

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

STAFF REPORT

**Agenda Item 11a: October 2025 Financial Report
November 3, 2025**

Revenue

September 2025: Additional revenue not shown on previous report: \$1,633.93 (CLASS interest)

October 2025: \$5,994.57 (LAIF interest)

Expenses

September 2025: Additional expenses not shown on previous report:

- \$688.98 Vehicle service
- -\$700 Office Operating -correction in allocation

October 2025: \$38,837.22, notably:

- \$1,368 for license change petition, further legal and engineering work
- \$16,635.81 for LAFCo Application for Annexation, subject to cost share with RVCWD
- \$999.00 ACWA Conference registration fee

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **September 2025**.
- Additional reports or information available upon request.

Recommendation:

- Move to accept and file the financial reports for October 2025.

Attachments:

1. Profit & Loss Report – October 2025 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 2025
6. Contracted Water Worksheet as of November 1, 2025

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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 2025

	Oct 25	Oct 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4080 · Interest-LAIF	5,994.57	6,220.07	-225.50	-3.6%
Total Income	5,994.57	6,220.07	-225.50	-3.6%
Expense				
Payroll Expenses	15,753.33	15,447.04	306.29	2.0%
Water Supply Expenses				
5040 · Channel Maintenance	500.00	0.00	500.00	100.0%
5050 · Projects				
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	261.12	507.96	-246.84	-48.6%
5056.02 · Chg Pet - Engineering	1,125.00	2,438.75	-1,313.75	-53.9%
Total 5056 · License Change Petition	1,386.12	2,946.71	-1,560.59	-53.0%
5057 · LAFCo Applications				
5057.01 · LAFCo Apps - Legal Counsel	6,964.56	724.20	6,240.36	861.7%
5057.02 · LAFCo Apps - Engineering	240.00	831.25	-591.25	-71.1%
5057.03 · LAFCo Apps - Consultant	0.00	4,800.00	-4,800.00	-100.0%
5057 · LAFCo Applications - Other	9,431.25	0.00	9,431.25	100.0%
Total 5057 · LAFCo Applications	16,635.81	6,355.45	10,280.36	161.8%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	1,269.00	2,285.82	-1,016.82	-44.5%
Total 5059 · Trans Basin Diversion	1,269.00	2,285.82	-1,016.82	-44.5%
5060 · Coyote Valley Dam Modernization				
5060.02 · COY Modernization-legal	337.50	0.00	337.50	100.0%
Total 5060 · Coyote Valley Dam Moderni...	337.50	0.00	337.50	100.0%
Total 5050 · Projects	19,628.43	11,587.98	8,040.45	69.4%
Total Water Supply Expenses	20,128.43	11,587.98	8,540.45	73.7%

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

Cash Basis

October 2025

	Oct 25	Oct 24	\$ Change	% Change
General & Administrative Exp				
5100 · Consulting				
5104 · Administrative Support	1,325.00	0.00	1,325.00	100.0%
Total 5100 · Consulting	1,325.00	0.00	1,325.00	100.0%
5120 · Vehicle	39.93	112.89	-72.96	-64.6%
5130 · Insurance	0.00	235.49	-235.49	-100.0%
5160 · Office Operating Expenses	202.42	301.27	-98.85	-32.8%
5161 · Rent, Utilities	375.00	0.00	375.00	100.0%
5170 · Training & Conferences	999.00	197.30	801.70	406.3%
5180 · Stipends, Meetings	14.11	0.00	14.11	100.0%
Total General & Administrative Exp	2,955.46	846.95	2,108.51	249.0%
Total Expense	38,837.22	27,881.97	10,955.25	39.3%
Net Ordinary Income	-32,842.65	-21,661.90	-11,180.75	-51.6%
Net Income	-32,842.65	-21,661.90	-11,180.75	-51.6%

