

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

STAFF REPORT

To: Board of Trustees
From: E. Salomone, General Manager
Meeting: Monday, October 3, 2022
RE: Agenda Item 9a: August 2022 Financial Reports Summary

Revenue

August 2022: Additional revenue not shown on previous report: None

September 2022:

Ordinary Expenses

August 2022: Additional expenses not shown on previous report: None

September 2022: \$28,378.89 in expenses at time of writing this report, notably:

- \$323.70 Consulting for Bookkeeping services, meter reading
- \$7,237.50 USGS stream gage 3rd annual pymt of 4
- \$4,054.50 Legal Counsel, 2 months
- \$ 1,725.00 Trustee bi-annual stipends

Other

- Bookkeeper continues to address various issues and assist with Audit.
- Financial reports subject to change after corrections and adjustments by Bookkeeper and Auditor
- Reconciliations are up to date from last statements. (August 2022)
- Additional reports or information available upon request.

Recommendation:

Move to accept and file the financial reports for September 2022.

Attachments:

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

Russian River Flood Control District
Income & Expense / Budget vs. Actual
September 2022

Cash Basis

	Sep 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Interest-LAIF	0.00	0.00	0.00	0.0%
Interest-SBMC	0.00	0.00	0.00	0.0%
Property Taxes	4,115.28	0.00	4,115.28	100.0%
Water Sales	0.00	0.00	0.00	0.0%
Total Income	4,115.28	0.00	4,115.28	100.0%
Expense				
Consulting	3,232.70	0.00	3,232.70	100.0%
Election	0.00	0.00	0.00	0.0%
Fees, County & LAFCo	0.00	0.00	0.00	0.0%
Gage	7,237.50	0.00	7,237.50	100.0%
Groundwater Sustainability	0.00	0.00	0.00	0.0%
Insurance, Liability	0.00	0.00	0.00	0.0%
Insurance, Workers Comp	446.66	0.00	446.66	100.0%
Legal	4,054.50	0.00	4,054.50	100.0%
Memberships	0.00	0.00	0.00	0.0%
Meters Expense	0.00	0.00	0.00	0.0%
Office Operating Expenses	147.25	0.00	147.25	100.0%
Payroll Expenses	13,593.09	0.00	13,593.09	100.0%
Rent, Utilities	0.00	0.00	0.00	0.0%
Stipends, Meetings	1,725.00	0.00	1,725.00	100.0%
SWRCB Permits	0.00	0.00	0.00	0.0%
Training Costs	47.43	0.00	47.43	100.0%
Unfunded Pension Liability	700.00	0.00	700.00	100.0%
Vehicle	98.51	0.00	98.51	100.0%
Water Resiliency	0.00	0.00	0.00	0.0%
Total Expense	31,282.64	0.00	31,282.64	100.0%
Net Ordinary Income	-27,167.36	0.00	-27,167.36	100.0%
Net Income	-27,167.36	0.00	-27,167.36	100.0%

Russian River Flood Control District
Income & Expense / Budget vs. Actual
July 2022 through June 2023

Cash Basis

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest-LAIF	919.41	2,500.00	-1,580.59	36.8%
Interest-SBMC	0.00	500.00	-500.00	0.0%
Property Taxes	4,115.28	55,000.00	-50,884.72	7.5%
Water Sales	4,512.00	348,935.00	-344,423.00	1.3%
Total Income	9,546.69	406,935.00	-397,388.31	2.3%
Expense				
Consulting	10,232.20	20,000.00	-9,767.80	51.2%
Election	0.00	5,000.00	-5,000.00	0.0%
Fees, County & LAFCo	1,268.73	2,500.00	-1,231.27	50.7%
Gage	7,237.50	15,000.00	-7,762.50	48.3%
Groundwater Sustainability	0.00	68,000.00	-68,000.00	0.0%
Insurance, Liability	6,084.87	7,000.00	-915.13	86.9%
Insurance, Workers Comp	1,339.98	7,000.00	-5,660.02	19.1%
Legal	5,584.50	20,000.00	-14,415.50	27.9%
Memberships	0.00	7,000.00	-7,000.00	0.0%
Meters Expense	186.89	2,000.00	-1,813.11	9.3%
Office Operating Expenses	1,437.48	5,000.00	-3,562.52	28.7%
Payroll Expenses	41,397.42	175,010.00	-133,612.58	23.7%
Payroll Taxes- old	0.00			
Rent, Utilities	2,250.00	5,000.00	-2,750.00	45.0%
Stipends, Meetings	1,725.00	6,000.00	-4,275.00	28.8%
SWRCB Permits	0.00	17,000.00	-17,000.00	0.0%
Training Costs	457.52	4,000.00	-3,542.48	11.4%
Unfunded Pension Liability	7,011.00	9,500.00	-2,489.00	73.8%
Vehicle	429.30	2,000.00	-1,570.70	21.5%
Water Resiliency	3,737.00	40,000.00	-36,263.00	9.3%
Total Expense	90,379.39	417,010.00	-326,630.61	21.7%
Net Ordinary Income	-80,832.70	-10,075.00	-70,757.70	802.3%
Other Income/Expense				
Other Expense				
Prior Year Expense	9,262.89			
Total Other Expense	9,262.89			
Net Other Income	-9,262.89	0.00	-9,262.89	100.0%
Net Income	-90,095.59	-10,075.00	-80,020.59	894.2%

