

ERNIE WIPF
CHAIR

JULIE BAWCOM
VICE-CHAIR

THERESA MCNERLIN
DIRECTOR

DARWIN DICK
DIRECTOR

CANDACE HORSLEY
DIRECTOR

UKIAH VALLEY SANITATION DISTRICT REGULAR MEETING

WEDNESDAY June 8, 2022 AT 6:00PM

LOCATION: TELECONFERENCE VIA ZOOM

Call in number: 1-669-900-6833

Meeting ID: 882-5042-4780

Zoom Link: <https://us02web.zoom.us/j/88250424780>

*The Ukiah Valley Sanitation District Board meeting will be conducted pursuant to AB 361. The Board welcomes participation in the Board meetings. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make a comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3 minutes. If you choose not to observe the meeting via Zoom and wish to make a comment on a specific agenda item, please submit your comment via email to the Board Secretary at aa@uvsd.org at least one hour before the meeting. All public comments submitted to the Board Secretary will be read verbatim for up to 3 minutes.*

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need disability-related modifications or accommodation to participate in this meeting, then please contact Chelsea Teague, Board Secretary at 707-462-4429. Requests must be made as early as possible, and at least one-full business day before the start of the meeting. The times indicated for agenda items are estimated and the Board reserves the right to address items either earlier or later than scheduled.

- 1. CALL TO ORDER**
- 2. APPROVAL OF THE AGENDA**
- 3. PUBLIC EXPRESSION OF NON-AGENDIZED ITEMS**
- 4. APPROVAL OF BOARD MEETING MINUTES**
 - April 13, 2022 Regular Meeting
- 5. CONSENT CALENDAR**
 - Resolution 2021-02.8 Making Findings and Determinations Under AB 361 for Continued Virtual Meetings
 - Check Register for April 2022 and May 2022
 - LAIF Statement for April 2022 and May 2022
 - Unaudited Monthly Financial Statements
 - Year-to-Date Budget to Actual Financial Report

ERNIE WIPF
CHAIR

JULIE BAWCOM
VICE-CHAIR

THERESA MCNERLIN
DIRECTOR

DARWIN DICK
DIRECTOR

CANDACE HORSLEY
DIRECTOR

6. OLD BUSINESS

- A. DISCUSSION AND POSSIBLE ACTION RE: Proposed Agreement between the Ukiah Valley Sanitation District and the City of Ukiah Regarding Provision of Interim Sewer Services and Out of Area Service Agreements

Recommended Action: Approve the Agreement and authorize the Board Chair to execute the Agreement with any final edits recommended by General Counsel.

7. NEW BUSINESS

- A. PRESENTATION: Draft Fiscal Year 2022-23 Budget
- B. DISCUSSION AND POSSIBLE ACTION RE: Proposed Engagement Letter from Van Lant & Fankhanel, LLP, for Auditing Services for Fiscal Year Ending June 30, 2022

Recommended Action: Approve Engagement Letter from Van Lant & Fankhanel, LLP

8. ANNOUNCEMENTS/OTHER BUSINESS/MATTERS FROM STAFF

- a) General Manager Report of Ongoing District Activities
- b) Staff Report
- c) Report on JPA
- d) Directors' Reports
- e) Letters Received or Sent
- f) Announce Regular Meeting - July 13, 2022

9. ADJOURNMENT

UVSD Regular Board Meeting April 13, 2022 via teleconference (hybrid meeting)

1. CALL TO ORDER by Chair Wipf at 6:12pm. Roll call by Chelsea Teague – all present.

Chair Wipf, Vice-Chair Bawcom, and Director Horsley arrived in-person.

2. APPROVAL OF THE AGENDA

Motion to approve the agenda by Director McNerlin, seconded by Vice-Chair Bawcom. Roll call vote: Ayes – 4 Nays – 0 (Director Dick was connecting to audio via Zoom). Motion carries. No public comment.

3. PUBLIC EXPRESSION OF NON-AGENDIZED ITEMS

No public comment.

4. APPROVAL OF BOARD MEETING MINUTES

No public comment. Motion to approve Board Meeting Minutes by Director McNerlin, seconded by Vice-Chair Bawcom. Roll call vote: Ayes – 4 Nays – 0 (Director Dick was connecting to audio via Zoom). Motion carries.

5. CONSENT CALENDAR

Director Dick connected to audio via Zoom. Motion to approve the Consent Calendar by Director McNerlin, seconded by Director Dick. No public comment. Roll call vote: Ayes – 5 Nays – 0. Motion carries.

6. OLD BUSINESS

None.

7. NEW BUSINESS

A. DISCUSSION AND POSSIBLE ACTION RE: UPDATE AND DISCUSSION REGARDING MEETINGS WITH CITY OF UKIAH AND MENDOCINO COUNTY LAFCO REGARDING OUT OF AREA SERVICE AGREEMENT REQUESTS AND CONSOLIDATION OF SEWER SERVICES

Recommended Action: Discuss and provide direction to staff

Wing-See Fox addressed this item to the Board. Board discussion. Sean White made some comments re: the City's new sphere of influence and what it encompasses "ridgetop to ridgetop". Board discussion continued. Direction to staff.

8. ANNOUNCEMENTS/OTHER BUSINESS/MATTERS FROM STAFF

- a) Wing-See Fox gave a report regarding ongoing meetings with the City of Ukiah and LAFCo staff and the FY 2022-23 budget.
- b) None.
- c) No report.

- d) None.
- e) No letters received/sent.
- f) Next Regular Meeting – May 11, 2022.

9. ADJOURNMENT - Meeting adjourned at 7:39p.m.

RESOLUTION 2021-02.8

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY SANITATION DISTRICT MAKING FINDINGS AND DETERMINATIONS UNDER AB 361 FOR CONTINUED VIRTUAL MEETINGS

WHEREAS, the Board of Directors of the Ukiah Valley Sanitation District (the “Board”) is committed to preserving and nurturing public access to and participation in meetings of the Board; and

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

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

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

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

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

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

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

WHEREAS, AB 361, effective as of October 1, 2021 allows legislative bodies to meet virtually provided there is a state of emergency, and either (1) state or local officials have imposed or recommended measures to promote social distancing; or (2)

the legislative body determines by majority vote that meeting in person would present imminent risks to the health and safety of attendees; and

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

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

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

WHEREAS, the continuation of virtual meetings will allow for full participation by members of the public until the present state of emergency has ended; and

WHEREAS, the Board desires to continue to hold virtual meetings pursuant to AB 361 and Government Code section 54953(e).

NOW THEREFORE, the Board of Directors of the Ukiah Valley Sanitation District, County of Mendocino, State of California does hereby resolve as follows:

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

PASSED AND ADOPTED by the Board of Directors of the Ukiah Valley Sanitation District, County of Mendocino, State of California, this 8th day of June, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ernie Wipf, Board Chair

ATTEST:

Chelsea Teague
Board Secretary

APPROVED AS TO FORM:

Joanna Gin
General Counsel



**Public Health Department
of Mendocino County**

Healthy People, Healthy Communities

Andy Coren, MD, County Health Officer



Recommendation Regarding Continued Remote Public Meetings of Governmental Bodies

September 29, 2021

In light of the continued state of emergency related to COVID-19, as the County Health Officer, I recommend that public bodies continue to meet remotely to the extent possible.

This recommendation is made due to the continued threat of COVID-19 to this community with the ongoing surge in cases and deaths experienced since the Labor Day holiday, the current county vaccination rate, and a concern for continued risk during the upcoming holidays. Additionally, I make this recommendation based on the unique characteristics of public governmental meetings (such as the increased mixing associated with bringing people together from across the community, the need to enable those who are immunocompromised or unvaccinated to be able to safely continue to fully participate in such governmental meetings, and the challenges with fully ascertaining and ensuring compliance with vaccination and other safety recommendations at such meetings), and the continued increased safety protection that physical/social distancing provides as one means by which to reduce the risk of COVID-19 transmission.

Therefore, I strongly recommend teleconferencing through online meetings as this type of meeting presents the lowest risk of transmission of SARS-CoV-2, and allows for the participation of the community, local agency staff, presenters, and local agency governing bodies in a safe environment, with no risk of contagion.

