

Mendocino County

Russian River Flood Control & Water Conservation Improvement District

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

A G E N D A

Board of Trustees – Regular Meeting of Monday, February 5, 2024 at 5:30 pm

IN PERSON: 304 North State Street, Ukiah at District office

1. Call to Order and Roll Call
2. Approval of Agenda *Urgent items added may be discussed immediately. Time suggestions to the right of item title.*
3. Public Expression- See End of Agenda for Information on Public Expression

ITEMS FOR DISCUSSION AND POSSIBLE ACTION:

4. District Water Use in 2023 (5:35 PM)
Board will receive a preliminary report.
5. Alternative Compliance Plan for the Water Measurement and Reporting Regulation (5:45 PM)
Board will consider approval of an updated Water Measurement and Reporting Regulation Alternative Compliance Plan submission.
6. UPDATED Fiscal Year 2022-2023 Year End Reports (6:00 PM)
Board will consider acceptance of the updated reports.
7. Ukiah Valley Groundwater Sustainability Agency (6:10 PM)
Board will consider approval of payment for additional contribution to the Agency.

REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS (6:35 PM)

8. Water Supply Conditions Update
9. Consent Calendar
 - a) Acceptance of the December 2023 & January 2024 Financial Reports
 - b) Approval of December 11, 2023 Regular Board Meeting minutes
 - c) Appointments to the 2024 General Manager Performance Evaluation Ad Hoc Committee
10. Trustee & Committee Reports
11. General Manager Report & Correspondence
12. Direction on Future Agenda Items

ADJOURNMENT

ACTION ITEMS – All agenda items are potential action items unless otherwise noted.

PUBLIC EXPRESSION – The Board welcomes public participation in its Board meetings. Comments shall include any item not on the agenda that is within the subject matter jurisdiction and authority of the District. No action may be taken on any item not appearing on the agenda; however, the Board may direct such items to be placed on the agenda of a future meeting or may request additional information on any such item. The Board may limit testimony to three (3) minutes per person and not more than ten (10) minutes for a particular subject. All items on the agenda are considered action items unless otherwise noted. All times and the order of business are approximate and subject to change.

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

STAFF REPORT

Agenda Item 4: 2023 Water Use

Monday, February 5, 2024

Staff request postponement of this item to the March 2024 meeting.

* * * *

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 5: Alternative Compliance Plan
for the Water Measurement and Reporting Regulation
Monday, February 5, 2024**

The Strategic Plan relevant priorities are (1) **Security** through improved data collection to support river and reservoir operations and expanded water sources; (2) **Use** through improving data collection to support maximum beneficial use of water; and (3) **Administration** through effective systems and capital asset management.

Background

In 2015, Senate Bill 88 (SB88) was signed, which includes measurement and reporting requirements for surface water right diversions. The State Water Resources Control Board (SWRCB) adopted regulations in 2016 to implement the new law. The following year, the District adopted Ordinance #17-01 establishing regulations and rules for meter installation.

The District has 86 licensed points of diversion and redirection on License 13898 and has found strict compliance with SB88 challenging and costly. The SWRCB allows a water right holder to request an alternative compliance approach when strict compliance is not feasible, would be unreasonably expensive, would unreasonably affect public trust resources, or would result in the waste or unreasonable use of water.

Balance Hydrologics prepared an alternative compliance plan (ACP) which was approved by the Board in January 2023 and submitted to the SWRCB through an online portal. GM Salomone has attended several meetings with SWRCB staff discussing the challenges of implementation and it was suggested the District file annual updates to the ACP.

At the January 2023, the Board directed the GM and Board Advisor for Engineering to bring all retailers and other customers into compliance with the Alternative Compliance Plan. Extensive effort was made to do so; however, the manufacturer has issued a new model of the District identified “Approved Meter” (McCrometer MC MAG 3000) that has proved to malfunction in the field. Additionally, a significant number of the previous models are also malfunctioning. Steps are being taken by the GM, Board Advisor for Engineering, customers, and consultants to develop options to address the issues.

Discussion

Balance Hydrologics has outlined the proposed ACP update in the **attached** letter which will be submitted through the online portal if/when approved by the District Board.

Staff is requesting direction from the Board to act in a timely manner to address malfunctioning meters, including purchasing alternatives to the “approved meter” where necessary, and return to the Board for ratification at the next Board meeting following the action. This would be done in consultation with the Board Advisor for Engineering. Ordinance #17-01 would be brought back to the Board for updates at a later date.

(Continued...)

Recommended Board Action:

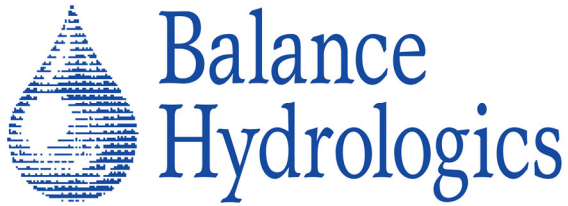
- Move to approve the SB88 Alternative Compliance Plan Update as outlined in the Balance Hydrologics letter and direct GM Salomone to submit;
and
- Direct GM Salomone and the Board Advisor for Engineering to act in a timely manner to address malfunctioning meters and return to the Board for ratification at the next Board meeting following the action.

Attachments and links to Additional Information:

1. Balance Hydrologics letter on SB88 Alternative Compliance Plan update
2. State Water Resources Control Board SB88 webpage:
https://www.waterboards.ca.gov/waterrights/water_issues/programs/diversion_use/water_measurement.html
3. SWRCB SB88 Fact Sheet:
https://www.waterboards.ca.gov/waterrights/water_issues/programs/diversion_use/water_measurement.html
4. District Ordinance #17-01 is available on the District website:
<https://rrfc.specialdistrict.org/board-meetings>

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



800 Bancroft Way • Suite 101 • Berkeley, CA 94710 • (510) 704-1000
931 Mission Street • Santa Cruz, CA 95060 • (831) 457-9900
12020 Donner Pass Road • Unit B1 • Truckee, CA 96161 • (530) 550-9776
www.balancehydro.com • email: office@balancehydro.com

January 18, 2024

Elizabeth Salomone
Russian River Flood Control & Water Conservation Improvement District
304 N. State Street, #2
Ukiah, CA 95482

RE: SB88 Alternative Compliance Plan

Dear Elizabeth Salomone:

You have asked Balance Hydrologics to assist you in reviewing the Senate Bill 88 (SB88) monitoring and reporting requirements for surface water diversions for water rights holders in California, and to develop the framework for an Alternative Compliance Plan ('ACP') to satisfy these requirements within the complexity of your diversion arrangements. A prior version of this letter was submitted in January 2023 in preparation for the initial submittal of the ACP. This version provides several updates and additions in anticipation of submittal of an ACP update.

Background

SB88 was signed in June 2015, authorizing the State Water Resources Control Board ('SWRCB') to require water rights holders of greater than 10 acre-feet per year ('AFY') to measure and report surface-water diversion amounts. The SWRCB approved requirements for diversion measurement in March 2016 (SWRCB Resolution No. 2016-005), with compliance for large diverters required in 2016, mid-size diverters in 2017, and small diverters in 2018.

The Mendocino County Russian River Flood Control & Water Conservation Improvement District ('District') holds and manages Water Right License 13898 ('License'), with a maximum total diversion of 7,940 AFY (28 cfs maximum, in aggregate). There are 86 licensed points of diversion ('POD') and re-diversion under the License, most of which are identified through contracts with account holders, with individual contract amounts ranging from 4 to 1,171 AFY (some of these have multiple PODs under a single account/contract). Eighteen of the 86 authorized points of diversion do not currently have contracts with the District, and three are 'long-term inactive'¹. In addition to a contract with the District, some

¹ This refers to PODs still under contract but in which water has not been diverted by customers for multiple consecutive years; therefore meters are not installed. If the POD becomes active, the District will install a compliant meter.

Elizabeth Salamone
 January 18, 2024
 Page 2

customers have additional water rights in their own name that identify the same POD and are managed independent of the District's License. While the District allocates water use among such rights, there is no feasible way to separately measure diversions under the different water rights². Some customers divert from multiple PODs, and totals are reported in aggregate.

The District has established requirements (Ordinance #17-01)³ for compliant meters to be installed for their customers, which has been partially implemented. The current status is shown in the table below:

Description	Number of PODs
Compliant data logging meter installed	49
Meter not required under proposed ACP	5
Long-term inactive	3
Not under contract	19
New meters have been ordered, but on back order	6
New meters being installed/recently installed	4

Given the broad distribution of the District's PODs, and the variability in contracted diversion amounts with individual users (as outlined further below), strict compliance with SB88 monitoring requirements is not feasible at all locations. As such, the sections below outline a proposed ACP that will allow the District to practicably meet the goals of SB88.