Russian River Flood Control District Profit & Loss Prev Year Comparison

Cash Basis

July through September 2022

	<u>Jul - Sep 22</u>	<u>Jul - Sep 21</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Interest-LAIF	919.41	0.00	919.41	100.0%
Interest-SBMC	0.00	76.39	-76.39	-100.0%
Property Taxes	4,115.28	0.00	4,115.28	100.0%
Water Sales	4,512.00	0.00	4,512.00	100.0%
Total Income	<u>9,546.69</u>	<u>76.39</u>	<u>9,470.30</u>	<u>12,397.3%</u>
Expense				
Consulting	10,232.20	2,400.00	7,832.20	326.3%
Fees, County & LAFCo	1,268.73	1,396.13	-127.40	-9.1%
Gage	7,237.50	13,267.50	-6,030.00	-45.5%
Groundwater Sustainability	0.00	4,000.00	-4,000.00	-100.0%
Insurance, Liability	6,084.87	6,144.80	-59.93	-1.0%
Insurance, Workers Comp	1,339.98	1,289.73	50.25	3.9%
Legal	5,584.50	9,859.83	-4,275.33	-43.4%
Meters Expense	186.89	0.00	186.89	100.0%
Office Operating Expenses	1,437.48	1,087.65	349.83	32.2%
Payroll Expenses	41,397.42	37,062.56	4,334.86	11.7%
Payroll Taxes- old	0.00	0.00	0.00	0.0%
Rent, Utilities	2,250.00	1,931.29	318.71	16.5%
Stipends, Meetings	1,725.00	1,800.00	-75.00	-4.2%
Training Costs	457.52	365.00	92.52	25.4%
Unfunded Pension Liability	7,011.00	8,419.00	-1,408.00	-16.7%
Vehicle	429.30	0.00	429.30	100.0%
Water Resiliency	3,737.00	7,397.32	-3,660.32	-49.5%
Total Expense	<u>90,379.39</u>	<u>96,420.81</u>	<u>-6,041.42</u>	<u>-6.3%</u>
Net Ordinary Income	<u>-80,832.70</u>	<u>-96,344.42</u>	<u>15,511.72</u>	<u>16.1%</u>
Other Income/Expense				
Other Expense				
Prior Year Expense	9,262.89	0.00	9,262.89	100.0%
Total Other Expense	<u>9,262.89</u>	<u>0.00</u>	<u>9,262.89</u>	<u>100.0%</u>
Net Other Income	<u>-9,262.89</u>	<u>0.00</u>	<u>-9,262.89</u>	<u>-100.0%</u>
Net Income	<u>-90,095.59</u>	<u>-96,344.42</u>	<u>6,248.83</u>	<u>6.5%</u>