I will continue to evaluate this recommendation on an ongoing basis, paying particular attention to the pandemic stage of our community. I will communicate when there is no longer such a recommendation with respect to meetings for public bodies.

A handwritten signature in blue ink, appearing to read "Howard A. Coren, M.D.", written over a horizontal line.

Dr. Howard A. Coren, M.D.,
Mendocino County Health Officer

Dated: September 29, 2021

**Ukiah Valley Sanitation District
Check Detail
April 2022**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2065	04/01/2022	City of Ukiah	1001 - UVSD Checking		0.00
TOTAL					0.00	0.00
Bill Pmt -Check	2066	04/13/2022	USPS	1001 - UVSD Checking		-58.00
Bill	04132022	04/13/2022		5205 - Postage	-58.00	58.00
TOTAL					-58.00	58.00
Bill Pmt -Check	2071	04/14/2022	Clifton Larson Allen, LLP	1001 - UVSD Checking		-2,500.00
Bill	3216906	03/31/2022		5307 - Financial Review/Monthly Report	-2,500.00	2,500.00
TOTAL					-2,500.00	2,500.00
Bill Pmt -Check	2072	04/14/2022	Hildebrand Consulting, LLC	1001 - UVSD Checking		-525.00
Bill	429	02/28/2022		5305 - Financial & Managerial Support	-525.00	525.00
TOTAL					-525.00	525.00
Bill Pmt -Check	2073	04/14/2022	Kyocera	1001 - UVSD Checking		-143.59
Bill	55E1667408	03/28/2022		5207 - Reproduction (prints & copies)	-143.59	143.59
TOTAL					-143.59	143.59
Bill Pmt -Check	2074	04/14/2022	Mark DeMeulenaere	1001 - UVSD Checking		-1,087.50
Bill	032022	03/31/2022		5305 - Financial & Managerial Support	-1,087.50	1,087.50
TOTAL					-1,087.50	1,087.50
Bill Pmt -Check	2075	04/14/2022	Rick Sands	1001 - UVSD Checking		-701.25
Bill	03312022	03/31/2022		5401 - Engineer Services	-701.25	701.25
TOTAL					-701.25	701.25
Bill Pmt -Check	2076	04/14/2022	Tri-Cities	1001 - UVSD Checking		-93.00
Bill	220300577101	03/31/2022		5201 - Telephone & DSL	-93.00	93.00
TOTAL					-93.00	93.00
Bill Pmt -Check	2077	04/14/2022	Willow Water District	1001 - UVSD Checking		-12,109.69
Bill	142	03/31/2022		5102 - MSA - Willow	-11,346.00	11,346.00
				5209 - Information Technology-All	-199.95	199.95
Bill	527	04/01/2022		5203 - Office Rent	-463.00	463.00
				5204 - Office Utilities	-100.74	100.74
TOTAL					-12,109.69	12,109.69
Bill Pmt -Check	2079	04/15/2022	Urban Futures, Inc.	1001 - UVSD Checking		-7,375.00
Bill	0322-001	03/31/2022		5101 - Management - UFI	-7,375.00	7,375.00
TOTAL					-7,375.00	7,375.00
Bill Pmt -Check	2080	04/15/2022	USPS	1001 - UVSD Checking		-3,000.00
Bill	04/15	04/15/2022		1501 - Prepaid Postage	-3,000.00	3,000.00
TOTAL					-3,000.00	3,000.00
Check	2081	04/29/2022	Morgan Oferrall	1001 - UVSD Checking		-224.40
				4001 - Residential Fees	-224.40	224.40

Ukiah Valley Sanitation District
Check Detail
April 2022

	Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL						-224.40	224.40
	Check	2082	04/29/2022	Jared Beal	1001 - UVSD Checking		-13.53
					4001 - Residential Fees	-13.53	13.53
TOTAL						-13.53	13.53
	Bill Pmt -Check	2093	04/01/2022	City of Ukiah	1001 - UVSD Checking		-213,030.20
	Bill	042022	04/01/2022		6300 - Operating Expense Allocation	-213,030.20	213,030.20
TOTAL						-213,030.20	213,030.20

Savings Bank of Mendocino County

Beginning Balance as of 4/01/2022 \$714,441.05

Ending Balance as of 4/30/2022 \$849,323.20

Ukiah Valley Sanitation District
Check Detail
May 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2083	05/01/2022	City of Ukiah	1001 - UVSD Checking		-213,030.20
Bill	052022	05/01/2022		6300 - Operating Expense Allocation	-213,030.20	213,030.20
TOTAL					-213,030.20	213,030.20
Bill Pmt -Check	2084	05/13/2022	Best Best & Krieger LLP	1001 - UVSD Checking		-3,339.00
Bill	932997	03/31/2022		5601 - General Counsel	-3,339.00	3,339.00
TOTAL					-3,339.00	3,339.00
Bill Pmt -Check	2085	05/13/2022	Clifton Larson Allen, LLP	1001 - UVSD Checking		-2,500.00
Bill	3277370	04/30/2022		5307 - Financial Review/Monthly Report	-2,500.00	2,500.00
TOTAL					-2,500.00	2,500.00
Bill Pmt -Check	2086	05/13/2022	Mark DeMeulenaere	1001 - UVSD Checking		-1,781.25
Bill	042022	04/30/2022		5305 - Financial & Managerial Support	-1,781.25	1,781.25
TOTAL					-1,781.25	1,781.25
Bill Pmt -Check	2087	05/13/2022	RespecTech, Inc.	1001 - UVSD Checking		-166.60
Bill	45077	05/03/2022		5206 - Supplies	-166.60	166.60
TOTAL					-166.60	166.60
Bill Pmt -Check	2088	05/13/2022	Rick Sands	1001 - UVSD Checking		-1,062.50
Bill	04302022	04/30/2022		5401 - Engineer Services	-1,062.50	1,062.50
TOTAL					-1,062.50	1,062.50
Bill Pmt -Check	2089	05/13/2022	Tri-Cities	1001 - UVSD Checking		-102.75
Bill	220400577101	04/30/2022		5201 - Telephone & DSL	-102.75	102.75
TOTAL					-102.75	102.75
Bill Pmt -Check	2090	05/13/2022	Urban Futures, Inc.	1001 - UVSD Checking		-3,375.00
Bill	0422-001	04/30/2022		5101 - Management - UFI	-3,375.00	3,375.00
TOTAL					-3,375.00	3,375.00
Bill Pmt -Check	2091	05/13/2022	Willow Water District	1001 - UVSD Checking		-12,852.06
Bill	141	04/30/2022		5102 - MSA - Willow	-11,920.95	11,920.95
				5209 - Information Technology-All	-199.95	199.95
				5206 - Supplies	-173.47	173.47
Bill	531	05/01/2022		5203 - Office Rent	-463.00	463.00
				5204 - Office Utilities	-94.69	94.69
TOTAL					-12,852.06	12,852.06

Savings Bank of Mendocino County

Beginning Balance as of 5/01/2022 \$849,323.20

Ending Balance as of 5/31/2022 \$1,192,449.61

California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

May 04, 2022

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

UKIAH VALLEY SANITATION DISTRICT

GENERAL MANAGER
151 LAWS AVENUE, SUITE B
UKIAH, CA 95482

[Tran Type Definitions](#)

Account Number: 70-23-001

April 2022 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/1/2022	3/29/2022	RD	1699785	N/A	MARK DEMEULENAERE	250,000.00
4/15/2022	4/14/2022	QRD	1701672	N/A	SYSTEM	7,405.76

Account Summary

Total Deposit:	257,405.76	Beginning Balance:	9,335,557.70
Total Withdrawal:	0.00	Ending Balance:	9,592,963.46

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

June 03, 2022

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

UKIAH VALLEY SANITATION DISTRICT

GENERAL MANAGER
151 LAWS AVENUE, SUITE B
UKIAH, CA 95482

[Tran Type Definitions](#)

Account Number: 70-23-001

May 2022 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	9,592,963.46
Total Withdrawal:	0.00	Ending Balance:	9,592,963.46

