629,623.35	-44,013.61	-7.0%
Total Checking/Savings	1,260,142.73	1,383,788.83	-123,646.10	-8.9%
Accounts Receivable	-24.40	-24.40	0.00	0.0%
Other Current Assets	0.00	5,901.28	-5,901.28	-100.0%
Total Current Assets	1,260,118.33	1,389,665.71	-129,547.38	-9.3%
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	1,319,756.59	1,449,303.97	-129,547.38	-8.9%
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%
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%

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
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	-125,123.68	163,623.23	-288,746.91	-176.5%
Total Equity	1,211,632.87	1,336,756.55	-125,123.68	-9.4%
TOTAL LIABILITIES & EQUITY	1,319,756.59	1,449,303.97	-129,547.38	-8.9%

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of October 31, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
10/09/2026	Cardmember Service	Credit card 8/14 to 9/11/26, pd 10/9/26	-113.87
10/05/2026	Herum/Crabtree/Suntag	Legal Counsel September 2026 service dates	-14,622.21
10/08/2026	Intuit	QB payroll subscription-monthly & annual	-7.00
10/01/2026	McCrometer	meter batteries	-250.09
10/05/2026	Starting Line Advisory	Accounting service dates-Aug 2026	-292.50
10/13/2026	Team Mobile	Cell Phone 8-23 to 9-22-26 service dates, pd 10/13...	-109.00
Total 1000 · SBMC Checking			-15,394.67
TOTAL			-15,394.67

Project Water Worksheet as of November 1, 2026

*All numbers in acre feet

Current Water Year totals

Project Water Licensed to MC RRFC & WCID:		7940
Water Year 2026-27 Contracted Non-Retail Suppliers:		5275
Water Year 2026-27 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: **7909**

Current Uncontracted Water Supply: **31**

Redwood Valley County Water District Surplus Use Totals:

Month	Diverted in Water Year 25/26	Diverted in Water Year 26/27
October	34.01	
November	20.08	
December	18.58	
January	0.00	
February	23.11	
March	31.47	
April	33.79	
May	58.84	
June	108.74	
July	182.92	
August	139.76	
September	81.59	
Totals:	732.89	0.00

Surplus water OFFERED FOR TRANSFER from customers in 2026/27:	0
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Surplus water notices will be issued to Customers in approximately April 2027.

On June 1, 2026, the District Board adopted a policy regarding the allocation of uncontracted water. Contact District for more information.

Project Water Worksheet as of October 1, 2026 - Final Accounting

*All numbers in acre feet

Water Year 2025-2026 totals

Project Water Licensed to MC RRFC & WCID:		7940
Water Year 2025-2026 Contracted Non-Retail Supply:		5192
Water Year 2025-2026 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
Water Year 2025-2026 Contracted Total:		7826
Water Year 2025-2026 Uncontracted Water Supply:		114

Redwood Valley County Water District (RVCWD) 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	81.59
Totals:	805.72	732.89

Surplus water OFFERED FOR TRANSFER from customers in 2026:	670
Uncontracted water sold to RVCWD in 2026:	114
Transferred water sold to RVCWD in 2026:	618.89
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.	

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

STAFF REPORT

Agenda Item 11c: Consent Calendar - District Policy Updates

District Policy 4116 Conflict of Interest

Monday, October 5, 2026

The Strategic Plan relevant priority is **Governance and Operational Excellence** through enhanced transparency, accountability, and consistency across the District by maintaining effective and relevant policies, procedures, and governing documents.

Background

The California Political Reform Act (Government Code Section 81000, et seq.) identifies specific requirements for the Conflict of Interest Code language and adoption. Government Code Section 87306.5:

- (a) No later than July 1 of each even-numbered year, the code reviewing body shall direct every local agency which has adopted a Conflict of Interest Code in accordance with this title to review its Conflict of Interest Code and, if a change in its code is necessitated by changed circumstances, submit an amended Conflict of Interest Code in accordance with subdivision (a) of Section 87302 and Section 87303 to the code reviewing body.
- (b) Upon review of its code, if no change in the code is required, the local agency head shall submit a written statement to that effect to the code reviewing body no later than October 1 of the same year.

District Legal Counsel reviewed the District's policy, reviewed the California Political Reform Act requirements, made recommendations to Staff for updating the Code policy by District Resolution, and to submit the required form and updated Code to the "code reviewing body" which is the County of Mendocino.

The County of Mendocino Board of Supervisors approved the District's updated Bi-annual Conflict of Interest Code on October 20, 2026, as required by law.

Recommendation

- Move to approve Resolution #26-08 Reaffirming Updated Policy 4116 Conflict of Interest Code and Statements of Economic Interest

Attachments:

- DRAFT Resolution Reaffirming Updated Policy 4116 Conflict of Interest Code and Statements of Economic Interest with Exhibit A: Policy 4116 Conflict of Interest

* * * *

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

Resolution # 26-08
of the
**Mendocino County Russian River Flood Control
& Water Conservation Improvement District**

**Reaffirming Updated Policy 4116 Conflict of Interest Code and Statements of
Economic Interest**

WHEREAS, Russian River Flood Control & Water Conservation Improvement District Board of Trustees, hereinafter referred to as the “Board of Trustees,” is subject to the Political Reform Act (Government Code Section 81000, et seq.); and

WHEREAS, the Political Reform Act requires state and local government agencies to adopt and promulgate conflict of interest codes; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation (Title 2, California Code of Regulations, Section 18730), that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code; and

WHEREAS, the Board of Trustees desires to make updates and amendments to its existing conflict of interest code; and

WHEREAS, the Mendocino County Board of Supervisors approved the Russian River Flood Control & Water Conservation Improvement District updated Bi-annual Conflict of Interest Code on October 20, 2026.

NOW, THEREFORE, BE IT RESOLVED, that the above recitals are true and correct; and

BE IT FURTHER RESOLVED, that the attached updated Russian River Flood Control & Water Conservation Improvement District Policy 4116, including designating officials and employees, and establishing disclosure categories, shall constitute the conflict of interest code of the Board of Trustees.

ADOPTED the 2nd of November 2026 by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District, by the following vote:

Christopher Watt, President	Yes / No / Abstain / Absent
John Reardan, Vice President	Yes / No / Abstain / Absent
Tyler Rodrigue, Treasurer	Yes / No / Abstain / Absent
John Bailey, Trustee	Yes / No / Abstain / Absent
Dave Koball, Trustee	Yes / No / Abstain / Absent

Signed:

Christopher Watt, Board of Trustees President

Date

Attest:

Elizabeth Salomone, General Manager

Date