Monitoring requirements

SWRCB Resolution No. 2016-005 outlines the monitoring requirements for diverters. In aggregate, the 7,940 AFY under the License falls well within the 'large diverter' category, requiring the strictest (most frequent and highest accuracy) monitoring requirements. These would include installation of approved devices that would record hourly diversion amounts with a 10% accuracy. However, due to the number and distributed nature of the District's PODs, monitoring each POD up to these standards is not practical, and in some cases infeasible.

² In these cases, other portions of the diversion at the customers' POD(s) are governed by their own legal measurement requirements associated with the separately held water right. The proposed ACP is intended only for that portion of the water diverted under the District's License; while the District coordinates with customers to apportion diversions from each POD under the various water rights that may be associated with that POD, it ultimately relies on its customers to properly account for these determinations, including for those held under their separate water right(s).

³ An ordinance establishing regulations and rules for meter installation by the Mendocino County Russian River Flood Control and Water Conservation Improvement District.

Proposed Alternative Compliance Plan

Given the above conditions, we propose the following Alternative Compliance Plan for monitoring of water diverted under the License:

1. **1000 AFY and above – Hourly:** For individual customer POD(s) with contracted amounts greater than 1000 AFY (or customers whose combined diversions under contract and individually with meter-able infrastructure that totals more than 1000 AFY), the District will require water meters that fully comply with the SB88 standards that apply to the District (meters would record at least hourly diversion amounts, and have 10% accuracy).
2. **100 AFY to 1,000 AFY – Daily:** For individual customer POD(s) with contracted amounts greater than 100 AFY, and less than 1,000 AFY, the District will require water meters that fully comply with SB88 standards applicable to each customer’s individual diversion quantity. In these cases, the meters would record at least daily diversion amounts, and 10% accuracy. If customers hold multiple water rights at a specific POD (regardless of whether those rights are through the District), then the *total* diversion amount of all water diverted must be less than 1,000 AFY to qualify for this alternative compliance provision. Otherwise, a fully compliant meter must be installed, as described in Section 1.
3. **Up to 100 AFY – Monthly:** For individual customer POD(s) with contracted amounts less than 100 AFY, including those with amounts less than 10 AFY, the District will require monthly manual reads, to 15% accuracy⁴. If customers hold multiple water rights at a specific POD (regardless of whether those rights are contracted with the District), then the *total* diversion amount of all water diverted by all of the customer’s diversions must be less than 100 AFY to qualify for this alternative compliance provision. Otherwise, a fully compliant meter must be installed, as described in Section 1 or 2 above, as applicable.
4. In all cases, customers with a documented history of at least five (5) years of diverting significantly less than their contracted amount, may use that record to determine which of the above ACP provision applies, assuming they do not have plans to increase their diversion above a given threshold in the next three (3) years. If higher diversions are planned in the future, the Customer must be compliant with the proper ACP provision prior to exceeding the threshold. As with other provisions, *all* of each customer’s water rights (regardless of whether under contract with the District) must be considered when determining which ACP monitoring standards apply.
5. In some cases, customers use no water under the District’s water right in a given reporting period. Under this scenario, the District would simply report no diversion at that (or those) particular POD(s), rather than submitting a data file that includes only a series of zeros. This avoids the extra effort of digitally altering a data reporting file to subtract out all of a customer’s other diversions under separate water rights, when it is already known that the customer didn’t use any District water.
6. In all cases, if installed meters/recorders fail and/or if data are lost, the meter/recorder shall be repaired or replaced as soon as feasible. In the interim, the District shall require the customer to

⁴ The District provides monthly readings. Weekly readings, as would typically be required for SB88 compliance for direct diversions between 10 and 100 AFY is not feasible due to the number of PODs to be monitored, and the limited resources of the District.

Elizabeth Salamone
January 18, 2024
Page 4

provide estimated water usage volumes on at least a monthly basis. Estimates should be based on an operator log of when and how long the diversion was operational during the interim period, and the known application of diverted water.

Through the annual customer-signed Water Use Worksheet, the District receives confirmation from each customer confirming how much water was used during the reporting period, and the portion thereof that was diverted under the District's License. All District customers are bound to comply with the ACP through the District's contract, which requires Customers to meet District rules, regulations, and metering requirements.

Certification and Maintenance

The above section references portions of the ACP that relate primarily to reporting requirements. In addition, the District is seeking to include additional provisions that relate to certification and maintenance of the District-owned water meters that it has been (and will be) installing for most of its customers. The District is including the following adaptations under the current version of its ACP:

- SB88 guidelines state that meter maintenance should be conducted “after 5 years (or as often as necessary to meet accuracy requirements...)” Sending all District-owned meters back for calibration every 5 years is an unnecessarily burdensome requirement, and typically not in line with manufacturer recommendations for calibration/servicing. Given that, the ACP will address meter maintenance as follows:

“Meter calibration shall be performed following the manufacturer's maintenance schedule, based on recommendations of a qualified installer or individual, and/or on an as-needed basis when a meter malfunctions. Meters may be serviced/calibrated in the field, or returned to the manufacturer, based on the recommendation of the qualified individual.”

Next steps

The District will re-submit the ACP, with the alterations described above, under the assumption that all customers will be brought into compliance by the end of December 2024⁵. Additional items needed to be completed for compliance include the following:

- Customers falling under ACP Section 2 above must have a compliant meter installed or have consistent documented prior diversions of less than 100 AFY, as described above.
- Customers falling under ACP Section 3 above will require documentation that the sum of ALL their diversions at the POD are less than 100 AFY, if they intend to comply with the ACP provision for monthly reads. Otherwise, a District compliant meter is required.

⁵ Some of the meters anticipated to be installed by last summer were backordered, so full implementation of the metering plan was not able to be completed.

Elizabeth Salamone
January 18, 2024
Page 5

The District anticipates that compliance with the ACP, as outlined above, will be implemented by the end of December 2024. The current compliance status and planned implementation schedule for resolving the remaining compliance issues will be included as part of the ACP submittal process.

Closing

Please let us know if you have any questions about the proposed ACP outlined above, or if additional clarification is needed. We tried to describe the various provisions as succinctly as possible but understand that there may be other considerations to take into account that we are not aware of.

Sincerely,

BALANCE HYDROLOGICS, Inc.



Scott Brown, P.G.
Principal Geologist/Hydrologist

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

STAFF REPORT

**Agenda Item 6: UPDATED Fiscal Year 2022-2023 Preliminary Year End Reports
February 5, 2024**

The Strategic Plan relevant priority is **Administration** – sound and sustainable management of District finances.

Background

The Board adopted the Fiscal Year 2022-2023 Budget on June 6, 2022 (<https://www.rrfc.net/finances>.) No budget amendments were approved or considered.

The Board received a Fiscal Year 2022-2023 Preliminary Year End Report in October 2023. During the Auditor’s preparation it was discovered one Property Tax revenue payment check was never received. After communicating with the Mendocino County Auditor’s office, it was deemed lost in the mail and a replacement check was reissued. The GM worked with District Accountants to allocate the revenue in the correct fiscal year in QuickBooks and this report reflects the adjustment. Additionally, the Auditor provided a pension liability adjustment of \$29,480 CalPERS GASB-68. This is not a cash expense therefore it is shown as “other expense” along with depreciation. Historically, the Board has reviewed preliminary fiscal year end reports prior to the Auditor review and the GASB-68 has been relatively low in recent years and less noticeable in the reports.

Discussion

Attached to this report are four QuickBooks year-end reports with additional explanations below.

Summary:

Total Income:	\$392,352.18	\$413,916.09
Total Expense:	<u>\$431,173.06</u>	<u>\$431,206.44</u>
<i>Difference</i>	-\$38,820.88	-\$17,290.35

Year End 1, Income & Expense / Budget vs Actual

Income (Updates in red)

- Contract Water Sales account for almost all 2022 Contract Year payments. Some revenue is from late 2021 payments and several 2022 accounts were settled in the current fiscal year; these nearly cancel one another out. During year-end review, it was found that \$8,366 was under-invoiced, primarily due to contract changes adjustments during the year. **All of the under invoiced revenue has now been paid.**
- Surplus water sales were all to Redwood Valley County Water District, with 59.46 af sold under the stipulated judgement pricing calculation at \$59.38 per af (\$3,536 total.) Note: an additional 400 af of Contracted Water was transferred under an emergency water supply agreement at \$47 per af (\$18,800 total) and is reported under contract water sales.