UKIAH VALLEY SANITATION DISTRICT

**FINANCIAL STATEMENTS
MONTH ENDED AND FISCAL YEAR TO DATE
MARCH 31, 2022**

WORKING DRAFT FOR
DISCUSSION PURPOSES
ONLY

THIS PAGE INTENTIONALLY LEFT BLANK

WORKING DRAFT FOR
DISCUSSION PURPOSES
ONLY

**UKIAH VALLEY SANITATION DISTRICT
TABLE OF CONTENTS
MONTH ENDED AND FISCAL YEAR TO DATE MARCH 31, 2022**

Basic Financial Statements

Fund Financial Statements

Statement of Net Position	1
Statement of Revenues, Expenses, and Changes in Fund Net Position	2
Selected Notes To The Financial Statements	3

WORKING DRAFT FOR
DISCUSSION PURPOSES
ONLY

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
STATEMENT OF NET POSITION
MARCH 31, 2022**

ASSETS

Current Assets:

Cash and Investments	\$ 10,231,797
Accounts Receivable	897,381
Interest Receivable	22,406
Restricted Cash	501,977
Due from City of Ukiah	1,000,000
Prepaid Expenses	1,912
Total Current Assets	<u>12,655,473</u>

Noncurrent Assets:

Capital Assets:

Depreciable, Net	28,400,672
Total Noncurrent Assets	<u>28,400,672</u>
Total Assets	<u>41,056,145</u>

LIABILITIES

Current Liabilities:

Accounts Payable	27,716
Accrued Interest	44,760
Customer Deposits Payable	32,000
Bonds Payable - Due in One Year	1,466,000
Total Current Liabilities	<u>1,570,476</u>

Long-Term Liabilities:

Bonds Payable - Due in More Than One Year	20,729,000
Total Long-Term Liabilities	<u>20,729,000</u>
Total Liabilities	<u>22,299,476</u>

NET POSITION

Net Investment in Capital Assets	6,205,672
Unrestricted	12,550,997
Total Net Position	<u>\$ 18,756,669</u>

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
MONTH ENDED AND FISCAL YEAR TO DATE MARCH 31, 2022**

	Month Ended March 31, 2022	Fiscal Year to Date March 31, 2022
OPERATING REVENUES		
Charges for Services	\$ 447,593	\$ 4,022,987
Connection Fees	-	496,043
Total Operating Revenues	<u>447,593</u>	<u>4,519,030</u>
OPERATING EXPENSES		
Services and Supplies	26,156	252,278
Operating Expense Allocation - City of Ukiah	213,030	1,917,272
Legal Expense	3,339	23,632
Depreciation and Amortization	65,619	590,529
Total Operating Expenses	<u>308,144</u>	<u>2,783,711</u>
OPERATING INCOME (LOSS)	<u>139,449</u>	<u>1,735,319</u>
NONOPERATING REVENUE (EXPENSES)		
Taxes and Assessments	1,721	39,283
Interest Income	9,928	46,985
Interest and Bond Expense	(45,488)	(419,611)
Total Nonoperating Revenue (Expenses)	<u>(33,839)</u>	<u>(333,343)</u>
CHANGE IN NET POSITION	105,610	1,401,976
Net Position - February 28, 2022 and June 30, 2021	<u>18,651,059</u>	<u>17,354,693</u>
NET POSITION - END OF PERIOD	<u>\$ 18,756,669</u>	<u>\$ 18,756,669</u>

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
SELECTED NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR TO DATE MARCH 31, 2022**

Ukiah Valley Sanitation District

Selected Information

For the month ended and fiscal year to date March 31, 2022

The accompanying financial statements include the following departures from accounting principles generally accepted in the United States of America:

The financial statements omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America.

The financial statements omit all required supplementary information, such as management discussion and analysis as required by accounting principles generally accepted in the United States of America.

As of the quarter ended December 31, 2021, the District's actual operating expense allocation from the City of Ukiah was less than the budgeted operating expense allocation by \$205,286. The District has omitted this receivable from these financial statements.

The effects of these departures have not been determined.

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

UKIAH VALLEY SANITATION DISTRICT

**FINANCIAL STATEMENTS
MONTH ENDED AND FISCAL YEAR TO DATE
APRIL 30, 2022**

Working Draft for
Discussion Purposes
Only

THIS PAGE INTENTIONALLY LEFT BLANK

Working Draft for
Discussion Purposes
Only

**UKIAH VALLEY SANITATION DISTRICT
TABLE OF CONTENTS
MONTH ENDED AND FISCAL YEAR TO DATE APRIL 30, 2022**

Basic Financial Statements

Fund Financial Statements

Statement of Net Position	1
Statement of Revenues, Expenses, and Changes in Fund Net Position	2
Selected Notes To The Financial Statements	3

Working Draft for
Discussion Purposes
Only

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
STATEMENT OF NET POSITION
APRIL 30, 2022**

ASSETS

Current Assets:

Cash and Investments	\$ 10,416,828
Accounts Receivable	990,113
Interest Receivable	17,500
Restricted Cash	501,979
Due from City of Ukiah	1,000,000
Prepaid Expenses	4,118
Total Current Assets	<u>12,930,538</u>

Noncurrent Assets:

Capital Assets:

Depreciable, Net	28,335,053
Total Noncurrent Assets	<u>28,335,053</u>
Total Assets	<u>41,265,591</u>

LIABILITIES

Current Liabilities:

Accounts Payable	27,184
Accrued Interest	89,520
Customer Deposits Payable	33,500
Bonds Payable - Due in One Year	1,466,000
Total Current Liabilities	<u>1,616,204</u>

Long-Term Liabilities:

Bonds Payable - Due in More Than One Year	20,729,000
Total Long-Term Liabilities	<u>20,729,000</u>
Total Liabilities	<u>22,345,204</u>

NET POSITION

Net Investment in Capital Assets	6,140,053
Unrestricted	12,780,334
Total Net Position	<u>\$ 18,920,387</u>

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
MONTH ENDED AND FISCAL YEAR TO DATE APRIL 30, 2022**

	Month Ended April 30, 2022	Fiscal Year to Date April 30, 2022
OPERATING REVENUES		
Charges for Services	\$ 446,703	\$ 4,469,690
Connection Fees	41,283	537,326
Total Operating Revenues	<u>487,986</u>	<u>5,007,016</u>
OPERATING EXPENSES		
Services and Supplies	22,974	275,252
Operating Expense Allocation - City of Ukiah	213,030	2,130,302
Legal Expense	2,730	26,362
Depreciation and Amortization	65,619	656,148
Total Operating Expenses	<u>304,353</u>	<u>3,088,064</u>
OPERATING INCOME (LOSS)	<u>183,633</u>	<u>1,918,952</u>
NONOPERATING REVENUE (EXPENSES)		
Taxes and Assessments	22,343	61,626
Interest Income	2,502	49,487
Interest and Bond Expense	(44,760)	(464,371)
Total Nonoperating Revenue (Expenses)	<u>(19,915)</u>	<u>(353,258)</u>
CHANGE IN NET POSITION	163,718	1,565,694
Net Position - March 31, 2022 and June 30, 2021	<u>18,756,669</u>	<u>17,354,693</u>
NET POSITION - END OF PERIOD	<u>\$ 18,920,387</u>	<u>\$ 18,920,387</u>

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

**UKIAH VALLEY SANITATION DISTRICT
SELECTED NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR TO DATE APRIL 30, 2022**

Ukiah Valley Sanitation District

Selected Information

For the month ended and fiscal year to date April 30, 2022

The accompanying financial statements include the following departures from accounting principles generally accepted in the United States of America:

The financial statements omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America.

The financial statements omit all required supplementary information, such as management discussion and analysis as required by accounting principles generally accepted in the United States of America.

As of the quarter ended March 30, 2022, the District's actual operating expense allocation from the City of Ukiah was less than the budgeted operating expense allocation by \$378,213. The District has omitted this receivable from these financial statements.

The effects of these departures have not been determined.

These accrual basis financial statements have not been subjected to an audit, review, or compilation engagement, and no opinion nor assurance is provided hereon. Substantially all disclosures and RSI required by US generally accepted accounting principles have been omitted. See Selected Information.

