

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

**STAFF REPORT**

**Agenda Item 7a: April 2024 Financial Report**

**May 13, 2024**

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Revenue

March 2024 Additional revenue not shown on previous report: None

April 2024: \$70,102.27 notably:

- \$64,619.18 Contract water sale
- \$5,483.09 LAIF interest

Ordinary Expenses

March 2024: Additional expenses not shown on previous report: \$6,582.78 in payroll line items.

April 2024: \$33,319.72 notably:

- \$2,890.73 for Meter & Data Mgmt Program to RCD
- \$6,564.64 in various Projects
- \$2,262.55 for Consulting (Accounting & HR)

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 April 2024.
- Additional reports or information available upon request.

Recommendation:

Move to accept and file the financial reports for April 2024.

Attachments:

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

## Income &amp; Expense / Budget vs. Actual

April 2024

	<u>Apr 24</u>
<b>Ordinary Income/Expense</b>	
Income	
4001 · Contract Water Sales	64,619.18
4080 · Interest-LAIF	5,483.09
Total Income	<u>70,102.27</u>
Expense	
Payroll Expenses	13,165.55
Water Supply Expenses	
5020 · Water Rights	
5025 · Meter & Data Mgmt Program	<u>2,890.73</u>
Total 5020 · Water Rights	<u>2,890.73</u>
5030 · Projects	
5036 · License Change Petition	
5036.01 · Chg Pet- Legal Counsel	<u>622.20</u>
Total 5036 · License Change Petition	<u>622.20</u>
5037 · LAFCo Applications	
5037.01 · LAFCo Apps - Legal Counsel	<u>126.99</u>
Total 5037 · LAFCo Applications	<u>126.99</u>
5038 · Demand Mgmt	
5038.04 · Demand Mgmt-Grant Writing	<u>3,943.75</u>
Total 5038 · Demand Mgmt	<u>3,943.75</u>
5039 · Trans Basin Diversion	
5039.01 · TBD - Legal Counsel	1,269.90
5039 · Trans Basin Diversion - Other	<u>601.80</u>
Total 5039 · Trans Basin Diversion	<u>1,871.70</u>
Total 5030 · Projects	<u>6,564.64</u>
5040 · USGS, streamflow gage	<u>7,237.50</u>
Total Water Supply Expenses	<u>16,692.87</u>
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	1,375.30
5105 · Legal-General	0.00
5109 · Human Resources	<u>887.25</u>
Total 5100 · Consulting	<u>2,262.55</u>
5120 · Vehicle	117.55
5130 · Insurance	0.00
5160 · Office Operating Expenses	416.23
5170 · Training & Conferences	664.97
5190 · Property Tax Admin Fees	<u>0.00</u>
Total General & Administrative Exp	<u>3,461.30</u>
Total Expense	<u>33,319.72</u>

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>
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	514,251.26	509,806.00
4010 · Water Application Fee	800.00	
4050 · Property Taxes	83,267.22	55,000.00
4080 · Interest-LAIF	15,127.79	3,000.00
4081 · Interest-SBMC	54.96	100.00
4100 · Other Income	268.00	
Total Income	<u>613,769.23</u>	<u>567,906.00</u>
Expense		
Payroll Expenses	137,963.38	272,100.00
Water Supply Expenses		
5020 · Water Rights		
5021 · Annual Fees	15,144.89	18,000.00
5022 · Legal Counsel	2,199.38	1,500.00
5023 · WR Engineering	2,036.25	1,500.00
5024 · Meter Maintenance	0.00	1,000.00
5025 · Meter & Data Mgmt Program	13,171.60	6,000.00
Total 5020 · Water Rights	<u>32,552.12</u>	<u>28,000.00</u>
5030 · Projects		
5031 · Grants/Funding Analysis-general	6,525.00	
5034 · Addt'l Water Rights		
5034.02 · Engineering	57.50	
Total 5034 · Addt'l Water Rights	<u>57.50</u>	
5035 · RR Water Forum		
5035.01 · RR Water Forum-Legal	1,840.08	
5035.02 · RR Water Forum-Engineering	230.00	
Total 5035 · RR Water Forum	<u>2,070.08</u>	
5036 · License Change Petition		
5036.01 · Chg Pet- Legal Counsel	5,753.25	
5036.02 · Chg Pet - Engineering	4,592.75	
5036.03 · Chg Pet - Mapping	262.50	
Total 5036 · License Change Petition	<u>10,608.50</u>	

