

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

STAFF REPORT

Agenda Item 13a: May 2026 Financial Report

June 1, 2026

Revenue

April 2026: Additional revenue not shown on previous report: \$1,136.97 (CLASS interest)

May 2026: \$27,250

- \$128 contract water sales
- \$287,122 Property Tax revenue
-

Expenses

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

May 2026: \$29,372 notably:

- \$1,114 legal counsel-general, updating policies, attending meetings, etc.
- \$1,020 workers compensation insurance
- \$1,286 LAFCo annual apportionment fee
- \$2,010 office operating including annual QuickBooks payroll subscription and annual GIS fee.

Note: A \$250,000 transfer from the SBMC checking account to the CLASS operating account (serves like a savings account.) After budget approval and reserve policy review, some of that may go in the water supply reliability reserve subaccount.

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **April 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 – May 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– May 2026
6. Contracted Water Worksheet as of June 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

May 2026

	May 26
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	128.04
4050 · Property Taxes	27,122.49
Total Income	27,250.53
Expense	
Payroll Expenses	16,523.44
Water Supply Expenses	
5050 · Projects	
5057 · LAFCo Applications	
5057.04 · LAFCo Apps-CEQA Legal Action	464.10
Total 5057 · LAFCo Applications	464.10
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	734.40
Total 5059 · Trans Basin Diversion	734.40
Total 5050 · Projects	1,198.50
Total Water Supply Expenses	1,198.50
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	585.00
5103 · Engineering- General	185.00
5105 · Legal-General	1,114.61
5109 · Human Resources	225.00
5110 · Strategic Planning	89.60
Total 5100 · Consulting	2,199.21
5120 · Vehicle	87.38
5130 · Insurance	
5132 · Insurance, Workers Comp	1,020.36
Total 5130 · Insurance	1,020.36

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

Cash Basis

May 2026

	<u>May 26</u>
5140 · LAFCO Apportionment Fee	1,286.21
5160 · Office Operating Expenses	2,010.71
5170 · Training & Conferences	<u>722.81</u>
Total General & Administrative Exp	7,326.68
Miscellaneous	<u>4,323.53</u>
Total Expense	<u>29,372.15</u>
Net Ordinary Income	<u>-2,121.62</u>
Net Income	<u><u>-2,121.62</u></u>

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	450,654.45	524,040.00
4002 · Surplus Water Sales	49,463.67	
4050 · Property Taxes	71,910.38	65,000.00
4080 · Interest-LAIF	17,354.21	18,000.00
4082 · Interest-CA CLASS	16,033.67	9,000.00
4100 · Other Income	918.45	
Total Income	606,334.83	616,040.00
Expense		
Payroll Expenses	184,182.47	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	18,181.35	21,500.00
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	5,835.00	15,000.00
5031 · JPAs		
5031.01 · IWPC	0.00	5,000.00
Total 5031 · JPAs	0.00	5,000.00
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	5,876.18	20,000.00
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	3,000.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
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
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	16,190.19	
5057 · LAFCo Applications - Other	13,088.63	10,000.00
Total 5057 · LAFCo Applications	22,922.88	10,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	17,924.58	
5059 · Trans Basin Diversion - Other	0.00	110,000.00
Total 5059 · Trans Basin Diversion	17,924.58	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
Total 5060 · Coyote Valley Dam Modernization	337.50	90,500.00
Total 5050 · Projects	73,943.47	248,500.00
Total Water Supply Expenses	103,836.00	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	4,223.24	8,000.00
5102 · Audit	9,500.00	10,000.00
5103 · Engineering- General	1,367.50	2,000.00
5104 · Administrative Support	1,325.00	5,000.00
5105 · Legal-General	8,998.99	5,000.00
5109 · Human Resources	3,462.50	2,000.00
5110 · Strategic Planning	3,747.10	8,000.00
Total 5100 · Consulting	32,624.33	40,000.00