(Continued...)

- Water Application Fees account for four contract ownership changes.
- Property Tax came in \$14,188 under budget **income was adjusted from \$40,811.96 from the original reporting to \$62,375.87 after the receipt of the missing payment – a \$21,563.91 increase in the line item.**
- Interest from LAIF was \$9,000 higher while from Savings was \$444 less than budget.
- Other Income was a dividend from the Workers Compensation contract.

EXPENSES

- Payroll includes GM employment and three months employment of administrative support (which was not budgeted.) The General Manager's annual performance and compensation evaluation were postponed during the update of the evaluation process, therefore no compensation changes are reflected in the expenses. The Board has indicated back payment will be made at the time of evaluation.
- Water Rights expenses include meter expenses because a condition of water rights is the compliance of Water Management Regulations (SB88.)
- Projects reporting is being reorganized in QuickBooks recording. In previous years, many project expenses fell under other expense categories, such as consulting. In this reporting period, some expenses were reclassified under projects but not all, which is being remedied in the current FY reporting.
- Consulting: Accounting costs were high in support of some significant process improvements and corrections. Accounting service hours are dropping in the current FY.
- Consulting: Audit expenses were for two fiscal years and required additional work to ensure compliance.
- Consulting: Legal expenses included general and project based expenses. Further information can be provided to the Board upon request.
- Consulting: Human Resources accounted for development of administrative position recruitment, GM evaluation process update, and related activities.
- Office Operating expenses cover internet and phone services, software, newspaper subscriptions, office supplies, website hosting services, IT expenses, and other office equipment.

Recommended Action(s):

- Move to accept the **Updated** 2022-2023 Fiscal Year Reports

Attachments:

- **Updated** Year End 1, Income & Expense / Budget vs Actual
- **Updated** Year End 2, Profit & Loss with Previous Year Comparison
- **Updated** Year End 3, Balance Sheet with Previous Year Comparison
- **Updated** Year End 4, Expenses by Vendor Summary

* * * *

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

Mendocino County Russian River Flood Control District
 YEAR END 1, Income & Expense / Budget vs. Actual

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	335,827.05	349,000.00	-13,172.95	96.2%
4002 · Surplus Water Sales	3,536.69			
4010 · Water Application Fee	1,600.00			
4050 · Property Taxes				
4051 · Current Secured	43,481.27			
4052 · Current Unsecur	1,527.28			
4053 · HOPTR	415.46			
4054 · Prior Unsecured	17.86			
4055 · URDA Pass thru	13,502.03			
4056 · URDA Residual	2,909.85			
4057 · Hwy Property Rent	1.58			
4058 · SB813	520.54			
4050 · Property Taxes - Other	0.00	55,000.00	-55,000.00	0.0%
Total 4050 · Property Taxes	62,375.87	55,000.00	7,375.87	113.4%
4080 · Interest-LAIF	11,520.35	2,500.00	9,020.35	460.8%
4081 · Interest-SBMC	55.38	500.00	-444.62	11.1%
4100 · Other Income	257.95			
4130 · Unrealized Gain(Loss) Invstment	-1,257.20			
Total Income	413,916.09	407,000.00	6,916.09	101.7%
Expense				
Payroll Expenses				
5001 · Gross Wages	137,297.36	135,000.00	2,297.36	101.7%
5002 · CalPERS Employer Expense	9,761.92	10,000.00	-238.08	97.6%
5003 · CalPERS 457 Roth Expense	4,100.00	4,000.00	100.00	102.5%
5004 · Health Insurance	20,905.00	15,000.00	5,905.00	139.4%
5005 · Medicare	2,184.46	1,900.00	284.46	115.0%
5006 · FICA	10,168.47	8,000.00	2,168.47	127.1%
5007 · CalPERS 1959 Survivor Billing	30.00	100.00	-70.00	30.0%
5008 · CALPERS GASB-68 Fees	700.00	1,000.00	-300.00	70.0%
5009 · Unfunded Pension Liability	6,311.00	9,500.00	-3,189.00	66.4%
Payroll Expenses - Other	650.00			
Total Payroll Expenses	192,108.21	184,500.00	7,608.21	104.1%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	16,886.72	17,000.00	-113.28	99.3%
5024 · Meter Maintenance	367.61	2,000.00	-1,632.39	18.4%
5025 · Meter & Data Mgmt Program	3,893.46	0.00	3,893.46	100.0%
Total 5020 · Water Rights	21,147.79	19,000.00	2,147.79	111.3%
5030 · Projects				

Mendocino County Russian River Flood Control District
YEAR END 1, Income & Expense / Budget vs. Actual

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
5031 · Grants/Funding Analysis-general	3,861.25			
5032 · Outreach & Education	92.20			
5033 · Other	0.00	40,000.00	-40,000.00	0.0%
5034 · Addt'l Water Rights	3,737.00			
Total 5030 · Projects	7,690.45	40,000.00	-32,309.55	19.2%
5040 · USGS, streamflow gage	13,150.00	15,000.00	-1,850.00	87.7%
5050 · JPAs				
5052 · GSA	68,750.00	68,000.00	750.00	101.1%
Total 5050 · JPAs	68,750.00	68,000.00	750.00	101.1%
Total Water Supply Expenses	110,738.24	142,000.00	-31,261.76	78.0%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	25,904.45	0.00	25,904.45	100.0%
5102 · Audit	19,000.00	0.00	19,000.00	100.0%
5105 · Legal-General	24,843.63	20,000.00	4,843.63	124.2%
5107 · Public Relations-general	150.00			
5109 · Human Resources	12,805.00	0.00	12,805.00	100.0%
5110 · Strategic Planning	2,150.00	0.00	2,150.00	100.0%
5100 · Consulting - Other	0.00	20,000.00	-20,000.00	0.0%
Total 5100 · Consulting	84,853.08	40,000.00	44,853.08	212.1%
5120 · Vehicle	1,243.42	2,000.00	-756.58	62.2%
5130 · Insurance				
5131 · Insurance, Liability	6,084.87	7,000.00	-915.13	86.9%
5132 · Insurance, Workers Comp	4,466.68	7,000.00	-2,533.32	63.8%
Total 5130 · Insurance	10,551.55	14,000.00	-3,448.45	75.4%
5140 · LAFCO Apportionment Fee	1,268.73	1,500.00	-231.27	84.6%
5150 · Memberships	5,930.00	7,000.00	-1,070.00	84.7%
5160 · Office Operating Expenses	8,164.30	5,000.00	3,164.30	163.3%
5161 · Rent, Utilities	4,500.00	5,000.00	-500.00	90.0%
5170 · Training & Conferences	5,297.45	4,000.00	1,297.45	132.4%
5180 · Stipends, Meetings	5,200.00	6,000.00	-800.00	86.7%
5190 · Property Tax Admin Fees	992.34	1,000.00	-7.66	99.2%
5200 · Election	331.74	5,000.00	-4,668.26	6.6%
5299 · Miscellaneous Expense (Revenue)	27.38			
Total General & Administrative Exp	128,359.99	90,500.00	37,859.99	141.8%
Total Expense	431,206.44	417,000.00	14,206.44	103.4%

Mendocino County Russian River Flood Control District
 YEAR END 1, Income & Expense / Budget vs. Actual

Cash Basis

July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	-17,290.35	-10,000.00	-7,290.35	172.9%
Other Income/Expense				
Other Expense				
5010 · GASB68 Pension Liability Change	29,480.00			
5900 · Depreciation Expense	20,939.50			
Total Other Expense	<u>50,419.50</u>			
Net Other Income	<u>-50,419.50</u>	<u>0.00</u>	<u>-50,419.50</u>	<u>100.0%</u>
Net Income	<u><u>-67,709.85</u></u>	<u><u>-10,000.00</u></u>	<u><u>-57,709.85</u></u>	<u><u>677.1%</u></u>

Mendocino County Russian River Flood Control District
YEAR END 2 - Profit & Loss Prev Year Comparison

