

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

CONSENT CALENDAR

Agenda Item 10 a-c

August 3, 2026

- a) Acceptance of the July 2026 Financial Reports
- b) Approval of July 6, 2026 Regular Board Meeting minutes
- c) Adoption of Revisions to Policy 2020: Electronic Document Retention

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

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

STAFF REPORT

**Agenda Item ____a: June 2026 Financial Report
August 3, 2026**

Revenue

June 2026 Additional revenue not shown on previous report:

- \$5,526.28 LAIF interest as of 6/30/26

July 2026: \$5,024 (doesn't include CLASS interest for July), notably:

- \$4,224.00 2025 late Contract payments (\$7,000 still outstanding)
- \$800 application fees for contracts due to property transfers

Expenses

June 2026 Additional expenses not shown on previous report: minor credits due to credit card fraud.

July 2026: \$58,938 notably:

- \$1,215 meter maintenance
- \$1,082 IWPC Accounting Support
- \$3,109 Trans Basin Diversion, RRFC legal counsel
- \$8,551 Liability insurance
- \$1,274 Annual LAFCo apportionment fee
- \$5,450 Board stipends, meeting expenses

Other

- Reconciliation discrepancies are due to credit card fraudulent charges/credits still being resolved.
- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **June 2026**.
- Additional reports or information available upon request.

Recommendation:

- Move to accept and file the financial reports for July 2026.

Attachments:

1. Profit & Loss Report – July 2026 only
2. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
3. Profit & Loss Previous Year Comparison Report– Fiscal Year to date
4. Balance Sheet Previous Year Comparison Report– Fiscal Year to date
5. Monthly Payment Detail Report– July 2026
6. Contracted Water Worksheet as of August 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

July 2026

	Jul 26
Ordinary Income/Expense	
Income	
4001.1 · Contract Water Sales	4,224.00
4010 · Water Application Fee	800.00
Total Income	5,024.00
Expense	
Payroll Expenses	26,296.84
Water Supply Expenses	
5020 · Water Rights	
5020.04 · Meter Maintenance	1,214.57
Total 5020 · Water Rights	1,214.57
5030 · USGS, streamflow gage	8,040.00
5031 · JPAs	
5031.01 · IWPC-Admin/Staff	1,082.50
Total 5031 · JPAs	1,082.50
5050 · Projects	
5057 · LAFCo Applications	
5057.01 · LAFCo Apps - Legal Counsel	392.70
5057.04 · LAFCo Apps-CEQA Legal Action	214.20
Total 5057 · LAFCo Applications	606.90
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	3,109.98
Total 5059 · Trans Basin Diversion	3,109.98
Total 5050 · Projects	3,716.88
Total Water Supply Expenses	14,053.95

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

Cash Basis

July 2026

	Jul 26
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	530.00
5103 · Engineering- General	185.00
5105 · Legal-General	1,481.10
Total 5100 · Consulting	2,196.10
5120 · Vehicle	65.12
5130 · Insurance	
5131 · Insurance, Liability	8,551.45
Total 5130 · Insurance	8,551.45
5140 · LAFCO Apportionment Fee	1,274.81
5160 · Office Operating Expenses	255.71
5161 · Rent, Utilities	750.00
5170 · Training & Conferences	43.85
5180 · Stipends, Meetings	5,450.25
Total General & Administrative Exp	18,587.29
Total Expense	58,938.08
Net Ordinary Income	-53,914.08
Net Income	-53,914.08

