

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

STAFF REPORT

**Agenda Item 9a: December 2023 & January 2024 Financial Report
February 5, 2024**

UPDATE ON: Fiscal Year 2022-2023 Year End Reports

See Agenda Item 6 for more information.

Revenue

November 2023 Additional revenue not shown on previous report: none

December 2023: \$8,203.22

- o \$8,178.00 in contract water sales from previous fiscal year.

January 2024: \$207,662.17

- o \$172,148.58 Contracted Water Sales for 2023 calendar year
- o \$35,513.59 Property Tax revenue

Ordinary Expenses

November 2023 Additional expenses not shown on previous report: none

2023: \$44,067.96

- o \$15,144.89 Annual water rights administration fee
- o \$7,632.28 Legal Counsel for work on Trans Basin Diversion
- o \$1,879 Annual CA Special Districts Association membership
- o \$1,125 Rent – 3 months

January 2024: \$

- o \$3,279.13 Meter & Data program, Resource Conservation District (meter downloads)
- o \$5,095.00 Demand Based Pricing Project development, LACO (application submitted)
- o \$34,375.00 GSA – 2nd of 2 payments for the \$68k annual contribution
- o \$3,625.00 Board member Stipends

Other

- o Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- o Reconciliations for checking and savings are up to date as of the end of December 2023.
- o Additional reports or information available upon request.

Recommendation:

Move to accept and file the financial reports for December 2023 and January 2024.

Attachments:

1. Income & Expense Report – December 2023 only
2. Income & Expense Report – January 2024 only
3. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
4. Profit & Loss Previous Year Comparison Report
5. Balance Sheet Previous Year Comparison Report
6. Monthly Payment Detail Report– December 2023
7. Monthly Payment Detail Report–January 2024
8. Contracted Water Worksheet

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

Cash Basis

December 2023

	Dec 23	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	8,178.00	0.00
4050 · Property Taxes	0.00	13,750.00
4081 · Interest-SBMC	25.22	25.00
Total Income	8,203.22	13,775.00
Expense		
Payroll Expenses	13,015.55	22,828.00
Water Supply Expenses		
5020 · Water Rights		
5021 · Annual Fees	15,144.89	0.00
5022 · Legal Counsel	1,863.60	0.00
Total 5020 · Water Rights	17,008.49	0.00
5030 · Projects		
5036 · License Change Petition		
5036.01 · Chg Pet- Legal Counsel	1,293.14	
Total 5036 · License Change Petition	1,293.14	
5039 · Trans Basin Diversion		
5039.01 · TBD - Legal Counsel	7,632.28	
Total 5039 · Trans Basin Diversion	7,632.28	
Total 5030 · Projects	8,925.42	0.00
Total Water Supply Expenses	25,933.91	0.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	410.25	500.00
5105 · Legal-General	1,456.50	1,667.00
Total 5100 · Consulting	1,866.75	2,167.00
5120 · Vehicle	204.49	60.00
5130 · Insurance	0.00	108.00
5150 · Memberships	1,879.00	0.00
5160 · Office Operating Expenses	232.27	0.00

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

Cash Basis

December 2023

	<u>Dec 23</u>	<u>Budget</u>
5161 · Rent, Utilities	1,125.00	0.00
5170 · Training & Conferences	<u>-189.01</u>	<u>0.00</u>
Total General & Administrative Exp	<u>5,118.50</u>	<u>2,335.00</u>
Total Expense	<u>44,067.96</u>	<u>25,163.00</u>
Net Ordinary Income	<u>-35,864.74</u>	<u>-11,388.00</u>
Net Income	<u><u>-35,864.74</u></u>	<u><u>-11,388.00</u></u>

