

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

**STAFF REPORT**

**Agenda Item 12a: October & November 2025 Financial Report**

**November 3, 2025**

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Revenue

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

October 2025: \$6,913.02 (LAIF & CLASS interest)

November 2025: \$1,569.10 (CLASS 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

November 2025: \$29,808.84, notably:

- \$4,701 for legal counsel regarding channel maintenance
- \$1,928 for legal counsel regarding LAFCo application
- \$2,708 for legal counsel regarding trans basin diversion
- \$1,077 for accounting to prepare audit documentation

Other

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

Recommendation:

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

Attachments:

1. Profit & Loss Report – October 2025 only
2. Profit & Loss Report – November 2025 only
3. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
4. Profit & Loss Previous Year Comparison Report– Fiscal Year to date
5. Balance Sheet Previous Year Comparison Report– Fiscal Year to date
6. Monthly Payment Detail Report– October and November 2025
7. Contracted Water Worksheet as of December 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%
4100 · Other Income	918.45	0.00	918.45	100.0%
4110 · Reimbursed Expenses	0.00	17,529.24	-17,529.24	-100.0%
<b>Total Income</b>	<b>6,913.02</b>	<b>23,749.31</b>	<b>-16,836.29</b>	<b>-70.9%</b>
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%
<b>Total 5056 · License Change Petition</b>	<b>1,386.12</b>	<b>2,946.71</b>	<b>-1,560.59</b>	<b>-53.0%</b>
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%
<b>Total 5057 · LAFCo Applications</b>	<b>16,635.81</b>	<b>6,355.45</b>	<b>10,280.36</b>	<b>161.8%</b>
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	1,269.00	2,285.82	-1,016.82	-44.5%
<b>Total 5059 · Trans Basin Diversion</b>	<b>1,269.00</b>	<b>2,285.82</b>	<b>-1,016.82</b>	<b>-44.5%</b>
5060 · Coyote Valley Dam Modernization				
5060.02 · COY Modernization-legal	337.50	0.00	337.50	100.0%
<b>Total 5060 · Coyote Valley Dam Moderni...</b>	<b>337.50</b>	<b>0.00</b>	<b>337.50</b>	<b>100.0%</b>
<b>Total 5050 · Projects</b>	<b>19,628.43</b>	<b>11,587.98</b>	<b>8,040.45</b>	<b>69.4%</b>
<b>Total Water Supply Expenses</b>	<b>20,128.43</b>	<b>11,587.98</b>	<b>8,540.45</b>	<b>73.7%</b>

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

Cash Basis

October 2025

	<u>Oct 25</u>	<u>Oct 24</u>	<u>\$ Change</u>	<u>% Change</u>
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	-31,924.20	-4,132.66	-27,791.54	-672.5%
Net Income	<u>-31,924.20</u>	<u>-4,132.66</u>	<u>-27,791.54</u>	<u>-672.5%</u>

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

Cash Basis

November 2025

	Nov 25	Nov 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	0.00	272.00	-272.00	-100.0%
4082 · Interest-CA CLASS	1,569.10	2,055.22	-486.12	-23.7%
Total Income	1,569.10	2,327.22	-758.12	-32.6%
Expense				
Payroll Expenses	15,673.31	14,747.03	926.28	6.3%
Water Supply Expenses				
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	4,701.18	0.00	4,701.18	100.0%
Total 5040 · Channel Maintenance	4,701.18	0.00	4,701.18	100.0%
5050 · Projects				
5056 · License Change Petition				
5056.02 · Chg Pet - Engineering	720.00	0.00	720.00	100.0%
Total 5056 · License Change Petition	720.00	0.00	720.00	100.0%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	0.00	-5,033.75	5,033.75	100.0%
5057.01 · LAFCo Apps - Legal Counsel	1,927.80	0.00	1,927.80	100.0%
5057.02 · LAFCo Apps - Engineering	849.00	0.00	849.00	100.0%
Total 5057 · LAFCo Applications	2,776.80	-5,033.75	7,810.55	155.2%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	2,708.10	846.60	1,861.50	219.9%
Total 5059 · Trans Basin Diversion	2,708.10	846.60	1,861.50	219.9%
Total 5050 · Projects	6,204.90	-4,187.15	10,392.05	248.2%
Total Water Supply Expenses	10,906.08	-4,187.15	15,093.23	360.5%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	1,077.74	1,575.00	-497.26	-31.6%
5105 · Legal-General	720.00	0.00	720.00	100.0%
Total 5100 · Consulting	1,797.74	1,575.00	222.74	14.1%