Russian River Flood Control District Balance Sheet Prev Year Comparison

As of September 30, 2022

Cash Basis

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
LAIF				
Capital Reserve	48,000.00	48,000.00	0.00	0.0%
Emergency Reserve	28,000.00	28,000.00	0.00	0.0%
Operating Reserve	153,000.00	156,000.00	-3,000.00	-1.9%
WaterSupplyReliability Reserve	259,411.40	256,411.40	3,000.00	1.2%
LAIF - Other	3,593.38	1,706.51	1,886.87	110.6%
Total LAIF	492,004.78	490,117.91	1,886.87	0.4%
SBMC Checking	392,661.36	212,752.56	179,908.80	84.6%
SBMC Savings	100,088.49	267,892.85	-167,804.36	-62.6%
Total Checking/Savings	984,754.63	970,763.32	13,991.31	1.4%
Other Current Assets	0.00	3,955.41	-3,955.41	-100.0%
Total Current Assets	984,754.63	974,718.73	10,035.90	1.0%
Fixed Assets				
Accumulated Depreciation	-59,942.72	-59,942.72	0.00	0.0%
Meters & Vehicles	150,080.91	139,849.78	10,231.13	7.3%
Total Fixed Assets	90,138.19	79,907.06	10,231.13	12.8%
Other Assets				
Deferred Outflows	64,366.00	64,366.00	0.00	0.0%
Total Other Assets	64,366.00	64,366.00	0.00	0.0%
TOTAL ASSETS	1,139,258.82	1,118,991.79	20,267.03	1.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Payroll Liabilities				
1959 Survivor Benefits (Liab)	2.00	0.00	2.00	100.0%
CalPERS- Employee contr (liab.)	675.00	0.00	675.00	100.0%
CalPERS Company Match (Liab)	1,253.00	0.00	1,253.00	100.0%
CalPERS Roth 457(b) payable	1,200.00	0.00	1,200.00	100.0%
Employee Health Insurance	5,616.00	-600.00	6,216.00	1,036.0%
Federal Withholding	780.00	1,292.00	-512.00	-39.6%
FICA	1,497.62	1,188.34	309.28	26.0%
Medicare	350.28	277.92	72.36	26.0%
State Withholding CA	394.26	677.94	-283.68	-41.8%
Payroll Liabilities - Other	1,350.00	0.00	1,350.00	100.0%
Total Payroll Liabilities	13,118.16	2,836.20	10,281.96	362.5%
Total Other Current Liabilities	13,118.16	2,836.20	10,281.96	362.5%
Total Current Liabilities	13,118.16	2,836.20	10,281.96	362.5%
Long Term Liabilities				
Net Pension Liability	36,024.00	36,024.00	0.00	0.0%
Total Long Term Liabilities	36,024.00	36,024.00	0.00	0.0%
Total Liabilities	49,142.16	38,860.20	10,281.96	26.5%

Russian River Flood Control District
Balance Sheet Prev Year Comparison

Cash Basis

As of September 30, 2022

	<u>Sep 30, 22</u>	<u>Sep 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3900 · Retained Earnings	639,095.30	635,359.06	3,736.24	0.6%
Net Income	-90,095.59	-96,344.42	6,248.83	6.5%
Total Equity	<u>1,090,116.66</u>	<u>1,080,131.59</u>	<u>9,985.07</u>	<u>0.9%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,139,258.82</u></u>	<u><u>1,118,991.79</u></u>	<u><u>20,267.03</u></u>	<u><u>1.8%</u></u>

Russian River Flood Control District
Monthly Payment Detail
As of September 30, 2022

Cash Basis

Type	Date	Name	Memo	Original ...	Paid Amo...
SBMC Checking					
Bill Pmt -Check	09/02/2022	CalPERS	2022-23 annual1959 Survivor Billing	-700.00	-700.00
Bill Pmt -Check	09/03/2022	Comcast Business	Internet services for 8/13-9/12/22	-76.47	-76.47
Bill Pmt -Check	09/04/2022	State Compensation Insurance Fu...	2022-23 FY Policy charges 8/9-9/9/22	-446.66	-446.66
Bill Pmt -Check	09/08/2022	Intuit	Monthly Payroll Subscription	-4.00	-4.00
Bill Pmt -Check	09/09/2022	Cardmember Service	Credit card 5/15-6/12/22	-161.23	-161.23
Bill Pmt -Check	09/10/2022	USGS	Gages, Bill #9099587 3rf pymt FY 22	-7,237.50	-7,237.50
Bill Pmt -Check	09/18/2022	US Cellular	Cell service 8/14- to 9/13/22	-51.49	-51.49
Bill Pmt -Check	09/19/2022	Alfred White	Board Meeting Stipend Jan-June 2022	-775.00	-775.00
Bill Pmt -Check	09/19/2022	Chevalier Vineyard Management,...	Meter Reading	-328.95	-328.95
Bill Pmt -Check	09/19/2022	Christopher Watt	Board Meeting Stipend Jan - June 2022	-575.00	-575.00
Bill Pmt -Check	09/19/2022	Herum/Crabtree/Suntag	Legal Counsel service dates for June-Aug ...	-4,054.50	-4,054.50
Bill Pmt -Check	09/19/2022	Tyler Rodrigue	Board Meeting Stipend Jan-June 2022	-375.00	-375.00
Bill Pmt -Check	09/29/2022	Eide Bailly	Bookkeeping, August service Dates	-2,903.75	-2,903.75
Total SBMC Checking					-17,689.55
TOTAL					-17,689.55