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	335,827.05	345,472.23	-9,645.18	-2.8%
4002 · Surplus Water Sales	3,536.69	0.00	3,536.69	100.0%
4010 · Water Application Fee	1,600.00	0.00	1,600.00	100.0%
4050 · Property Taxes				
4051 · Current Secured	43,481.27	41,679.61	1,801.66	4.3%
4052 · Current Unsecur	1,527.28	1,351.78	175.50	13.0%
4053 · HOPTR	415.46	372.24	43.22	11.6%
4054 · Prior Unsecured	17.86	99.18	-81.32	-82.0%
4055 · URDA Pass thru	13,502.03	12,995.84	506.19	3.9%
4056 · URDA Residual	2,909.85	2,450.04	459.81	18.8%
4057 · Hwy Property Rent	1.58	1.56	0.02	1.3%
4058 · SB813	520.54	0.00	520.54	100.0%
Total 4050 · Property Taxes	62,375.87	58,950.25	3,425.62	5.8%
4080 · Interest-LAIF	11,520.35	1,886.87	9,633.48	510.6%
4081 · Interest-SBMC	55.38	88.86	-33.48	-37.7%
4100 · Other Income	257.95	0.00	257.95	100.0%
4110 · Reimbursed Expenses	0.00	37,601.48	-37,601.48	-100.0%
4120 · Gain/(Loss) on Sale of Assets	0.00	-2,336.14	2,336.14	100.0%
4130 · Unrealized Gain(Loss) Invstment	-1,257.20	-6,322.52	5,065.32	80.1%
Total Income	413,916.09	435,341.03	-21,424.94	-4.9%
Expense				
Payroll Expenses				
5001 · Gross Wages	137,297.36	128,529.84	8,767.52	6.8%
5002 · CalPERS Employer Expense	9,761.92	8,386.94	1,374.98	16.4%
5003 · CalPERS 457 Roth Expense	4,100.00	3,362.50	737.50	21.9%
5004 · Health Insurance	20,905.00	10,800.00	10,105.00	93.6%
5005 · Medicare	2,184.46	1,765.69	418.77	23.7%
5006 · FICA	10,168.47	7,287.68	2,880.79	39.5%
5007 · CalPERS 1959 Survivor Billing	30.00	142.80	-112.80	-79.0%
5008 · CALPERS GASB-68 Fees	700.00	0.00	700.00	100.0%
5009 · Unfunded Pension Liability	6,311.00	8,419.00	-2,108.00	-25.0%
Vacation/Sick	0.00	3,000.00	-3,000.00	-100.0%
Payroll Expenses - Other	650.00	0.00	650.00	100.0%
Total Payroll Expenses	192,108.21	171,694.45	20,413.76	11.9%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	16,886.72	15,930.05	956.67	6.0%
5024 · Meter Maintenance	367.61	1,993.45	-1,625.84	-81.6%
5025 · Meter & Data Mgmt Program	3,893.46	0.00	3,893.46	100.0%
Total 5020 · Water Rights	21,147.79	17,923.50	3,224.29	18.0%
5030 · Projects				
5031 · Grants/Funding Analysis-general	3,861.25	0.00	3,861.25	100.0%
5032 · Outreach & Education	92.20	7,397.32	-7,305.12	-98.8%
5033 · Other	0.00	24,456.25	-24,456.25	-100.0%
5034 · Addt'l Water Rights				
5034.02 · Engineering	3,737.00	5,595.00	-1,858.00	-33.2%
Total 5034 · Addt'l Water Rights	3,737.00	5,595.00	-1,858.00	-33.2%
Total 5030 · Projects	7,690.45	37,448.57	-29,758.12	-79.5%
5040 · USGS, streamflow gage	13,150.00	34,980.00	-21,830.00	-62.4%
5050 · JPAs				
5052 · GSA	68,750.00	10,513.64	58,236.36	553.9%
Total 5050 · JPAs	68,750.00	10,513.64	58,236.36	553.9%
Total Water Supply Expenses	110,738.24	100,865.71	9,872.53	9.8%
General & Administrative Exp				
5100 · Consulting				

Mendocino County Russian River Flood Control District
YEAR END 2 - Profit & Loss Prev Year Comparison

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
5101 · Accounting	25,904.45	0.00	25,904.45	100.0%
5102 · Audit	19,000.00	2,400.00	16,600.00	691.7%
5105 · Legal-General	24,843.63	33,972.12	-9,128.49	-26.9%
5107 · Public Relations-general	150.00	0.00	150.00	100.0%
5109 · Human Resources	12,805.00	0.00	12,805.00	100.0%
5110 · Strategic Planning	2,150.00	0.00	2,150.00	100.0%
5100 · Consulting - Other	0.00	2,425.25	-2,425.25	-100.0%
Total 5100 · Consulting	84,853.08	38,797.37	46,055.71	118.7%
5120 · Vehicle	1,243.42	655.73	587.69	89.6%
5130 · Insurance				
5131 · Insurance, Liability	6,084.87	6,144.80	-59.93	-1.0%
5132 · Insurance, Workers Comp	4,466.68	2,816.12	1,650.56	58.6%
Total 5130 · Insurance	10,551.55	8,960.92	1,590.63	17.8%
5140 · LAFCO Apportionment Fee	1,268.73	1,817.07	-548.34	-30.2%
5150 · Memberships	5,930.00	5,670.00	260.00	4.6%
5160 · Office Operating Expenses	8,164.30	6,387.30	1,777.00	27.8%
5161 · Rent, Utilities	4,500.00	9,012.29	-4,512.29	-50.1%
5170 · Training & Conferences	5,297.45	2,864.31	2,433.14	85.0%
5180 · Stipends, Meetings	5,200.00	2,925.00	2,275.00	77.8%
5190 · Property Tax Admin Fees	992.34	0.00	992.34	100.0%
5200 · Election	331.74	0.00	331.74	100.0%
5299 · Miscellaneous Expense (Revenue)	27.38	0.00	27.38	100.0%
Total General & Administrative Exp	128,359.99	77,089.99	51,270.00	66.5%
Total Expense	431,206.44	349,650.15	81,556.29	23.3%
Net Ordinary Income	-17,290.35	85,690.88	-102,981.23	-120.2%
Other Income/Expense				
Other Expense				
5010 · GASB68 Pension Liability Change	29,480.00	-40,453.00	69,933.00	172.9%
5700 · Use of Wtr Reliability Reserve	0.00	93,750.00	-93,750.00	-100.0%
5800 · Prior Year Expense	0.00	9,262.89	-9,262.89	-100.0%
5900 · Depreciation Expense	20,939.50	19,623.69	1,315.81	6.7%
Total Other Expense	50,419.50	82,183.58	-31,764.08	-38.7%
Net Other Income	-50,419.50	-82,183.58	31,764.08	38.7%
Net Income	-67,709.85	3,507.30	-71,217.15	-2,030.5%

Mendocino County Russian River Flood Control District
YEAR END 3 - Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	265,565.19	483,865.96	-218,300.77	-45.1%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	200,110.49	50,055.11	150,055.38	299.8%
1001.01 · General Savings	50,000.00	50,000.00	0.00	0.0%
Total 1001 · SBMC Savings	250,110.49	100,055.11	150,055.38	150.0%
1010 · LAIF				
1011 · Capital Reserve	56,000.00	48,000.00	8,000.00	16.7%
1012 · Emergency Reserve	28,000.00	28,000.00	0.00	0.0%
1013 · Operating Reserve	210,000.00	153,000.00	57,000.00	37.3%
1014 · Water Reliability Reserve	205,602.55	262,085.37	-56,482.82	-21.6%
Total 1010 · LAIF	499,602.55	491,085.37	8,517.18	1.7%
1019 · LAIF - Fair Market Value	-7,579.72	-6,322.52	-1,257.20	-19.9%
Total Checking/Savings	1,007,698.51	1,068,683.92	-60,985.41	-5.7%
Other Current Assets				
1210 · Interest Receivable	3,922.58	919.41	3,003.17	326.6%
1220 · Taxes Receiveable	27,503.37	4,115.28	23,388.09	568.3%
Total Other Current Assets	31,425.95	5,034.69	26,391.26	524.2%
Total Current Assets	1,039,124.46	1,073,718.61	-34,594.15	-3.2%
Fixed Assets				
1401 · Meters & Vehicles	147,783.80	140,539.80	7,244.00	5.2%
1499 · Accumulated Depreciation	-100,358.05	-79,418.55	-20,939.50	-26.4%
Total Fixed Assets	47,425.75	61,121.25	-13,695.50	-22.4%
Other Assets				
1600 · Deferred Outflows	46,819.00	23,868.00	22,951.00	96.2%
Total Other Assets	46,819.00	23,868.00	22,951.00	96.2%
TOTAL ASSETS	1,133,369.21	1,158,707.86	-25,338.65	-2.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				