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

Cash Basis

November 2025

	Nov 25	Nov 24	\$ Change	% Change
5120 · Vehicle	150.68	32.28	118.40	366.8%
5160 · Office Operating Expenses	424.42	237.17	187.25	79.0%
5161 · Rent, Utilities	375.00	0.00	375.00	100.0%
5170 · Training & Conferences	481.61	225.00	256.61	114.1%
Total General & Administrative Exp	3,229.45	2,069.45	1,160.00	56.1%
Total Expense	29,808.84	12,629.33	17,179.51	136.0%
Net Ordinary Income	-28,239.74	-10,302.11	-17,937.63	-174.1%
Net Income	-28,239.74	-10,302.11	-17,937.63	-174.1%

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	0.00	65,000.00
4080 · Interest-LAIF	5,994.57	18,000.00
4082 · Interest-CA CLASS	8,732.74	9,000.00
4100 · Other Income	918.45	
Total Income	<u>15,914.16</u>	<u>616,040.00</u>
Expense		
Payroll Expenses	87,592.19	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		
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	7,350.85	
5056.03 · Chg Pet - Fees	20,850.00	
5056 · License Change Petition - Other	0.00	10,000.00
Total 5056 · License Change Petition	<u>32,263.51</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	-6,700.14	
5057.01 · LAFCo Apps - Legal Counsel	20,019.54	
5057.02 · LAFCo Apps - Engineering	2,609.00	
5057 · LAFCo Applications - Other	<u>9,633.03</u>	<u>10,000.00</u>
Total 5057 · LAFCo Applications	25,561.43	10,000.00
5058 · Demand Mgmt Pilot	0.00	2,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	7,301.28	
5059 · Trans Basin Diversion - Other	<u>0.00</u>	<u>110,000.00</u>
Total 5059 · Trans Basin Diversion	7,301.28	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>65,463.72</u>	<u>237,000.00</u>
Total Water Supply Expenses	79,012.40	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	1,516.49	
5102 · Audit	5,000.00	
5103 · Engineering- General	630.00	
5104 · Administrative Support	1,325.00	
5105 · Legal-General	1,303.68	
5100 · Consulting - Other	<u>0.00</u>	<u>43,000.00</u>
Total 5100 · Consulting	9,775.17	43,000.00
5120 · Vehicle	1,060.16	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

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	<u>Jul '25 - Jun ...</u>	<u>Budget</u>
5140 · LAFCO Apportionment Fee	1,009.53	1,500.00
5150 · Memberships	0.00	7,000.00
5160 · Office Operating Expenses	2,933.73	7,000.00
5161 · Rent, Utilities	2,250.00	5,000.00
5170 · Training & Conferences	1,598.83	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>27,850.45</u>	<u>99,000.00</u>
Total Expense	<u>194,455.04</u>	<u>616,000.00</u>
Net Ordinary Income	<u>-178,540.88</u>	<u>40.00</u>
Net Income	<u><u>-178,540.88</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	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	8,732.74	9,791.76	-1,059.02	-10.8%
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%
<b>Total Income</b>	<b>15,914.16</b>	<b>616,155.20</b>	<b>-600,241.04</b>	<b>-97.4%</b>
Expense				
Payroll Expenses				
5001 · Gross Wages	58,455.00	139,402.31	-80,947.31	-58.1%
5002 · CalPERS Employer Expense	4,653.00	10,763.36	-6,110.36	-56.8%
5003 · CalPERS Employer 457 Expense	3,507.40	5,574.92	-2,067.52	-37.1%
5004 · Health Insurance	6,752.80	16,324.58	-9,571.78	-58.6%
5005 · Medicare	945.51	2,219.79	-1,274.28	-57.4%
5006 · FICA	4,042.88	9,491.49	-5,448.61	-57.4%
5007 · CalPERS 1959 Survivor Billing	79.60	91.60	-12.00	-13.1%
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>87,592.19</b>	<b>191,740.05</b>	<b>-104,147.86</b>	<b>-54.3%</b>
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%
<b>Total 5030 · USGS, streamflow gage</b>	<b>7,672.50</b>	<b>13,070.00</b>	<b>-5,397.50</b>	<b>-41.3%</b>
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%
<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>
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	7,350.85	27,489.40	-20,138.55	-73.3%
5056.03 · Chg Pet - Fees	20,850.00	0.00	20,850.00	100.0%
<b>Total 5056 · License Change Petition</b>	<b>32,263.51</b>	<b>49,264.36</b>	<b>-17,000.85</b>	<b>-34.5%</b>