Project Water Worksheet as of October 1, 2022

**Please note:
The District is under Declaration#21-02,
Stage III: Water Supply Crisis**

	Current 2022 totals in Acre Feet																																	
Project Water Licensed to MC RRFC & WCID:	7940																																	
Contracted Non-Retail Suppliers:	4917																																	
Contracted Retail Suppliers:	2907.15																																	
<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 40%; text-align: center;">Calpella CWD</td> <td style="width: 15%; text-align: center;">85</td> <td style="width: 45%;"></td> </tr> <tr> <td style="text-align: center;">Henry Station Mutual Water Co</td> <td style="text-align: center;">8</td> <td></td> </tr> <tr> <td style="text-align: center;">Hopland PUD</td> <td style="text-align: center;">222</td> <td></td> </tr> <tr> <td style="text-align: center;">Millview CWD - Municipal Use</td> <td style="text-align: center;">970</td> <td></td> </tr> <tr> <td style="text-align: center;">Millview CWD - Wheeled Municipal Use</td> <td style="text-align: center;">189.15</td> <td></td> </tr> <tr> <td style="text-align: center;">Millview CWD - Irrigation Use</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td style="text-align: center;">Rogina Water</td> <td style="text-align: center;">800</td> <td style="text-align: center;">*</td> </tr> <tr> <td style="text-align: center;">River Estates Mutual Water Company</td> <td style="text-align: center;">26</td> <td></td> </tr> <tr> <td style="text-align: center;">Willow CWD - Municipal Use</td> <td style="text-align: center;">515</td> <td></td> </tr> <tr> <td style="text-align: center;">Willow CWD - Irrigation Use</td> <td style="text-align: center;">80</td> <td></td> </tr> <tr> <td style="text-align: center;">Contracted Municipals:</td> <td style="text-align: center;">2907.15</td> <td></td> </tr> </tbody> </table>	Calpella CWD	85		Henry Station Mutual Water Co	8		Hopland PUD	222		Millview CWD - Municipal Use	970		Millview CWD - Wheeled Municipal Use	189.15		Millview CWD - Irrigation Use	12		Rogina Water	800	*	River Estates Mutual Water Company	26		Willow CWD - Municipal Use	515		Willow CWD - Irrigation Use	80		Contracted Municipals:	2907.15		
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Contracted Municipals:	2907.15																																	
Contracted Total:	7824.15																																	

Uncontracted Water Supply for 2021: **115.85**

*Rogina verbally requested to reduce from 800af to 400af in March 2022 but the permanent contract amendment was not completed and has been scheduled for Jan 2023.

Contract Adjustments in 2022:

Surplus water transferred from customers in 2022:	n/a	
Emergency water transferred from customers in 2022:	-400	Rogina to Redwood Valley
Requested surplus by customers for 2022:	n/a	

Adjusted contract total: **7424.15**

Redwood Valley County Water District:

Uncontracted water available to RVCWD as surplus in 2022:	n/a	
Customer transferred surplus water available to RVCWD in 2022:	n/a	
Emergency water made available by RRFC to RVCWD in 2022:	60	not allocated to a contract
Emergency water transferred to RVCWD by Customer(s) in 2022:	400	

Total: **7824.15**

5 **DRAFT MINUTES**
6 **Special Meeting of July 18, 2022**

7 THIS MEETING WAS HELD IN PERSON ONLY
8 AT THE MENDOCINO COUNTY FARM ADVISOR BUILDING
9 890 NORTH BUSH STREET UKIAH, CA 95482.
10

11
12 **1. Roll Call**

13 President Watt called the meeting to order at 8:00 AM.

14
15 Trustees Present: Christopher Watt, President
16 Alfred White, Vice President
17 Tyler Rodrigue, Trustee (Arrived 8:26 AM)
18 John Reardan, Trustee
19

20 Absent: Matthew Froneberger, Treasurer

21
22 Staff: Elizabeth Salomone, General Manager
23 Consultant: Scott Ormerod, LEAP Solutions
24