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun ...</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	268.40	524,040.00
4050 · Property Taxes	6,668.34	65,000.00
4080 · Interest-LAIF	11,941.66	18,000.00
4082 · Interest-CA CLASS	7,163.64	9,000.00
Total Income	<u>26,042.04</u>	<u>616,040.00</u>
Expense		
Payroll Expenses	71,918.88	207,000.00
Water Supply Expenses		
5020 · Water Rights	0.00	28,000.00
5030 · USGS, streamflow gage		
5030.00 · USGS Gage reimbursement	0.00	15,000.00
5030 · USGS, streamflow gage - Other	7,672.50	
Total 5030 · USGS, streamflow gage	<u>7,672.50</u>	<u>15,000.00</u>
5031 · JPAs	0.00	10,000.00
5040 · Channel Maintenance	1,175.00	20,000.00
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	5,000.00
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	4,062.66	
5056.02 · Chg Pet - Engineering	6,630.85	
5056.03 · Chg Pet - Fees	20,850.00	
5056 · License Change Petition - Other	0.00	10,000.00
Total 5056 · License Change Petition	<u>31,543.51</u>	<u>10,000.00</u>
5057 · LAFCo Applications		
5057.00 · RVCWD reimbursement	-6,700.14	
5057.01 · LAFCo Apps - Legal Counsel	18,091.74	
5057.02 · LAFCo Apps - Engineering	1,760.00	
5057 · LAFCo Applications - Other	9,633.03	10,000.00
Total 5057 · LAFCo Applications	<u>22,784.63</u>	<u>10,000.00</u>
5058 · Demand Mgmt Pilot	0.00	2,000.00

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun ...</u>	<u>Budget</u>
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	4,593.18	
5059 · Trans Basin Diversion - Other	<u>0.00</u>	<u>110,000.00</u>
Total 5059 · Trans Basin Diversion	4,593.18	110,000.00
5060 · Coyote Valley Dam Modernization		
5060.02 · COY Modernization-legal	337.50	
5060 · Coyote Valley Dam Modernization - Ot...	<u>0.00</u>	<u>100,000.00</u>
Total 5060 · Coyote Valley Dam Modernization	<u>337.50</u>	<u>100,000.00</u>
Total 5050 · Projects	<u>59,258.82</u>	<u>237,000.00</u>
Total Water Supply Expenses	68,106.32	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	438.75	
5102 · Audit	5,000.00	
5103 · Engineering- General	630.00	
5104 · Administrative Support	1,325.00	
5105 · Legal-General	583.68	
5100 · Consulting - Other	<u>0.00</u>	<u>43,000.00</u>
Total 5100 · Consulting	7,977.43	43,000.00
5120 · Vehicle	910.36	2,000.00
5130 · Insurance		
5131 · Insurance, Liability	7,858.92	
5130 · Insurance - Other	<u>0.00</u>	<u>14,000.00</u>
Total 5130 · Insurance	7,858.92	14,000.00
5140 · LAFCO Apportionment Fee	1,009.53	1,500.00
5150 · Memberships	0.00	7,000.00
5160 · Office Operating Expenses	2,507.15	7,000.00
5161 · Rent, Utilities	1,500.00	5,000.00
5170 · Training & Conferences	1,118.50	5,000.00