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
Ordinary Income/Expense		
Income		
4001.1 · Contract Water Sales	4,224.00	568,368.00
4002 · Surplus(Uncontracted) Wtr Sales	0.00	3,312.00
4010 · Water Application Fee	800.00	1,600.00
4050 · Property Taxes	0.00	70,000.00
4080 · Interest-LAIF	0.00	19,000.00
4082 · Interest-CA CLASS	0.00	16,000.00
4140 · Use of Reserves (income)	0.00	35,020.00
Total Income	5,024.00	713,300.00
Expense		
Payroll Expenses	26,296.84	220,200.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	0.00	18,000.00
5020.02 · Legal Counsel	0.00	5,000.00
5020.03 · WR Engineering	0.00	3,000.00
5020.04 · Meter Maintenance	1,214.57	1,000.00
5020.05 · Meter & Data Mgmt Program	0.00	4,000.00
5020.06 · New Meter Purchases	0.00	20,000.00
Total 5020 · Water Rights	1,214.57	51,000.00
5030 · USGS, streamflow gage	8,040.00	15,000.00
5031 · JPAs		
5031.01 · IWPC-Admin/Staff	1,082.50	76,000.00
Total 5031 · JPAs	1,082.50	76,000.00
5040 · Channel Maintenance	0.00	30,000.00
5050 · Projects		
5056 · License Change Petition	0.00	12,000.00
5057 · LAFCo Applications		
5057.01 · LAFCo Apps - Legal Counsel	392.70	0.00
5057.04 · LAFCo Apps-CEQA Legal Action	214.20	
5057 · LAFCo Applications - Other	0.00	25,000.00
Total 5057 · LAFCo Applications	606.90	25,000.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	3,109.98	0.00
5059 · Trans Basin Diversion - Other	0.00	140,000.00
Total 5059 · Trans Basin Diversion	3,109.98	140,000.00
5060 · Lake Mendocino Storage Incr.	0.00	59,000.00
Total 5050 · Projects	3,716.88	236,000.00
Total Water Supply Expenses	14,053.95	408,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	530.00	4,000.00
5102 · Audit	0.00	11,000.00
5103 · Engineering- General	185.00	2,000.00
5104 · Administrative Support	0.00	3,000.00
5105 · Legal-General	1,481.10	10,000.00
5109 · Human Resources	0.00	1,500.00
Total 5100 · Consulting	2,196.10	31,500.00
5120 · Vehicle	65.12	3,000.00
5130 · Insurance		
5131 · Insurance, Liability	8,551.45	0.00
5130 · Insurance - Other	0.00	10,000.00
Total 5130 · Insurance	8,551.45	10,000.00
5140 · LAFCO Apportionment Fee	1,274.81	1,100.00
5150 · Memberships	0.00	2,500.00
5160 · Office Operating Expenses	255.71	14,000.00
5161 · Rent, Utilities	750.00	8,000.00
5170 · Training & Conferences	43.85	1,000.00

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Budget
5180 · Stipends, Meetings	5,450.25	12,000.00
5190 · Property Tax Admin Fees	0.00	2,000.00
Total General & Administrative Exp	18,587.29	85,100.00
Total Expense	58,938.08	713,300.00
Net Ordinary Income	-53,914.08	0.00
Net Income	-53,914.08	0.00

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

Cash Basis

July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001.1 · Contract Water Sales	4,224.00	479,545.95	-475,321.95	-99.1%
4001.2 · Contracted Surplus Transferred	0.00	49,463.67	-49,463.67	-100.0%
4010 · Water Application Fee	800.00	0.00	800.00	100.0%
4050 · Property Taxes	0.00	71,910.38	-71,910.38	-100.0%
4080 · Interest-LAIF	0.00	22,880.49	-22,880.49	-100.0%
4082 · Interest-CA CLASS	0.00	19,831.59	-19,831.59	-100.0%
4100 · Other Income	0.00	1,112.45	-1,112.45	-100.0%
Total Income	5,024.00	644,744.53	-639,720.53	-99.2%
Expense				
Payroll Expenses				
5001 · Gross Wages	12,666.66	144,194.65	-131,527.99	-91.2%
5002 · CalPERS Employer Expense	1,008.26	11,477.85	-10,469.59	-91.2%
5003 · CalPERS Employer 457 Expense	380.02	7,088.00	-6,707.98	-94.6%
5004 · Health Insurance	1,391.08	16,368.80	-14,977.72	-91.5%
5005 · Medicare	203.84	2,328.16	-2,124.32	-91.2%
5006 · FICA	871.58	9,954.93	-9,083.35	-91.2%
5007 · CalPERS 1959 Survivor Billing	2.00	93.60	-91.60	-97.9%
5008 · CALPERS GASB-68 Fees	9,773.40	430.00	9,343.40	2,172.9%
5009 · Unfunded Pension Liability	0.00	8,726.00	-8,726.00	-100.0%
Total Payroll Expenses	26,296.84	200,661.99	-174,365.15	-86.9%
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	0.00	16,732.45	-16,732.45	-100.0%
5020.04 · Meter Maintenance	1,214.57	1,555.08	-340.51	-21.9%
5020.06 · New Meter Purchases	0.00	10,226.86	-10,226.86	-100.0%
Total 5020 · Water Rights	1,214.57	28,514.39	-27,299.82	-95.7%
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	0.00	-17,550.00	17,550.00	100.0%
5030 · USGS, streamflow gage - Other	8,040.00	31,425.00	-23,385.00	-74.4%
Total 5030 · USGS, streamflow gage	8,040.00	13,875.00	-5,835.00	-42.1%
5031 · JPAs				
5031.01 · IWPC-Admin/Staff	1,082.50	4,097.50	-3,015.00	-73.6%
Total 5031 · JPAs	1,082.50	4,097.50	-3,015.00	-73.6%
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	0.00	4,701.18	-4,701.18	-100.0%
5040 · Channel Maintenance - Other	0.00	1,175.00	-1,175.00	-100.0%
Total 5040 · Channel Maintenance	0.00	5,876.18	-5,876.18	-100.0%

