

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

STAFF REPORT

Agenda Item 6a: August 2023 Financial Report

Monday, September 11, 2023

Revenue

July 2023 Additional revenue not shown on previous report: none

August 2023: \$2,209 (2022 Calendar year contract payment)

Ordinary Expenses

July 2023 Additional expenses not shown on previous report: none

August 2023: \$83,508.58

- \$10,903.97 for new meters – Accountants will adjust fixed assets and advise on budget allocation.
- \$1,512.50 Project development for grant application.
- \$34,375 Ukiah Valley GSA – payment 1 of 2 for the year.
- \$17,570.50 Engineering: several projects during 2022/23 fiscal year; may be reallocated by accountants.
- \$1,100.37 Annual LAFCo Apportionment

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 August 2023.
- Additional reports or information available upon request.

Recommendation:

Move to accept and file the financial reports for August 2023.

Attachments:

1. Income & Expense Report – August 2023 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 – August 2023
6. Contracted Water Worksheet

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

Cash Basis

August 2023

	Aug 23	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	2,209.00	0.00
Total Income	2,209.00	0.00
Expense		
Payroll Expenses	13,865.57	13,192.00
Water Supply Expenses		
5020 · Water Rights		
5025 · Meter & Data Mgmt Program	521.88	300.00
5022 · Legal Counsel	125.46	0.00
Total 5020 · Water Rights	647.34	300.00
5030 · Projects		
5035 · RR Water Forum		
5035.01 · RR Water Forum-Legal	627.30	
Total 5035 · RR Water Forum	627.30	
5038 · Flow Enhancement Planning Proj.		
5038.03 · Flow Enh - Grant Writing	1,512.50	
Total 5038 · Flow Enhancement Planning Proj.	1,512.50	
Total 5030 · Projects	2,139.80	0.00
5050 · JPAs		
5052 · GSA	34,375.00	0.00
Total 5050 · JPAs	34,375.00	0.00
Total Water Supply Expenses	37,162.14	300.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	1,844.26	500.00
5103 · Engineering	17,570.50	
5105 · Legal	167.28	1,667.00
Total 5100 · Consulting	19,582.04	2,167.00
5120 · Vehicle	38.41	60.00

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

Cash Basis

August 2023

	Aug 23	Budget
5130 · Insurance	0.00	108.00
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00
5160 · Office Operating Expenses	815.80	580.00
5161 · Rent, Utilities	0.00	416.00
5180 · Stipends, Meetings	40.28	0.00
Total General & Administrative Exp	21,576.90	5,331.00
Total Expense	72,604.61	18,823.00
Net Ordinary Income	-70,395.61	-18,823.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	10,903.97	
Total Other Expense	10,903.97	
Net Other Income	-10,903.97	0.00
Net Income	-81,299.58	-18,823.00

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	25,897.00	509,806.00	-483,909.00	5.1%
4050 · Property Taxes	0.00	55,000.00	-55,000.00	0.0%
4080 · Interest-LAIF	0.00	3,000.00	-3,000.00	0.0%
4081 · Interest-SBMC	0.00	100.00	-100.00	0.0%
Total Income	25,897.00	567,906.00	-542,009.00	4.6%
Expense				
Payroll Expenses	45,728.16	272,100.00	-226,371.84	16.8%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	0.00	18,000.00	-18,000.00	0.0%
5022 · Legal Counsel	125.46	1,500.00	-1,374.54	8.4%
5023 · WR Engineering	0.00	1,500.00	-1,500.00	0.0%
5024 · Meter Maintenance	0.00	1,000.00	-1,000.00	0.0%
5025 · Meter & Data Mgmt Program	521.88	6,000.00	-5,478.12	8.7%
Total 5020 · Water Rights	647.34	28,000.00	-27,352.66	2.3%
5030 · Projects				
5031 · Grants/Funding Analysis	2,625.00			
5035 · RR Water Forum	627.30			
5038 · Flow Enhancement Planning Proj.	1,512.50			
5030 · Projects - Other	0.00	250,000.00	-250,000.00	0.0%
Total 5030 · Projects	4,764.80	250,000.00	-245,235.20	1.9%
5040 · USGS, streamflow gage	7,237.50	16,000.00	-8,762.50	45.2%
5050 · JPAs				
5051 · IWPC	3,300.00	3,300.00	0.00	100.0%
5052 · GSA	34,375.00	100,000.00	-65,625.00	34.4%
Total 5050 · JPAs	37,675.00	103,300.00	-65,625.00	36.5%
Total Water Supply Expenses	50,324.64	397,300.00	-346,975.36	12.7%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	2,315.51	6,000.00	-3,684.49	38.6%
5102 · Audit	-1,500.00	10,000.00	-11,500.00	-15.0%
5103 · Engineering	17,570.50			
5105 · Legal	2,093.04	20,000.00	-17,906.96	10.5%
5109 · Human Resources	536.25	3,000.00	-2,463.75	17.9%
5110 · Strategic Planning	0.00	3,000.00	-3,000.00	0.0%
Total 5100 · Consulting	21,015.30	42,000.00	-20,984.70	50.0%
5120 · Vehicle	1,890.99	2,000.00	-109.01	94.5%
5130 · Insurance	6,451.54	7,800.00	-1,348.46	82.7%

