

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

STAFF REPORT

Agenda Item 10a: April 2025 Financial Report

May 5, 2025

Revenue

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

April 2025: \$60,713 notably:

- \$60,590 in contract water sales

Expenses

March 2025: Additional expenses not shown on previous report: none

April 2025: \$13,622.22 ordinary expenses, notably:

- \$7,673 for USGS maintenance on stream flow gage
- \$5,810 for Legal Counsel – Trans Basin Diversion
- \$7,777 for Engineering – Change petition mapping
- \$2,995 for Legal Counsel – RVCWD Annexation (cost share applicable)
- \$1,239 for Legal Counsel – change petition preparation
- \$3,238 for Legal Counsel – general (Ordinance, UWS&PA, etc.)
- \$1,313 for Human Resources- GM Eval support

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 2025.
- Additional reports or information available upon request.

Recommendation:

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

Attachments:

1. Income & Expense Report – April 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– April 2025
6. Contracted Water Worksheet as of May 1, 2025

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

Income & Expense / Budget vs. Actual

April 2025

 Apr 25

Ordinary Income/Expense**Income**

4001 · Contract Water Sales	60,589.47
4082 · Interest-CA CLASS	123.48

Total Income	60,712.95
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Expense

Payroll Expenses	15,662.79
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Water Supply Expenses

5020 · Water Rights	192.00
5030 · USGS, streamflow gage	7,672.50
5040 · Channel Maintenance	326.40
5050 · Projects	
5056 · License Change Petition	
5056.01 · Chg Pet- Legal Counsel	5,809.92
5056.02 · Chg Pet - Engineering	7,777.50
Total 5056 · License Change Petition	13,587.42

5057 · LAFCo Applications	
5057.01 · LAFCo Apps - Legal Counsel	2,994.72
Total 5057 · LAFCo Applications	2,994.72

5059 · Trans Basin Diversion (legal)	1,138.50
Total 5050 · Projects	17,720.64

Total Water Supply Expenses	25,911.54
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General & Administrative Exp

5100 · Consulting	
5101 · Accounting	341.25
5105 · Legal-General	3,237.24
5109 · Human Resources	1,312.50
Total 5100 · Consulting	4,890.99

5120 · Vehicle	76.50
5160 · Office Operating Expenses	337.16
5170 · Training & Conferences	11.75
5180 · Stipends, Meetings	200.00

Total General & Administrative Exp	5,516.40
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Total Expense	47,090.73
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Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun ...	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	416,749.62	457,326.00
4002 · Surplus Water Sales	67,130.94	
4050 · Property Taxes	40,508.95	65,000.00
4080 · Interest-LAIF	12,392.55	15,000.00
4081 · Interest-SBMC	35.11	50.00
4082 · Interest-CA CLASS	6,086.68	
4100 · Other Income	121.00	
Total Income	543,024.85	537,376.00
Expense		
Payroll Expenses	157,707.13	199,400.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	16,732.45	16,000.00
5020.02 · Legal Counsel	842.76	1,500.00
5020.03 · WR Engineering	0.00	2,000.00
5020.04 · Meter Maintenance	511.43	2,000.00
5020.05 · Meter & Data Mgmt Pro...	1,940.51	10,000.00
Total 5020 · Water Rights	20,027.15	31,500.00
5030 · USGS, streamflow gage		
5030.00 · USGS Gage reimbursem...	-16,750.00	
5030 · USGS, streamflow gage - Ot...	22,147.50	15,000.00
Total 5030 · USGS, streamflow gage	5,397.50	15,000.00
5031 · JPAs		
5031.01 · IWPC	0.00	3,000.00
Total 5031 · JPAs	0.00	3,000.00
5040 · Channel Maintenance		
5040.01 · Channel Maint.-Legal	5,709.96	0.00
Total 5040 · Channel Maintenance	5,709.96	0.00
5050 · Projects	52,833.55	162,000.00
Total Water Supply Expenses	83,968.16	211,500.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2024 through June 2025