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

Cash Basis

January 2024

	Jan 24	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	172,148.58	169,935.33
4050 · Property Taxes		
4051 · Current Secured	25,564.73	
4052 · Current Unsecur	1,566.94	
4054 · Prior Unsecured	52.21	
4055 · URDA Pass thru	7,838.95	
4057 · Hwy Property Rent	2.01	
4058 · SB813	488.75	
	35,513.59	0.00
Total 4050 · Property Taxes		
Total Income	207,662.17	169,935.33
Expense		
Payroll Expenses	13,315.55	22,828.00
Water Supply Expenses		
5020 · Water Rights		
5025 · Meter & Data Mgmt Program	3,279.13	0.00
	3,279.13	0.00
Total 5020 · Water Rights		
5030 · Projects		
5031 · Grants/Funding Analysis-general	500.00	
5036 · License Change Petition		
5036.01 · Chg Pet- Legal Counsel	999.60	
	999.60	
Total 5036 · License Change Petition		
5038 · Demand Based Pricing		
5038.04 · Demand Bsd Price-Grant Writing	5,095.00	
	5,095.00	
Total 5038 · Demand Based Pricing		
5039 · Trans Basin Diversion		
5039.01 · TBD - Legal Counsel	1,468.80	
	1,468.80	
Total 5039 · Trans Basin Diversion		
Total 5030 · Projects	8,063.40	
5050 · JPAs		
5052 · GSA	34,375.00	0.00
	34,375.00	0.00

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

Cash Basis

January 2024

	<u>Jan 24</u>	<u>Budget</u>
Total 5050 · JPAs	34,375.00	0.00
Total Water Supply Expenses	45,717.53	0.00
General & Administrative Exp		
5100 · Consulting	0.00	2,167.00
5120 · Vehicle	0.00	60.00
5130 · Insurance	0.00	108.00
5160 · Office Operating Expenses	1,222.50	0.00
5180 · Stipends, Meetings	3,625.00	0.00
Total General & Administrative Exp	<u>4,847.50</u>	<u>2,335.00</u>
Total Expense	<u>63,880.58</u>	<u>25,163.00</u>
Net Ordinary Income	<u>143,781.59</u>	<u>144,772.33</u>
Net Income	<u><u>143,781.59</u></u>	<u><u>144,772.33</u></u>

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	217,188.58	509,806.00
4050 · Property Taxes		
4051 · Current Secured	41,918.46	
4052 · Current Unsecur	1,566.24	
4054 · Prior Unsecured	62.59	
4055 · URDA Pass thru	13,222.95	
4056 · URDA Residual	-957.99	
4057 · Hwy Property Rent	2.01	
4058 · SB813	488.75	
4060 · URDA Residual ROPS A	774.49	
4050 · Property Taxes - Other	0.00	55,000.00
Total 4050 · Property Taxes	57,077.50	55,000.00
4080 · Interest-LAIF	4,540.59	3,000.00
4081 · Interest-SBMC	54.96	100.00
4100 · Other Income	268.00	
Total Income	279,129.63	567,906.00
Expense		
Payroll Expenses	98,425.87	272,100.00
Water Supply Expenses		
5020 · Water Rights		
5021 · Annual Fees	15,144.89	18,000.00
5022 · Legal Counsel	2,030.06	1,500.00
5023 · WR Engineering	0.00	1,500.00
5024 · Meter Maintenance	0.00	1,000.00
5025 · Meter & Data Mgmt Program	8,401.72	6,000.00
Total 5020 · Water Rights	25,576.67	28,000.00
5030 · Projects		
5031 · Grants/Funding Analysis-general	6,325.00	
5035 · RR Water Forum		
5035.01 · RR Water Forum-Legal	1,840.08	
Total 5035 · RR Water Forum	1,840.08	
5036 · License Change Petition		
5036.01 · Chg Pet- Legal Counsel	3,136.95	