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5140 · LAFCO Apportionment Fee	1,100.37	2,000.00	-899.63	55.0%
5150 · Memberships	0.00	6,000.00	-6,000.00	0.0%
5160 · Office Operating Expenses	1,763.75	7,000.00	-5,236.25	25.2%
5161 · Rent, Utilities	1,125.00	5,000.00	-3,875.00	22.5%
5170 · Training & Conferences	635.10	6,000.00	-5,364.90	10.6%
5180 · Stipends, Meetings	590.28	13,500.00	-12,909.72	4.4%
5190 · Property Tax Admin Fees	0.00	1,000.00	-1,000.00	0.0%
Total General & Administrative Exp	<u>34,572.33</u>	<u>92,300.00</u>	<u>-57,727.67</u>	<u>37.5%</u>
Total Expense	<u>130,625.13</u>	<u>761,700.00</u>	<u>-631,074.87</u>	<u>17.1%</u>
Net Ordinary Income	-104,728.13	-193,794.00	89,065.87	54.0%
Other Income/Expense				
Other Expense				
5700 · Use of Wtr Reliability Reserve	46,700.00			
5710 · Use of Capital Reserves	<u>10,903.97</u>			
Total Other Expense	<u>57,603.97</u>			
Net Other Income	<u>-57,603.97</u>	<u>0.00</u>	<u>-57,603.97</u>	<u>100.0%</u>
Net Income	<u><u>-162,332.10</u></u>	<u><u>-193,794.00</u></u>	<u><u>31,461.90</u></u>	<u><u>83.8%</u></u>