	<u>Jul '24 - Jun ...</u>	<u>Budget</u>
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	14,382.06	8,000.00
5102 · Audit	9,500.00	9,000.00
5104 · Administrative Support	2,884.70	5,000.00
5105 · Legal-General	6,034.35	10,000.00
5109 · Human Resources	1,762.50	2,000.00
5110 · Strategic Planning	0.00	2,000.00
Total 5100 · Consulting	<u>34,563.61</u>	<u>36,000.00</u>
5120 · Vehicle	1,126.94	2,000.00
5130 · Insurance	9,678.18	7,000.00
5140 · LAFCO Apportionment Fee	1,160.41	1,100.00
5150 · Memberships	6,485.00	6,000.00
5160 · Office Operating Expenses	5,129.81	3,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	491.46	6,000.00
5180 · Stipends, Meetings	3,900.00	13,000.00
5190 · Property Tax Admin Fees	1,010.51	1,000.00
5200 · Election	323.26	300.00
Total General & Administrative Exp	<u>68,369.18</u>	<u>80,400.00</u>
4000 · Reconciliation Discrepancies	<u>69.00</u>	
Total Expense	<u>310,113.47</u>	<u>491,300.00</u>
Net Ordinary Income	232,911.38	46,076.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	<u>7,703.27</u>	
Total Other Expense	<u>7,703.27</u>	
Net Other Income	<u>-7,703.27</u>	<u>0.00</u>
Net Income	<u><u>225,208.11</u></u>	<u><u>46,076.00</u></u>

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

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	416,749.62	540,241.26	-123,491.64	-22.9%
4002 · Surplus Water Sales	67,130.94	39,278.38	27,852.56	70.9%
4010 · Water Application Fee	0.00	800.00	-800.00	-100.0%
4050 · Property Taxes	40,508.95	69,706.11	-29,197.16	-41.9%
4080 · Interest-LAIF	12,392.55	20,979.74	-8,587.19	-40.9%
4081 · Interest-SBMC	35.11	111.29	-76.18	-68.5%
4082 · Interest-CA CLASS	6,086.68	0.00	6,086.68	100.0%
4100 · Other Income	121.00	-1,232.00	1,353.00	109.8%
4130 · Unrealized Gain(Loss) Invstment	0.00	5,669.02	-5,669.02	-100.0%
Total Income	543,024.85	675,553.80	-132,528.95	-19.6%
Expense				
Payroll Expenses				
5001 · Gross Wages	113,382.00	139,954.14	-26,572.14	-19.0%
5002 · CalPERS Employer Expense	8,923.20	11,295.93	-2,372.73	-21.0%
5003 · CalPERS Employer 457 Expense	4,102.96	2,955.80	1,147.16	38.8%
5004 · Health Insurance	13,623.46	15,092.09	-1,468.63	-9.7%
5005 · Medicare	1,841.58	2,212.82	-371.24	-16.8%
5006 · FICA	7,874.33	9,287.11	-1,412.78	-15.2%
5007 · CalPERS 1959 Survivor Billing	87.60	60.00	27.60	46.0%
5008 · CALPERS GASB-68 Fees	0.00	700.00	-700.00	-100.0%
5009 · Unfunded Pension Liability	7,872.00	5,506.00	2,366.00	43.0%
Total Payroll Expenses	157,707.13	187,063.89	-29,356.76	-15.7%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	16,732.45	15,144.89	1,587.56	10.5%
5020.02 · Legal Counsel	842.76	2,199.38	-1,356.62	-61.7%
5020.03 · WR Engineering	0.00	2,266.25	-2,266.25	-100.0%
5020.04 · Meter Maintenance	511.43	0.00	511.43	100.0%
5020.05 · Meter & Data Mgmt Program	1,940.51	13,171.60	-11,231.09	-85.3%
Total 5020 · Water Rights	20,027.15	32,782.12	-12,754.97	-38.9%
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	-16,750.00	0.00	-16,750.00	-100.0%
5030 · USGS, streamflow gage - Other	22,147.50	5,912.50	16,235.00	274.6%
Total 5030 · USGS, streamflow gage	5,397.50	5,912.50	-515.00	-8.7%
5031 · JPAs				
5031.01 · IWPC	0.00	6,300.00	-6,300.00	-100.0%
5031.02 · GSA	0.00	68,750.00	-68,750.00	-100.0%
Total 5031 · JPAs	0.00	75,050.00	-75,050.00	-100.0%
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	5,709.96	0.00	5,709.96	100.0%
Total 5040 · Channel Maintenance	5,709.96	0.00	5,709.96	100.0%
5050 · Projects				