UKIAH VALLEY SANITATION DISTRICT
 APPROVED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2020-2021

DRAFT

EXPENDITURE DESCRIPTION	2021/2022	2021/22												Total
	Approved Budget	July	August	September	October	November	December	January Actual	February	March	April	May	June	
Contract Management and Administration	\$ 211,152.00	\$ 15,971.00	\$ 14,909.00	\$ 14,158.00	\$ 17,284.00	\$ 13,471.00	\$ 15,971.00	\$ 16,471.00	\$ 14,971.00	\$ 18,721.00	\$ 15,296.00	\$ -	\$ -	\$ 157,223.00
Management- UFI	75,000.00	4,625.00	3,663.00	2,812.00	5,938.00	2,125.00	4,625.00	5,125.00	3,625.00	7,375.00	3,375.00	-	-	43,188.00
Administration & Clerical-Willow	136,152.00	11,346.00	11,346.00	11,346.00	11,346.00	11,346.00	11,346.00	11,346.00	11,346.00	11,346.00	11,921.00	-	-	114,035.00
Office Expense	\$ 35,140.00	\$ 2,130.00	\$ 2,479.00	\$ 3,258.00	\$ 2,207.00	\$ 2,085.00	\$ 2,180.00	\$ 3,138.00	\$ 3,652.00	\$ 2,245.00	\$ 2,305.00	\$ -	\$ -	\$ 25,679.00
Telephone & DSL	1,583.00	262.00	115.00	102.00	106.00	96.00	95.00	91.00	388.00	93.00	103.00	-	-	1,451.00
Dues & Subscriptions	1,000.00	-	-	100.00	-	-	-	-	-	-	-	-	-	100.00
Office Rent	5,100.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	463.00	-	-	4,288.00
Office Utilities	1,338.00	105.00	137.00	129.00	88.00	52.00	96.00	133.00	145.00	137.00	101.00	-	-	1,123.00
Postage	10,636.00	925.00	871.00	978.00	984.00	1,040.00	986.00	987.00	1,253.00	984.00	1,044.00	-	-	10,052.00
Supplies	1,407.00	-	206.00	75.00	213.00	75.00	-	183.00	50.00	61.00	174.00	-	-	1,037.00
Reproduction (prints & copies)	6,000.00	-	-	1,067.00	-	-	148.00	914.00	995.00	144.00	-	-	-	3,268.00
Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology -All	6,000.00	200.00	500.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	-	-	2,300.00
iCloud Services- Billing and Collections	2,076.00	213.00	225.00	182.00	191.00	197.00	230.00	205.00	196.00	201.00	220.00	-	-	2,060.00
Auditing & Fiscal Services	\$ 102,305.00	\$ 8,438.00	\$ 11,237.00	\$ 5,017.00	\$ 6,056.00	\$ 16,092.00	\$ 3,760.00	\$ 4,150.00	\$ 4,227.00	\$ 4,113.00	\$ 4,311.00	\$ -	\$ -	\$ 67,401.00
Audit Services-FS Preparation	22,500.00	-	6,265.00	-	-	12,500.00	-	-	-	-	-	-	-	18,765.00
Banking Services	337.00	30.00	184.00	-	-	30.00	60.00	-	40.00	-	30.00	-	-	374.00
State Controllers Report	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Compliance Support-	2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial and Managerial Support	30,000.00	1,260.00	1,980.00	1,462.00	3,556.00	450.00	1,200.00	1,050.00	487.00	1,613.00	1,781.00	-	-	13,939.00
Liability and Property Insurance	4,968.00	4,648.00	-	-	-	-	-	-	-	-	-	-	-	4,648.00
Financial Review/Monthly Reports	36,000.00	2,500.00	2,500.00	2,988.00	2,500.00	3,112.00	2,500.00	3,100.00	2,500.00	2,500.00	2,500.00	-	-	26,700.00
Bond Refinancing - Fiscal	5,000.00	-	-	-	-	-	-	-	1,200.00	-	-	-	-	1,200.00
Other Prof & Special Services	\$ 51,165.00	\$ 17,964.00	\$ -	\$ 455.00	\$ 1,050.00	\$ 645.00	\$ 435.00	\$ 148.00	\$ -	\$ 1,077.00	\$ 1,062.00	\$ -	\$ -	\$ 22,836.00
Engineer Services	10,000.00	1,543.00	-	255.00	1,050.00	645.00	85.00	148.00	-	702.00	1,062.00	-	-	5,490.00
Parcel Quest	2,340.00	-	-	-	-	-	-	-	-	-	-	-	-	-
LAFCO Dues	12,500.00	16,421.00	-	-	-	-	-	-	-	-	-	-	-	16,421.00
County Auditor (property tax admin)	2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
PR and Newsletter	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Study	15,410.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Board Stipend	2,500.00	-	-	200.00	-	-	350.00	-	-	375.00	-	-	-	925.00
Elections Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Third Party True Up Expense -District Portion	4,915.00	-	1,208.00	567.00	-	-	-	-	-	-	-	-	-	1,775.00
Publication & Legal Notices	\$ 150.00	\$ 568.00	\$ 74.00	\$ 160.00	\$ 111.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913.00
Legal Fees	\$ 125,000.00	\$ -	\$ 8,843.00	\$ -	\$ 7,037.00	\$ 1,710.00	\$ 822.00	\$ 1,431.00	\$ 450.00	\$ 3,339.00	\$ 2,730.00	\$ -	\$ -	\$ 26,362.00
General Counsel	50,000.00	-	8,843.00	-	7,037.00	1,710.00	822.00	1,431.00	450.00	3,339.00	2,730.00	-	-	26,362.00
Special Counsel	75,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Training/Transportation/Travel	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel to Seminars (Board)	4,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel for District Manager	1,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Seminars/Conferences	3,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
JPA DUES	\$ 2,400.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Other	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	586,312.00	45,671.00	37,542.00	23,048.00	33,745.00	34,003.00	23,168.00	25,938.00	23,300.00	29,495.00	25,704.00	-	-	301,614.00

\$301,614.00

Ukiah Valley Sanitation District
151 Laws Avenue
Ukiah, CA 95482

STAFF REPORT
June 8, 2022

To: Board of Directors
From: Wing-See Fox
Meeting Date: June 8, 2022

Item #6A: Proposed Agreement between the Ukiah Valley Sanitation District and the City of Ukiah Regarding Provision of Interim Sewer Services and Out of Area Service Agreements

Background:

In 2021, the City of Ukiah and the District formed an Ad Hoc Committee to discuss and resolve various issues between the City and the District. Most recently, the Ad Hoc Committee has been focused on discussing and jointly creating a path towards consolidating sewer services in Ukiah Valley. The Committee has also agreed to prioritize working together to provide sewer connection to developing properties just outside of District and City jurisdictional boundaries through the application for Out of Area Service Agreements with LAFCo.

The Out of Area Service Agreements are intended to be an interim solution for providing sewer services as the City and District continue to discuss a plan for consolidation. LAFCo has expressed its support for the proposed cooperative approach, and the framework for this Agreement was discussed at the District's Regular Board Meeting on April 13, 2022.

Discussion:

The Ad Hoc Committee has been meeting regularly over the last few months to develop the attached proposed Agreement between the District and the City. If approved, the Agreement would authorize the District first right of refusal for the provision of interim sewer services for properties outside of the City's and District's jurisdictional boundaries and would require the City to prepare an Out of Area Service Agreement for LAFCo's consideration for the provision of services. The Agreement would also establish other elements of mutual cooperation related to valley wide sewer service planning between the District and the City. Examples included, but are not limited to, the City agreeing to not apply to LAFCo to detach District territory, and the District agreeing to support City annexation applications and work collaboratively with the City regarding revisions to the City's General Plan, Municipal Service Review, and Sphere of Influence. Furthermore, thresholds for future unification of governance are identified in the agreement.

The term of the Agreement would continue in effect until: 1) the District becomes either a subsidiary district within the City or the District is merged with the City; 2) the entire District is annexed by and detached from the City; 3) either the City or the District cancels this Agreement on five year's prior written notice to the other party, or 4) both the City and District otherwise mutually agree to terminate the agreement.