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-6,700.14	-11,184.25	4,484.11	40.1%
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	9,633.03	2,000.00	7,633.03	381.7%
Total 5057 · LAFCo Applications	25,561.43	23,667.20	1,894.23	8.0%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	7,301.28	16,919.13	-9,617.85	-56.9%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	7,301.28	74,848.13	-67,546.85	-90.3%
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	65,463.72	172,131.57	-106,667.85	-62.0%
Total Water Supply Expenses	79,012.40	222,908.88	-143,896.48	-64.6%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	1,516.49	14,528.31	-13,011.82	-89.6%
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	1,303.68	12,013.43	-10,709.75	-89.2%
5109 · Human Resources	0.00	1,762.50	-1,762.50	-100.0%
Total 5100 · Consulting	9,775.17	40,688.94	-30,913.77	-76.0%
5120 · Vehicle	1,060.16	1,225.07	-164.91	-13.5%
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	2,933.73	7,179.83	-4,246.10	-59.1%
5161 · Rent, Utilities	2,250.00	4,500.00	-2,250.00	-50.0%
5170 · Training & Conferences	1,598.83	492.74	1,106.09	224.5%

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
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	27,850.45	78,618.22	-50,767.77	-64.6%
Total Expense	194,455.04	493,267.15	-298,812.11	-60.6%
Net Ordinary Income	-178,540.88	122,888.05	-301,428.93	-245.3%
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	-178,540.88	101,670.61	-280,211.49	-275.6%

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>
<b>ASSETS</b>				
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	163,266.72	254,533.98	-91,267.26	-35.9%
Total 1020 · CA CLASS	418,524.50	509,791.76	-91,267.26	-17.9%
1000 · SBMC Checking	65,563.46	155,942.23	-90,378.77	-58.0%
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	650.46	650.46	0.00	0.0%
Total Checking/Savings	1039494.05	1209198.42	-169,704.37	-14.0%
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	1039469.65	1222188.85	-182,719.20	-15.0%
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%
<b>TOTAL ASSETS</b>	<u><u>1099107.91</u></u>	<u><u>1281827.11</u></u>	<u><u>-182,719.20</u></u>	<u><u>-14.3%</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>
<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	<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>-178,540.88</u>	<u>101,670.61</u>	<u>-280,211.49</u>	<u>-275.6%</u>
Total Equity	<u>990,984.19</u>	<u>1169525.07</u>	<u>-178,540.88</u>	<u>-15.3%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1099107.91</u></u>	<u><u>1281827.11</u></u>	<u><u>-182,719.20</u></u>	<u><u>-14.3%</u></u>

Mendocino County Russian River Flood Control District  
**Monthly Payment Detail**

As of November 30, 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
11/10/2025	Cardmember Service	Credit card 8/14-9/12/25	-881.71
10/09/2025	Christiansen Properties	Office rent for November 2025	-375.00
11/21/2025	Christiansen Properties	Office rent for December 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
11/06/2025	Herum/Crabtree/Suntag	Legal Counsel October service dates	-10,057.08
10/08/2025	Intuit	Oct Monthly payroll subscription	-7.00
11/10/2025	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
11/17/2025	Munselle Civil Engineering	Proposed RVCWD Annexation engineering Oct s...	-849.00
11/12/2025	Starting Line Advisory	Accounting October service dates	-1,077.74
10/13/2025	Team Mobile	Cell Phone 8-23 to 9-22-25 service dates	-168.00
11/13/2025	Team Mobile	Cell Phone 9-23 to 10-22-25 service dates	-168.00
10/14/2025	Wagner & Bonsignore CCE	Civil Engineers Sept 2025 Service Dates	-1,125.00
11/21/2025	Wagner & Bonsignore CCE	Civil Engineers Oct 2025 Service Dates	-720.00
Total 1000 · SBMC Checking			<u>-37,219.42</u>
TOTAL			<u><u>-37,219.42</u></u>