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

Cash Basis

July 2025 through June 2026

	<u>Jul '25 - Jun ...</u>	<u>Budget</u>
5180 · Stipends, Meetings	1,364.11	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
Total General & Administrative Exp	<u>24,246.00</u>	<u>99,000.00</u>
Total Expense	<u>164,271.20</u>	<u>616,000.00</u>
Net Ordinary Income	<u>-138,229.16</u>	<u>40.00</u>
Net Income	<u><u>-138,229.16</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	268.40	421,507.62	-421,239.22	-99.9%
4002 · Surplus Water Sales	0.00	67,130.94	-67,130.94	-100.0%
4050 · Property Taxes	6,668.34	66,553.84	-59,885.50	-90.0%
4080 · Interest-LAIF	11,941.66	18,309.10	-6,367.44	-34.8%
4081 · Interest-SBMC	0.00	35.11	-35.11	-100.0%
4082 · Interest-CA CLASS	7,163.64	9,791.76	-2,628.12	-26.8%
4100 · Other Income	0.00	121.00	-121.00	-100.0%
Total Income	26,042.04	583,449.37	-557,407.33	-95.5%
Expense				
Payroll Expenses				
5001 · Gross Wages	46,764.00	136,764.00	-90,000.00	-65.8%
5002 · CalPERS Employer Expense	3,722.40	10,763.36	-7,040.96	-65.4%
5003 · CalPERS Employer 457 Expense	2,805.92	5,574.92	-2,769.00	-49.7%
5004 · Health Insurance	5,402.24	16,324.58	-10,922.34	-66.9%
5005 · Medicare	756.41	2,219.79	-1,463.38	-65.9%
5006 · FICA	3,234.31	9,491.49	-6,257.18	-65.9%
5007 · CalPERS 1959 Survivor Billing	77.60	91.60	-14.00	-15.3%
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%
Total Payroll Expenses	71,918.88	189,101.74	-117,182.86	-62.0%
Water Supply Expenses				
5020 · Water Rights	0.00	21,159.35	-21,159.35	-100.0%
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	0.00	-16,750.00	16,750.00	100.0%
5030 · USGS, streamflow gage - Other	7,672.50	29,820.00	-22,147.50	-74.3%
Total 5030 · USGS, streamflow gage	7,672.50	13,070.00	-5,397.50	-41.3%
5031 · JPAs	0.00	3,513.00	-3,513.00	-100.0%
5040 · Channel Maintenance	1,175.00	13,034.96	-11,859.96	-91.0%
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	6,630.85	27,489.40	-20,858.55	-75.9%
5056.03 · Chg Pet - Fees	20,850.00	0.00	20,850.00	100.0%
Total 5056 · License Change Petition	31,543.51	49,264.36	-17,720.85	-36.0%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-6,700.14	-11,184.25	4,484.11	40.1%
5057.01 · LAFCo Apps - Legal Counsel	18,091.74	13,300.80	4,790.94	36.0%
5057.02 · LAFCo Apps - Engineering	1,760.00	9,483.15	-7,723.15	-81.4%
5057.03 · LAFCo Apps - Consultant	0.00	10,067.50	-10,067.50	-100.0%
5057 · LAFCo Applications - Other	9,633.03	2,000.00	7,633.03	381.7%
Total 5057 · LAFCo Applications	22,784.63	23,667.20	-882.57	-3.7%

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	4,593.18	16,919.13	-12,325.95	-72.9%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	4,593.18	74,848.13	-70,254.95	-93.9%
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	59,258.82	172,131.57	-112,872.75	-65.6%
Total Water Supply Expenses	68,106.32	222,908.88	-154,802.56	-69.5%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	438.75	14,528.31	-14,089.56	-97.0%
5102 · Audit	5,000.00	9,500.00	-4,500.00	-47.4%
5103 · Engineering- General	630.00	0.00	630.00	100.0%
5104 · Administrative Support	1,325.00	2,884.70	-1,559.70	-54.1%
5105 · Legal-General	583.68	12,013.43	-11,429.75	-95.1%
5109 · Human Resources	0.00	1,762.50	-1,762.50	-100.0%
Total 5100 · Consulting	7,977.43	40,688.94	-32,711.51	-80.4%
5120 · Vehicle	910.36	1,224.19	-313.83	-25.6%
5130 · Insurance				
5131 · Insurance, Liability	7,858.92	9,511.42	-1,652.50	-17.4%
5132 · Insurance, Workers Comp	0.00	1,019.13	-1,019.13	-100.0%
Total 5130 · Insurance	7,858.92	10,530.55	-2,671.63	-25.4%
5140 · LAFCO Apportionment Fee	1,009.53	1,160.41	-150.88	-13.0%
5150 · Memberships	0.00	6,485.00	-6,485.00	-100.0%
5160 · Office Operating Expenses	2,507.15	7,181.99	-4,674.84	-65.1%
5161 · Rent, Utilities	1,500.00	4,875.00	-3,375.00	-69.2%
5170 · Training & Conferences	1,118.50	491.46	627.04	127.6%
5180 · Stipends, Meetings	1,364.11	3,900.00	-2,535.89	-65.0%
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	24,246.00	78,993.22	-54,747.22	-69.3%
Total Expense	164,271.20	491,003.84	-326,732.64	-66.5%
Net Ordinary Income	-138,229.16	92,445.53	-230,674.69	-249.5%
Other Income/Expense				
Other Expense	0.00	7,703.27	-7,703.27	-100.0%
Net Other Income	0.00	-7,703.27	7,703.27	100.0%
Net Income	-138,229.16	84,742.26	-222,971.42	-263.1%