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
5051 · Grants/Funding Analysis-general	0.00	6,525.00	-6,525.00	-100.0%
5054 · Addtl Water Rights	0.00	57.50	-57.50	-100.0%
5055 · RR Water Forum	0.00	2,070.08	-2,070.08	-100.0%
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	15,694.74	5,970.00	9,724.74	162.9%
5056.02 · Chg Pet - Engineering	10,216.25	4,680.25	5,536.00	118.3%
5056.03 · Chg Pet - Mapping	0.00	262.50	-262.50	-100.0%
Total 5056 · License Change Petition	25,910.99	10,912.75	14,998.24	137.4%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-6,040.50	0.00	-6,040.50	-100.0%
5057.01 · LAFCo Apps - Legal Counsel	8,445.60	252.45	8,193.15	3,245.5%
5057.02 · LAFCo Apps - Engineering	831.25	0.00	831.25	100.0%
5057.03 · LAFCo Apps - Consultant	10,067.50	0.00	10,067.50	100.0%
Total 5057 · LAFCo Applications	13,303.85	252.45	13,051.40	5,169.9%
5058 · Demand Mgmt Pilot	0.00	18,275.00	-18,275.00	-100.0%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	12,094.83	22,994.92	-10,900.09	-47.4%
5059.02 · TB Div- Engineering	0.00	15,257.50	-15,257.50	-100.0%
5059.03 · TB Div- IWPC	0.00	50,000.00	-50,000.00	-100.0%
Total 5059 · Trans Basin Diversion	12,094.83	88,252.42	-76,157.59	-86.3%
5060 · Coyote Valley Dam Modernization				
5060.01 · COY via IWPC	0.00	7,000.00	-7,000.00	-100.0%
5060.02 · COY Modernization-legal	1,523.88	0.00	1,523.88	100.0%
Total 5060 · Coyote Valley Dam Modernization	1,523.88	7,000.00	-5,476.12	-78.2%
Total 5050 · Projects	52,833.55	133,345.20	-80,511.65	-60.4%
Total Water Supply Expenses	83,968.16	247,089.82	-163,121.66	-66.0%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	14,382.06	6,834.26	7,547.80	110.4%
5102 · Audit	9,500.00	6,500.00	3,000.00	46.2%
5103 · Engineering- General	0.00	17,833.00	-17,833.00	-100.0%
5104 · Administrative Support	2,884.70	0.00	2,884.70	100.0%
5105 · Legal-General	6,034.35	7,163.64	-1,129.29	-15.8%
5109 · Human Resources	1,762.50	2,794.35	-1,031.85	-36.9%
Total 5100 · Consulting	34,563.61	41,125.25	-6,561.64	-16.0%
5120 · Vehicle	1,126.94	3,763.50	-2,636.56	-70.1%
5130 · Insurance	9,678.18	6,451.54	3,226.64	50.0%
5140 · LAFCO Apportionment Fee	1,160.41	1,100.37	60.04	5.5%
5150 · Memberships	6,485.00	6,019.00	466.00	7.7%
5160 · Office Operating Expenses	5,129.81	7,096.81	-1,967.00	-27.7%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
5170 · Training & Conferences	491.46	5,421.07	-4,929.61	-90.9%
5180 · Stipends, Meetings	3,900.00	5,465.25	-1,565.25	-28.6%
5190 · Property Tax Admin Fees	1,010.51	0.00	1,010.51	100.0%
5200 · Election	323.26	0.00	323.26	100.0%
5299 · Miscellaneous Expense (Revenue)	0.00	-328.30	328.30	100.0%
Total General & Administrative Exp	68,369.18	80,614.49	-12,245.31	-15.2%
4000 · Reconciliation Discrepancies	69.00	0.00	69.00	100.0%
Total Expense	310,113.47	514,768.20	-204,654.73	-39.8%
Net Ordinary Income	232,911.38	160,785.60	72,125.78	44.9%
Other Income/Expense				
Other Expense				
5700 · Use of Wtr Reliability Reserve				
5700.1 · IWPC Contributions	0.00	46,700.00	-46,700.00	-100.0%
5700.2 · UVB GSA Contributions	0.00	30,000.00	-30,000.00	-100.0%
Total 5700 · Use of Wtr Reliability Reserve	0.00	76,700.00	-76,700.00	-100.0%
5710 · Use of Capital Reserves	7,703.27	7,424.41	278.86	3.8%
5900 · Depreciation Expense	0.00	28,429.44	-28,429.44	-100.0%
Total Other Expense	7,703.27	112,553.85	-104,850.58	-93.2%
Net Other Income	-7,703.27	-112,553.85	104,850.58	93.2%
Net Income	225,208.11	48,231.75	176,976.36	366.9%