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
5050 · Projects				
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	0.00	4,062.66	-4,062.66	-100.0%
5056.02 · Chg Pet - Engineering	0.00	7,845.85	-7,845.85	-100.0%
5056.03 · Chg Pet - Fees	0.00	20,850.00	-20,850.00	-100.0%
Total 5056 · License Change Petition	0.00	32,758.51	-32,758.51	-100.0%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	0.00	-46,884.29	46,884.29	100.0%
5057.01 · LAFCo Apps - Legal Counsel	392.70	22,681.74	-22,289.04	-98.3%
5057.02 · LAFCo Apps - Engineering	0.00	2,609.00	-2,609.00	-100.0%
5057.04 · LAFCo Apps-CEQA Legal Action	214.20	16,190.19	-15,975.99	-98.7%
5057 · LAFCo Applications - Other	0.00	13,088.63	-13,088.63	-100.0%
Total 5057 · LAFCo Applications	606.90	7,685.27	-7,078.37	-92.1%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	3,109.98	23,259.18	-20,149.20	-86.6%
5059.03 · TB Div- IWPC	0.00	40,000.00	-40,000.00	-100.0%
Total 5059 · Trans Basin Diversion	3,109.98	63,259.18	-60,149.20	-95.1%
5060 · Lake Mendocino Storage Incr.				
5060.01 · Lake Mendo Storage via IWPC	0.00	40,000.00	-40,000.00	-100.0%
5060.02 · Lake Mendo Storage-legal	0.00	337.50	-337.50	-100.0%
Total 5060 · Lake Mendocino Storage Incr.	0.00	40,337.50	-40,337.50	-100.0%
Total 5050 · Projects	3,716.88	144,040.46	-140,323.58	-97.4%
Total Water Supply Expenses	14,053.95	196,403.53	-182,349.58	-92.8%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	530.00	4,223.24	-3,693.24	-87.5%
5102 · Audit	0.00	9,500.00	-9,500.00	-100.0%
5103 · Engineering- General	185.00	1,506.25	-1,321.25	-87.7%
5104 · Administrative Suppport	0.00	1,325.00	-1,325.00	-100.0%
5105 · Legal-General	1,481.10	9,902.49	-8,421.39	-85.0%
5109 · Human Resources	0.00	3,462.50	-3,462.50	-100.0%
5110 · Strategic Planning	0.00	3,747.10	-3,747.10	-100.0%
Total 5100 · Consulting	2,196.10	33,666.58	-31,470.48	-93.5%
5120 · Vehicle	65.12	1,436.90	-1,371.78	-95.5%
5130 · Insurance				
5131 · Insurance, Liability	8,551.45	7,858.92	692.53	8.8%
5132 · Insurance, Workers Comp	0.00	1,020.36	-1,020.36	-100.0%
Total 5130 · Insurance	8,551.45	8,879.28	-327.83	-3.7%