## Project Water Worksheet as of December 1, 2025

*Note: all water now contracted*

Current 2025 totals  
in Acre Feet

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
<b>2025 Contracted Non-Retail Suppliers:</b>	<b>4972</b>
<b>2025 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>

<b>2026 Contract Changes (effective 1-1-2026):</b>	<b>334</b>
<b>Contracted Total:</b>	<b>7940</b>

**Current Uncontracted Water Supply in 2025 available as surplus: 0**

### 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	
December	0.00	
<b>Totals:</b>	<b>895.58</b>	<b>757.60</b>

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

5 **DRAFT MINUTES**  
6 **Regular Meeting of October 6, 2025**  
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**  
8

9 **1. Roll Call**

10 President Watt called the meeting to order at 5:31 PM.

11  
12 Trustees Present: John Reardan, Trustee  
13 Dave Koball, Trustee  
14 John Bailey, Treasurer  
15 Tyler Rodrigue, Vice President  
16 Christopher Watt, President

17  
18 Staff: Elizabeth Salomone, General Manager  
19 Jeanne Zolezzi, Legal Counsel

20 **2. Approval of Agenda**

21 Trustee Reardan moved to approve the agenda. Treasurer Bailey seconded the motion. The motion was  
22 approved by the following vote:

23 Ayes: 5 (Koball, Reardan, Bailey, Rodrigue, and Watt)

24  
25 **CLOSED SESSION**

26 **3. Conference with Real Property Negotiators (Gov. Code § 54956.8)**

27 *Property:* Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members  
28 *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity  
29

30 **4. Conference with Legal Counsel – Anticipated Litigation**

31 (Paragraph (2) of subdivision (d) of Gov. Code § 54956.9) *Significant exposure to litigation:* One Case  
32

33 The Board entered closed session with legal counsel at 5:32 PM. The Board returned to open public session  
34 at 6:22 PM. President Watt stated no reportable action was taken.

35  
36 A break was held from 6:22 PM – 6:30 PM.

37  
38 **AUDIENCE COMMENTS ON NON-AGENDA ITEMS (Will not start before 6:15 PM)**

39  
40 **5. Public Expression:** None  
41

42 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

43 **6. Proposed Annexation of the Redwood Valley County Water District Complete Service Area**

44 A pre-recorded slide show presentation was shown. Public comment was opened and the following members of  
45 the public provided comments:

- 46  
47 ○ Chuck Vau, Lee Howard, Mike Milovina, Ken Todd  
48

At least two commenters expressed concern over the Uniform Water Supply & Purchase Agreement Article 12: Reduction in Use and Allocation, Term 12.2.1 regarding District initiation.

After public comment period ended at 7:08 PM, the Board discussed the agenda item.

Treasurer Reardan moved to

- (1) determine that based on the initial study, the comments received, and the response to comments document, the Board finds the proposed annexation project could have no significant effect on the environment and therefore adopts the Negative Declaration for the Mendocino County Russian River Flood Control and Water Conservation Improvement District Redwood Valley Annexation Project; and
- (2) approve the proposed Negative Declaration for the Mendocino County Russian River Flood Control and Water Conservation Improvement District Redwood Valley Annexation Project; and
- (3) approve Resolution #25-07 Approval of Application to the Mendocino County Local Agency Formation Commission to Initiate Proceedings for the Annexation of the Redwood Valley County Water District Boundary including required LAFCo fees;
- (4) direct GM Salomone to finalize the application and submit to LAFCo with all required documentation and fees.