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

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
5120 · Vehicle	1,397.78	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
Total 5130 · Insurance	8,879.28	14,000.00
5140 · LAFCO Apportionment Fee	2,295.74	1,500.00
5150 · Memberships	2,520.00	3,000.00
5160 · Office Operating Expenses	14,762.30	14,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	4,115.88	5,000.00
5180 · Stipends, Meetings	9,709.53	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
Total General & Administrative Exp	80,804.84	99,000.00
Miscellaneous	4,376.63	
Total Expense	373,199.94	616,000.00
Net Ordinary Income	233,134.89	40.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	10,226.86	
Total Other Expense	10,226.86	
Net Other Income	-10,226.86	0.00
Net Income	222,908.03	40.00

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	450,654.45	421,507.62	29,146.83	6.9%
4002 · Surplus Water Sales	49,463.67	67,130.94	-17,667.27	-26.3%
4050 · Property Taxes	71,910.38	73,222.18	-1,311.80	-1.8%
4080 · Interest-LAIF	17,354.21	24,256.19	-6,901.98	-28.5%
4081 · Interest-SBMC	0.00	35.11	-35.11	-100.0%
4082 · Interest-CA CLASS	16,033.67	9,791.76	6,241.91	63.8%
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%
Total Income	606,334.83	616,155.20	-9,820.37	-1.6%
Expense				
Payroll Expenses				
5001 · Gross Wages	131,527.99	139,402.31	-7,874.32	-5.7%
5002 · CalPERS Employer Expense	10,469.59	10,763.36	-293.77	-2.7%
5003 · CalPERS Employer 457 Expense	6,751.89	5,574.92	1,176.97	21.1%
5004 · Health Insurance	14,977.72	16,324.58	-1,346.86	-8.3%
5005 · Medicare	2,124.33	2,219.79	-95.46	-4.3%
5006 · FICA	9,083.35	9,491.49	-408.14	-4.3%
5007 · CalPERS 1959 Survivor Billing	91.60	91.60	0.00	0.0%
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	184,182.47	191,740.05	-7,557.58	-3.9%
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%
Total 5020 · Water Rights	18,181.35	21,159.35	-2,978.00	-14.1%
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%
Total 5030 · USGS, streamflow gage	5,835.00	13,070.00	-7,235.00	-55.4%
5031 · JPAs				
5031.01 · IWPC	0.00	3,513.00	-3,513.00	-100.0%
Total 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%
Total 5040 · Channel Maintenance	5,876.18	13,034.96	-7,158.78	-54.9%

	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	16,190.19	0.00	16,190.19	100.0%
5057 · LAFCo Applications - Other	13,088.63	2,000.00	11,088.63	554.4%
Total 5057 · LAFCo Applications	22,922.88	23,667.20	-744.32	-3.1%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	17,924.58	16,919.13	1,005.45	5.9%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	17,924.58	74,848.13	-56,923.55	-76.1%
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	73,943.47	172,131.57	-98,188.10	-57.0%
Total Water Supply Expenses	103,836.00	222,908.88	-119,072.88	-53.4%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	4,223.24	14,528.31	-10,305.07	-70.9%
5102 · Audit	9,500.00	9,500.00	0.00	0.0%
5103 · Engineering- General	1,367.50	0.00	1,367.50	100.0%
5104 · Administrative Support	1,325.00	2,884.70	-1,559.70	-54.1%
5105 · Legal-General	8,998.99	12,013.43	-3,014.44	-25.1%
5109 · Human Resources	3,462.50	1,762.50	1,700.00	96.5%
5110 · Strategic Planning	3,747.10	0.00	3,747.10	100.0%
Total 5100 · Consulting	32,624.33	40,688.94	-8,064.61	-19.8%
5120 · Vehicle	1,397.78	1,225.07	172.71	14.1%
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%

	<u>Jul '25 - Jun 26</u>	<u>Jul '24 - Jun 25</u>	<u>\$ Change</u>	<u>% Change</u>
5140 · LAFCO Apportionment Fee	2,295.74	1,160.41	1,135.33	97.8%
5150 · Memberships	2,520.00	6,485.00	-3,965.00	-61.1%
5160 · Office Operating Expenses	14,762.30	7,179.83	7,582.47	105.6%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	4,115.88	492.74	3,623.14	735.3%
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	<u>80,804.84</u>	<u>78,618.22</u>	<u>2,186.62</u>	<u>2.8%</u>
Miscellaneous	<u>4,376.63</u>	<u>0.00</u>	<u>4,376.63</u>	<u>100.0%</u>
Total Expense	<u>373,199.94</u>	<u>493,267.15</u>	<u>-120,067.21</u>	<u>-24.3%</u>
Net Ordinary Income	233,134.89	122,888.05	110,246.84	89.7%
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	<u>10,226.86</u>	<u>21,217.44</u>	<u>-10,990.58</u>	<u>-51.8%</u>
Net Other Income	<u>-10,226.86</u>	<u>-21,217.44</u>	<u>10,990.58</u>	<u>51.8%</u>
Net Income	<u><u>222,908.03</u></u>	<u><u>101,670.61</u></u>	<u><u>121,237.42</u></u>	<u><u>119.3%</u></u>