25 **2. Public Expression** – No one from the public indicated interest in public expression.
26

27 **3. Approval of Agenda**

28 Vice President White moved to approve the agenda. Trustee Reardan seconded the motion.

29 The motion was approved by the following vote:
30 Ayes: 3 (Reardan, Reardan, White, Watt)
31 Absent: 2 (Froneberger, Rodrigue)

32 **WORKSHOP**

33 **4. Strategic Plan Update**

34 The Board and GM were led through a planning workshop by Consultant in effort to update the Strategic
35 Plan.
36

37 **ADJOURNMENT**

38
39 Trustee Reardan moved to adjourn the meeting at 12:38 PM. Vice President White seconded the motion. The
40 motion was approved by the following unanimous vote:

41 Ayes: 4 (Reardan, Reardan, Rodrigue, White, Watt)
42 Absent: 1 (Froneberger)

5 **DRAFT MINUTES**
6 **Regular Meeting of**
7 **September 12, 2022**
8

9 IN COMPLIANCE WITH ASSEMBLY BILL 361, THIS MEETING WAS HELD VIA ZOOM.

10
11 **1. Roll Call**

12 President Watt called the meeting to order at 5:01 PM.
13
14 Trustees Present: Christopher Watt, President
15 Alfred White, Vice President
16 Tyler Rodrigue, Trustee
17 John Reardan, Trustee (Departed 5:48 PM)
18
19 Absent: Matthew Froneberger, Treasurer (Apologies)
20
21 Staff: Elizabeth Salomone, General Manager
22 Jeanne Zolezzi, Legal Counsel
23

24 **2. Approval of Agenda**

25 Trustee Reardan moved to approve the agenda. Vice President White seconded the motion.
26 The motion was approved by the following vote:
27 Ayes: 4 (Reardan, Rodrigue, Watt, White)
28 Absent: 1 (Froneberger)

29 **3. CLOSED SESSION - CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION**

30 Gov. Code § 54956.9(d) *Significant exposure to litigation:* (2 potential cases)
31 The Board entered Closed Session at 5:03 PM and returned to Public Session at 5:32 PM with no reportable
32 action.

33 **4. Public Expression**

34 Tamara Alaniz, former General Manager of the District, addressed the Board with gratitude for correction of a
35 past payroll item discrepancy.

36 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

37 **5. Water Supply Conditions Update and District Response**

38 GM Salomone presented the item, reviewing the staff report. The Board directed GM to issue the public
39 hearing notice and schedule a Public Hearing at the next Board meeting to consider approval of Proposed
40 Declaration #22-01 Water Warning.

41 **6. Redwood Valley County Water District Water Supply**

42 GM Salomone presented the item, reviewing the staff report.
43 Trustee Reardan thanked Legal Counsel Zolezzi and GM Salomone for the work undertaken to supply
44 Redwood Valley County Water District with water through these actions.

47 Adam Gaska and Bree Klotter, both Directors on the Redwood Valley County Water District Board, thanked
48 GM Salomone and the Flood Control District.

49 Vice President White moved to approve the recommended actions to ratify the Rogina Water Company
50 Amendment to Water Supply & Purchase Agreement executed on September 7, 2022 by the General Manager of
51 RRFC and to ratify the Redwood Valley County Water District Emergency Water Supply Agreement executed on
52 September 6, 2022 by the General Manager of RRFC. Trustee Reardan seconded the motion. The motion was
53 approved by the following vote:

54 Ayes: 4 (Reardan, Rodrigue, Watt, White)
55 Absent: 1 (Froneberger)

56 *(At this time, Trustee Reardan left the meeting.)*

57 **7. Water Resiliency Planning**

58 GM Salomone presented the item, reviewing the staff report.

59 **8. Strategic Planning**

60 GM Salomone presented the item. Brooktrails Community Services District General Manager, Tamara Alaniz
61 offered public comment.

62 Vice President White moved to approve the 2023-2025 Strategic Plan Update with direction to GM Salomone to
63 begin immediate implementation. Trustee Rodrigue seconded the motion. The motion was approved by the
64 following vote:

65 Ayes: 3 (Rodrigue, Watt, White)
66 Absent: 2 (Froneberger, Reardan)

67 **9. Fiscal Year 2020-2021 Audit of Financial Statements**

68 GM Salomone asked to postpone the item to the next Board meeting to allow Staff additional time to review
69 the draft.