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

Cash Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
Total 5036 · License Change Petition	3,136.95	
5037 · LAFCo Applications		
5037.01 · LAFCo Apps - Legal Counsel	<u>125.46</u>	
Total 5037 · LAFCo Applications	125.46	
5038 · Demand Based Pricing		
5038.03 · Demand Bsd Price-Fndng Analysis	681.25	
5038.04 · Demand Bsd Price-Grant Writing	<u>11,628.75</u>	
Total 5038 · Demand Based Pricing	12,310.00	
5039 · Trans Basin Diversion		
5039.01 · TBD - Legal Counsel	<u>17,465.50</u>	
Total 5039 · Trans Basin Diversion	17,465.50	
5030 · Projects - Other	<u>0.00</u>	<u>250,000.00</u>
Total 5030 · Projects	41,202.99	250,000.00
5040 · USGS, streamflow gage	7,237.50	16,000.00
5050 · JPAs		
5051 · IWPC	3,300.00	3,300.00
5052 · GSA	<u>68,750.00</u>	<u>100,000.00</u>
Total 5050 · JPAs	<u>72,050.00</u>	<u>103,300.00</u>
Total Water Supply Expenses	146,067.16	397,300.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	4,190.51	6,000.00
5102 · Audit	8,000.00	10,000.00
5103 · Engineering- General	17,570.50	
5105 · Legal-General	4,327.02	20,000.00
5109 · Human Resources	536.25	3,000.00
5110 · Strategic Planning	<u>0.00</u>	<u>3,000.00</u>
Total 5100 · Consulting	34,624.28	42,000.00
5120 · Vehicle	2,313.31	2,000.00
5130 · Insurance		
5131 · Insurance, Liability	6,451.54	6,500.00

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

Cash Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>
5132 · Insurance, Workers Comp	0.00	1,300.00
Total 5130 · Insurance	6,451.54	7,800.00
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00
5150 · Memberships	1,879.00	6,000.00
5160 · Office Operating Expenses	3,977.97	7,000.00
5161 · Rent, Utilities	3,375.00	5,000.00
5170 · Training & Conferences	1,457.72	6,000.00
5180 · Stipends, Meetings	5,190.25	13,500.00
5190 · Property Tax Admin Fees	0.00	1,000.00
Total General & Administrative Exp	<u>60,369.44</u>	<u>92,300.00</u>
Total Expense	<u>304,862.47</u>	<u>761,700.00</u>
Net Ordinary Income	-25,732.84	-193,794.00
Other Income/Expense		
Other Expense		
5700 · Use of Wtr Reliability Reserve	46,700.00	
5710 · Use of Capital Reserves	10,903.97	
Total Other Expense	<u>57,603.97</u>	
Net Other Income	<u>-57,603.97</u>	0.00
Net Income	<u><u>-83,336.81</u></u>	<u><u>-193,794.00</u></u>