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>
5037 · LAFCo Applications		
5037.01 · LAFCo Apps - Legal Counsel	252.45	
Total 5037 · LAFCo Applications	252.45	
5038 · Demand Mgmt		
5038.02 · Demand Mgmt - Engineering	1,265.00	
5038.03 · Demand Mgmt -Funding Analysis	1,437.50	
5038.04 · Demand Mgmt-Grant Writing	15,572.50	
Total 5038 · Demand Mgmt	18,275.00	
5039 · Trans Basin Diversion		
5039.01 · TBD - Legal Counsel	21,546.52	
5039.02 · TBD- Engineering	14,005.00	
5039 · Trans Basin Diversion - Other	601.80	
Total 5039 · Trans Basin Diversion	36,153.32	
5030 · Projects - Other	0.00	250,000.00
Total 5030 · Projects	73,941.85	250,000.00
5040 · USGS, streamflow gage	14,475.00	16,000.00
5050 · JPAs		
5051 · IWPC	3,300.00	3,300.00
5052 · GSA	68,750.00	100,000.00
Total 5050 · JPAs	72,050.00	103,300.00
Total Water Supply Expenses	193,018.97	397,300.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	5,946.11	6,000.00
5102 · Audit	8,000.00	10,000.00
5103 · Engineering- General	17,614.25	
5105 · Legal-General	6,613.35	20,000.00
5109 · Human Resources	2,535.00	3,000.00
5110 · Strategic Planning	0.00	3,000.00
Total 5100 · Consulting	40,708.71	42,000.00
5120 · Vehicle	2,828.41	2,000.00
5130 · Insurance	6,451.54	7,800.00