70 **10. Local Agency Formation Commission (LAFCo) Independent Special District Election**

71 GM Salomone presented the item, reviewing the staff report and ballot information.

72 Vice President White moved to approve a vote for Candace Horsley for the Special District Regular Member seat,
73 recognizing Francois Christen is automatically appointed to the Special District Alternate Member seat. The
74 motion was approved by the following vote:

75 Ayes: 3 (Rodrigue, Watt, White)
76 Absent: 2 (Froneberger, Reardan)

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

78 **11. Consent Calendar**

- 79 a) Acceptance of the August 2022 Financial Report
80 b) Approval of August 8, 2022 Regular Board Meeting minutes
81 c) Approval of appointments to the Groundwater Sustainability Agency Board and Technical Advisory Committee.
82 d) State of Emergency

83 *Board to reconsider the circumstances of the state of emergency and determine by majority vote that (i) The state of emergency*
84 *continues to directly impact the ability of the members to meet safely in person; and/or (ii) State or local officials continue to*
85 *impose or recommend measures to promote social distancing as previously passed in Board Resolution #21-04.*

88 Vice President White moved to approve the Consent Calendar items a-d. Trustee Rodrigue seconded the
89 motion. The motion was approved by the following vote:

90 Ayes: 3 (Rodrigue, Watt, White)
91 Absent: 2 (Froneberger, Reardan)

92 **12. Trustee & Committee Reports**

93 *Vice President White* reported on the Groundwater Sustainability Agency funding, particularly for a rate and fee
94 study. He shared that the GSA Board is exploring the need to ‘front load’ the agreed upon member financial
95 contributions over the next four years, if necessary. Grant funding is being sought and may offset the need for
96 this change in planned member financial contributions. The Board reached consensus in providing direction to
97 Vice President White to support the potential change.

98 *President Watt* reported no business was conducted at the last Inland Water & Power Commission meeting other
99 than general updates on recurring agenda items.

100 **13. General Manager Report & Correspondence**

101 GM presented the written report, noting the new website is live.

102 **14. Direction on Future Agenda Items – none noted.**

103 **CLOSED SESSION**

104 **15. Conference with Real Property Negotiations (Government Code § 54956.8)**

105 Information received from participation in Inland Water & Power Commission (IWPC) joint powers agency
106 closed session that has direct financial or liability implications for RRFC (Gov. Code §54956.96)

107 *Property: PG&E Potter Valley Project. Agency Negotiators: Janet Pauli & Scott Shapiro*
108 *Negotiating Parties: IWPC and FERC. Under Negotiation: Price and Terms*

109 The Board entered Closed Session at 6:16 PM and returned to Public Session at 6:23 PM. No reportable action to
110 report.

111 **ADJOURNMENT**

112
113 Vice President White moved to adjourn the meeting at 6:24 PM. Trustee Rodrigue seconded the motion. The
114 motion was approved by the following vote:

115 Ayes: 3 (Rodrigue, Watt, White)
116 Absent: 2 (Froneberger, Reardan)

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Mendocino County

Russian River Flood Control & Water Conservation Improvement District

304 N. State Street #2, Ukiah, CA 95482 707.462.5278 Website: RRFC.net DistrictManager@rrfc.net

October 3, 2022

State Social Security Administrators Office
PO Box 720720
Sacramento, CA
94229-0720

Dear State Social Security Administrator

RE: Social Security Tax Withholdings for CalPERS # _____

The Mendocino County Russian River Flood Control & Water Conservation Improvement District (District) certifies the following:

- The intent is to provide Social Security coverage to its employees
- A refund of employer tax contributions from the Internal Revenue Service (IRS) has not and will not be requested
- The District has been withholding Social Security taxes in error since February 1, 2016

Should you have any question, please do not hesitate to contact us.