Russian River Flood Control District
Profit & Loss Prev Year Comparison

July 2023 through June 2024

Cash Basis

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	25,897.00	317,027.05	-291,130.05	-91.8%
4002 · Surplus Water Sales	0.00	22,336.69	-22,336.69	-100.0%
4010 · Water Application Fee	0.00	1,600.00	-1,600.00	-100.0%
4050 · Property Taxes	0.00	34,872.50	-34,872.50	-100.0%
4080 · Interest-LAIF	0.00	11,520.35	-11,520.35	-100.0%
4081 · Interest-SBMC	0.00	55.38	-55.38	-100.0%
4100 · Other Income	0.00	257.95	-257.95	-100.0%
4130 · Unrealized Gain(Loss) Invstment	0.00	-1,257.20	1,257.20	100.0%
Total Income	25,897.00	386,412.72	-360,515.72	-93.3%
Expense				
Payroll Expenses				
5001 · Gross Wages	30,000.00	132,297.36	-102,297.36	-77.3%
5002 · CalPERS Employer Expense	2,293.50	9,388.42	-7,094.92	-75.6%
5003 · CalPERS 457 Roth Expense	900.00	3,950.00	-3,050.00	-77.2%
5004 · Health Insurance	3,708.00	20,287.00	-16,579.00	-81.7%
5005 · Medicare	488.77	2,103.00	-1,614.23	-76.8%
5006 · FICA	2,089.89	9,820.16	-7,730.27	-78.7%
5007 · CalPERS 1959 Survivor Billing	42.00	29.00	13.00	44.8%
5008 · CALPERS GASB-68 Fees	0.00	700.00	-700.00	-100.0%
5009 · Unfunded Pension Liability	6,206.00	6,311.00	-105.00	-1.7%
Payroll Expenses - Other	0.00	650.00	-650.00	-100.0%
Total Payroll Expenses	45,728.16	185,535.94	-139,807.78	-75.4%
Water Supply Expenses				
5020 · Water Rights				
5021 · Annual Fees	0.00	16,886.72	-16,886.72	-100.0%
5022 · Legal Counsel	125.46	0.00	125.46	100.0%
5024 · Meter Maintenance	0.00	367.61	-367.61	-100.0%
5025 · Meter & Data Mgmt Program	521.88	3,893.46	-3,371.58	-86.6%
Total 5020 · Water Rights	647.34	21,147.79	-20,500.45	-96.9%
5030 · Projects				
5031 · Grants/Funding Analysis	2,625.00	3,861.25	-1,236.25	-32.0%
5032 · Outreach & Education	0.00	92.20	-92.20	-100.0%
5034 · Addtl Water Rights	0.00	3,737.00	-3,737.00	-100.0%
5035 · RR Water Forum	627.30	0.00	627.30	100.0%
5038 · Flow Enhancement Planning P...	1,512.50	0.00	1,512.50	100.0%
Total 5030 · Projects	4,764.80	7,690.45	-2,925.65	-38.0%
5040 · USGS, streamflow gage	7,237.50	5,912.50	1,325.00	22.4%
5050 · JPAs				
5051 · IWPC	3,300.00	0.00	3,300.00	100.0%
5052 · GSA	34,375.00	68,750.00	-34,375.00	-50.0%
Total 5050 · JPAs	37,675.00	68,750.00	-31,075.00	-45.2%
Total Water Supply Expenses	50,324.64	103,500.74	-53,176.10	-51.4%

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	2,315.51	25,904.45	-23,588.94	-91.1%
5102 · Audit	-1,500.00	19,000.00	-20,500.00	-107.9%
5103 · Engineering	17,570.50	0.00	17,570.50	100.0%
5105 · Legal	2,093.04	24,843.63	-22,750.59	-91.6%
5107 · Outreach	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	21,015.30	84,853.08	-63,837.78	-75.2%
5120 · Vehicle	1,890.99	1,243.42	647.57	52.1%
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	0.00	5,930.00	-5,930.00	-100.0%
5160 · Office Operating Expenses	1,763.75	8,159.30	-6,395.55	-78.4%
5161 · Rent, Utilities	1,125.00	4,500.00	-3,375.00	-75.0%
5170 · Training & Conferences	635.10	5,297.45	-4,662.35	-88.0%
5180 · Stipends, Meetings	590.28	4,650.00	-4,059.72	-87.3%
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	-6.00	6.00	100.0%
Total General & Administrative Exp	34,572.33	127,771.61	-93,199.28	-72.9%
Total Expense	130,625.13	416,808.29	-286,183.16	-68.7%
Net Ordinary Income	-104,728.13	-30,395.57	-74,332.56	-244.6%
Other Income/Expense				
Other Expense				
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%
Total Other Expense	57,603.97	0.00	57,603.97	100.0%
Net Other Income	-57,603.97	0.00	-57,603.97	-100.0%
Net Income	-162,332.10	-30,395.57	-131,936.53	-434.1%

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	152,801.13	265,565.19	-112,764.06	-42.5%
1001 · SBMC Savings				
1001.02 · Savings Water Reliability Fund	100,110.49	200,110.49	-100,000.00	-50.0%
1001.01 · General Savings	100,000.00	50,000.00	50,000.00	100.0%
Total 1001 · SBMC Savings	200,110.49	250,110.49	-50,000.00	-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	136,505.13	205,602.55	-69,097.42	-33.6%
Total 1010 · LAIF	503,525.13	499,602.55	3,922.58	0.8%
1019 · LAIF - Fair Market Value	-7,579.72	-7,579.72	0.00	0.0%
Total Checking/Savings	848,857.03	1,007,698.51	-158,841.48	-15.8%
Other Current Assets				
1210 · Interest Receivable	0.00	3,922.58	-3,922.58	-100.0%
Total Other Current Assets	0.00	3,922.58	-3,922.58	-100.0%
Total Current Assets	848,857.03	1,011,621.09	-162,764.06	-16.1%
Fixed Assets				
1401 · Meters & Vehicles	147,783.80	147,783.80	0.00	0.0%
1499 · Accumulated Depreciation	-79,418.55	-79,418.55	0.00	0.0%
Total Fixed Assets	68,365.25	68,365.25	0.00	0.0%
Other Assets				
1600 · Deferred Outflows	23,868.00	23,868.00	0.00	0.0%
Total Other Assets	23,868.00	23,868.00	0.00	0.0%
TOTAL ASSETS	941,090.28	1,103,854.34	-162,764.06	-14.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	-5.00	-5.00	0.00	0.0%
Other Current Liabilities				
2030 · Vacation Accrual	24,980.77	24,980.77	0.00	0.0%
2050 · Payroll Liabilities	-25.00	406.96	-431.96	-106.1%
Total Other Current Liabilities	24,955.77	25,387.73	-431.96	-1.7%
Total Current Liabilities	24,950.77	25,382.73	-431.96	-1.7%
Long Term Liabilities				