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	217,188.58	335,827.05	-118,638.47	-35.3%
4002 · Surplus Water Sales	0.00	3,536.69	-3,536.69	-100.0%
4010 · Water Application Fee	0.00	1,600.00	-1,600.00	-100.0%
4050 · Property Taxes	57,077.50	62,375.87	-5,298.37	-8.5%
4080 · Interest-LAIF	4,540.59	11,520.35	-6,979.76	-60.6%
4081 · Interest-SBMC	54.96	55.38	-0.42	-0.8%
4100 · Other Income	268.00	257.95	10.05	3.9%
4130 · Unrealized Gain(Loss) Invstment	0.00	-1,257.20	1,257.20	100.0%
Total Income	279,129.63	413,916.09	-134,786.46	-32.6%
Expense				
Payroll Expenses				
5001 · Gross Wages	70,000.00	137,297.36	-67,297.36	-49.0%
5002 · CalPERS Employer Expense	5,401.00	9,761.92	-4,360.92	-44.7%
5003 · CalPERS 457 Roth Expense	2,100.00	4,100.00	-2,000.00	-48.8%
5004 · Health Insurance	8,652.00	20,905.00	-12,253.00	-58.6%
5005 · Medicare	1,140.45	2,184.46	-1,044.01	-47.8%
5006 · FICA	4,876.42	10,168.47	-5,292.05	-52.0%
5007 · CalPERS 1959 Survivor Billing	50.00	30.00	20.00	66.7%
5008 · CALPERS GASB-68 Fees	700.00	700.00	0.00	0.0%
5009 · Unfunded Pension Liability	5,506.00	6,311.00	-805.00	-12.8%
Payroll Expenses - Other	0.00	650.00	-650.00	-100.0%
Total Payroll Expenses	98,425.87	192,108.21	-93,682.34	-48.8%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	15,144.89	16,886.72	-1,741.83	-10.3%
5022 · Legal Counsel	2,030.06	0.00	2,030.06	100.0%
5024 · Meter Maintenance	0.00	367.61	-367.61	-100.0%
5025 · Meter & Data Mgmt Program	8,401.72	3,893.46	4,508.26	115.8%
Total 5020 · Water Rights	25,576.67	21,147.79	4,428.88	20.9%
5030 · Projects				
5031 · Grants/Funding Analysis-general	6,325.00	3,861.25	2,463.75	63.8%
5032 · Outreach & Education	0.00	92.20	-92.20	-100.0%
5034 · Add'l Water Rights	0.00	3,737.00	-3,737.00	-100.0%
5034.02 · Engineering	0.00	3,737.00	-3,737.00	-100.0%
Total 5034 · Add'l Water Rights	0.00	3,737.00	-3,737.00	-100.0%
5035 · RR Water Forum				
5035.01 · RR Water Forum-Legal	1,840.08	0.00	1,840.08	100.0%
Total 5035 · RR Water Forum	1,840.08	0.00	1,840.08	100.0%
5036 · License Change Petition				
5036.01 · Chg Pet- Legal Counsel	3,136.95	0.00	3,136.95	100.0%
Total 5036 · License Change Petition	3,136.95	0.00	3,136.95	100.0%
5037 · LAFCo Applications				
5037.01 · LAFCo Apps - Legal Counsel	125.46	0.00	125.46	100.0%
Total 5037 · LAFCo Applications	125.46	0.00	125.46	100.0%
5038 · Demand Based Pricing				
5038.03 · Demand Bsd Price-Fndng Analysis	681.25	0.00	681.25	100.0%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
5038.04 · Demand Bsd Price-Grant Writing	11,628.75	0.00	11,628.75	100.0%
Total 5038 · Demand Based Pricing	12,310.00	0.00	12,310.00	100.0%
5039 · Trans Basin Diversion				
5039.01 · TBD - Legal Counsel	17,465.50	0.00	17,465.50	100.0%
Total 5039 · Trans Basin Diversion	17,465.50	0.00	17,465.50	100.0%
Total 5030 · Projects	41,202.99	7,690.45	33,512.54	435.8%
5040 · USGS, streamflow gage	7,237.50	13,150.00	-5,912.50	-45.0%
5050 · JPAs				
5051 · IWPC	3,300.00	0.00	3,300.00	100.0%
5052 · GSA	68,750.00	68,750.00	0.00	0.0%
Total 5050 · JPAs	72,050.00	68,750.00	3,300.00	4.8%
Total Water Supply Expenses	146,067.16	110,738.24	35,328.92	31.9%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	4,190.51	25,904.45	-21,713.94	-83.8%
5102 · Audit	8,000.00	19,000.00	-11,000.00	-57.9%
5103 · Engineering- General	17,570.50	0.00	17,570.50	100.0%
5105 · Legal-General	4,327.02	24,843.63	-20,516.61	-82.6%
5107 · Public Relations-general	0.00	150.00	-150.00	-100.0%
5109 · Human Resources	536.25	12,805.00	-12,268.75	-95.8%
5110 · Strategic Planning	0.00	2,150.00	-2,150.00	-100.0%
Total 5100 · Consulting	34,624.28	84,853.08	-50,228.80	-59.2%
5120 · Vehicle	2,313.31	1,243.42	1,069.89	86.0%
5130 · Insurance				
5131 · Insurance, Liability	6,451.54	6,084.87	366.67	6.0%
5132 · Insurance, Workers Comp	0.00	4,466.68	-4,466.68	-100.0%
Total 5130 · Insurance	6,451.54	10,551.55	-4,100.01	-38.9%
5140 · LAFCO Apportionment Fee	1,100.37	1,268.73	-168.36	-13.3%
5150 · Memberships	1,879.00	5,930.00	-4,051.00	-68.3%
5160 · Office Operating Expenses	3,977.97	8,164.30	-4,186.33	-51.3%
5161 · Rent, Utilities	3,375.00	4,500.00	-1,125.00	-25.0%
5170 · Training & Conferences	1,457.72	5,297.45	-3,839.73	-72.5%
5180 · Stipends, Meetings	5,190.25	5,200.00	-9.75	-0.2%
5190 · Property Tax Admin Fees	0.00	992.34	-992.34	-100.0%
5200 · Election	0.00	331.74	-331.74	-100.0%
5299 · Miscellaneous Expense (Revenue)	0.00	27.38	-27.38	-100.0%
Total General & Administrative Exp	60,369.44	128,359.99	-67,990.55	-53.0%
Total Expense	304,862.47	431,206.44	-126,343.97	-29.3%
Net Ordinary Income	-25,732.84	-17,290.35	-8,442.49	-48.8%
Other Income/Expense				
Other Expense				
5010 · GASB68 Pension Liability Change	0.00	29,480.00	-29,480.00	-100.0%
5700 · Use of Wtr Reliability Reserve	46,700.00	0.00	46,700.00	100.0%
5710 · Use of Capital Reserves	10,903.97	0.00	10,903.97	100.0%
5900 · Depreciation Expense	0.00	20,939.50	-20,939.50	-100.0%

