

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

**STAFF REPORT**

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

**April 6, 2026**

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Revenue

February 2026: Additional revenue not shown on previous report: \$ 28,789.23

- \$1,069.23 CLASS interest
- \$27,720 contract water sales

March 2026: \$111,164.13

- \$1,172.23 CLASS interest
- \$109,991.90 contract water sales

Expenses

February 2026: Additional expenses not shown on previous report: \$8,136.66

- \$8,136.66 payroll expenses

March 2026: \$28,875.99, notably:

- -\$9,510 for USGS Streamflow Gage- reimbursement from N. Gualala for passthrough
- \$3,929.04 for LAFCo application and CEQA legal expenses
- \$1,801.10 Office Operating Expenses (includes annual website hosting)
- \$10,226.86 for meters (currently allocated to Capital Reserves account.)

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 March 2026.

Attachments:

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

March 2026

	Mar 26
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	109,991.90
4082 · Interest-CA CLASS	1,172.23
	111,164.13
Total Income	111,164.13
Expense	
Payroll Expenses	15,372.65
Water Supply Expenses	
5030 · USGS, streamflow gage	
5030.00 · USGS Gage reimbursement	-17,550.00
5030 · USGS, streamflow gage - Other	8,040.00
	-9,510.00
Total 5030 · USGS, streamflow gage	-9,510.00
5050 · Projects	
5057 · LAFCo Applications	
5057.04 · LAFCo Apps-CEQA Legal Action	2,534.70
5057 · LAFCo Applications - Other	1,394.34
	3,929.04
Total 5057 · LAFCo Applications	3,929.04
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	5,642.64
Total Water Supply Expenses	-3,867.36
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	195.00
5103 · Engineering- General	367.50
5105 · Legal-General	1,289.28
5109 · Human Resources	1,725.00
5110 · Strategic Planning	522.50
	4,099.28
Total 5100 · Consulting	4,099.28

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

Cash Basis

March 2026

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	<u>Mar 26</u>
5120 · Vehicle	58.38
5160 · Office Operating Expenses	1,801.10
5161 · Rent, Utilities	1,125.00
5170 · Training & Conferences	<u>60.08</u>
Total General & Administrative Exp	<u>7,143.84</u>
Total Expense	<u>18,649.13</u>
Net Ordinary Income	92,515.00
Other Income/Expense	
Other Expense	
5710 · Use of Capital Reserves	<u>10,226.86</u>
Total Other Expense	<u>10,226.86</u>
Net Other Income	<u>-10,226.86</u>
Net Income	<u><u>82,288.14</u></u>

## Mendocino County Russian River Flood Control District

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

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	241,355.54	524,040.00
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	313,818.93	616,040.00
Expense		
Payroll Expenses	149,984.80	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	0.00	500.00
Total 5020 · Water Rights	16,732.45	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	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 &amp; 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	21,968.76	
5057.02 · LAFCo Apps - Engineering	2,609.00	
5057.04 · LAFCo Apps-CEQA Legal Action	15,583.29	
5057 · LAFCo Applications - Other	13,088.63	10,000.00
Total 5057 · LAFCo Applications	21,603.00	10,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	15,476.58	
5059 · Trans Basin Diversion - Other	0.00	110,000.00
Total 5059 · Trans Basin Diversion	15,476.58	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	70,175.59	248,500.00
Total Water Supply Expenses	98,619.22	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	997.50	2,000.00
5104 · Administrative Support	1,325.00	5,000.00
5105 · Legal-General	5,258.88	5,000.00
5109 · Human Resources	3,237.50	2,000.00
5110 · Strategic Planning	3,657.50	8,000.00
Total 5100 · Consulting	27,614.62	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	1,280.47	2,000.00
5130 · Insurance	7,858.92	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	12,429.81	14,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	3,222.35	5,000.00
5180 · Stipends, Meetings	9,664.11	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
Total General & Administrative Exp	<u>70,099.81</u>	<u>99,000.00</u>
Total Expense	<u>318,703.83</u>	<u>616,000.00</u>
Net Ordinary Income	-4,884.90	40.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	<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>-15,111.76</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	241,355.54	421,507.62	-180,152.08	-42.7%
4002 · Surplus Water Sales	0.00	67,130.94	-67,130.94	-100.0%
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>313,818.93</b>	<b>616,155.20</b>	<b>-302,336.27</b>	<b>-49.1%</b>
Expense				
Payroll Expenses				
5001 · Gross Wages	105,219.00	139,402.31	-34,183.31	-24.5%
5002 · CalPERS Employer Expense	8,375.40	10,763.36	-2,387.96	-22.2%
5003 · CalPERS Employer 457 Expense	5,962.58	5,574.92	387.66	7.0%
5004 · Health Insurance	12,201.56	16,324.58	-4,123.02	-25.3%
5005 · Medicare	1,702.59	2,219.79	-517.20	-23.3%
5006 · FICA	7,280.07	9,491.49	-2,211.42	-23.3%
5007 · CalPERS 1959 Survivor Billing	87.60	91.60	-4.00	-4.4%
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>149,984.80</b>	<b>191,740.05</b>	<b>-41,755.25</b>	<b>-21.8%</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	0.00	511.43	-511.43	-100.0%
5020.05 · Meter & Data Mgmt Program	0.00	1,940.51	-1,940.51	-100.0%
<b>Total 5020 · Water Rights</b>	<b>16,732.45</b>	<b>21,159.35</b>	<b>-4,426.90</b>	<b>-20.9%</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				
5031.01 · IWPC	0.00	3,513.00	-3,513.00	-100.0%
<b>Total 5031 · JPAs</b>	<b>0.00</b>	<b>3,513.00</b>	<b>-3,513.00</b>	<b>-100.0%</b>
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	21,968.76	13,300.80	8,667.96	65.2%
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	15,583.29	0.00	15,583.29	100.0%
5057 · LAFCo Applications - Other	13,088.63	2,000.00	11,088.63	554.4%
Total 5057 · LAFCo Applications	21,603.00	23,667.20	-2,064.20	-8.7%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	15,476.58	16,919.13	-1,442.55	-8.5%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	15,476.58	74,848.13	-59,371.55	-79.3%
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	70,175.59	172,131.57	-101,955.98	-59.2%
Total Water Supply Expenses	98,619.22	222,908.88	-124,289.66	-55.8%
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	997.50	0.00	997.50	100.0%
5104 · Administrative Support	1,325.00	2,884.70	-1,559.70	-54.1%
5105 · Legal-General	5,258.88	12,013.43	-6,754.55	-56.2%
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	27,614.62	40,688.94	-13,074.32	-32.1%
5120 · Vehicle	1,280.47	1,225.07	55.40	4.5%
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	2,520.00	6,485.00	-3,965.00	-61.1%
5160 · Office Operating Expenses	12,429.81	7,179.83	5,249.98	73.1%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	3,222.35	492.74	2,729.61	554.0%