	Jul '26 - Jun 27	Jul '25 - Jun 26	\$ Change	% Change
5140 · LAFCO Apportionment Fee	1,274.81	1,009.53	265.28	26.3%
5150 · Memberships	0.00	2,520.00	-2,520.00	-100.0%
5160 · Office Operating Expenses	255.71	16,603.21	-16,347.50	-98.5%
5161 · Rent, Utilities	750.00	4,875.00	-4,125.00	-84.6%
5170 · Training & Conferences	43.85	4,115.88	-4,072.03	-98.9%
5180 · Stipends, Meetings	5,450.25	9,742.19	-4,291.94	-44.1%
5190 · Property Tax Admin Fees	0.00	1,286.21	-1,286.21	-100.0%
Total General & Administrative Exp	18,587.29	84,134.78	-65,547.49	-77.9%
Miscellaneous	0.00	-23.49	23.49	100.0%
4000 · Reconciliation Discrepancies	0.00	175.60	-175.60	-100.0%
Total Expense	58,938.08	481,352.41	-422,414.33	-87.8%
Net Ordinary Income	-53,914.08	163,392.12	-217,306.20	-133.0%
Net Income	-53,914.08	163,392.12	-217,306.20	-133.0%

Mendocino County Russian River Flood Control District

Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2027

	Jun 30, 27	Jun 30, 26	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	125,597.61	183,935.39	-58,337.78	-31.7%
1010 · LAIF				
1011 · Capital Reserve	92,000.00	92,000.00	0.00	0.0%
1012 · Emergency Reserve	50,000.00	50,000.00	0.00	0.0%
1013 · Operating Reserve	308,000.00	308,000.00	0.00	0.0%
1014 · Water Reliability Reserve	72,261.17	72,261.17	0.00	0.0%
1010 · LAIF - Other	52,988.63	52,988.63	0.00	0.0%
Total 1010 · LAIF	575,249.80	575,249.80	0.00	0.0%
1019 · LAIF - Fair Market Value	650.46	650.46	0.00	0.0%
1020 · CA CLASS				
1024 · Water Reliability Reserve	257,317.88	257,317.88	0.00	0.0%
1020 · CA CLASS - Other	372,305.47	372,305.47	0.00	0.0%
Total 1020 · CA CLASS	629,623.35	629,623.35	0.00	0.0%
Total Checking/Savings	1,331,121.22	1,389,459.00	-58,337.78	-4.2%
Accounts Receivable	-24.40	-24.40	0.00	0.0%
Total Current Assets	1,331,096.82	1,389,434.60	-58,337.78	-4.2%
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	1,390,735.08	1,449,072.86	-58,337.78	-4.0%
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	4,423.70	-4,423.70	-100.0%
Total Other Current Liabilities	33,746.72	38,170.42	-4,423.70	-11.6%
Total Current Liabilities	33,746.72	38,170.42	-4,423.70	-11.6%

Mendocino County Russian River Flood Control District

Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2027

	Jun 30, 27	Jun 30, 26	\$ Change	% Change
Long Term Liabilities				
2600 · Deferred Inflows	4,485.00	4,485.00	0.00	0.0%
2700 · Net Pension Liability	69,892.00	69,892.00	0.00	0.0%
Total Long Term Liabilities	74,377.00	74,377.00	0.00	0.0%
Total Liabilities	108,123.72	112,547.42	-4,423.70	-3.9%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	795,408.49	632,016.37	163,392.12	25.9%
Net Income	-53,914.08	163,392.12	-217,306.20	-133.0%
Total Equity	1,282,611.36	1,336,525.44	-53,914.08	-4.0%
TOTAL LIABILITIES & EQUITY	1,390,735.08	1,449,072.86	-58,337.78	-4.0%

Mendocino County Russian River Flood Control District
Monthly Payment Detail

Cash Basis

As of August 31, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
07/15/2026	CalPERS	2026-27 Unfunded Pension liability & 1959 Survivor	-9,773.40
07/09/2026	Cardmember Service	Credit card 5/14-6/10/26 pd 7/9/26	-148.68
07/28/2026	Christiansen Properties	Office rent for August & September 2026	-750.00
07/06/2026	Christopher Watt	Board Stipend Jan-June 2026	-1,400.00
07/10/2026	Dave Koball	Stipends: Jan - June 2026	-2,100.25
07/07/2026	Herum/Crabtree/Suntag	Legal Counsel June service dates	-5,197.98
07/08/2026	Intuit	QB payroll subscription-monthly	-7.00
07/07/2026	John Reardan	Board Stipends July 2024-Dec 2025	-1,250.00
07/17/2026	Mendocino County Auditor-Contro...	LAFCo FY 2025-26 invoice # 2731	-1,274.81
07/10/2026	Pacific Internet	Account #15890: Invoice #448115	-90.00
07/21/2026	Performance Pump	Meter maintenance parts/labor	-1,214.57
07/20/2026	Service Charge	banking fee for incoming wire	-10.00
07/10/2026	Special District Risk Management	Invoice #80094, Member # 6950, Program year 20...	-8,551.45
07/01/2026	Starting Line Advisory	Accounting service dates-June 2026	-1,612.50
07/13/2026	Team Mobile	Cell Phone 5-23 to 6-22-26 service dates	-109.00
07/02/2026	Tyler Rodrigue	Board Stipend Jan - June 2026	-700.00
07/17/2026	USGS	Bill #90194638 Fed FY Qtr 2 4/1/25 to 6/30/26	-8,040.00
07/13/2026	Wagner & Bonsignore CCE	Civil Engineers Service Dates for June 2026	-185.00
Total 1000 · SBMC Checking			-42,414.64
TOTAL			-42,414.64