	<u>Jul '23 - Jun 24</u>	<u>Jul '22 - Jun 23</u>	<u>\$ Change</u>	<u>% Change</u>
Total Other Expense	<u>57,603.97</u>	<u>50,419.50</u>	<u>7,184.47</u>	<u>14.3%</u>
Net Other Income	<u>-57,603.97</u>	<u>-50,419.50</u>	<u>-7,184.47</u>	<u>-14.3%</u>
Net Income	<u><u>-83,336.81</u></u>	<u><u>-67,709.85</u></u>	<u><u>-15,626.96</u></u>	<u><u>-23.1%</u></u>

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

Cash Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	219,578.06	265,565.19	-45,987.13	-17.3%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	100,140.23	200,110.49	-99,970.26	-50.0%
1001.01 · General Savings	100,000.00	50,000.00	50,000.00	100.0%
1001 · SBMC Savings - Other	25.22	0.00	25.22	100.0%
Total 1001 · SBMC Savings	200,165.45	250,110.49	-49,945.04	-20.0%
1010 · LAIF				
1011 · Capital Reserve	73,670.00	56,000.00	17,670.00	31.6%
1012 · Emergency Reserve	37,500.00	28,000.00	9,500.00	33.9%
1013 · Operating Reserve	255,850.00	210,000.00	45,850.00	21.8%
1014 · Water Reliability Reserve	141,045.72	205,602.55	-64,556.83	-31.4%
Total 1010 · LAIF	508,065.72	499,602.55	8,463.17	1.7%
1019 · LAIF - Fair Market Value	-7,579.72	-7,579.72	0.00	0.0%
Total Checking/Savings	920,229.51	1,007,698.51	-87,469.00	-8.7%
Other Current Assets				
1210 · Interest Receivable	0.00	3,922.58	-3,922.58	-100.0%
1220 · Taxes Receiveable	21,563.91	27,503.37	-5,939.46	-21.6%
Total Other Current Assets	21,563.91	31,425.95	-9,862.04	-31.4%
Total Current Assets	941,793.42	1,039,124.46	-97,331.04	-9.4%
Fixed Assets				
1401 · Meters & Vehicles	147,783.80	147,783.80	0.00	0.0%
1499 · Accumulated Depreciation	-100,358.05	-100,358.05	0.00	0.0%
Total Fixed Assets	47,425.75	47,425.75	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	1,036,038.17	1,133,369.21	-97,331.04	-8.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2010 · Accrued Expenses	0.00	7,787.50	-7,787.50	-100.0%