Vice President Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 5 (Koball, Reardan, Bailey, Rodrigue, and Watt)

The Board directed GM Salomone to set an agenda item for a future meeting on the Uniform Water Supply & Purchase Agreement Article 12: Reduction in Use and Allocation, Term 12.2.1 regarding District initiation.

A break was held from 7:20 PM – 7:27 PM.

## **REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS**

### **7. General Manager Report & Correspondence**

GM presented the report.

### **8. Water Supply Conditions Update**

GM presented the report.

### **9. Consent Calendar**

- a) Acceptance of the August 2025 Financial Reports
- b) Approval of September 8, 2025 Regular Board Meeting minutes

Treasurer Bailey moved to approve the consent calendar. Trustee Koball seconded the motion. The motion was approved by the following vote:

Ayes: 5 (Koball, Reardan, Bailey, Rodrigue, and Watt)

(Continued...)

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**10. Trustee & Committee Reports**

*Treasurer Bailey* reported on the Ukiah Valley Basin Groundwater Sustainability Agency.

*LAFCo MSR/SOI & Annexation Ad Hoc*: no update outside of Item 6 of this meeting.

**11. Direction on Future Agenda Items**

- o Uniform Water Supply & Purchase Agreement Article 12: Reduction in Use and Allocation, Term 12.2.1 regarding District initiation.

**ADJOURNMENT**

President Watt adjourned the meeting at 7:38 PM.

***APPROVED by Board of Trustees on December 8, 2025***

\_\_\_\_\_  
President of the Board of Trustees

\_\_\_\_\_  
Secretary of the Board of Trustees

***President***  
*Christopher Watt*

***Vice President***  
*Tyler Rodrigue*

***Treasurer***  
*John Bailey*

***Trustee***  
*John Reardan*

***Trustee***  
*Dave Koball*

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

**STAFF REPORT**

**Agenda Item 12d: General Manager Evaluation Process -  
2025 Adaption of Policy  
Monday, December 8, 2025**

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The Strategic Plan relevant priority is **Administration** through (1) sustainable, capable, high quality executive leadership, providing support, incentive, and retention; and (2) effective human resources to execute the strategic plan.

Background

The Board approved updated Personnel Policies, including the General Manager Evaluation, in December 2024. The Board also approved an adaptation of the policy implementation for the 2024 review period.

Discussion

The District engaged a consultant to assist with both the strategic planning and the General Manager evaluation. The intent is to link the two, evaluation and generating performance goals from the strategic plan.

The Board has a strategic planning workshop scheduled for December 19, 2025. Staff attempted to schedule this meeting earlier in the year and then update the evaluation process after approving the strategic plan update. However, scheduling proved difficult and staff now proposes to adapt the 2025 evaluation process from current policy.

Proposed adaptation for 2025 review period:

- December 8, 2025 Board approval of proposed 2025 review period implementation. GM completes employee portion of the **attached** proposed evaluation form and issues to Trustees. Note: 2026 Goal setting will be postponed until after strategic planning is completed.
- January Special Meeting: Board holds a closed session to complete the Trustee Survey as a group (rather than individually as described in policy), assisted by the consultant.
- February Board Meeting: Consultant provides recommendations on compensation package to the Board in closed session.
- Consultant meets with GM to present evaluation results, including any proposed compensation package changes.
- March Board Meeting: If all parties are aligned, finalization of the evaluation and implementation of any compensation package changes beginning the March 1 pay period.

Recommended Action(s):

- Move to approve the proposed adaptation of District policy for the 2025 review period; and

Attachment:

- General Manager Evaluation, 2025 Adaptation of Policy

\* \* \* \*

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

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

**General Manager Evaluation**  
**2025 – Adaptation of Policy**

This evaluation form is organized based on the District's 5 Priorities: Security, Collaboration, Advocacy, Use, and Administration to ensure clear alignment with the strategic plan and objectives. For each priority, there is

- 1) a description of the priority with specific examples of actions to consider;
- 2) a section for the General Manager (GM) to record achievements, progress, challenges, and proposed goals (shaded blue);
- 3) a section for the Board/Board Member's evaluation with a 4-point rating scale and space for specific comments (shaded green).

There are also sections for the GM to call out any areas for consideration that could influence the evaluation and an overall evaluation summary area for the Board/Board Members to summarize their thoughts while introducing potential goals for the coming rating period.