Sincerely,

Elizabeth Salomone
General Manager

President
Christopher Watt

Vice President
Alfred White

Treasurer
Matthew Froneberger

Trustee
Tyler Rodrigue

Trustee
John Reardan

Resolution #22-01

of the

Mendocino County Russian River Flood Control & Water Conservation Improvement District

Authorizing the State of California Social Security Program for California Public Agencies

WHEREAS, Russian River Flood Control & Water Conservation Improvement District Board of Trustees, hereinafter referred to as the “Board of Trustees,” desires to include services performed by its employees in positions covered by California Public Employees' Retirement System in the California State Social Security Agreement of March 9, 1951, providing for the coverage of public employees under the old age, survivors, disability and health insurance system established by the Federal Social Security Act, as amended; and

WHEREAS, State and Federal laws require, as a condition of such coverage, that an election first be authorized by the Board of Administration, Public Employees' Retirement System, and conducted among the "eligible employees" (as defined in Section 218(d)(3) of the Social Security Act) of the Public Agency; and

WHEREAS, it is necessary that the "Public Agency" now designate any classes of positions covered by said retirement system which it desires to exclude from coverage under said insurance system;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Administration, Public Employees' Retirement System be, and hereby is requested to authorize the foregoing election; and

BE IT FURTHER RESOLVED, that upon receipt of authorization from the Board of Administration, an election shall be conducted in accordance with the requirements of Section 218(d) of the Social Security Act, and applicable State and Federal laws and regulations; that such election shall be held on the question of whether service in positions covered by said retirement system should be excluded from or included under an agreement under the insurance system established under the Social Security Act, as hereinbefore provided, with such coverage effective as to services performed on and after January 1, 2016; and

BE IT FURTHER RESOLVED, that the following classes of positions covered by said retirement system of the "Public Agency" shall be excluded from coverage under said agreement:

1. All services excluded from coverage under the agreement by Section 218 of the Social Security Act; and
2. Services excluded by option of the Public Agency: Service performed by Elected Officials, Fee-based positions, Agricultural labor, Student services

BE IT FURTHER RESOLVED, that not less than ninety days' notice of such election be given to all "eligible employees" as hereinabove provided; and that Elizabeth Salomone, General Manager is hereby designated and appointed to conduct such election on behalf of the "Public Agency" in accordance with law, regulations, and this resolution, including the giving of proper notice thereof to all such "eligible employees"; and

BE IT FURTHER RESOLVED, that with respect to eligible members thereof, the benefits and contributions of the said retirement system shall not be modified in any way; and

BE IT FURTHER RESOLVED, that the Public Agency will pay and reimburse the State at such time and in such amounts as may be determined by the State the approximate cost of any and all work and services relating to such election.

ADOPTED 2nd of October, 2022, by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District, by the following vote:

Christopher Watt, President	Yes / No / Abstain / Absent
Alfred White, Vice President	Yes / No / Abstain / Absent
Matthew Froneberger, Treasurer	Yes / No / Abstain / Absent
Tyler Rodrigue, Trustee	Yes / No / Abstain / Absent
John Reardan, Trustee	Yes / No / Abstain / Absent

Signed: _____
Christopher Watt, Board of Trustees President _____ Date

Attest: _____
Elizabeth Salomone, General Manager _____ Date

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

STAFF REPORT

To: Board of Trustees
From: E. Salomone, General Manager
Meeting: Monday, October 3, 2022
RE: Agenda Item 8f: State of Emergency

The Strategic Plan relevant priority are **Advocacy:** Improving public awareness and understanding of the importance of water issues; and **Administration:** Fostering District resources in alignment with the District's Mission to steward water resources for the benefit of people and environment.

Background

The Ralph M. Brown Act (Gov. Code § 54950 et seq.) generally requires local agencies meeting via teleconference, including through other virtual or electronic means, to provide public access at each location in which members of the legislative body are teleconferencing. Legislature recently enacted Assembly Bill 361, Chapter 165, Statutes of 2021 ("AB 361"), which amended Government Code section 54953 to allow local agencies to meet fully virtually during a proclaimed state of emergency if state or local officials have imposed or recommended measures to promote social distancing. The Governor of California issued a proclamation declaring a state of emergency on March 4, 2020 due to the COVID-19 pandemic, pursuant to section 8625 of the California Emergency Services Act, and this proclaimed state of emergency currently remains in effect. Additionally, on September 29, 2021, the Mendocino County Health Officer issued a Health Recommendation urging public bodies in Mendocino County to continue meeting remotely through online meetings to lower the risk of COVID-19 transmission.

On November 1, 2021, the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District adopted Resolution #21-04 Making Findings and Determinations Under Assembly Bill 361 For Continued Virtual Meetings. Consistent with the provisions of Government Code Section 54953(e), the Board found and determined that (1) a state of emergency related to COVID-19 is currently in effect; and (2) state and local officials have recommended measures to promote social distancing in connection with COVID-19. Based on such facts, findings and determinations, the Board authorized staff to conduct remote teleconference meetings of the Board under the provisions of Government Code Section 54953(e). 3. This Resolution took effect immediately.