Mendocino County Russian River Flood Control District
YEAR END 3 - Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change	% Change
2000 · Accounts Payable	0.00	186.89	-186.89	-100.0%
Total Accounts Payable	0.00	186.89	-186.89	-100.0%
Other Current Liabilities				
2010 · Accrued Expenses	7,787.50	17,509.57	-9,722.07	-55.5%
2020 · Accrued Payroll	6,572.27	0.00	6,572.27	100.0%
2030 · Vacation Accrual	24,980.77	29,538.46	-4,557.69	-15.4%
2050 · Payroll Liabilities				
2051 · Federal Withholding	0.00	632.00	-632.00	-100.0%
2052 · State Withholding CA	0.00	331.18	-331.18	-100.0%
2053 · FICA	0.00	749.32	-749.32	-100.0%
2054 · Medicare	0.00	175.26	-175.26	-100.0%
2055 · ER PERS Payable	134.46	379.50	-245.04	-64.6%
2056 · EE PERS Payable	121.50	337.50	-216.00	-64.0%
2057 · Roth 457(b) Payable	150.00	0.00	150.00	100.0%
2058 · 1959 Survivor Benefits (Liab)	1.00	1.00	0.00	0.0%
Total 2050 · Payroll Liabilities	406.96	2,605.76	-2,198.80	-84.4%
Total Other Current Liabilities	39,747.50	49,653.79	-9,906.29	-20.0%
Total Current Liabilities	39,747.50	49,840.68	-10,093.18	-20.3%
Long Term Liabilities				
2600 · Deferred Inflows	2,265.00	4,322.00	-2,057.00	-47.6%
2700 · Net Pension Liability	59,381.00	4,893.00	54,488.00	1,113.6%
Total Long Term Liabilities	61,646.00	9,215.00	52,431.00	569.0%
Total Liabilities	101,393.50	59,055.68	42,337.82	71.7%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	558,568.61	555,027.93	3,540.68	0.6%
Net Income	-67,709.85	3,507.30	-71,217.15	-2,030.5%
Total Equity	1,031,975.71	1,099,652.18	-67,676.47	-6.2%
TOTAL LIABILITIES & EQUITY	1,133,369.21	1,158,707.86	-25,338.65	-2.2%

Mendocino County Russian River Flood Control District
Expenses by Vendor Summary

July 2022 through June 2023

Cash Basis

	Jul '22 - Jun 23
ACWA	4,140.00
Alaniz, Tamara (vendor)	9,262.89
Alfred White	1,450.00
Balance Hydrologics	3,737.00
CA Tax and Fee Admin-Water Rights \$	16,886.72
California Special Districts Assoc.	1,790.00
CalPERS	7,661.00
Cardmember Service	10,201.18
Chevalier Vineyard Management, Inc.	3,893.46
Christiansen Properties	4,500.00
Christopher Watt	1,275.00
Comcast Business	670.70
Eide Bailly	25,554.45
Environmental Systems Research Institute	1,050.00
Herum/Crabtree/Suntag	24,843.63
Ilena Pegan	150.00
Internal Revenue Service	896.86
Intuit	560.00
John Reardan	1,200.00
LACO	3,861.25
Leap Solutions Group, Inc	14,955.00
McCrometer	284.97
Mendocino County Auditor-Controller	-32,611.43
Mendocino County Clerk-Recorder	331.74
Nigro & Nigro PC	19,000.00
Roxanne V. Berg, CPA	350.00
RTI "Respectech"	813.00
Special District Risk Management	6,084.87
State Compensation Insurance Fund	4,208.73
Streamline	900.00
Team Mobile	305.18
Toll Bridge	9.40
Tyler Rodrigue	725.00
US Cellular	641.87
USGS	21,712.50
UVB Groundwater Sustainabilty Agency	68,750.00
TOTAL	230,044.97



UKIAH VALLEY BASIN GROUNDWATER SUSTAINABILITY AGENCY

340 Lake Mendocino Dr. • Ukiah • California 95482 • (707)463-4363 • fax (707)463-5474

November 1, 2023

Russian River Flood Control & Water Conservation District
340 Lake Mendocino Avenue
Ukiah, CA 95482

RE: ADDITIONAL FUNDS FOR FISCAL YEAR 2023-24

Dear Beth Salomone,

The Russian River Flood Control & Water Conservation District is a member agency of the Ukiah Valley Basin Groundwater Sustainability Agency (GSA) and contributes financially to fund the GSA.

GSA member agencies are committed to financially supporting the GSA up to the end of FY 2026. From FY 2022 to FY 2026, each member agency will contribute up to \$343,750 (or \$68,750 per year). In order to make the GSA financially self-sufficient, the GSA Board has procured a consultant to complete a Rate and Fee Study within the next two years. When the GSA budget for FY 2024 was being developed, GSA staff noted that without additional grant funding to offset costs or additional cash contributions from GSA member agencies, the GSA will experience a budget shortfall by the end of FY 2024.

At the June 15, 2023 Ukiah Valley Basin GSA Board of Directors meeting, the Board adopted the FY 2024 budget. The approved FY 2024 budget included member agency contributions of \$68,750 per agency which is the typical annual contribution. It also included an additional contribution of \$30,000 per agency in order to fund the expedited rate and fee study which will allow the GSA to start implementing rates and fees in FY 2025. These funds will allow the GSA to fully fund the rate and fee study without running into budget shortfalls, allowing the GSA to become financially independent as soon as possible. The GSA is anticipated to be financially self-sufficient from its rate and fee structure that is anticipated to be in place in FY 2025. Assuming this is the case, it's the GSA's intention in FY 2026 to deduct \$30,000 from each GSA member agency's annual contribution amount for FY 2026 so the net contributions from each GSA member agency between FY 2022 to FY 2026 does not exceed \$343,750.

Fiscal Year	Annual Contribution	Additional Contribution
2022	\$ 68,750.00	\$ -
2023	\$ 68,750.00	\$ -
2024	\$ 68,750.00	\$ 30,000.00
2025	\$ 68,750.00	\$ -
2026	\$ 38,750.00	\$ -
Subtotal	\$ 313,750.00	\$ 30,000.00
Total FY 2022 - FY 2026	\$ 343,750.00	\$ 343,750.00



UKIAH VALLEY BASIN GROUNDWATER SUSTAINABILITY AGENCY

340 Lake Mendocino Dr. • Ukiah • California 95482 • (707)463-4363 • fax (707)463-5474

The Russian River Flood Control & Water Conservation District has already been invoiced for the FY 2024 contribution of \$68,750. The enclosed invoice covers the additional \$30,000 contribution, to be paid by March 18, 2024.

Thank you for your ongoing support of the Ukiah Valley Basin GSA.

Respectfully,

A handwritten signature in black ink that reads "Erik Cadaret".