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
2600 · Deferred Inflows	4,322.00	4,322.00	0.00	0.0%
2700 · Net Pension Liability	4,893.00	4,893.00	0.00	0.0%
Total Long Term Liabilities	9,215.00	9,215.00	0.00	0.0%
Total Liabilities	34,165.77	34,597.73	-431.96	-1.3%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	528,139.66	558,535.23	-30,395.57	-5.4%
Net Income	-162,332.10	-30,395.57	-131,936.53	-434.1%
Total Equity	906,924.51	1,069,256.61	-162,332.10	-15.2%
TOTAL LIABILITIES & EQUITY	941,090.28	1,103,854.34	-162,764.06	-14.8%

Russian River Flood Control District

Monthly Payment Detail

Cash Basis

As of August 31, 2023

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
08/02/2023	Cardmember Service	Credit card 6/13-7/13/23	-220.99
08/08/2023	Intuit	Monthly & Annual Payroll Subscription	-505.00
08/10/2023	CalPERS	FY23-24 GASB-68 Annual fee	-700.00
08/10/2023	Chevalier Vineyard Man...	Meter Reading & downloading, August 2022	-521.88
08/10/2023	Herum/Crabtree/Suntag	Legal Counsel, July service dates	-920.04
08/10/2023	Mendocino County Audi...	LAFCo Apportionment Fee for FY 2023-24 invoice 20...	-1,100.37
08/14/2023	Team Mobile	Monthly cell phone service	-168.50
08/21/2023	McCrometer	Invoice 596483, new meters	-10,903.97
08/21/2023	Balance Hydrologics	Various- billing through 6/30/23	-17,570.50
08/23/2023	Eide Bailly	Accounting, July 2023 service Dates	-1,844.26
08/25/2023	LACO	July Service Dates - Projects	-1,512.50
08/25/2023	UVB Groundwater Susta...	Member dues for FY 2023-24, Pymt 1 of 2	-34,375.00
Total 1000 · SBMC Checking			-70,343.01
TOTAL			-70,343.01

Project Water Worksheet as of September 1, 2023

		Current 2023 totals in Acre Feet
Project Water Licensed to MC RRFC & WCID:		7940
Contracted Non-Retail Suppliers:		4992
Contracted Retail Suppliers:		2505.15
	Calpella CWD	85
	Henry Station Mutual Water Co	8
	Hopland PUD	222
	Millview CWD - All Use	1171.15
	Rogina Water	400
	River Estates Mutual Water Company	26
	Willow CWD - All Use	593
	Contracted Municipals:	2505.15
Contracted Total:		7497.15
Current Uncontracted Water Supply for 2023:		442.85

Redwood Valley County Water District:

Month	Water Requested, in acre feet	Water diverted, in acre feet
Jan 2023	40	0
Feb 2023	40	0
Mar 2023	60	0
Apr 2023	60	31.60
May 2023	60	21.36
June 2023	60	94
July 2023	150	173
Aug 2023	150	
Sept 2023	150	
Oct 2023	100	
Nov 2023	40	
Dec 2023	0	
Totals:	910	320.48

Current Contract Adjustments in 2023:

Surplus water OFFERED FOR TRANSFER from customers in 2023:	693
Requested surplus by customers for 2023:	15

Total available Surplus for Redwood Valley: 1120.85