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>
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00
5150 · Memberships	6,019.00	6,000.00
5160 · Office Operating Expenses	5,061.66	7,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	3,410.57	6,000.00
5180 · Stipends, Meetings	5,465.25	13,500.00
5190 · Property Tax Admin Fees	0.00	1,000.00
Total General & Administrative Exp	<u>75,545.51</u>	<u>92,300.00</u>
Total Expense	<u>406,527.86</u>	<u>761,700.00</u>
Net Ordinary Income	207,241.37	-193,794.00
Other Income/Expense		
Other Expense		
5700 · Use of Wtr Reliability Reserve		
5700.1 · IWPC Contributions	46,700.00	
5700.2 · UVB GSA Contributions	30,000.00	
Total 5700 · Use of Wtr Reliability Reserve	<u>76,700.00</u>	
5710 · Use of Capital Reserves	10,903.97	
Total Other Expense	<u>87,603.97</u>	
Net Other Income	<u>-87,603.97</u>	<u>0.00</u>
Net Income	<u><u>119,637.40</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	514,251.26	335,827.05	178,424.21	53.1%
4002 · Surplus Water Sales	0.00	3,536.69	-3,536.69	-100.0%
4010 · Water Application Fee	800.00	1,600.00	-800.00	-50.0%
4050 · Property Taxes	83,267.22	62,375.87	20,891.35	33.5%
4080 · Interest-LAIF	15,127.79	11,520.35	3,607.44	31.3%
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%
<b>Total Income</b>	<b>613,769.23</b>	<b>413,916.09</b>	<b>199,853.14</b>	<b>48.3%</b>
Expense				
Payroll Expenses	137,963.38	192,108.21	-54,144.83	-28.2%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	15,144.89	16,886.72	-1,741.83	-10.3%
5022 · Legal Counsel	2,199.38	0.00	2,199.38	100.0%
5023 · WR Engineering	2,036.25	0.00	2,036.25	100.0%
5024 · Meter Maintenance	0.00	367.61	-367.61	-100.0%
5025 · Meter & Data Mgmt Program	13,171.60	3,893.46	9,278.14	238.3%
<b>Total 5020 · Water Rights</b>	<b>32,552.12</b>	<b>21,147.79</b>	<b>11,404.33</b>	<b>53.9%</b>
5030 · Projects				
5031 · Grants/Funding Analysis-general	6,525.00	3,861.25	2,663.75	69.0%
5032 · Outreach & Education	0.00	92.20	-92.20	-100.0%
5034 · Add'l Water Rights				
5034.02 · Engineering	57.50	3,737.00	-3,679.50	-98.5%
<b>Total 5034 · Add'l Water Rights</b>	<b>57.50</b>	<b>3,737.00</b>	<b>-3,679.50</b>	<b>-98.5%</b>
5035 · RR Water Forum				
5035.01 · RR Water Forum-Legal	1,840.08	0.00	1,840.08	100.0%
5035.02 · RR Water Forum-Engineering	230.00	0.00	230.00	100.0%
<b>Total 5035 · RR Water Forum</b>	<b>2,070.08</b>	<b>0.00</b>	<b>2,070.08</b>	<b>100.0%</b>
5036 · License Change Petition				
5036.01 · Chg Pet- Legal Counsel	5,753.25	0.00	5,753.25	100.0%
5036.02 · Chg Pet - Engineering	4,592.75	0.00	4,592.75	100.0%
5036.03 · Chg Pet - Mapping	262.50	0.00	262.50	100.0%
<b>Total 5036 · License Change Petition</b>	<b>10,608.50</b>	<b>0.00</b>	<b>10,608.50</b>	<b>100.0%</b>
5037 · LAFCo Applications				
5037.01 · LAFCo Apps - Legal Counsel	252.45	0.00	252.45	100.0%
<b>Total 5037 · LAFCo Applications</b>	<b>252.45</b>	<b>0.00</b>	<b>252.45</b>	<b>100.0%</b>
5038 · Demand Mgmt				
5038.02 · Demand Mgmt - Engineering	1,265.00	0.00	1,265.00	100.0%
5038.03 · Demand Mgmt -Funding Analysis	1,437.50	0.00	1,437.50	100.0%
5038.04 · Demand Mgmt-Grant Writing	15,572.50	0.00	15,572.50	100.0%
<b>Total 5038 · Demand Mgmt</b>	<b>18,275.00</b>	<b>0.00</b>	<b>18,275.00</b>	<b>100.0%</b>
5039 · Trans Basin Diversion				
5039.01 · TBD - Legal Counsel	21,546.52	0.00	21,546.52	100.0%
5039.02 · TBD- Engineering	14,005.00	0.00	14,005.00	100.0%
5039 · Trans Basin Diversion - Other	601.80	0.00	601.80	100.0%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Total 5039 · Trans Basin Diversion	36,153.32	0.00	36,153.32	100.0%
Total 5030 · Projects	73,941.85	7,690.45	66,251.40	861.5%
5040 · USGS, streamflow gage	14,475.00	13,150.00	1,325.00	10.1%
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	193,018.97	110,738.24	82,280.73	74.3%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	5,946.11	25,904.45	-19,958.34	-77.1%
5102 · Audit	8,000.00	19,000.00	-11,000.00	-57.9%
5103 · Engineering- General	17,614.25	0.00	17,614.25	100.0%
5105 · Legal-General	6,613.35	24,843.63	-18,230.28	-73.4%
5107 · Public Relations-general	0.00	150.00	-150.00	-100.0%
5109 · Human Resources	2,535.00	12,805.00	-10,270.00	-80.2%
5110 · Strategic Planning	0.00	2,150.00	-2,150.00	-100.0%
Total 5100 · Consulting	40,708.71	84,853.08	-44,144.37	-52.0%
5120 · Vehicle	2,828.41	1,243.42	1,584.99	127.5%
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	6,019.00	5,930.00	89.00	1.5%
5160 · Office Operating Expenses	5,061.66	8,164.30	-3,102.64	-38.0%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	3,410.57	5,297.45	-1,886.88	-35.6%
5180 · Stipends, Meetings	5,465.25	5,200.00	265.25	5.1%
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	75,545.51	128,359.99	-52,814.48	-41.2%
Total Expense	406,527.86	431,206.44	-24,678.58	-5.7%
Net Ordinary Income	207,241.37	-17,290.35	224,531.72	1,298.6%
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				
5700.1 · IWPC Contributions	46,700.00	0.00	46,700.00	100.0%
5700.2 · UVB GSA Contributions	30,000.00	0.00	30,000.00	100.0%
Total 5700 · Use of Wtr Reliability Reserve	76,700.00	0.00	76,700.00	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%
Total Other Expense	87,603.97	50,419.50	37,184.47	73.8%
Net Other Income	-87,603.97	-50,419.50	-37,184.47	-73.8%
Net Income	119,637.40	-67,709.85	187,347.25	276.7%