This Agreement paves a path for developing properties that are currently outside of District and City boundaries to connect to sewer services. It also paves a path for future consolidation of sewer services between the City and the District. Of note for discussion is the concept that once 70% of

registered voters are within City boundaries, the District agrees that it would cooperatively pursue becoming a subsidiary district of the City or merging with the City, subject to reasonable conditions that are agreeable to both parties. Under either structure (subsidiary district or merger), the ultimate goal is to maximize efficiency in providing the same or better level of sewer service to District and City customers at reasonable sewer rates.

The proposed Agreement has been reviewed by the District's General Counsel. Additionally, the Agreement has been approved by the City of Ukiah City Council at its June 1, 2022 Council Meeting; and the Ad Hoc Committee recommends that the District Board approve the Agreement as well.

Recommendation:

Approve the Agreement and authorize the Board Chair to execute the Agreement with any final edits recommended by General Counsel.

Respectfully submitted,



WING-SEE FOX
Interim District Manager

Attachment:

1. Proposed Agreement between the Ukiah Valley Sanitation District and the City of Ukiah Regarding Provision of Interim Sewer Services and Out of Area Service Agreements

AGREEMENT BETWEEN
THE UKIAH VALLEY SANITATION DISTRICT AND THE CITY OF UKIAH
REGARDING PROVISION OF INTERIM SEWER SERVICES AND OUT OF AREA
SERVICE AGREEMENTS

This Agreement Regarding Out of Area Service Agreements and Interim Sewer Services ("Agreement") is made and entered into this ___ day of _____, 2022, by and between the UKIAH VALLEY SANITATION DISTRICT, a county sanitation district organized under the laws of the State of California ("District") and the CITY OF UKIAH, a California municipal corporation ("City"). District and City are individually referred to as a "Party" and together as the "Parties."

RECITALS

WHEREAS, the Parties provide sewer services within their respective jurisdictions and have received requests to extend sewer service to various properties outside of their jurisdictional boundaries; and

WHEREAS, under Government Code section 56133, the Mendocino Local Agency Formation Commission ("LAFCo") may authorize a district to provide services outside its boundaries and sphere of influence ("SOI") pursuant to a written out of area service agreement ("OASA"); and

WHEREAS, the Parties desire to provide sewer service to those properties; and

WHEREAS, the City has submitted an annexation application to the Mendocino Local Agency Formation Commission (LAFCo) to annex City-owned properties in five areas within Mendocino County and a pre-application for the proposed annexation of areas north of Ukiah (Masonite/Ford Road area), and desires to annex other areas within the County, including the District (collectively referred to in this Agreement as "City Annexations"; and

WHEREAS, LAFCo is developing the Municipal Service Review (MSR)/SOI Update Study for LAFCo consideration of City and District proposals for annexations and/or extensions of service; and

WHEREAS, the Parties desire to enter into this Agreement regarding (i) the provision of interim sewer services for properties requesting out of area service until (1) the area upon which those properties are situated are annexed by the City or (2) the City annexes sufficient additional portions of the District to qualify the District for reorganization as a subsidiary district of or merger with the City under applicable provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("CKH Act"), including Government Code §57105 and (ii) the terms under which both Parties are willing to support City annexation.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, and subject to the terms, conditions, and provisions hereof, the Parties hereto agree as follows:

AGREEMENT

1. Incorporation of Recitals. The recitals set forth above are hereby incorporated into this Agreement as if set forth herein in full.

2. Term. The term of this Agreement shall commence on June __, 2022 (“Commencement Date”) and continue in effect until (1) the District becomes either a subsidiary district within the City or the District is merged with the City pursuant to Government Code Section 57105 or other applicable provisions of the CKH Act or state law, (2) the entire District is annexed by and detached from the City, (3) either the City or the District cancels this Agreement on 5 year’s prior written notice to the other party, or (4) both the City and District mutually agree to terminate this Agreement.

3. Sewer Service. Until such time as the earliest of the following occurs, District shall have first rights of refusal to provide, at its sole discretion, sewer service to the areas outside the City’s and District’s jurisdictions: (1) the area is annexed to City; or (2) the Parties mutually agree otherwise. Said sewer service shall be at the same level of service as that provided throughout the District.

4. Mutual Cooperation

A. Out of Area Service Agreement (OASA). The City, as the applicant for annexation, shall prepare OASAs at the direction of the District to serve areas where development could occur with sewer services. The City shall submit sewer service related OASAs to the District for review and approval prior to filing with LAFCo. This Agreement and any OASA related tax sharing agreement with Mendocino County shall be attached to and incorporated by reference into any OASA submitted to LAFCo under this Agreement. The District shall reimburse the City for costs the City incurs to file the OASA, and the District may recover those costs from the property owners that request and receive out of area sewer service. For OASAs approved by LAFCo under this agreement, the District shall collect all fees associated with providing such services from sewer customers of the affected parcels. During the term of this Agreement, the District shall be responsible for all costs associated with providing such services.

B. The City agrees that it will not apply to LAFCo for detachment of District territory from the City’s jurisdictional boundaries as those boundaries currently exist or as they are changed by future City Annexations.

C. District agrees to support City Annexations and to work cooperatively with City regarding revisions to the City’s General Plan, Municipal Service Review and Sphere of Influence necessary or advisable to enable City Annexations and not

to propose or seek LAFCo approval for or support proposed provisions in the District's MSR or SOI that would inhibit, conflict with, or prevent such City Annexations and/or reorganizations, as described in this Agreement.

- D. Pursuant to Government Code Section 57105 or other applicable provisions of state law, the District will support and urge LAFCo to approve either designating the District as a subsidiary district of the City or merger of the District with the City at such time as 70% or more of registered voters in the District are within the City limits and 70% of the area of land within the District is within the City's jurisdictional boundaries or when those reorganizations are otherwise authorized by state law.
- E. The District will support and cooperate with the City in seeking legislation to amend the CKH Act to authorize merger of the District with the City when 70% or more of registered voters in the District are within the City limits without regard to the area of District land that is within the City, subject to reasonable conditions that are agreeable to both parties.

5. Indemnity. Neither Party, its officers, agents or employees, shall have any liability for intentional or negligent acts, by omission or commission, by the other party, or of any officer, agent or employee thereof. Each Party shall indemnify, defend and hold the other party, including their respective officers, agents, employees and independent contractors, harmless from any claim or action arising out of performance of this Agreement with respect to any work to be performed by or authority delegated to such party.

6. Modification and Termination. This Agreement may not be modified, terminated or rescinded, in whole or in part, except by a written instrument duly executed and attested by the Parties hereto or their successors or assigns.

7. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

8. Notices. All notices to be delivered hereunder, if personally delivered, shall be deemed received when delivered. If mailed in the United States mail, notices shall be mailed postage prepaid, registered or certified, with return receipt requested, and shall be deemed delivered on the date stated on the return receipt. If mailed in any other manner, including by email with acknowledgment of receipt, notices shall be deemed received on actual receipt. Notices shall be mailed in the above manner to the following addresses:

UKIAH VALLEY SANITATION DISTRICT
151 Laws Avenue
Ukiah, CA 95482
Attn: General Manager
Email:

CITY OF UKIAH

City of Ukiah Civic Center
300 Seminary Avenue
Ukiah, CA 95482
Attn: City Manager
Email:

Either Party may from time to time change its address for notice by notifying the other party of such new address.

9. Entire Agreement. This instrument and any authorized attachments thereto contains the entire Agreement between the Parties relating to the obligations of the City and District as described in this Agreement. All prior or contemporaneous agreements, understandings, representations and statements, oral or written, are merged into this Agreement and shall be of no further force or effect.

10 Waiver. Failure of any Party to insist upon strict performance of any of the terms, conditions or covenants in this Agreement will not be deemed a waiver of any right or remedy that Party may have and will not be deemed a waiver of any right or remedy for a subsequent breach or default of the terms, conditions or covenants contained in this Agreement, nor will it constitute a precedent for interpretation of this Agreement.