Project Water Worksheet as of August 1, 2026

*All numbers in acre feet

Current 2026 totals
in Acre Feet

Project Water Licensed to MC RRFC & WCID:			7940
2026 Contracted Non-Retail Suppliers:			5260
2026 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:			7894

Current Uncontracted Water Supply as of 4/1/26:	46
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Redwood Valley County Water District Surplus Use Totals:

Month	Diverted in Water Year 24/25	Diverted in Water Year 25/26
October	82.13	34.01
November	0.00	20.08
December	0.00	18.58
January	13.39	0.00
February	14.86	23.11
March	14.69	31.47
April	6.98	33.79
May	68.76	58.84
June	168.42	108.74
July	172.40	
August	159.25	
September	104.84	
Totals:	805.72	328.62

Surplus water OFFERED FOR TRANSFER from customers in 2026:	686
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Surplus water notices were issued to Customers out in April and May.
Additional available surplus water can be made available.
On June 1, 2026, the District Board adopted a policy
regarding the allocation of uncontracted water. Contact District for more information.

Mendocino County

Russian River Flood Control & Water Conservation Improvement District

P.O. Box 2104, Ukiah, CA 95482 707.462.5278 Website: RRFC.net DistrictManager@rrfc.net

DRAFT MINUTES

Regular Meeting of July 6, 2026

At District Office: 304 N. State Street, Ukiah, CA 95482

1. Roll Call

President Watt called the meeting to order at 5:30 PM.

Trustees Present: Christopher Watt, President
John Reardan, Vice President
Tyler Rodrigue, Treasurer (arrived 7 PM)
John Bailey, Trustee
Dave Koball, Trustee

Staff: Elizabeth Salomone, General Manager
Jeanne Zolezzi, Legal Counsel

2. Approval of Agenda

Trustee Koball moved to approve the agenda. Vice President Reardan seconded the motion. The motion was approved by the following vote:

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

CLOSED SESSION

GM Salomone noted the Board was preparing to enter closed session.

Prior to entering Closed Session, member of the public Lee Howard was granted opportunity to address the Board. "I know you are going into closed session and I'm ready to leave but I have a dinner appointment this evening in half an hour and I'm not going to come back for you. I wanted to make sure that each and every one of you get our letter and we'll just let it go from there. Thank you for your time and good evening." Mr. Howard passed out paper copies of a public comment on Agenda Item 10 which had been emailed to the District on July 6, 2026 at 1:35 PM and 1:41 PM and forwarded to all Trustees and District's legal counsel.

3. Conference with Real Property Negotiators (Gov. Code § 54956.8)
Property: Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity
4. Conference with Legal Counsel – Anticipated Litigation
(Paragraph (2) of subdivision (d) of Gov. Code § 54956.9) *Significant exposure to litigation:* Two Cases
5. Conference with Legal Counsel – Existing Litigation
Lee Howard et al. v. Mendocino County Russian River Flood Control Annexation of Redwood Valley County Water District et al. Mendocino County Superior Court, Case No. 25CV02914 (Paragraph (1) of subdivision (d) of Gov. Code § 54956.9)

The Board entered closed session with legal counsel at 5:33 PM. The Board returned to open public session at 6:55 PM. Reportable action: Staff was given direction.

(Continued...)

A break was held from 6:55 PM to 7:00 PM.

AUDIENCE COMMENTS ON NON-AGENDA ITEMS

6. Public Expression

No one showed an interest in commenting.

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

7. Financial Report Review

The Board received a presentation from the District's Accountant on monthly financial reports.