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

Cash Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
2020 · Accrued Payroll	0.00	6,572.27	-6,572.27	-100.0%
2030 · Vacation Accrual	24,980.77	24,980.77	0.00	0.0%
2050 · Payroll Liabilities				
2055 · ER PERS Payable	384.00	134.46	249.54	185.6%
2056 · EE PERS Payable	387.50	121.50	266.00	218.9%
2057 · Roth 457(b) Payable	0.00	150.00	-150.00	-100.0%
2058 · 1959 Survivor Benefits (Liab)	1.00	1.00	0.00	0.0%
Total 2050 · Payroll Liabilities	772.50	406.96	365.54	89.8%
Total Other Current Liabilities	25,753.27	39,747.50	-13,994.23	-35.2%
Total Current Liabilities	25,753.27	39,747.50	-13,994.23	-35.2%
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	61,646.00	61,646.00	0.00	0.0%
Total Liabilities	87,399.27	101,393.50	-13,994.23	-13.8%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	490,858.76	558,568.61	-67,709.85	-12.1%
Net Income	-83,336.81	-67,709.85	-15,626.96	-23.1%
Total Equity	948,638.90	1,031,975.71	-83,336.81	-8.1%
TOTAL LIABILITIES & EQUITY	1,036,038.17	1,133,369.21	-97,331.04	-8.6%

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of December 31, 2023

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
12/09/2023	Cardmember Service	Credit card 10/13-11/10/23	-33.25
12/11/2023	CA Tax and Fee Admin-Water Ri...	Annual Water Rights fees, 7/1/223-6/30/24	-15,144.89
12/11/2023	Christiansen Properties	Office rent for Jan/Feb/Mar 2024	-1,125.00
12/11/2023	Herum/Crabtree/Suntag	legal counsel services, Nov 2023 service dates	-12,245.52
12/11/2023	California Special Districts Assoc.	2024 Membership Dues, Mem ID 169	-1,879.00
12/11/2023	Intuit	Monthly Payroll Subscription	-6.00
12/14/2023	Team Mobile	Monthly cell phone service	-208.50
12/26/2023	Eide Bailly	Accounting, Oct 2023 service Dates	-410.25
Total 1000 · SBMC Checking			-31,052.41
TOTAL			-31,052.41

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of January 31, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
01/08/2024	Intuit	Monthly Payroll Subscription	-6.00
01/08/2024	Alfred White	Board Meeting Stipend July-Dec 2023	-700.00
01/08/2024	LACO	Funding Analysis & Grant Writing	-1,737.50
01/08/2024	Streamline	2024 website hosting	-1,008.00
01/08/2024	Tyler Rodrigue	Board Meeting Stipend July - Dec 2023	-300.00
01/11/2024	Christopher Watt	Board Meeting Stipend July - Dec 2023	-800.00
01/11/2024	Herum/Crabtree/Suntag	Legal counsel Dec service dates	-2,468.40
01/11/2024	John Reardan	Board Meeting Stipend Jan-Jun 23 & July - Dec 23	-1,825.00
01/12/2024	LACO	Funding analysis & grant writing Dec 2023 service dates	-3,857.50
01/12/2024	Mendocino County Resource Co..	Meter & Data Mgmt Program, Nov & Dec 2023 service d...	-3,279.13
01/16/2024	Team Mobile	Monthly cell phone service	-208.50
01/26/2024	UVB Groundwater Sustainabilty...	Member dues for FY 2023-24, Pymt 2 of 2	-34,375.00
Total 1000 · SBMC Checking			-50,565.03
TOTAL			-50,565.03