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
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	248,351.80	155,942.23	92,409.57	59.3%
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	47,462.35	24,161.05	23,301.30	96.4%
Total 1010 · LAIF	566,115.27	542,813.97	23,301.30	4.3%
1019 · LAIF - Fair Market Value	650.46	650.46	0.00	0.0%
1020 · CA CLASS				
1024 · Water Reliability Reserve	255,257.78	255,257.78	0.00	0.0%
1020 · CA CLASS - Other	370,567.65	254,533.98	116,033.67	45.6%
Total 1020 · CA CLASS	625,825.43	509,791.76	116,033.67	22.8%
Total Checking/Savings	1,440,942.96	1,209,198.42	231,744.54	19.2%
Accounts Receivable	-24.40	0.00	-24.40	-100.0%
Other Current Assets	0.00	12,990.43	-12,990.43	-100.0%
Total Current Assets	1,440,918.56	1,222,188.85	218,729.71	17.9%
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	1,500,556.82	1,281,827.11	218,729.71	17.1%
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	4,178.32	-4,178.32	-100.0%
Total Other Current Liabilities	33,746.72	37,925.04	-4,178.32	-11.0%
Total Current Liabilities	33,746.72	37,925.04	-4,178.32	-11.0%

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
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	112,302.04	-4,178.32	-3.7%
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	222,908.03	101,670.61	121,237.42	119.3%
Total Equity	1,392,433.10	1,169,525.07	222,908.03	19.1%
TOTAL LIABILITIES & EQUITY	1,500,556.82	1,281,827.11	218,729.71	17.1%

Mendocino County Russian River Flood Control District
 Monthly Payment Detail

Cash Basis

As of May 31, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
05/04/2026	Cardmember Service	Credit card 3/12 to 4/10/26, pd 5/4/26	-4,884.47
05/07/2026	CPS HR Consulting	HR & Strategic Planning, Dec & March service dates	-314.60
05/11/2026	Elizabeth Salomone	Travel expense reimbursement	-288.96
05/04/2026	Environmental Systems Research I...	GIS program subscription for 07/31/26- 07/30/27	-700.00
05/12/2026	Herum/Crabtree/Suntag	Legal Counsel April Service Dates	-2,313.11
05/08/2026	Intuit	Monthly payroll subscription	-7.00
05/12/2026	Intuit	QB payroll subscription-annual	-1,149.00
05/07/2026	Mendocino County Auditor-Contro...	PropertyTax Administration FY 2025-26 invoice # 6...	-1,286.21
05/04/2026	Starting Line Advisory	Accounting service dates-April 2026	-591.00
05/02/2026	State Compensation Insurance Fund	Workers Comp annual 4-9-26 to 4-9-27	-1,020.36
05/13/2026	Team Mobile	Cell Phone 3-23 to 4-22-26 service dates	-109.00
05/19/2026	Wagner & Bonsignore CCE	Civil Engineers Service Dates for April 2026	-185.00
Total 1000 · SBMC Checking			-12,848.71
TOTAL			-12,848.71

Project Water Worksheet as of June 1, 2026

Current 2026 totals
in Acre Feet

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

Contracted Total: **7894**

Current Uncontracted Water Supply 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	33.79
May	68.76	
June	168.42	
July	172.40	
August	159.25	
September	104.84	
October	34.01	
November	20.08	
December	18.58	
Totals:	796.26	88.37

Surplus water OFFERED FOR TRANSFER from customers in 2026:	286.00
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Surplus water notices have gone out in April and May.

Note: additional available surplus water can be made available.