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
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · SBMC Checking	361,192.57	265,565.19	95,627.38	36.0%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	150,140.23	200,110.49	-49,970.26	-25.0%
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	250,165.45	250,110.49	54.96	0.0%
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	151,632.92	205,602.55	-53,969.63	-26.3%
Total 1010 · LAIF	518,652.92	499,602.55	19,050.37	3.8%
1019 · LAIF - Fair Market Value	-7,579.72	-7,579.72	0.00	0.0%
Total Checking/Savings	1,122,431.22	1,007,698.51	114,732.71	11.4%
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	1,143,995.13	1,039,124.46	104,870.67	10.1%
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%
<b>TOTAL ASSETS</b>	<b>1,238,239.88</b>	<b>1,133,369.21</b>	<b>104,870.67</b>	<b>9.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
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	0.00	134.46	-134.46	-100.0%
2056 · EE PERS Payable	0.00	121.50	-121.50	-100.0%
2057 · Roth 457(b) Payable	0.00	150.00	-150.00	-100.0%
2058 · 1959 Survivor Benefits (Liab)	0.00	1.00	-1.00	-100.0%
Total 2050 · Payroll Liabilities	0.00	406.96	-406.96	-100.0%
Total Other Current Liabilities	24,980.77	39,747.50	-14,766.73	-37.2%
Total Current Liabilities	24,980.77	39,747.50	-14,766.73	-37.2%
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	86,626.77	101,393.50	-14,766.73	-14.6%
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	119,637.40	-67,709.85	187,347.25	276.7%
Total Equity	1,151,613.11	1,031,975.71	119,637.40	11.6%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,238,239.88</b>	<b>1,133,369.21</b>	<b>104,870.67</b>	<b>9.3%</b>

## Mendocino County Russian River Flood Control District

## Monthly Payment Detail

Cash Basis

As of April 30, 2024

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
04/02/2024	Cardmember Service	Credit card 2/13 - 3/12/24	-984.25
04/08/2024	Humanage HR, LLC	HR Consultant March service dates	-887.25
04/08/2024	Intuit	Monthly Payroll Subscription	-6.00
04/12/2024	Eide Bailly	Accounting, January 2024 service Dates	-1,322.80
04/14/2024	LACO	Funding analysis & grant writing January 2024 Service D...	-3,943.75
04/14/2024	Mendocino County Resource Co..	Meter & Data Mgmt Program, March 2024 service dates	-2,890.73
04/16/2024	Team Mobile	Monthly cell phone service	-208.50
04/22/2024	Eide Bailly	Accounting, February 2024 service Dates	-52.50
04/22/2024	Herum/Crabtree/Suntag	Legal Counsel March 2024 Service Dates	-2,620.89
04/22/2024	USGS	Gages, Bill #91133458	-7,237.50
Total 1000 · SBMC Checking			-20,154.17
TOTAL			-20,154.17

# Project Water Worksheet as of May 1, 2024

*(No contract changes from previous report)*

**Current 2024 totals  
in Acre Feet**

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
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<b>Contracted Non-Retail Suppliers:</b>	<b>4972</b>
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<b>Contracted Retail Suppliers:</b>	<b>2305.15</b>
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Calpella CWD	85
Henry Station Mutual Water Co	8
Hopland PUD	222
Millview CWD - All Use	1171.15
Rogina Water	200
River Estates Mutual Water Company	26
Willow CWD - All Use	593
<b>Contracted Retail Suppliers Total:</b>	<b>2305.15</b>

<b>Contracted Total:</b>	<b>7277.15</b>
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<b>Current Uncontracted Water Supply for 2024:</b>	<b>662.85</b>
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**Redwood Valley County Water District 2024 Surplus Use Totals:**

Month	Water Requested, in acre feet	Water diverted, in acre feet	Remaining AF Available in 2024 only
Jan 2024	projections not yet established	13.89	undetermined
Feb 2024	projections not yet established	0.00	
Mar 2024	projections not yet established	14.46	
Apr 2024	projections not yet established		
May 2024			
June 2024			
July 2024			
Aug 2024			
Sept 2024			
Oct 2024			
Nov 2024			
Dec 2024			
<b>Totals:</b>		<b>28.35</b>	

5 **DRAFT MINUTES**  
6 **Regular Meeting of April 1, 2024**  
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

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

10  
11 Trustees Present: Christopher Watt, President  
12 Alfred White, Vice President  
13 John Reardan, Trustee  
14 Tyler Rodrigue, Trustee

15  
16 Absent: John Bailey, Treasurer

17 Staff: Elizabeth Salomone, General Manager  
18

19 **2. Approval of Agenda**

20 Vice President White moved to approve the agenda. Trustee Reardan 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 **CLOSED SESSION**

28 **4. Conference with Real Property Negotiators** (Gov. Code § 54956.8)  
29 *Property:* Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members  
30 *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity  
31

32 The Board held a closed session from 5:32 PM to 5:39 PM. Report out of Closed Session: The Board  
33 directed President Watt to sign a confidentiality Agreement with the Inland Water Commission on  
34 behalf of the District.