Project Water Worksheet as of January 31, 2024

		Current 2024 totals in Acre Feet																	
Project Water Licensed to MC RRFC & WCID:		7940																	
Contracted Non-Retail Suppliers:	(reduced by 30)	4972																	
Contracted Retail Suppliers:		2305.15																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: center;">Calpella CWD</td> <td style="text-align: center;">85</td> <td rowspan="8" style="vertical-align: middle; padding-left: 10px;">(reduced)</td> </tr> <tr> <td style="text-align: center;">Henry Station Mutual Water Co</td> <td style="text-align: center;">8</td> </tr> <tr> <td style="text-align: center;">Hopland PUD</td> <td style="text-align: center;">222</td> </tr> <tr> <td style="text-align: center;">Millview CWD - All Use</td> <td style="text-align: center;">1171.15</td> </tr> <tr> <td style="text-align: center;">Rogina Water</td> <td style="text-align: center;">200</td> </tr> <tr> <td style="text-align: center;">River Estates Mutual Water Company</td> <td style="text-align: center;">26</td> </tr> <tr> <td style="text-align: center;">Willow CWD - All Use</td> <td style="text-align: center;">593</td> </tr> <tr> <td style="text-align: center;">Contracted Retail Suppliers Total:</td> <td style="text-align: center;">2305.15</td> </tr> </tbody> </table>	Calpella CWD	85	(reduced)	Henry Station Mutual Water Co	8	Hopland PUD	222	Millview CWD - All Use	1171.15	Rogina Water	200	River Estates Mutual Water Company	26	Willow CWD - All Use	593	Contracted Retail Suppliers Total:	2305.15	
Calpella CWD	85	(reduced)																	
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Millview CWD - All Use	1171.15																		
Rogina Water	200																		
River Estates Mutual Water Company	26																		
Willow CWD - All Use	593																		
Contracted Retail Suppliers Total:	2305.15																		
Contracted Total:		7277.15																	
Current Uncontracted Water Supply for 2023:		662.85																	

Redwood Valley County Water District 2023 Surplus Use Totals:

Month	Water Requested, in acre feet	Water diverted, in acre feet	Remaining AF Available in 2023 only
Jan 2023	40	0	
Feb 2023	40	0	
Mar 2023	60	0	
Apr 2023	60	31.60	
May 2023	60	42.72	
June 2023	60	94.48	
July 2023	150	173.04	
Aug 2023	150	174.10	
Sept 2023	150	81.91	
Oct 2023	100	37.54	
Nov 2023	40	25.46	
Dec 2023	0	16.13	
Totals:	910	676.98	444.74

Surplus water OFFERED FOR TRANSFER from customers in 2023:	693.00
Surplus water ACTUALLY TRANSFERED from customers in 2023:	234.13

Total available Surplus for Redwood Valley in 2023: 1121.72

NOTE: 15 af surplus requested in 2023 by customers was unused.

5 **DRAFT MINUTES**
6 **Regular Meeting of December 11, 2023**
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

9 Vice President White called the meeting to order at 5:31 PM.

- 10 Trustees Present: Christopher Watt, President
11 Alfred White, Vice President
12 John Reardan, Trustee
13 Tyler Rodrigue, Trustee
14
15 Trustees Absent: John Bailey, Treasurer (apologies sent)
16 Staff: Elizabeth Salomone, General Manager
17
18

19 **2. Approval of Agenda**

20 Vice President White moved to approve the agenda. Trustee Rodrigue seconded the motion. The motion was
21 approved by the following vote:

- 22 Ayes: 4 (Reardan, Rodrigue, White, Watt)
23 Absent: 1 (Bailey)
24

25 **3. Public Expression** -No one indicated interest in speaking.

26
27 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

28 **4. General Manager Evaluation Procedure Update**

29 GM Salomone introduced the item. Comments and questions were offered by Trustees.

30 Vice President White moved to approve the updated General Manager Evaluation Procedure and direct
31 General Manager to update Policy #15-3 “Regarding Personnel Policies and Forms Relating to General
32 Manager.” Trustee Reardan seconded the motion. The motion was approved by the following vote:

- 33 Ayes: 4 (Reardan, Rodrigue, White, Watt)
34 Absent: 1 (Bailey)
35

36 **5. Board Business**

37 Board Officers

38 Vice President White moved to re-elect the current officers (President: Christopher Watt, Vice President:
39 Alfred White, Treasurer: John Bailey.) Trustee Reardan seconded the motion. The motion was approved by
40 the following vote:

- 41 Ayes: 4 (Reardan, Rodrigue, White, Watt)
42 Absent: 1 (Bailey)
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Joint Powers Authority Appointments

