

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

STAFF REPORT

Agenda Item 9a: December 2025 Financial Report

January 5, 2026

Revenue

November 2025: Additional revenue not shown on previous report: none

December 2025: \$10,107.08

- \$8,718 in late FY 2024-2025 revenue through water sales

Expenses

November 2025: Additional expenses not shown on previous report:

- -\$40 Office Operating – allocation correction

December 2025: \$33,093, notably:

- \$16,732 for annual water rights fees to SWRCB
- \$15,345 for USGS stream flow gage
- \$4,690 for LAFCo application expenses
(-\$24,947 for Redwood Valley Water District cost share received)
- \$2,525 for legal counsel regarding trans basin diversion
- \$4,500 for final installment to Auditors
- \$2,520 CSDA annual membership dues

Other

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

Recommendation:

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

Attachments:

1. Profit & Loss Report – December 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– December 2025
6. Contracted Water Worksheet as of January 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

December 2025

	Dec 25
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	8,718.00
4082 · Interest-CA CLASS	1,389.08
Total Income	10,107.08
Expense	
Payroll Expenses	15,673.32
Water Supply Expenses	
5020 · Water Rights	
5020.01 · Annual Fees	16,732.45
Total 5020 · Water Rights	16,732.45
5030 · USGS, streamflow gage	15,345.00
5050 · Projects	
5056 · License Change Petition	
5056.02 · Chg Pet - Engineering	495.00
Total 5056 · License Change Petition	495.00
5057 · LAFCo Applications	
5057.00 · RVCWD reimbursement	-24,946.54
5057 · LAFCo Applications - Other	4,690.98
Total 5057 · LAFCo Applications	-20,255.56
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	2,524.50
Total 5059 · Trans Basin Diversion	2,524.50
Total 5050 · Projects	-17,236.06
Total Water Supply Expenses	14,841.39

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

Cash Basis

December 2025

	<u>Dec 25</u>
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	877.50
5102 · Audit	4,500.00
5105 · Legal-General	1,620.42
5109 · Human Resources	975.00
5110 · Strategic Planning	<u>760.00</u>
Total 5100 · Consulting	8,732.92
5120 · Vehicle	63.24
5150 · Memberships	2,520.00
5160 · Office Operating Expenses	134.43
5161 · Rent, Utilities	1,125.00
5170 · Training & Conferences	<u>109.43</u>
Total General & Administrative Exp	<u>12,685.02</u>
Total Expense	<u>43,199.73</u>
Net Ordinary Income	<u>-33,092.65</u>
Net Income	<u><u>-33,092.65</u></u>

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	8,986.40	524,040.00
4050 · Property Taxes	0.00	65,000.00
4080 · Interest-LAIF	5,994.57	18,000.00
4082 · Interest-CA CLASS	10,121.82	9,000.00
4100 · Other Income	918.45	
Total Income	<u>26,021.24</u>	<u>616,040.00</u>
Expense		
Payroll Expenses	103,265.51	207,000.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	16,732.45	
5020 · Water Rights - Other	0.00	28,000.00
Total 5020 · Water Rights	<u>16,732.45</u>	<u>28,000.00</u>
5030 · USGS, streamflow gage		
5030.00 · USGS Gage reimbursement	0.00	15,000.00
5030 · USGS, streamflow gage - Other	15,345.00	
Total 5030 · USGS, streamflow gage	<u>15,345.00</u>	<u>15,000.00</u>
5031 · JPAs	0.00	10,000.00
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	<u>5,876.18</u>	<u>20,000.00</u>
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	7,845.85	
5056.03 · Chg Pet - Fees	20,850.00	
5056 · License Change Petition - Other	0.00	10,000.00
Total 5056 · License Change Petition	<u>32,758.51</u>	<u>10,000.00</u>

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>
5057 · LAFCo Applications		
5057.00 · RVCWD reimbursement	-31,646.68	
5057.01 · LAFCo Apps - Legal Counsel	20,019.54	
5057.02 · LAFCo Apps - Engineering	2,609.00	
5057 · LAFCo Applications - Other	<u>14,324.01</u>	<u>10,000.00</u>
Total 5057 · LAFCo Applications	5,305.87	10,000.00
5058 · Demand Mgmt Pilot	0.00	2,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	9,825.78	
5059 · Trans Basin Diversion - Other	<u>0.00</u>	<u>110,000.00</u>
Total 5059 · Trans Basin Diversion	9,825.78	110,000.00
5060 · Coyote Valley Dam Modernization		
5060.02 · COY Modernization-legal	337.50	
5060 · Coyote Valley Dam Modernization - ...	<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>48,227.66</u>	<u>237,000.00</u>
Total Water Supply Expenses	86,181.29	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	2,393.99	
5102 · Audit	9,500.00	
5103 · Engineering- General	630.00	
5104 · Administrative Support	1,325.00	
5105 · Legal-General	2,924.10	
5109 · Human Resources	975.00	
5110 · Strategic Planning	760.00	
5100 · Consulting - Other	<u>0.00</u>	<u>43,000.00</u>
Total 5100 · Consulting	18,508.09	43,000.00
5120 · Vehicle	1,123.40	2,000.00
5130 · Insurance	7,858.92	14,000.00