Recommended Action:

- Move to reaffirm the previously adopted Resolution #21-04 Making Findings and Determinations under Assembly Bill 361 for Continued Virtual Meetings, determining that (i) The state of emergency continues to directly impact the ability of the members to meet safely in person; and/or (ii) State or local officials continue to impose or recommend measures to promote social distancing.

Attachments:

- Resolution #21-04 Making Findings and Determinations under Assembly Bill 361 for Continued Virtual Meetings, dated November 1, 2021

Resolution #21-04

of the

Mendocino County Russian River Flood Control & Water Conservation Improvement District

Making Findings and Determinations Under Assembly Bill 361 For Continued Virtual Meetings

WHEREAS, the Mendocino County Russian River Flood Control & Water Conservation Improvement District Board of Trustees, hereinafter referred to as the “Board of Trustees,” is committed to preserving and nurturing public access to and participation in meetings of the Board; and

WHEREAS, the Ralph M. Brown Act (Gov. Code § 54950 et seq.) generally requires local agencies meeting via teleconference, including through other virtual or electronic means, to provide public access at each location in which members of the legislative body are teleconferencing; and

WHEREAS, the Legislature recently enacted Assembly Bill 361, Chapter 165, Statutes of 2021 (“AB 361”), which amended Government Code section 54953 to allow local agencies to meet fully virtually during a proclaimed state of emergency if state or local officials have imposed or recommended measures to promote social distancing; and

WHEREAS, the Governor issued a proclamation declaring a state of emergency on March 4, 2020 due to the COVID-19 pandemic, pursuant to section 8625 of the California Emergency Services Act, and this proclaimed state of emergency currently remains in effect; and

WHEREAS, starting in March 2020, in response to the spread of COVID-19 in the State of California, the Governor issued a number of executive orders aimed at containing the COVID-19 virus; and

WHEREAS, among other things, these orders waived certain requirements of the Brown Act to allow legislative bodies to meet virtually; and

WHEREAS, pursuant to the Governor’s executive orders, the Board has been holding virtual meetings during the pandemic in the interest of protecting the health and safety of the public, staff, and Board members; and

WHEREAS, the Governor’s Executive Order N-29-20 related to the suspension of certain provisions of the Brown Act expired on September 30, 2021; and

WHEREAS, AB 361, effective as of October 1, 2021 allows legislative bodies to meet virtually provided there is a state of emergency, and either (1) state or local officials have imposed or recommended measures to promote social distancing; or (2) the legislative body determines by majority vote that meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board has considered the circumstances of the state of emergency; and

WHEREAS, state or local officials continue to recommend measures to promote social distancing; and

WHEREAS, on September 29, 2021, the Mendocino County Health Officer issued a Health Recommendation urging public bodies in Mendocino County to continue meeting remotely through online meetings to lower the risk of COVID-19 transmission; and

WHEREAS, the continuation of virtual meetings will allow for full participation by members of the public until the present state of emergency has ended; and **WHEREAS**, the Board desires to continue to hold virtual meetings pursuant to AB 361 and Government Code section 54953(e).

NOW, THEREFORE, BE IT RESOLVED that, the District Board hereby resolves as follows:

1. The above recitals are true and correct.
2. Consistent with the provisions of Government Code Section 54953(e), the Board finds and determines that (1) a state of emergency related to COVID- 19 is currently in effect; and (2) state and local officials have recommended measures to promote social distancing in connection with COVID-19. Based on such facts, findings and determinations, the Board authorizes staff to conduct remote teleconference meetings of the Board under the provisions of Government Code Section 54953(e). 3. This Resolution shall take effect immediately.

ADOPTED 1st of November, 2021 by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District, by the following vote:

Christopher Watt	<input checked="" type="checkbox"/> Yes / No / Abstain / Absent
Alfred White	<input checked="" type="checkbox"/> Yes / No / Abstain / Absent
Matthew Froneberger	<input checked="" type="checkbox"/> Yes / No / Abstain / Absent
Tyler Rodrigue	<input checked="" type="checkbox"/> Yes / No / Abstain / Absent
John Reardan	<input checked="" type="checkbox"/> Yes / No / Abstain / Absent



Signed: _____
Christopher Watt, Board of Trustees President

1/11/21
Date



Attest: _____
Elizabeth Salomone, General Manager

1/11/21
Date