Trustee Reardan moved to maintain the current appointments to the Mendocino County Inland Water & Power Commission (Regular: John Reardan, Alternate: Christopher Watt) and the Ukiah Valley Groundwater Sustainability Agency (Regular: Alfred White, Alternate: John Bailey.) President Watt seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, White, Watt)
Absent: 1 (Bailey)

Advisory & Liaison Appointments

CURRENT: Trustee Reardan: Engineering, Redwood Valley CWD
Trustee Rodrigue: Personnel, Hopland PUD, Calpella CWD
Treasurer Bailey: Audit & Finance, City of Ukiah
Vice President White: Policy, Millview, URRWA
President Watt: Public Information & Government Affairs, Willow CWD

Trustee Reardan moved to maintain the current advisory and liaison appointments. Trustee Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, White, Watt)
Absent: 1 (Bailey)

District Calendar

Trustee Reardan moved to approve the 2024 District Calendar as presented. Trustee Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, White, Watt)
Absent: 1 (Bailey)

6. Mendocino County Inland Water & Power Commission Business

The Board held a discussion to consider approval of a support letter to PG&E for the proposed Eel River to Russian River facility. Public comment was offered by Redwood Valley County Water District Board Member Bree Klotter. President Watt suggested Trustees contact liaison agencies and encourage submissions.

Vice President White moved to approve the public comment letter. Trustee Reardan seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, White, Watt)
Absent: 1 (Bailey)

REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS

7. Water Supply Conditions Update

No comments or questions offered.

8. Consent Calendar

- a) Acceptance of the November 2023 Financial Report
- b) Approval of November 6, 2023 Regular Board Meeting minutes

Vice President White moved to approve the Consent Calendar. Trustee Reardan seconded the motion. The motion was approved by the following vote:

Ayes: 4 (Reardan, Rodrigue, White, Watt)
Absent: 1 (Bailey)

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9. Trustee & Committee Reports

Vice President White provided information on the Ukiah Valley Groundwater Sustainability Agency.

Trustee Reardan provided an update on the Mendocino County Inland Water & Power Commission. The joint powers authority between MCIWPC, Sonoma Water, and Sonoma County has been approved by all parties. MCIWPC Chair Janet Pauli and Mendocino County Water Agency representative (Supervisor) Glenn McGourty were appointed to the new JPA Board, with John Reardan and Redwood Valley County Water District Board member Bree Klotter appointed as alternates. He also provided an update on the recent comments from the Potter Valley Tribe to MCIWPC.

10. General Manager Report & Correspondence

No comments or questions.

11. Direction on Future Agenda Items

Update and discussion on Ukiah Valley Groundwater Sustainability Agency. Updated end of FY 2022-2023 financial reports with draft audit, when available.

ADJOURNMENT

Trustee Rodrigue moved to adjourn the meeting at 6:37 PM. Trustee Reardan seconded the motion. The motion was approved by the following vote:

- Ayes: 4 (Reardan, Rodrigue, White, Watt)
- Absent: 1 (Bailey)

APPROVED by Board of Trustees on February 4, 2024

President of the Board of Trustees

Secretary of the Board of Trustees

President
Christopher Watt

Vice President
Alfred White

Treasurer
John Bailey

Trustee
Tyler Rodrigue

Trustee
John Reardan

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

STAFF REPORT

**Agenda Item 9c: 2024 General Manager Performance Evaluation Ad Hoc Committee
Monday, February 5, 2024**

Background:

The Board reviewed and approved a General Manager Evaluation Procedure Update at the December 11, 2023 Board Meeting. The Procedure timeline indicates a Board Ad Hoc Committee will be appointed in December of each calendar year, which was overlooked at the December 2023 meeting in the Board Business Item.

GM Salomone polled Trustees individually for interest in serving. Trustee Rodrigue and Trustee Reardan were identified and accepted the proposed appointment. (Treasurer Bailey was not on the Board during the complete evaluation period therefore was not considered.)

Recommendation:

- Move to approve the appointment of Trustee Rodrigue and Trustee Reardan to the 2024 General Manager Performance Evaluation Ad Hoc Committee.

* * * *

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