11. Severability. If any term, provision, covenant or condition of this Agreement is held to be invalid, void or otherwise unenforceable, to any extent, by any court of competent jurisdiction, the remainder to this Agreement shall not be affected thereby, and each term, provision, covenant or condition of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

12. Counterparts. This Agreement may be executed and delivered in any number of counterparts, each of which, when executed and delivered shall be deemed an original and all of which together shall constitute the same agreement. Facsimile or electronic signatures will be permitted.

13. Authority to Execute Agreement. The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties and that, by so executing this Agreement, the parties hereto are formally bound to the provisions of this Agreement.

14. No Third Party Beneficiaries Intended. No person or entity not a named party to this Agreement is intended as a beneficiary of any provision of this Agreement or to have any standing or authority to enforce any provision of this Agreement. No such third-party beneficiaries are intended or created.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

UKIAH VALLEY SANITATION DISTRICT CITY OF UKIAH

Ernie Wipf, Chair, Board of Directors

Jim Brown, Mayor

ATTEST:

ATTEST

Secretary

City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

General Counsel

City Attorney

DRAFT

Ukiah Valley Sanitation District
151 Laws Avenue
Ukiah, CA 95482

STAFF REPORT
June 8, 2022

To: Board of Directors
From: Wing-See Fox
Meeting Date: June 8, 2022

Item #7A: Draft Fiscal Year 2022-2023 Budget

Background:

The District's annual budget components include Operating and Nonoperating Revenues, Operating and Nonoperating Expenses, and a Capital Budget. Operating Expenses are comprised of District-Only Operating Expenses, the District's Allocation of Shared Expenses of the Sewer System with the City of Ukiah, and Depreciation/Amortization.

Staff has been working on the development of the District-Only Revenue and Expense budget as well as meeting with City of Ukiah staff on the Shared Expenses and Capital Budget which will be documented in a Budget Approval Agreement between the District and the City.

Discussion:

Staff of the District and City are finalizing aspects of the Shared Expenses and Capital Budget, and District staff will be bringing the entire Fiscal Year 2022-2023 budget package, including the Budget Approval Agreement, back for adoption by the Board at a Special Meeting before July 1, 2022. Today's presentation is a draft of the Fiscal Year 2022-2023 Budget.

Respectfully submitted,



WING-SEE FOX
Interim District Manager

Attachment:

1. Draft Fiscal Year 2022-2023 Budget

Ukiah Valley Sanitation District
Proposed Budget for Fiscal Year Ending June 30, 2023

	Approved Budget for Fiscal Year Ended June 30, 2022	Proposed Budget for Fiscal Year Ended June 30, 2023
Operating Revenues		
Charge for Services	\$ 5,380,968	\$ 5,424,827
Connection Fees	186,896	186,896
Total Operating Revenue	<u>\$ 5,567,864</u>	<u>\$ 5,611,723</u>
Operating Expenses		
District Service and Supplies	\$ 461,312	\$ 472,830
Operating Expense Allocation-City of Ukiah	2,591,499	2,560,814
Legal Expenses	125,000	100,000
Depreciation and Amortization Expense	787,164	787,428
Total Operating Expenses	<u>\$ 3,964,974</u>	<u>\$ 3,921,071</u>
Operating Income (Loss)	<u>\$ 1,602,890</u>	<u>\$ 1,690,652</u>
Nonoperation Revenue (Expenses)		
Taxes and Assessments	\$ 54,668	\$ 56,349
Interest Income	68,014	38,197
Intergovernmental	360	360
Interest Expense Bond	(563,074)	(528,250)
Total Nonoperation Revenue (Expenses)	<u>\$ (440,032)</u>	<u>\$ (433,343)</u>
Change in Net Position	<u>\$ 1,162,858</u>	<u>\$ 1,257,309</u>
Proposed Capital Budget	<u>\$ 1,721,786</u>	<u>\$ 1,761,973</u>

Ukiah Valley Sanitation District
Proposed Budget for Fiscal Year Ending June 30, 2023

Draft Budget For District-Only Expenses

2020/2021	2021/2022	2022/2023
Approved	Approved	Draft
Budget	Budget	Budget

Contract Management and Administration	\$129,792	\$211,152	\$221,628
Management- UFI	\$39,000	\$75,000	\$75,000
Administration & Clerical-Willow	\$90,792	\$136,152	\$146,628
Office Expense	\$49,762	\$35,139	\$35,902
Telephone & DSL	\$3,830	\$1,583	\$2,000
Dues & Subscriptions	\$10,622	\$1,000	\$500
Office Rent	\$5,100	\$5,100	\$5,802
Office Utilities	\$1,500	\$1,338	\$1,600
Postage	\$550	\$10,636	\$13,000
Invoice ICloud or USPO- Billing and Collections	\$12,960		
Supplies	\$4,000	\$1,407	\$500
Reproduction (prints & copies)		\$6,000	\$4,000
Office Equipment	\$2,500		
Information Technology -All	\$6,000	\$6,000	\$6,000
ICloud Services- Billing and Collections	\$2,700	\$2,076	\$2,500
Auditing & Fiscal Services	\$131,100	\$102,305	\$101,000
Audit Services-FS Preparation	\$23,500	\$22,500	\$20,000
Banking Services	\$1,000	\$337	\$500
State Controllers Report	\$1,000	\$1,000	\$1,000
Bond Compliance Support-	\$2,500	\$2,500	\$2,500
Municipal Advisor Support	\$20,000		
Financial and Managerial Support	\$30,000	\$30,000	\$30,000
Liability and Property Insurance	\$4,100	\$4,968	\$6,000
Financial Review/Monthly Reports	\$44,000	\$36,000	\$36,000
Bond Refinancing - Fiscal - Billing and Collection	\$5,000	\$5,000	\$5,000
Other Prof & Special Services	\$86,250	\$51,165	\$52,900
Engineer Services	\$20,000	\$10,000	\$8,000
Parcel Quest		\$2,340	\$2,400
LAFCO Dues	\$10,000	\$12,500	\$18,000
County Auditor (property tax admin)	\$2,500	\$2,500	\$2,500
PR and Newsletter	\$4,500	\$1,000	\$1,000
Rate Study	\$20,000	\$15,410	
Telecast	\$5,500		
Board Stipend		\$2,500	\$3,000
Elections Fees	\$11,000		\$15,000
Third Party True Up Expense -District Portion	\$8,750	\$4,915	\$3,000
Publication & Legal Notices	\$105	\$150	\$1,200
Legal Fees	\$120,000	\$125,000	\$100,000
Budget/Contract Dispute Resolution & Arbitration	\$25,000		
General Counsel	\$45,000	\$50,000	\$50,000
Special Counsel	\$50,000	\$75,000	\$50,000
Training/Transportation/Travel	\$7,500	\$9,000	\$9,000
Travel to Seminars (Board)	\$4,000	\$4,000	\$4,000
Travel for District Manager		\$1,500	\$1,500
Seminars/Conferences	\$3,500	\$3,500	\$3,500
JPA DUES	\$1,200	\$2,400	\$1,200
Other	\$20,000	\$50,000	\$50,000
TOTAL EXPENSES	\$545,709	\$586,312	\$572,830

Ukiah Valley Sanitation District
Proposed Budget for Fiscal Year Ending June 30, 2023

Shared Costs Between City and District for the Combined City/District Sewer System
Operating Expenses and Indirect Allocation

	Budget FY 22/23		Percent & \$ Split	
	Amount to be Split	District		City
		50.16%	49.84%	
Total Personnel	\$ 2,427,084	\$ 1,217,425	\$ 1,209,659	
Total Operations	2,043,398	1,024,968	1,018,430	
	<u>\$ 4,470,482</u>	<u>\$ 2,242,394</u>	<u>\$ 2,228,088</u>	
Indirect Rate (14.2%) of Personnel and Operations	14.20% \$ 634,808	\$ 318,420	\$ 316,389	
Grand Total	<u><u>\$ 5,105,290</u></u>	<u><u>\$ 2,560,814</u></u>	<u><u>\$ 2,544,477</u></u>	

Ukiah Valley Sanitation District
Proposed Budget for Fiscal Year Ending June 30, 2023
Shared Capital Project City and District

Note: Capital Items \$200,000 or require Board approval and negotiation of indirect rate