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

Cash Basis

As of June 30, 2026

	<u>Jun 30, 26</u>	<u>Jun 30, 25</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CA CLASS				
1024 · Water Reliability Res...	255,257.78	255,257.78	0.00	0.0%
1020 · CA CLASS - Other	161,697.62	254,533.98	-92,836.36	-36.5%
Total 1020 · CA CLASS	416,955.40	509,791.76	-92,836.36	-18.2%
1000 · SBMC Checking	94,453.85	155,942.23	-61,488.38	-39.4%
1001 · SBMC Savings	0.00	0.00	0.00	0.0%
1010 · LAIF				
1011 · Capital Reserve	70,000.00	70,000.00	0.00	0.0%
1012 · Emergency Reserve	37,000.00	37,000.00	0.00	0.0%
1013 · Operating Reserve	250,000.00	250,000.00	0.00	0.0%
1014 · Water Reliability Res...	161,652.92	161,652.92	0.00	0.0%
1010 · LAIF - Other	36,102.71	24,161.05	11,941.66	49.4%
Total 1010 · LAIF	554,755.63	542,813.97	11,941.66	2.2%
1019 · LAIF - Fair Market Value	-1,910.70	-1,910.70	0.00	0.0%
Total Checking/Savings	1064254.18	1206637.26	-142,383.08	-11.8%
Accounts Receivable	-24.40	0.00	-24.40	-100.0%
Total Current Assets	1064229.78	1206637.26	-142,407.48	-11.8%
Fixed Assets				
1401 · Meters & Vehicles	126,795.66	126,795.66	0.00	0.0%
1499 · Accumulated Depreciation	-118,369.47	-118,369.47	0.00	0.0%
Total Fixed Assets	8,426.19	8,426.19	0.00	0.0%
Other Assets				
1600 · Deferred Outflows	46,819.00	46,819.00	0.00	0.0%
Total Other Assets	46,819.00	46,819.00	0.00	0.0%
TOTAL ASSETS	<u><u>1119474.97</u></u>	<u><u>1261882.45</u></u>	<u><u>-142,407.48</u></u>	<u><u>-11.3%</u></u>

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

Cash Basis

As of June 30, 2026

	<u>Jun 30, 26</u>	<u>Jun 30, 25</u>	<u>\$ Change</u>	<u>% Change</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2030 · Vacation/Sick Accrual	31,108.41	31,108.41	0.00	0.0%
2050 · Payroll Liabilities	0.00	4,178.32	-4,178.32	-100.0%
Total Other Current Liabilities	<u>31,108.41</u>	<u>35,286.73</u>	<u>-4,178.32</u>	<u>-11.8%</u>
Total Current Liabilities	31,108.41	35,286.73	-4,178.32	-11.8%
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	92,754.41	96,932.73	-4,178.32	-4.3%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	623,832.77	539,090.51	84,742.26	15.7%
Net Income	<u>-138,229.16</u>	<u>84,742.26</u>	<u>-222,971.42</u>	<u>-263.1%</u>
Total Equity	<u>1026720.56</u>	<u>1164949.72</u>	<u>-138,229.16</u>	<u>-11.9%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1119474.97</u></u>	<u><u>1261882.45</u></u>	<u><u>-142,407.48</u></u>	<u><u>-11.3%</u></u>

Mendocino County Russian River Flood Control District
Monthly Payment Detail

As of October 31, 2025

Cash Basis

Date	Name	Memo	Paid Amo...
1000 · SBMC Checking			
10/09/2025	Cardmember Service	Credit card 8/14-9/12/25	-1,080.46
10/09/2025	Christiansen Properties	Office rent for November 2025	-375.00
10/09/2025	Deborah Edelman Consulting	Research	-1,825.00
10/04/2025	Herum/Crabtree/Suntag	Legal Counsel Services	-8,832.18
10/08/2025	Intuit	Oct Monthly payroll subscription	-7.00
10/09/2025	LAFCO	RV Annexation LAFCo deposit	-6,412.50
10/09/2025	Mendocino County Clerk-Recorder	filing fees for notice of declaration, RVCWD anne...	-3,018.75
10/18/2025	Munselle Civil Engineering	Proposed RVCWD Annexation engineering Sept s...	-240.00
10/13/2025	Team Mobile	Cell Phone 8-23 to 9-22-25 service dates	-168.00
10/14/2025	Wagner & Bonsignore CCE	Civil Engineers Sept 2025 Service Dates	-1,125.00
Total 1000 · SBMC Checking			<u>-23,083.89</u>
TOTAL			<u><u>-23,083.89</u></u>