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>
5140 · LAFCO Apportionment Fee	1,009.53	1,500.00
5150 · Memberships	2,520.00	7,000.00
5160 · Office Operating Expenses	3,008.16	7,000.00
5161 · Rent, Utilities	3,375.00	5,000.00
5170 · Training & Conferences	1,708.26	5,000.00
5180 · Stipends, Meetings	1,364.11	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
Total General & Administrative Exp	<u>40,475.47</u>	<u>99,000.00</u>
Total Expense	<u>229,922.27</u>	<u>616,000.00</u>
Net Ordinary Income	<u>-203,901.03</u>	<u>40.00</u>
Net Income	<u><u>-203,901.03</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	8,986.40	421,507.62	-412,521.22	-97.9%
4002 · Surplus Water Sales	0.00	67,130.94	-67,130.94	-100.0%
4050 · Property Taxes	0.00	73,222.18	-73,222.18	-100.0%
4080 · Interest-LAIF	5,994.57	24,256.19	-18,261.62	-75.3%
4081 · Interest-SBMC	0.00	35.11	-35.11	-100.0%
4082 · Interest-CA CLASS	10,121.82	9,791.76	330.06	3.4%
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	26,021.24	616,155.20	-590,133.96	-95.8%
Expense				
Payroll Expenses				
5001 · Gross Wages	70,146.00	139,402.31	-69,256.31	-49.7%
5002 · CalPERS Employer Expense	5,583.60	10,763.36	-5,179.76	-48.1%
5003 · CalPERS Employer 457 Expense	4,208.88	5,574.92	-1,366.04	-24.5%
5004 · Health Insurance	8,103.36	16,324.58	-8,221.22	-50.4%
5005 · Medicare	1,134.61	2,219.79	-1,085.18	-48.9%
5006 · FICA	4,851.46	9,491.49	-4,640.03	-48.9%
5007 · CalPERS 1959 Survivor Billing	81.60	91.60	-10.00	-10.9%
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	103,265.51	191,740.05	-88,474.54	-46.1%
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%
Total 5020 · Water Rights	16,732.45	21,159.35	-4,426.90	-20.9%
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	0.00	-16,750.00	16,750.00	100.0%
5030 · USGS, streamflow gage - Other	15,345.00	29,820.00	-14,475.00	-48.5%
Total 5030 · USGS, streamflow gage	15,345.00	13,070.00	2,275.00	17.4%
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	20,019.54	13,300.80	6,718.74	50.5%
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 · LAFCo Applications - Other	14,324.01	2,000.00	12,324.01	616.2%
Total 5057 · LAFCo Applications	5,305.87	23,667.20	-18,361.33	-77.6%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	9,825.78	16,919.13	-7,093.35	-41.9%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	9,825.78	74,848.13	-65,022.35	-86.9%
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	48,227.66	172,131.57	-123,903.91	-72.0%
Total Water Supply Expenses	86,181.29	222,908.88	-136,727.59	-61.3%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	2,393.99	14,528.31	-12,134.32	-83.5%
5102 · Audit	9,500.00	9,500.00	0.00	0.0%
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	2,924.10	12,013.43	-9,089.33	-75.7%
5109 · Human Resources	975.00	1,762.50	-787.50	-44.7%
5110 · Strategic Planning	760.00	0.00	760.00	100.0%
Total 5100 · Consulting	18,508.09	40,688.94	-22,180.85	-54.5%
5120 · Vehicle	1,123.40	1,225.07	-101.67	-8.3%
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%

	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	3,008.16	7,179.83	-4,171.67	-58.1%
5161 · Rent, Utilities	3,375.00	4,500.00	-1,125.00	-25.0%
5170 · Training & Conferences	1,708.26	492.74	1,215.52	246.7%
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	40,475.47	78,618.22	-38,142.75	-48.5%
Total Expense	229,922.27	493,267.15	-263,344.88	-53.4%
Net Ordinary Income	-203,901.03	122,888.05	-326,789.08	-265.9%
Other Income/Expense				
Other Expense				
5710 · Use of Capital Reserves	0.00	7,703.27	-7,703.27	-100.0%
5900 · Depreciation Expense	0.00	13,514.17	-13,514.17	-100.0%
Total Other Expense	0.00	21,217.44	-21,217.44	-100.0%
Net Other Income	0.00	-21,217.44	21,217.44	100.0%
Net Income	-203,901.03	101,670.61	-305,571.64	-300.6%