Erik Cadaret
General Manager
Ukiah Valley Basin GSA

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

STAFF REPORT

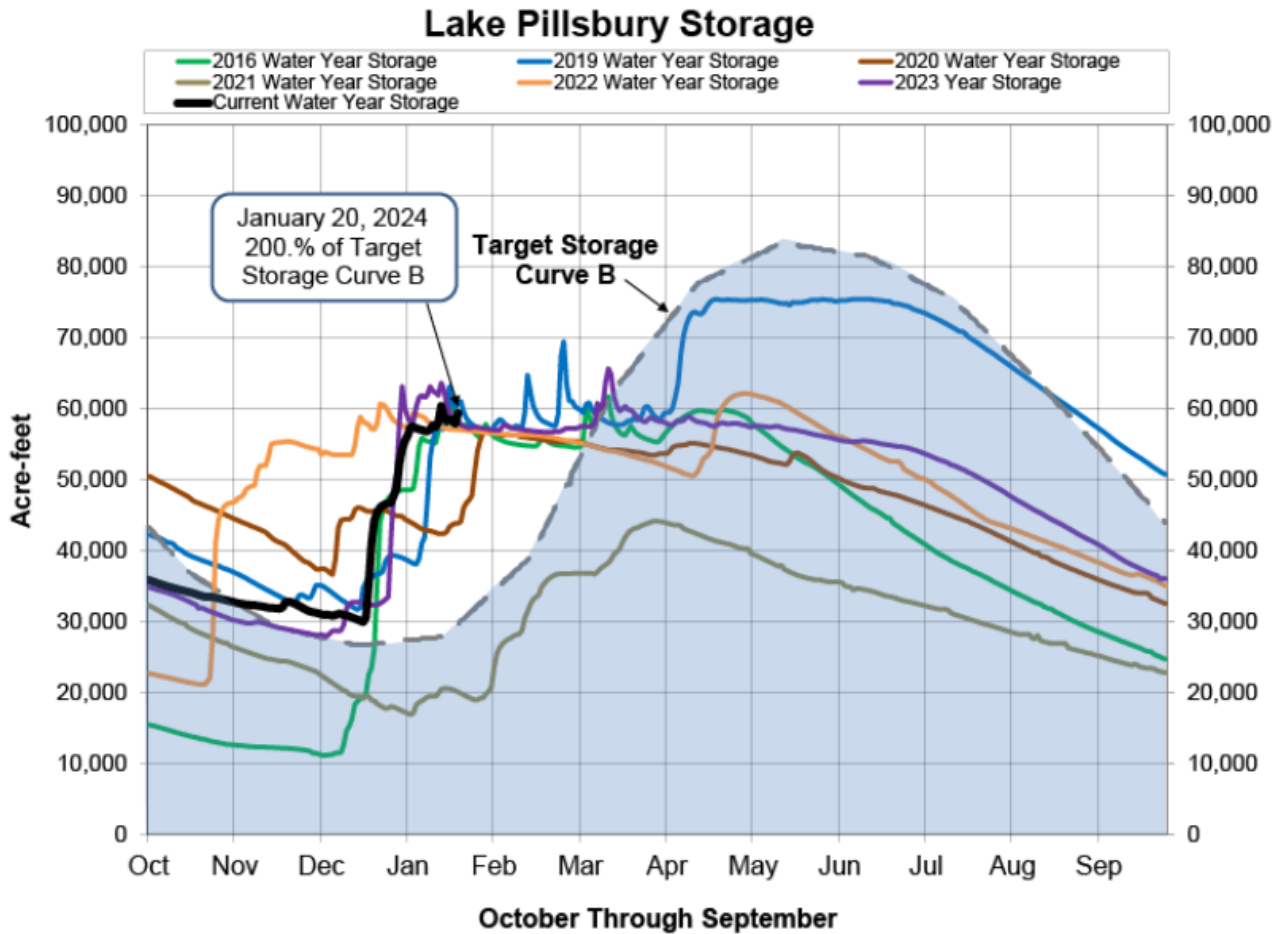
Agenda Item 8: Water Supply Conditions

Monday, February 5, 2024

The Strategic Plan relevant priorities are: **Security** through ensuring reliable, resilient, and available sources of water; **Advocacy** in support of equitable water resource stewardship; and **Use** of water in effective and beneficial ways as a public resource, all in alignment with the District’s Mission to steward water resources for the benefit of people and the environment.

Operations of the Trans-Basin Diversion Through PG&E Owned “Potter Valley Project”

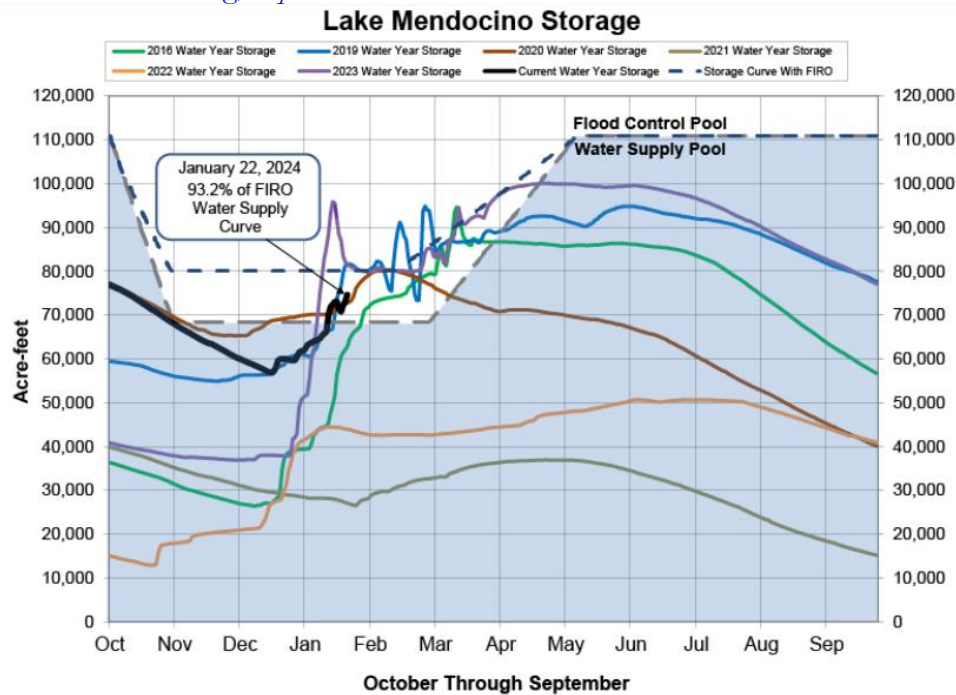
On December 19, 2023, the October 2, 2023 FERC issued order approving PG&E’s Temporary Variance of Flow Requirements ended at approximately 2:30 pm when Lake Pillsbury’s storage level exceeded the 36,000 acre-feet threshold. PG&E cancelled future drought working group meetings linked with the 2023 Flow Variance. PG&E has not made it known yet when it will file the next flow variance though previously PG&E staff stated the submission was expected “in early 2024.” This is the variance that will likely be implemented in the summer of 2024 and impact Russian River water right holders.



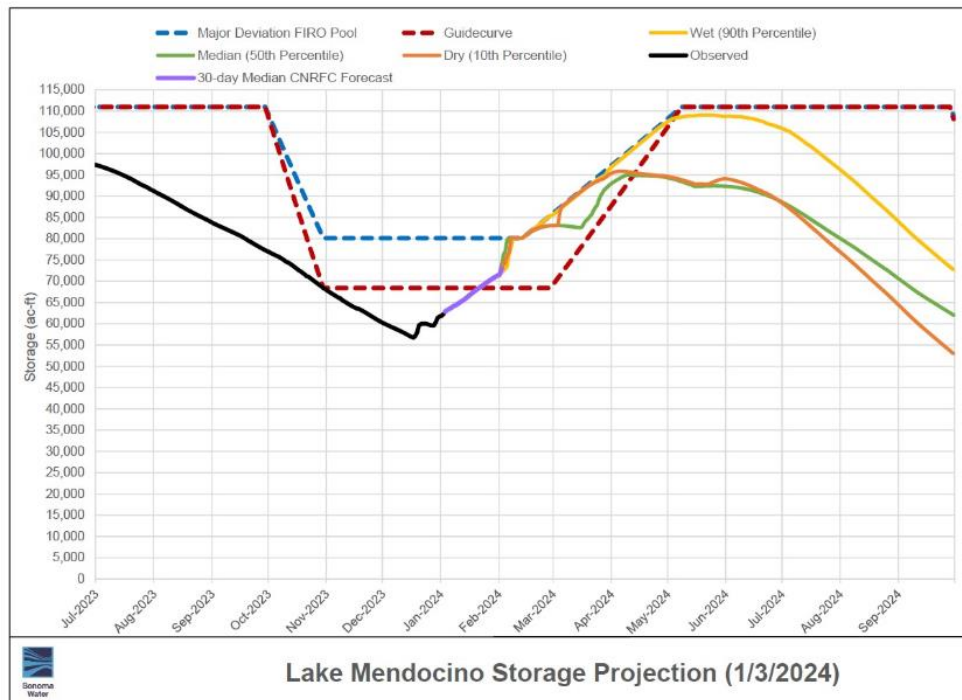
(Continued...)

Lake Mendocino and the Mainstem Upper Russian River

Lake Mendocino storage level was 74,590 acre feet (af) on January 22, 2024, up from 59,666 af on December 4, 2023. On December 27th, 2023, the State Water Resources Control Board issued the Order approving Sonoma Water’s Temporary Urgency Change Petition (filed 10/12/2023) on water-right Permits 12947A, 12949, 12950, and 16596 (Applications 12919A, 15736, 15737, and 19351) to modify the hydrologic index used to set minimum instream flows in the Upper Russian River, Lower Russian River, and Dry Creek. Under the Order, the water supply conditions in the Russian River are established based on storage thresholds in Lake Mendocino instead of cumulative inflow into Lake Pillsbury. For additional information visit Sonoma Water’s TUCP webpage: www.sonomawater.org/tucp.



LAKE MENDOCINO



* * * *

*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

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

January 2024: \$207,662.17

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

Ordinary Expenses

November 2023 Additional expenses not shown on previous report: none

2023: \$44,067.96

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

January 2024: \$

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

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations for checking and savings are up to date as of the end of December 2023.
- 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				
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)																	
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																	
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

<i>President</i> <i>Christopher Watt</i>	<i>Vice President</i> <i>Alfred White</i>	<i>Treasurer</i> <i>John Bailey</i>	<i>Trustee</i> <i>Tyler Rodrigue</i>	<i>Trustee</i> <i>John Reardan</i>
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*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*

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

General Manager's Report for December 2023

Presented at Regular Meeting of Monday, February 5, 2024

Priority 1: Security ~ Ensure reliable, resilient, and available sources of water.