35 **GUEST SPEAKER**

36 **5.** California Water Data Consortium representatives provided a brief overview of the organization and current  
37 work of possible interest in the Russian River.  
38

39 **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

40 **6. District Water Use in 2023**

41 GM Salomone presented the item. Comments and questions were offered by Trustees.  
42

43 **7. Local Agency Formation Commission (LAFCo)**

44 GM Salomone presented the item. Comments and questions were offered by Trustees. President Watt ratified  
45 appointment of Trustees Reardan and Watt to LAFCo Ad Hoc Committee to work with General Manager in  
46 preparing for the upcoming LAFCo Municipal Service Review and Sphere of Influence Update, including a  
47 potential annexation application.  
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(Continued...)

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Trustee Reardan moved to approve Resolution #24-01, a Commitment to Collaborate with Redwood Valley County Water District in developing a Local Agency Formation Commission Annexation Application. Vice President White seconded the motion. The motion was approved by the following vote:

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

**8. Financial Statements & Independent Auditors' Report for Fiscal Year 2022-2023**

GM Salomone presented the item. Comments and questions were offered by Trustees. Trustee White posed questions from the Audit regarding the District's liability insurance and the Board requested further information be provided at the next Board meeting.

Vice President White moved to approve the Draft Financial Statements & Independent Auditor's Report for Fiscal Year 2022-2023 and direct General Manager to sign the management representation letter and other documents necessary for finalization. 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**

**9. Water Supply Conditions Update**

Clarifying questions were asked and answered.

**10. Consent Calendar**

- a) Acceptance of the February and March 2024 Financial Reports
- b) Approval of February 5, 2024 Regular Board Meeting minutes
- c) Approval of Policy Enabling the Executive Director to Sign Contracts and Enter Into Agreements on the District's Behalf.

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)

**11. Trustee & Committee Reports**

- a) GM Evaluation Ad Hoc: Ad Hoc Committee reviewed the Trustee surveys with HR Consultant.
- b) LAFCo MSR/SOI & Annexation Ad Hoc: discussed in Agenda Item 7.
- c) Consider identifying District liaison to Ukiah Valley Water Authority JPA: the item was tabled until such time sufficient interest identified.

Trustee Reardan provided an update on the Eel Russian Project Authority.

Vice President White provided an update on the Ukiah Valley Groundwater Sustainability Agency Rate & Fee Study.

**12. General Manager Report & Correspondence**

No comments or questions.

(Continued...)

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**13. Direction on Future Agenda Items**

Potential Board vacancy, consideration of liaison assignments.

**ADJOURNMENT**

Trustee Reardan moved to adjourn the meeting at 7:14 PM. 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 May 13, 2024***

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President of the Board of Trustees

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Secretary of the Board of Trustees

**President**

*Christopher Watt*

**Vice President**

*Alfred White*

**Treasurer**

*John Bailey*

**Trustee**

*Tyler Rodrigue*

**Trustee**

*John Reardan*

5 **DRAFT MINUTES**  
6 **Special Meeting of April 19, 2024**  
7 **At District Office: 304 N. State Street, Ukiah, CA 95482**

8 **1. Roll Call**

9 President Watt called the meeting to order at 8:30 AM.

10 Trustees Present: Christopher Watt, President  
11 Alfred White, Vice President  
12 John Bailey, Treasurer  
13 John Reardan, Trustee  
14 Tyler Rodrigue, Trustee  
15

16 Staff: Maria Cordova, Human Resources Consultant  
17  
18

19 **2. Approval of Agenda**

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

22 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)  
23

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

25 **CLOSED SESSION**  
26

27 The Board entered Closed Session at 8:31 AM.

28 **4. Government Public Employee Performance Evaluation: Gov. Code §54957 (General Manager). Conference**  
29 **with Labor Negotiators: board representative – HR Consultant, Unrepresented Employee: General Manager**  
30

31 The Board entered Open Session at 9:05 AM. Report out: direction was given to HR Consultant.

32 **5. Direction on Future Agenda Items**

33 None  
34  
35

36 **ADJOURNMENT**

37 Trustee Reardan moved to adjourn the meeting at 9:06 AM. Trustee Bailey seconded the motion. The motion  
38 was approved by the following vote:

39 Ayes: 5 (Reardan, Rodrigue, Bailey, White, Watt)  
40

41 ***APPROVED by Board of Trustees on May 13, 2024***

42  
43  
44 \_\_\_\_\_  
45 President of the Board of Trustees

44 \_\_\_\_\_  
45 Secretary of the Board of Trustees

46 **President**                      **Vice President**                      **Treasurer**                      **Trustee**                      **Trustee**  
47 *Christopher Watt*                      *Alfred White*                      *John Bailey*                      *Tyler Rodrigue*                      *John Reardan*