FY 22/23

Project	Capital Amount	Indirect Amount	To be Shared	Percent & \$ Split	
				District 50.16%	City 49.84%
Belt Filter Press	\$ 825,000	\$ 4,820	\$ 829,820	\$ 416,238	\$ 413,582
Recondition Yardney Filters	100,000	9,000	109,000	54,674	54,326
Install Flow Sensors	20,000	1,800	21,800	10,935	10,865
Vibration Monitoring Equipment	30,000	2,700	32,700	16,402	16,298
Upgrade PLCs	256,000	5,000	261,000	130,918	130,082
Daft Replacement	725,000	5,000	730,000	366,168	363,832
Asphalt Zipper	40,000	3,600	43,600	21,870	21,730
Loader Replacement	110,000	9,900	119,900	60,142	59,758
Machinery Storage Cover	15,000	1,350	16,350	8,201	8,149
Reseal Wash Water Basins	40,000	3,600	43,600	21,870	21,730
Ford/Orchard Lift Station Upgrade	200,000	5,000	205,000	102,828	102,172
SCADA Upgrade at WWTP	300,000	5,000	305,000	152,988	152,012
Water/Sewer Operations Call Truck	40,000	3,600	43,600	21,870	21,730
Wastewater Treatment Plant Truck	40,000	3,600	43,600	21,870	21,730
Total	\$ 2,741,000	\$ 63,970	\$ 2,804,970	\$ 1,406,973	\$ 1,397,997
				\$ 1,406,973	\$ 1,397,997
			Connect Sewer North State Street	\$ 355,000	
				\$ 1,761,973	

Ukiah Valley Sanitation District
151 Laws Avenue
Ukiah, CA 95482

STAFF REPORT
June 8, 2022

To: Board of Directors
From: Wing-See Fox
Meeting Date: June 8, 2022

Item #7B: Proposed Engagement Letter from Van Lant & Fankhanel, LLP, for Auditing Services for Fiscal Year Ending June 30, 2022

Background:

District Policy 7010, Accounting and Financial Reporting, requires the District to produce an annual audit prepared by a qualified external certified public accountant in accordance with Generally Accepted Accounting Principles (GAAP) to meet statutory reporting requirements and applicable covenants with BBVA Mortgage Corporation.

Discussion:

The District has engaged the accounting firm of Van Lant & Fankhanel, LLP to provide these auditing services in past years. The engagement letter to have Van Lant & Fankhanel, LLP provide these audits services for Fiscal Year Ending June 30, 2022 has been submitted for Board review and possible action.

Recommendation:

Approve Engagement Letter from Van Lant & Fankhanel, LLP.

Respectfully submitted,



WING-SEE FOX
Interim District Manager

Attachment:

1. Engagement Letter from Van Lant & Fankhanel, LLP



April 26, 2022

Board of Directors and Management
Ukiah Valley Sanitation District
151 Laws Avenue
Ukiah, California 95482

We are pleased to confirm our understanding of the services we are to provide Ukiah Valley Sanitation District (District) for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ending June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

Van Lant & Fankhanel, LLP

29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Van Lant & Fankhanel, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Van Lant & Fankhanel, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit in September 2022 and to issue our reports no later than November 2022. Brett Van Lant is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be \$13,100, same as the prior year. These fees are based on the current audit scope, and the assumption a single audit will not be required. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

VAN LANT & FANKHANEL LLP

A handwritten signature in cursive script that reads "Van Lant & Fankhanel, LLP".

Brett Van Lant
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Ukiah Valley Sanitation District.

Management signature:

Title:

Date:

KATRINA BARTOLOMIE
ASSESSOR
COUNTY CLERK-RECORDER
REGISTRAR OF VOTERS
COMMISSIONER OF
CIVIL MARRIAGES



COUNTY OF MENDOCINO

OFFICE OF ASSESSOR-COUNTY CLERK-RECOF
501 LOW GAP ROAD, RM. 1020
UKIAH, CALIFORNIA 95482
E-MAIL: acr@co.mendocino.ca.us

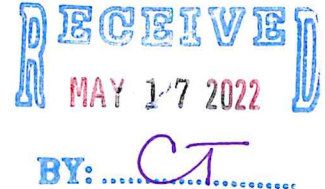
TONYA MOUNTS
ASSISTANT ASSESSOR
(707) 234-6800
ASSESSOR FAX: (707) 463-6597

AMANDA WOLTER
ASSISTANT REGISTRAR OF VOTERS
ASSISTANT CLERK RECORDER
(707) 234-6819

Business Property (707) 234-6815
County Clerk: (707) 234-6822
Recorder: (707) 234-6823
CLERK-RECORDER FAX: (707) 463-4257

May 6, 2022

Ukiah Valley Sanitation District
ATTN: Chelsea Teague
151 Laws Ave., Suite B
Ukiah, CA 95482



Your Special District Board Election will be conducted on Tuesday, November 8, 2022 in accordance with the provisions of your principal act. Accordingly, there are certain items that must be executed and filed with this office no later than 125 days (July 6, 2022) prior to the date of the election. These items are listed below:

- The attached "Notice of Elective Offices to be Filled" (form enclosed), which includes: Who is responsible for paying Candidate's Statement of Qualifications; and the list of officials whose terms expire in December 2022 (please indicate whether they were elected or appointed and if the office will be for a short term or a long term).

AND

- A map showing the boundaries of the district and the boundaries of the division of the district, if any.

PLEASE NOTE: We need BOTH the Notice of Elective Offices to be Filled AND a map of the district to order your election.

Potential candidates may obtain their filing forms directly from our office (501 Low Gap Road, Room 1020, Ukiah, CA 95482). Forms will be available and the filing period begins on July 18, 2022 and ends at 5:00pm on August 12, 2022.

Please feel free to contact this office if you have any questions.

Sincerely,

KATRINA BARTOLOMIE
Assessor-County Clerk-Recorder

Amanda Wolter

Amanda Wolter
Assistant Registrar of Voters

enclosure

MEMORANDUM

TO: KATRINA BARTOLOMIE, ASSESSOR-COUNTY CLERK-RECORDER

FROM: Ukiah Valley Sanitation DISTRICT

SUBJECT: NOTICE OF ELECTIVE OFFICES TO BE FILLED, AND STATEMENT OF RESPONSIBILITY FOR STATEMENTS OF QUALIFICATIONS

Notice is hereby given that, pursuant to Elections Code Section 10509 (which requires notification prior to the 125th day before the election (July 6, 2022), the following are the elected office holders of this district whose terms will expire in 2022, and whose successors will be required to be elected at the upcoming election to be held on November 8, 2022.

OFFICE: *1	TO BE ELECTED		LENGTH OF TERM:
	AT LARGE	or BY DIVISION *2	(Commencing 12/02/2022)
1. Board	At large	Ernest Wipf	4 YEARS
2. Board	At large	Julie Bawcom	4 YEARS
3. Board	At large	Candace Horsley	4 YEARS
4.		↑	YEARS
5.		appointed in 2019	YEARS

PLEASE MARK THE APPROPRIATE OPTIONS BELOW:

1. The length of Statement of Qualifications shall not exceed (select one):

- 200 words
- 400 words *

*Please note: Estimated cost for printing 400 word statements are DOUBLE that of the 200 word statements and would apply to all Statements of Qualifications regardless of the number of words.

2. The costs incurred in the printing of the optional Statements of Qualifications (English & Spanish, if requested by the candidate) in the Sample Ballot is the responsibility of the (select one)

- District
- Candidate

Multi-county districts please be advised that the estimated cost reflects only the Mendocino County portion of the cost.