(1: Improved river & reservoir operations. 2: Fair & reliable inter-basin. 3: Expanded water sources. 4: Increased storage capacity)

1-Eel River Operations: On December 19, 2023, Lake Pillsbury's storage level exceeded the 36,000 acre-feet threshold, terminating the 2023 Potter Valley variance. PG&E has cancelled future drought working group meetings. No word yet on when PG&E will file the next flow variance for summer 2024 implementation.

2-Trans Basin Diversion Future: (1) A proposal was submitted to PG&E by Mendocino County Inland Water & Power Commission (IWPC), Sonoma Water Agency (SW), Sonoma County (SC), and the Round Valley Indian Tribes (RVIT.) Letters were submitted to PG&E by many organizations supporting the efforts of (IWPC), (SW), (SC), and the Round Valley Indian Tribes in taking steps toward a new entity to obtain and maintain the trans basin diversion. (2) Sonoma County issued a press release that a Joint Powers Authority (JPA) was formed by IWPC, SW, and SC called the Eel Russian Project Authority (ERPA.) The first meeting will be in January 2024. (3) Sonoma Water was awarded a \$2 million Bureau of Reclamation grant to continue the studies needed for the future diversion works.

2-Russian River Water Forum: The Planning Group met in December and the working groups were all put on pause. There is inadequate funding to move forward as was previously discussed. Some believe the usefulness of the Forum has ended while others hoped the Forum would be about more than just the trans basin diversion acquisition by local entities.

Priority 2: Collaboration ~ Work with partners to achieve aligned goals for a common benefit.

(1: Trusted relationships with community partners for regional water security. 2: Improved diversity, equity, and inclusion in the stewardship of water resources. 3: Expanded relationships with non-traditional partners and stakeholders in pursuit of enhanced Environmental Stewardship.)

Nothing to note.

Priority 3: Advocacy ~ Influence outreach, education, funding, regulation, and legislation in support of equitable water resource stewardship.

(1: Improved public awareness and understanding of the importance of water issues. 2: State and Federal governmental policy and funding support for the region.)

2-Policy & Funding Support: The CA Water Data Consortium visited the watershed for a tour and meetings. The Consortium is developing recommendations for the State Water Resources Control Board pilot project to improve data collection and management. The District is being considered for this pilot project and funding.

(Continued...)

Priority 4: Use ~ Ensure effective and beneficial use of water as a public resource.

(1: Maximum beneficial use of water under District water right license. 2: Strategic use of water by customers.)

1-Water Right License Change Petition: GM and Legal Counsel met with State Water Resources Control Board to discuss potential petition.

1-Water Right License: Customers are completing 2023 water use worksheets to the District.

Priority 5: Administration ~ Foster sustainable leadership and management of agency resources.

(1: Capable and high quality executive leadership. 2: Engaged, diverse, and knowledgeable Board leadership. 3: Effective systems and human resources to execute the strategic plan. 4: Sound and sustainable management of District finances.)

1-Executive Leadership: GM attended the following meetings/webinars: The Evolving Science of Floodplains for Restoring Functional Multi-Benefit Landscapes

4-Finances: The 2022-2023 Financial Audit is being drafted.

Community Meetings

Upper Russian River Water Agency (URRWA) (12/6/23): Most of the meeting comprised of an extended presentation about the Ukiah Valley Basin Groundwater Sustainability Agency (GSA) including the Rate and Fee Study currently being undertaken. URRWA members were encouraged to send in letters of support to PG&E for the local proposal. Regarding the proposed consolidation of water services in the Ukiah Valley, a meeting will be held December 18th to review redlined changes to the JPA agreement dealing with joining and leaving the JPA that needed to be done to satisfy the State.

City of Ukiah (12/6/23): Water & Wastewater Director White provided an update to the Council on the Trans Basin Diversion, including the proposal and JPA through IWPC. He noted the City is sending a letter of support, which will be in the next City Council meeting packet but will have already been sent out by that time.

Willow Water District (12/11/23): RRFC Board meeting same night – no one able to attend.

Local Agency Formation Commission (LAFCo) (12/4/23): The meeting was cancelled.

Mendocino County Inland Water & Power Commission (12/14/23): City of Ukiah Water Rights Legal Counsel Phil Williams told IWPC he would be speaking at the Ukiah Unified School District board meeting about the new Eel Russian facility proposal and asked for the blessing of the commission – IWPC Chair Janet Pauli obliged. Supervisor Glenn McGourty spoke about rate and fee study for Groundwater Sustainability Agency and getting grants to store excess water underground. New Eel Russian Project facility proposal support letter to be prepared and signed by all project proponents. First JPA meeting in January to elect officers, set calendar, and talk about funding. Along with recommended alternative for new facility. A lot of work is being done through new facility DWR grant funded work to complete design alternatives and work on future funding requests.

Hopland Public Utility District (12/14/23): No one from the District attended.

(Continued...)

Millview Water District (12/19/23): Tank refurbishing moving along. Dropping LAFCo annexation request because consolidation efforts make it unnecessary. Removed intakes at treatment plant for the winter. Meter change-outs ongoing. Willow district: South State/Plant Road housing development phase 1 (60 houses) aiming for next spring. Rehabilitation of well 6 was successful; 800 gpm restored - will operate at 600 gpm as before. Consolidation efforts: Ad Hoc meeting reviewed modification to the agreement to prohibit leaving once money is granted. State will require annexation if money is spent. Meeting with state in January. Approved support letter for new Eel-Russian facility in PG&E's Initial Draft Surrender Application. Approved letter to DWR re Waltufel water right requesting they take the reporting done on a new number to the old number. Not expecting much, just adding to the record.

City of Ukiah (12/20/23): Cancelled

Calpella Water District (12/20/23): Cancelled

Redwood Valley Water District (12/21/23): Board decided to hold off contribution to Ukiah Valley Basin Groundwater Sustainability Agency (via URRWA membership.)

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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*

General Manager's Report for January 2024

Presented at Regular Meeting of Monday, February 5, 2024

Priority 1: Security ~ Ensure reliable, resilient, and available sources of water.

(1: Improved river & reservoir operations. 2: Fair & reliable inter-basin. 3: Expanded water sources. 4: Increased storage capacity)

1-Russian River & Reservoir Operations: Sonoma Water's Temporary Urgency Change Petition (TUCP) was approved on December 27, 2023. More information can be found on Sonoma Water's TUCP webpage.

2-Trans Basin Diversion Future: Governor Gavin Newsom released a strategy to restore salmon populations in the face of hotter and drier weather exacerbated by climate change, the first such strategy to protect salmon on a generational scale in the state. The "California Salmon Strategy for a Hotter, Drier Future: Restoring Aquatic Ecosystems in the Age of Climate Change" document outlines six priorities and 71 specific actions to build healthier, thriving salmon populations. The Russian River Water Sharing Program and the proposed changes to the Potter Valley Project are both mentioned in the report.

2-Eel Russian Project Authority (ERPA): A new website has been created to host information for the Eel-Russian Project Authority. The website can be viewed at www.eelrussianauthority.org. Authority agendas, minutes and presentations will be posted on this website. The first meeting was held, appointing Sonoma County Supervisor David Rabbit as Chair and MC Inland Water & Power Commission Chair Janet Pauli as Vice Chair. Sonoma Water Agency is acting as the interim Secretary. Sonoma Water fisheries expert David Manning reviewed the Eel River diversion options including why 2 of the 4 options were eliminated. A large consent calendar addressing the business of the Authority was passed unanimously.

Priority 2: Collaboration ~ Work with partners to achieve aligned goals for a common benefit.

(1: Trusted relationships with community partners for regional water security. 2: Improved diversity, equity, and inclusion in the stewardship of water resources. 3: Expanded relationships with non-traditional partners and stakeholders in pursuit of enhanced Environmental Stewardship.)

1-Groundwater Sustainability Agency (GSA): (1) At the GSA Board meeting, the newly appointed advisor from UC Extension Program introduced herself – Laura Garcia-Diaz, Ph.D. in Hydrologic Sciences and water management researcher specialist. Budget adjustments & contract amendments were approved. A rate & fee study workshop was held. Board members and the public voiced concern over the proposed projects & management actions (costs) in the presentation materials. They noted the GSA intent has been to address only mandatory actions, improve data collection for the model, and identify if/what deficiencies exist in the sustainability. The staff & consultants were given direction to reduce the proposed expenses and present refined options at the next workshop. (2) A Public Workshop on the rate and fee process was held in Redwood Valley. Approximately 50-60 people attended the presentation that reviewed SGMA, the Ukiah Valley Basin GSA, the Groundwater Sustainability Plan, the GSA budget, and an introduction to the rate & fee study process. Some members of the public voiced concerns but overall, it was reported the workshop went well.