8. Reserves Policy Review

GM Salomone presented the staff report.

Trustee Bailey asked the Board if it should consider committing to a goal of increasing reserves totals annually such as by 5-10% a year to generate a buffer for future expenses.

President Watt noted the envisioned water supply and storage projects are abstract and it is difficult to develop specific expenses amounts for the District. However, the District is not undertaking these efforts alone and therefore proposed seeking guidance from partners working on the same issue.

Trustee Koball suggested this work would be helpful with Inland Water & Power Commission budgeting, including member agency contribution amounts.

Vice President Reardan noted the envisioned projects are likely beyond the financial capability of local funding alone and outside funding sources would be required. He agreed with President Watt that the District's contribution would not be 0 nor would it be 100%.

Trustee Bailey suggested considering language such as 'the District will use its best knowledge to forecast expenses for the next ten years and to keep reserves adequate to meet that.'

President Watt stated the situation is dynamic and uncertainty is high. He suggested during the District's annual budget development process, the Board form an ad hoc committee to forecast future envisioned projects expenses from the best information available and make recommendations for reserve level planning, which is then updated annually, as needed. The Board agreed and direction was given to Staff and Treasurer.

9. Mendocino County Inland Water & Power Commission (IWPC) Updates

GM Salomone and President Watt introduced the item.

GM Salomone noted feedback was being sought from the Board regarding submission on the most recent Federal Energy Regulatory Commission (FERC) solicitation for comments.

(Continued...)

Background from the District Website:

The Federal Energy Regulatory Commission (FERC) published a Notice of Scoping Meeting and Request for Comments on the Proposed Surrender, Decommissioning, and Non-Project use of Project Lands (NERF) dated May 22, 2026.

FERC will prepare a document discussing the environmental impacts of both the decommissioning and the building of the New Eel Russian Facility (NERF.) FERC will use this document in its decision-making process to identify potential adverse and beneficial impacts of the proposed project surrender and reasonable alternatives. The scoping process gathers input regarding the environmental impacts of the proposal. Specifically, FERC staff request comments on potential alternatives and impacts, as well as identification of any relevant information, studies, or analyses concerning effects on the quality of the human environment.

President Watt clarified that it is not the scope of the decommissioning but the scope of the analysis of the environmental effect of the decommissioning. He asked the Board to consider if there are any resources that the District feels inclined to make sure FERC reviews regarding the proposed decommissioning, such as agricultural lands, hydrology, biology, economic impacts that affect environmental resources. The Board discussed specific topics that may or may not be included in this scoping process.

Vice President Reardan noted this will be a topic at the Mendocino County Inland Water & Power Commission (IWPC) meeting later in the week and the District representatives to IWPC (Reardan and Koball) will know more about IWPC recommendations on developing comments to FERC by the member agencies.

President Watt noted there are multiple steps in the public process in which the District will have opportunity to submit comment.

Direction was given to Staff and IWPC representatives to consider a comment letter after receiving feedback at the IWPC meeting.

10. Redwood Valley Annexation

GM Salomone noted that written comment was submitted on this item from the law offices of John E. Sharpe. [Note: this comment letter is now available on the District's webpage for this meeting and available directly from the District upon request.] All Board members received a copy as did the member of public in attendance at the meeting.

GM Salomone presented the staff report, reviewing the recommended action to consider adoption of a Resolution Approving a Zero Tax Sharing Agreement with the County of Mendocino for the Annexation of the Complete Redwood Valley County Water District Service Area (LAFCo Application File No. A-2025-05.) GM Salomone noted the County of Mendocino is considering an item to approve a comparable resolution at its meeting on July 7, 2026.

GM Salomone noted that if the County of Mendocino adopts its resolution approving a zero tax sharing agreement, the Local Agency Formation Commission will likely hold a public hearing on the annexation application at its meeting on September 14, 2026.

Vice President Reardan moved to approve adoption of Resolution #26-04 Approving a Zero Tax Sharing Agreement with the County of Mendocino for the Annexation of the Complete Redwood Valley County Water District Service Area (LAFCo Application File No. A-2025-05.) Trustee Bailey seconded the motion. The motion was approved by the following vote:

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

(Continued...)

REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS

11. General Manager Report & Correspondence

GM Salomone presented the report, sharing the District held a successful Customer Meeting. The District also held a Customer Advisory Meeting to receive input on Article 12 of the Uniform Water Supply & Purchase Agreement, receiving feedback from both customers in attendance and others. The application to the Sonoma County LAFCo to form the Alexander Valley Water District was denied and sponsors have requested support letters for an appeal process. RRFC has submitted a support letter and there was Board consensus to continue supporting the effort. A possible new office rental opportunity was introduced and briefly discussed.

12. Water Supply Conditions Update

GM Salomone presented the report and a few comments were made.

13. Consent Calendar

- a) Acceptance of the June 2026 Financial Reports
- b) Approval of June 1, 2026 Regular Board Meeting minutes
- c) Adopting the Resolution of Intention to Approve an Amendment to the Contract Between the Board of Administration California Public Employees' Retirement System (CalPERS) and the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District

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

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

14. Trustee & Committee Reports

Trustees Bailey & Watt reported on the Groundwater Sustainability Agency (GSA), noting a joint Board and Technical Advisory Committee meeting is scheduled. Both Trustees praised the new GSA General Manager, Maya Simerson, and provided information on specifics.

15. Direction on Future Agenda Items – none noted.

ADJOURNMENT

President Watt adjourned the meeting at 8:01 PM.

APPROVED by Board of Trustees on August 3, 2026

Christopher Watt
President of the Board of Trustees

Elizabeth Salomone
Secretary of the Board of Trustees

President
Christopher Watt

Vice President
John Reardan

Treasurer
Tyler Rodrigue

Trustee
John Bailey

Trustee
Dave Koball

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

General

2020 Electronic Document Retention

Last Updated

08/05/24

2020 Electronic Document Retention

This policy governs the retention of text messages, voicemail messages, social media posts, and email messages sent or received in the conduct of District business. “(“Electronic Records”). Electronic Records are intended as a medium of communication only. The District’s systems should not be used for the electronic storage or maintenance of documentation, including, but not limited to, official District records which are records required to be retained by the District pursuant to the District’s Record Retention Schedule.

Electronic Records and their attachments containing information relating to the conduct of the public's business prepared, owned, used, or retained by the District constitutes a "public record" and must be printed out and the hard copy filed in the appropriate subject file, or stored in the District's Electronic Document Management System (EDMS), and retained based on their content and associated retention period.

Definitions

1. Email Message: An electronic communication sent and received via web mail or email client.
2. Social Media: Information posted to websites and applications that enable users to create and share content or to participate in social networking, including Facebook, Twitter, Instagram, Snapchat, and LinkedIn.
3. Text Message: An electronic, written communication sent and received via telephone or Internet connection.
4. Voicemail Message: An electronic, aural-oral communication sent or received via telephone or Internet connection.

~~Text messages, voicemail messages, and social media posts not saved to an archive, or a more permanent medium are intended to be ephemeral documents, not preserved in the ordinary course of business. Accordingly, they do not constitute disclosable public records, as that term is defined by Government Code section 6252, subdivision (c). Trustees and District staff are not required to retain these electronic documents. Business done on behalf of the District that requires the creation and preservation of records should be conducted in other media.~~

~~Records contained in emails shall be moved to an alternate location and stored based on their content and the associated retention period.~~

This policy applies only to the conduct of District business that is subject to the Public Records Act. It has no application to communications to or from Trustees in their other public and private capacities or communications to or from District staff that are personal, private, or otherwise not District business. Individual employees are responsible for the management of their mailboxes and associated folders. To ensure maximum efficiency, staff members should delete Electronic Records after (1) the Electronic Records have been preserved outside the relevant system or (2) it has been determined the Electronic Records are not District records. Examples of Electronic Records that are not District records are as follows:

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

- Electronic Records which are considered transitory such as preliminary drafts, notes, interagency or intra- agency e-mails are non-records that should not retained by the District after they have fulfilled their purpose. These Electronic Records do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt; rather, they are informal communications with no historical significance or public importance. Transitory and personal Electronic Records that do not provide insight into government business should be deleted after it is no longer needed.
- Personal communications unrelated to District business.

Examples of Electronic Records that are District records and which shall be retained as such include, but are not limited to, any Electronic Records which:

- Concern official actions or transaction concerning official District business;
- Concern reports or recommendations;
- Are kept in connection with the discharge of official duties;
- Have legal, fiscal, historical or administrative value; or
- Provide unique information that contributes to the understanding of a major decision of the District

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