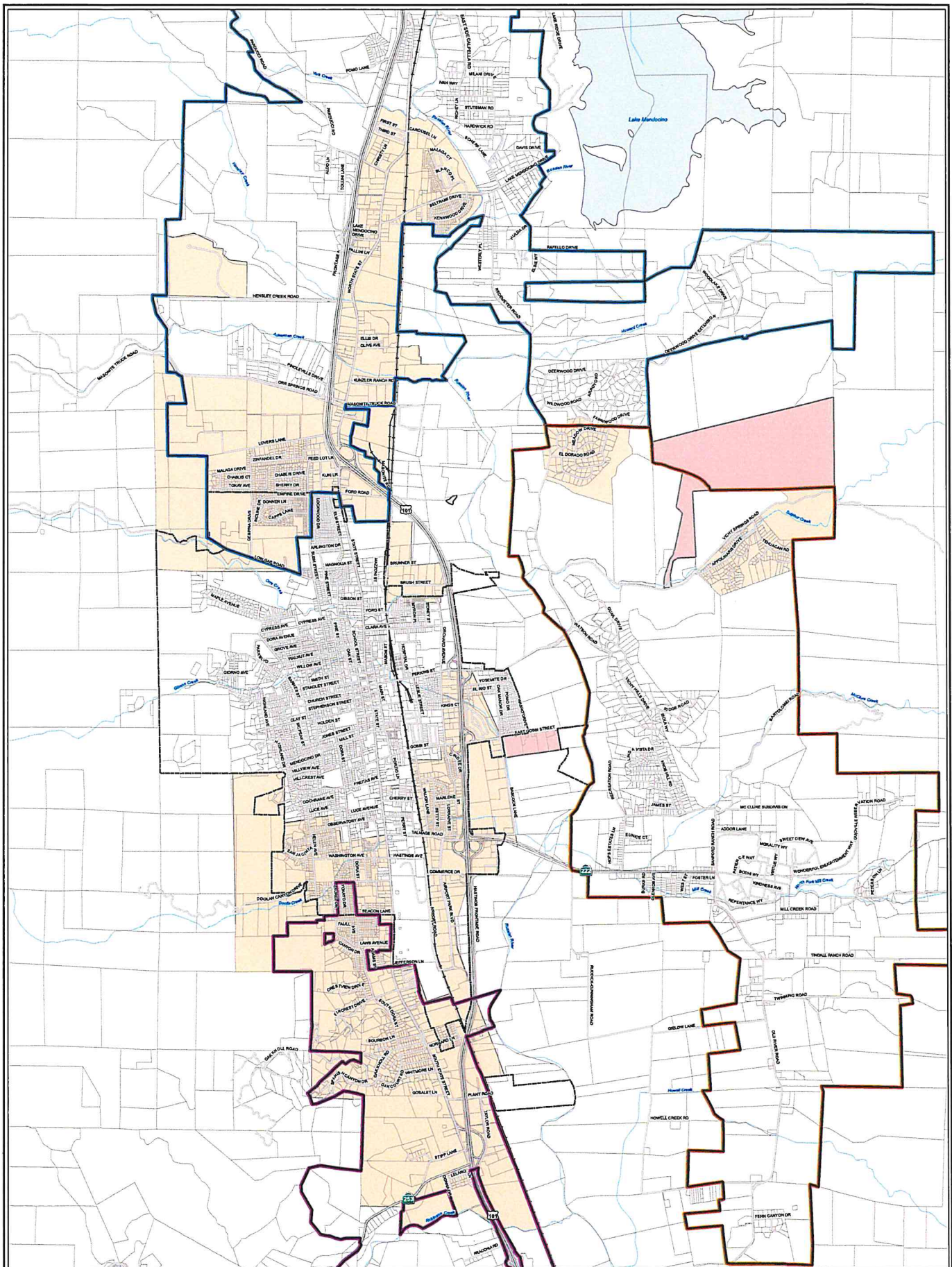
I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND SUBMIT THIS STATEMENT IN COMPLIANCE WITH ELECTIONS CODE SECTIONS 10509 AND 13307.

SEAL

SIGNED: [Signature] DATE: 5/31/2022

*1 In the case of directors to be nominated by division or unit, show the division or unit number. If the office has otherwise been designated by number, show the office number.

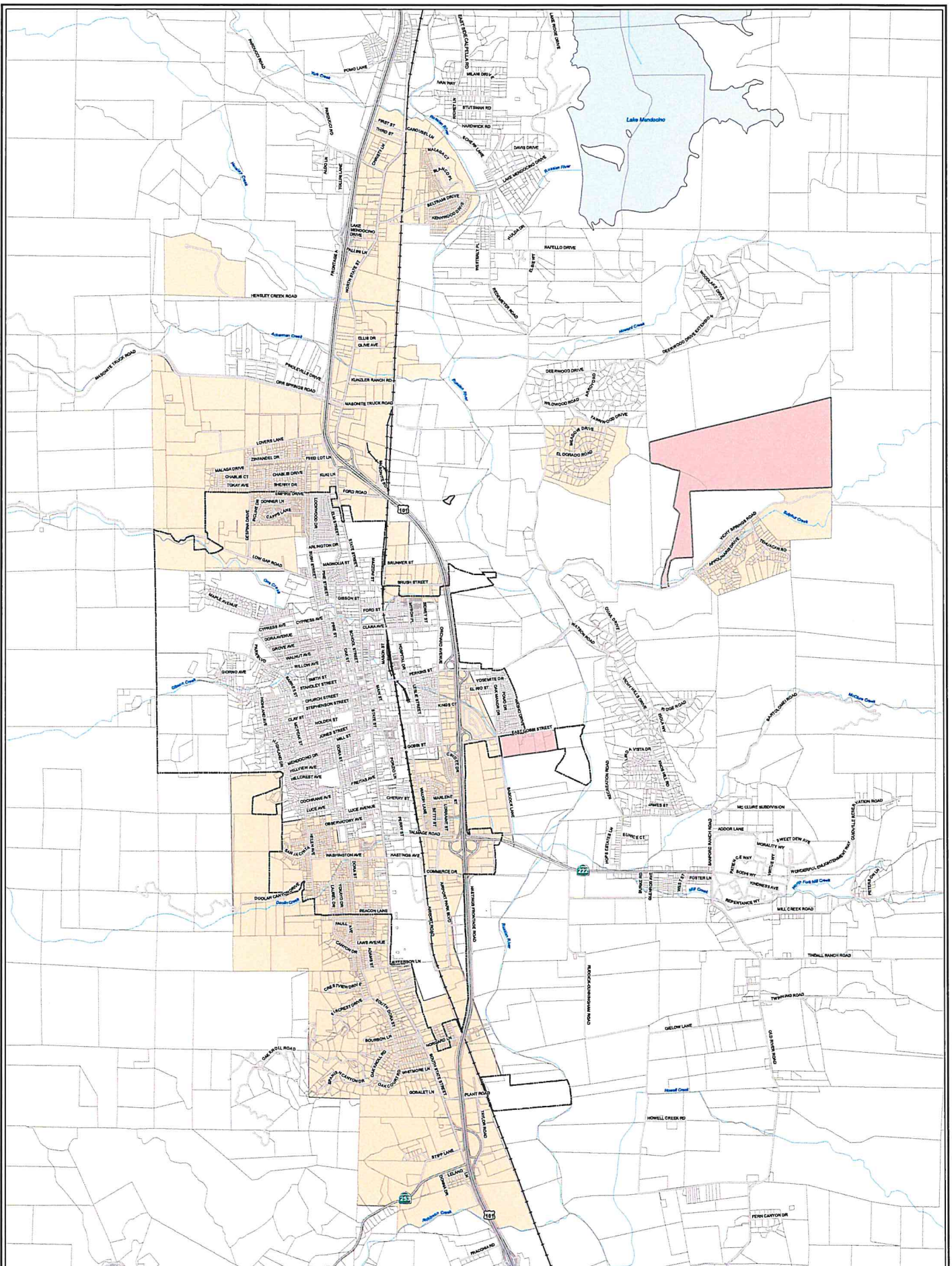
*2 If a director of a Public Utility District is to be elected by a territorial unit substitute "territorial unit" for "division".



Ukiah Valley Sanitation District & Surrounding Water Districts

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, April 2013.
 Note: This map is not a survey product.

- Ukiah Valley Sanitation District
- Out of District Service Area
- MillMew County Water District
- Rogina Water Company
- Willow County Water District
- City of Ukiah
- Parcels
- Highways
- Roads
- Railroads
- Streams



Ukiah Valley Sanitation District

- Ukiah Valley Sanitation District
- Out of District Service Area
- City of Ukiah
- Parcels
- Highways
- Roads
- Railroads
- Streams

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, April 2013.
 Note: This map is not a survey product.