(Continued...)

1-Upper Russian River Water Managers (URRWM) meeting: This group was originally formed after the 2015/16 drought, was morphed into the RR Drought Response Group (Water Sharing Program.) It was reconvened so the State Water Resources Control Board (SWRCB) staff could present an update to the Supply and Demand Assessment (SDA) tool which can be found on the SWRCB website <https://waterboards.ca.gov/sda/> (scroll to the “Modeling in the RR Watershed”). They are inviting the public to work with the tool and provide comments, suggestions, questions to inform refinements. This tool is what will be used if Emergency Regulations are needed in the future, so now is a good time to work out the kinks. This is providing improved public accessibility to the data SWRCB has been using, and again, opening a channel for feedback from stakeholders. Future URRWM meetings will be held quarterly on zoom.

3-North Coast Resource Partnership Quarterly meeting (1/29/24): Presentations were given, roundtables held, and the Leadership Committee voted on several matters. More can be found on the website: <https://northcoastresourcepartnership.org/>

Priority 3: Advocacy ~ Influence outreach, education, funding, regulation, and legislation in support of equitable water resource stewardship.

(1: Improved public awareness and understanding of the importance of water issues. 2: State and Federal governmental policy and funding support for the region.)

2-Association of California Water Agencies (ACWA): (1) The statewide ACWA Board met online to finalize ACWA Committee appointments. (2) The SGMA Implementation Subcommittee of the Groundwater Committee was held and discussed the DWR guidance documents that have been recently published or are expected to be soon. Updates from the GSAs that are involved in the ongoing probationary hearings at the SWRCB were heard. Early cost estimates are very high but still being refined. (3) The Statewide ACWA Board met for an orientation workshop, a Board meeting, and an open house at the new ACWA offices.

2-Strategic Use of Water: As a District consultant, LACO submitted a funding application to the State Coastal Conservancy (SCC) discretionary grant program for the Upper Russian River Demand Management Plan Development Project that LACO developed with District.

Priority 4: Use ~ Ensure effective and beneficial use of water as a public resource.

(1: Maximum beneficial use of water under District water right license. 2: Strategic use of water by customers.)

1-Water Right License: The annual water rights reporting was completed and submitted to the State Water Resources Control Board by the deadline.

1-Change Petition: Gathering data, tracking, and mapping continues and legal counsel is developing a proposal as requested by State Water Resources Control Board. An intent to file a temporary transfer was submitted to the SWRCB, as well. It does not commit to anything but does make the District eligible for a streamlined process for a temporary transfer in 2024. This would allow the District to ‘transfer’ water to those who are waiting for the change petition to be filed and approved.

Priority 5: Administration ~ Foster sustainable leadership and management of agency resources.

(1: Capable and high quality executive leadership. 2: Engaged, diverse, and knowledgeable Board leadership. 3: Effective systems and human resources to execute the strategic plan. 4: Sound and sustainable management of District finances.)

1-Executive Leadership: GM attended the following meetings/webinars: Keeping up with the Brown Act: An Overview of the Public Meeting Law, Indicators of Climate Change Symposium: Bridging Science and Action, a webinar on nature based solutions, NOAA update meeting on the upcoming ARs, 2024 Annual Employment Law updates, virtual office hours with DWR's Paul Gosselin on groundwater sustainability plans and the Sustainable Groundwater Management Act (SGMA) implementation. Attended the two day ACWA Board meeting, workshop with orientation, and open house.

(Continued...)

4-Finances: The 2022-2023 Financial Audit is being drafted.

Community Meetings

Upper Russian River Water Agency (URRWA) (1/3/24): Discussion was held on the Groundwater Sustainability Agency. The desire is for all member boards to give advice before their representative can commit to anything related to costs. Water District updates: Calpella is moving along with their rate study, Millview tank refurbishing moving along. Trans Basin Diversion: All members Boards submitted letters to PG&E supporting continuation of the Eel Russian Facility and continued trans basin diversions. Consolidation efforts URRWA/City of Ukiah: In order to satisfy the State, when any grant money exceeding one million dollars that benefits more than one member, that triggers an application for annexation. There is agreement on the goal of combining the agencies, but not on how to get there. They are on the 4th project manager for the SAFER program (the funding source for the consolidation.) It has not yet been decided if there will be an independent JPA or under the City. The ad hoc members want the boards to give them a definite yes or no on going forward.

Willow Water District (1/8/24): GM Walker reported on issues with new meter purchased by RRFC for installation at Hopland PUD and appreciated RRFC's flexibility. Board approved LACO contract for planning, engineering, and grant/project management for water main replacement. Approximately \$500k grant was received for water main steel line replacement. Board discussed scope of project and need for additional funding. Willows' scheduled rate increase goes into effect on next bill. No update on Potter Valley Project/Trans Basin Diversion future. District service agreement updates will be issued this month. Proposed consolidation: ad hoc committee met Dec 18th, first meeting in several months. Talked about one major change to JPA agreement related to grant funding awarded to an individual District and City initiating annexation. State hasn't seen revisions. \$55M of State funding is still on table for project. City interested being lead on consolidation and state supports that direction. Groundwater Sustainability Agency invoice: Includes an additional \$30k for rate study. Discussion about beneficiaries of plan not paying their share - private water company, environmental and tribal interests. No decision to pay the invoice was made by the Board. Adopted Resolution to increase service connection fees based on CPI thru 2022 since last increase. 1-inch meter goes from \$3500 to over \$4700.

Local Agency Formation Commission (LAFCo) (1/8/24): The meeting was cancelled.

Mendocino County Inland Water & Power Commission (1/12/24): County Supervisor Glenn McGourty reported on the GSA and a discussion ensued. First Eel-Russian Project Authority (ERPA) JPA meeting is January 31, in Sonoma County. It is anticipated that this meeting will be mostly taken up with procedural issues like election of officers, funding, audits, etc. Next meeting, if not in February, will most likely be just ahead of March 15 as that is PGE's next deadline to ERPA for a selection of one of the two Cape Horn diversion proposals. PGE will most likely not make public the responses of support or objections from last month. There will probably be a \$25k ask by ERPA of IWPC for initial funding.

Hopland PUD (1/12/24): No one from the District attended.

(Continued...)

Millview Water District (1/16/24): Consolidation: Willow GM Walker will meet with City representatives Sean White and attorney Phil Williams tomorrow to talk about plan B (if some URRWA members don't want to join new entity.) Walker needs guidance from the URRWA member Boards if each District supports consolidation or not. Millview Board indicated support by consensus. Projects: tank rehabs slowed by weather; meter change-outs moving along slowly. Well 6 pump house taken off the table because homeless problems have abated and no need to spend several hundred thousand dollars at this time. GSA: Voted to pay the GSA invoice for additional contributions (pre-paying part of year 5 committed payment.)

City of Ukiah (1/1/24): City staff responded to questions regarding the consent calendar item approving a grant with CA Land Stewardship Institute (CLSI) for groundwater development. It was reported that CLSI is receiving the grant and the City is partnering with a project for work the City is planning to do regardless of grant funding; this helped make the CLSI grant application successful. Work will help better understand the surface water/ground water interaction. City is funding \$2 million for this project. The well is already in the Capital Improvement Plan and will happen regardless of grant. This \$2 mil includes the cost of drilling. An RFP for site selection is going out in the next week or two, to further on previous site identification studies done in 2012. Staff reported sufficient groundwater and recycled water supplies and this project is not really about additional supply but more about providing redundancy of services. In the 2021 drought, all facilities were running 24/7 at full capacity – any mechanical problems would have been difficult. Questions regarding conservation were asked of staff who reported moving away from behavioral conservation from consumers, which are difficult to influence and maintain, to structural conservation through management actions and projects. A potential water workshop for council members was discussed.

Calpella Water District (1/17/24): Cancelled

Redwood Valley Water District (1/18/24): Groundwater Sustainability: the RV Board voted to pay their share of the requested additional contributions (approx. \$9k). A discussion was held regarding annexation into RRF, however, when Board members suggested a RV Board Ad Hoc committee be formed to explore annexation, Willow GM Walker did not see the need and it was not formed.

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