## Priority 1: Security

Ensure reliable, resilient, and available sources of water.

- Improve river and reservoir operations
- Develop fair and reliable inter-basin diversions from the Eel River
- Increase storage capacity

**Achievements/Progress Against Goals:**

**Challenges/Incomplete Goals:**

**Proposed Goals for the Coming Year:**

- 1 Meets minimal expectations
  - 2 Meets some expectations
  - 3 Meets expectations
  - 4 Exceeds expectations
- N/A Don't know or not applicable

**Comments/Additional Detail:**

## Priority 2: Collaboration

**Work with partners to achieve aligned goals for a common benefit.**

- Identify and support cost-effective, multi-benefit regional water security efforts
- Build and maintain trusted relationships with Tribes and other community partners to advance shared goals
- Find and implement creative solutions to maintain progress

**Achievements/Progress Against Goals:**

**Challenges/Incomplete Goals:**

**Proposed Goals for the Coming Year:**

- 1 Meets minimal expectations
  - 2 Meets some expectations
  - 3 Meets expectations
  - 4 Exceeds expectations
- N/A Don't know or not applicable

**Comments/Additional Detail:**

**Priority 3: Advocacy**

**Influence outreach, education, funding, regulation, and legislation in support of equitable water resource stewardship.**

- Serve as liaison with government agencies to advocate for regional policy and funding support
- Develop and maintain key relationships to support mission and vision
- Take leadership role in statewide and community activities that align with District Strategic Plan
- Provide quality customer service
- Represent and promote interests and image of the District (attends events, acts as community advocate, etc.)
- Act as a community advocate and engage the community in conservation and stewardship
- Expands relationships with non-traditional partners and stakeholders for enhanced Environmental Stewardship

**Achievements/Progress Against Goals:**

**Challenges/Incomplete Goals:**

**Proposed Goals for the Coming Year:**

- 1 Meets minimal expectations
- 2 Meets some expectations
- 3 Meets expectations
- 4 Exceeds expectations
- N/A Don't know or not applicable

**Comments/Additional Detail:**

## Priority 4: Use

### Ensure effective and beneficial use of water as a public resource.

- Develop and promote strategic water use efficiency programs and actions for customers and other water users
- Prioritize maximum beneficial use of water under the District Water Right License
- Improve water related data collection, reporting, and sharing

**Achievements/Progress Against Goals:**

**Challenges/Incomplete Goals:**

**Proposed Goals for the Coming Year:**

- |     |                              |
|-----|------------------------------|
| 1   | Meets minimal expectations   |
| 2   | Meets some expectations      |
| 3   | Meets expectations           |
| 4   | Exceeds expectations         |
| N/A | Don't know or not applicable |

**Comments/Additional Detail:**

## Priority 5: Administration

**Foster sustainable leadership and management of agency resources.**

- Invest time in professional development activities
- Use technology, systems, and human resources effectively to execute the strategic plan
- Improve transparency, accountability, and consistency across the District
- Manage annual budget through accurate and complete financial plans and reports
- Communicates clearly and effectively with the Board, Community, and Industry/Governmental Agencies

**Achievements/Progress Against Goals:**

**Challenges/Incomplete Goals:**

**Proposed Goals for the Coming Year:**

- |     |                              |
|-----|------------------------------|
| 1   | Meets minimal expectations   |
| 2   | Meets some expectations      |
| 3   | Meets expectations           |
| 4   | Exceeds expectations         |
| N/A | Don't know or not applicable |

**Comments/Additional Detail:**

## Other GM Considerations & Requests

Are there any unique situations that you want to highlight for consideration during this rating period?

What additional support or resources are needed from the Board to achieve the desired goals?

## Overall GM Performance Feedback

This is your opportunity to provide positive and constructive feedback to celebrate the GM's successes and guidance to direct any development needs. Specific examples and actionable suggestions are most valuable.

**Strengths:**

**Areas for Improvement:**

**Strategic Priorities for the Coming Year:**

	Security	Collab	Advocacy	Use	Admin
Goal #1:					
Goal #2:					
Goal #3:					