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

Cash Basis

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CA CLASS				
1024 · Water Reliability Reserve	255,257.78	0.00	255,257.78	100.0%
1020 · CA CLASS - Other	250,828.90	0.00	250,828.90	100.0%
Total 1020 · CA CLASS	506,086.68	0.00	506,086.68	100.0%
1000 · SBMC Checking	301,851.39	323,108.31	-21,256.92	-6.6%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability ...	0.00	150,140.23	-150,140.23	-100.0%
1001.01 · General Savings	50,141.12	100,000.00	-49,858.88	-49.9%
1001 · SBMC Savings - Other	-50,141.12	81.55	-50,222.67	-61,585.1%
Total 1001 · SBMC Savings	0.00	250,221.78	-250,221.78	-100.0%
1010 · LAIF				
1011 · Capital Reserve	70,000.00	73,670.00	-3,670.00	-5.0%
1012 · Emergency Reserve	37,000.00	37,500.00	-500.00	-1.3%
1013 · Operating Reserve	250,000.00	255,850.00	-5,850.00	-2.3%
1014 · Water Reliability Reserve	161,652.92	151,632.92	10,020.00	6.6%
1010 · LAIF - Other	18,244.50	0.00	18,244.50	100.0%
Total 1010 · LAIF	536,897.42	518,652.92	18,244.50	3.5%
1019 · LAIF - Fair Market Value	-1,910.70	-1,910.70	0.00	0.0%
Total Checking/Savings	1342924.79	1090072.31	252,852.48	23.2%
Accounts Receivable	0.00	-5.00	5.00	100.0%
Other Current Assets	0.00	14,979.75	-14,979.75	-100.0%
Total Current Assets	1342924.79	1105047.06	237,877.73	21.5%
Fixed Assets				
1401 · Meters & Vehicles	126,795.66	144,324.90	-17,529.24	-12.2%
1499 · Accumulated Depreciation	-118,369.47	-118,369.47	0.00	0.0%
Total Fixed Assets	8,426.19	25,955.43	-17,529.24	-67.5%
Other Assets				
1600 · Deferred Outflows	46,819.00	46,819.00	0.00	0.0%

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

Cash Basis

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
Total Other Assets	46,819.00	46,819.00	0.00	0.0%
TOTAL ASSETS	1398169.98	1177821.49	220,348.49	18.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2010 · Accrued Expenses	0.00	827.87	-827.87	-100.0%
2030 · Vacation/Sick Accrual	31,108.41	31,108.41	0.00	0.0%
2050 · Payroll Liabilities	0.00	4,031.75	-4,031.75	-100.0%
Total Other Current Liabilities	31,108.41	35,968.03	-4,859.62	-13.5%
Total Current Liabilities	31,108.41	35,968.03	-4,859.62	-13.5%
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	92,754.41	97,614.03	-4,859.62	-5.0%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	539,090.51	490,858.76	48,231.75	9.8%
Net Income	225,208.11	48,231.75	176,976.36	366.9%
Total Equity	1305415.57	1080207.46	225,208.11	20.9%
TOTAL LIABILITIES & EQUITY	1398169.98	1177821.49	220,348.49	18.7%

Mendocino County Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of April 30, 2025

Date	Name	Memo	Paid Amou...
1000 · SBMC Checking			
04/04/2025	Balance Hydrologics	invoice 222029-0325 Change Petition Mapping	-1,815.00
04/11/2025	Cardmember Service	Credit card 2/13-3/12/25	-209.91
04/04/2025	CPS HR Consulting	Feb 2025 service dates, Proj #E6502	-1,312.50
04/03/2025	Herum/Crabtree/Suntag	Legal Counsel March servcie dates	-13,698.78
04/09/2025	Intuit	Monthly payroll subscription	-7.00
04/29/2025	John Bailey	Board Meeting Stipend July-Sept 2024	-200.00
04/03/2025	Starting Line Advisory	Accounting February service dates	-341.25
04/29/2025	Team Mobile	Monthly cell phone service	-208.50
04/07/2025	USGS	Bill #90075831 Fed FY Qtr 1 10/01/2024 - 12/31/2...	-7,672.50
04/02/2025	Wagner & Bonsignore CCE	Civil Engineers Feb 2025 Service Dates	-607.50
04/16/2025	Wagner & Bonsignore CCE	Civil Engineers March 2025 Service Dates	-5,355.00
Total 1000 · SBMC Checking			-31,427.94
TOTAL			-31,427.94

Project Water Worksheet as of May 1, 2025

Current 2025 totals
in Acre Feet

Project Water Licensed to MC RRFC & WCID:	7940
2025 Contracted Non-Retail Suppliers:	4972
2025 Contracted Retail Suppliers:	2305.15

Calpella CWD	85
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

Contracted Total:	7277.15
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Current Uncontracted Water Supply in 2025 available as surplus:	662.85
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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	
May	46.47	
June	116.91	
July	265.15	
August	179.06	
September	117.76	
October	82.13	
November	0.00	
December	0.00	
Totals:	895.58	42.94

Surplus water OFFERED FOR TRANSFER from customers in 2025:	110.00
Surplus water ACTUALLY TRANSFERED from customers in 2025:	0.00

Total available Surplus for Redwood Valley in 2025: 772.85

Note: additional available surplus water can be made available.

2026 Contract Changes (effective 1-1-2026):	373
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acre feet