	<u>Jul '25 - Jun 26</u>	<u>Jul '24 - Jun 25</u>	<u>\$ Change</u>	<u>% Change</u>
5180 · Stipends, Meetings	9,664.11	3,900.00	5,764.11	147.8%
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>70,099.81</u>	<u>78,618.22</u>	<u>-8,518.41</u>	<u>-10.8%</u>
Total Expense	<u>318,703.83</u>	<u>493,267.15</u>	<u>-174,563.32</u>	<u>-35.4%</u>
Net Ordinary Income	-4,884.90	122,888.05	-127,772.95	-104.0%
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>-15,111.76</u></u>	<u><u>101,670.61</u></u>	<u><u>-116,782.37</u></u>	<u><u>-114.9%</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
<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%
Total 1020 · CA CLASS	374,688.46	509,791.76	-135,103.30	-26.5%
1000 · SBMC Checking	266,962.84	155,942.23	111,020.61	71.2%
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%
Total 1010 · LAIF	560,621.41	542,813.97	17,807.44	3.3%
1019 · LAIF - Fair Market Value	650.46	650.46	0.00	0.0%
Total Checking/Savings	1,202,923.17	1,209,198.42	-6,275.25	-0.5%
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	1,202,898.77	1,222,188.85	-19,290.08	-1.6%
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%
<b>TOTAL ASSETS</b>	<b>1,262,537.03</b>	<b>1,281,827.11</b>	<b>-19,290.08</b>	<b>-1.5%</b>

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>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%
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%
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	-15,111.76	101,670.61	-116,782.37	-114.9%
Total Equity	1,154,413.31	1,169,525.07	-15,111.76	-1.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,262,537.03</b>	<b>1,281,827.11</b>	<b>-19,290.08</b>	<b>-1.5%</b>

## Mendocino County Russian River Flood Control District

## Monthly Payment Detail

Cash Basis

As of March 31, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
03/09/2026	Cardmember Service	Credit card 1/14 to 2/11/26, pd 3/9/26	-232.36
03/23/2026	Christiansen Properties	Office rent for April, May & June 2026	-1,125.00
03/31/2026	CPS HR Consulting	HR & Strat Planning, Jan & Feb service dates	-2,247.50
03/09/2026	Herum/Crabtree/Suntag	Legal Counsel February service dates	-6,931.92
03/08/2026	Intuit	Monthly payroll subscription	-7.00
03/31/2026	Starting Line Advisory	Accounting service dates-March 2026	-195.00
03/09/2026	Streamline	2026 Streamline website hosting	-1,572.20
03/16/2026	Team Mobile	Cell Phone 1-23 to 2-22-26 service dates	-108.00
03/02/2026	TechnoFlo Systems	Invoice 53547 & 53546 Orsi-Heritance and East Sanel meters	-3,504.88
03/17/2026	TechnoFlo Systems	Invoice 53749, 4x Hildreth meters	-6,721.98
03/31/2026	USGS	Bill #90160887 Fed FY Qtr 1 10/1-25 - 12/31/25	-8,040.00
03/10/2026	Wagner & Bonsignore CCE	Civil Engineers Feb 2026 Service Dates	-277.50
03/31/2026	Wagner & Bonsignore CCE	Civil Engineers Dec 2025 Service Dates	-90.00
Total 1000 · SBMC Checking			-31,053.34
TOTAL			-31,053.34

## Project Water Worksheet as of April 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	
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>23.11</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.