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	164,655.80	254,533.98	-89,878.18	-35.3%
Total 1020 · CA CLASS	419,913.58	509,791.76	-89,878.18	-17.6%
1000 · SBMC Checking	40,400.23	155,942.23	-115,542.00	-74.1%
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	650.46	650.46	0.00	0.0%
Total Checking/Savings	1015719.90	1209198.42	-193,478.52	-16.0%
Accounts Receivable	-1,610.40	0.00	-1,610.40	-100.0%
Other Current Assets	0.00	12,990.43	-12,990.43	-100.0%
Total Current Assets	1014109.50	1222188.85	-208,079.35	-17.0%
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	<u><u>1073747.76</u></u>	<u><u>1281827.11</u></u>	<u><u>-208,079.35</u></u>	<u><u>-16.2%</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	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	<u>33,746.72</u>	<u>37,925.04</u>	<u>-4,178.32</u>	<u>-11.0%</u>
Total Current Liabilities	<u>33,746.72</u>	<u>37,925.04</u>	<u>-4,178.32</u>	<u>-11.0%</u>
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	<u>74,377.00</u>	<u>74,377.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Liabilities	<u>108,123.72</u>	<u>112,302.04</u>	<u>-4,178.32</u>	<u>-3.7%</u>
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	<u>-203,901.03</u>	<u>101,670.61</u>	<u>-305,571.64</u>	<u>-300.6%</u>
Total Equity	<u>965,624.04</u>	<u>1169525.07</u>	<u>-203,901.03</u>	<u>-17.4%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1073747.76</u></u>	<u><u>1281827.11</u></u>	<u><u>-208,079.35</u></u>	<u><u>-16.2%</u></u>

Mendocino County Russian River Flood Control District
 Monthly Payment Detail

Cash Basis

As of December 31, 2025

Date	Name	Memo	Paid Amo...
1000 · SBMC Checking			
12/08/2025	CA Tax and Fee Admin-Water Rig...	Annual Water Rights fees, 7/1/25-6/30/26	-16,732.45
12/08/2025	California Special Districts Assoc.	2026 Membership Dues, Mem ID 169	-2,520.00
12/12/2025	Cardmember Service	Credit card 8/14-9/12/25	-199.10
12/24/2025	Christiansen Properties	Office rent for January, February, & March 2026	-1,125.00
12/08/2025	CPS HR Consulting	November service dates, HR & Strat Planning	-1,735.00
12/09/2025	Herum/Crabtree/Suntag	Legal Counsel services, November 2025	-8,835.90
12/10/2025	Nigro & Nigro PC	FY 2024-2025 Audit, final pymnt, inv 23245	-4,500.00
12/08/2025	Starting Line Advisory	Accounting November service dates	-877.50
12/13/2025	Team Mobile	Cell Phone 10-23 to 11-22-25 service dates	-108.00
12/08/2025	USGS	Bill #90108611 Fed FY Qtr 3 4/1-6/30/25	-7,672.50
12/08/2025	USGS	Bill #90147532 Fed FY Qtr 4 7/1 to 9/30/25	-7,672.50
12/12/2025	Wagner & Bonsignore CCE	Civil Engineers Nov 2025 Service Dates	-495.00
Total 1000 · SBMC Checking			-52,472.95
TOTAL			-52,472.95

Project Water Worksheet as of January 1, 2026

Note: all water now contracted

	Current 2025 totals in Acre Feet
Project Water Licensed to MC RRFC & WCID:	7940
2025 Contracted Non-Retail Suppliers:	5306
2025 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:	7940
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Current Uncontracted Water Supply in 2025 available as surplus:	0
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Redwood Valley County Water District 2025 Surplus Use Totals:

Month	2024 Water diverted, in acre feet	2025 Water diverted, in acre feet
January	13.89	13.39
February	0.00	14.86
March	14.46	14.69
April	59.75	6.98
May	46.47	68.76
June	116.91	168.42
July	265.15	172.40
August	179.06	159.25
September	117.76	104.84
October	82.13	34.01
November	0.00	20.08
December	0.00	
Totals:	895.58	777.68

Surplus water OFFERED FOR TRANSFER from customers in 2025:	1139.85
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Note: additional available surplus water can be made available.