

ERNIE WIPF  
CHAIR

CANDACE HORSLEY  
VICE-CHAIR

THERESA MCNERLIN  
DIRECTOR

DARWIN DICK  
DIRECTOR

BRADLEY BEST  
DIRECTOR

UKIAH VALLEY SANITATION DISTRICT REGULAR MEETING  
**WEDNESDAY October 11, 2023 AT 6:00PM**

LOCATION:

DISTRICT'S MEETING ROOM - 151 LAWS AVE., UKIAH, CA 95482

AND

THE PUBLIC MAY ALSO VIEW VIA ZOOM

Call in number: 1-669-900-6833

Meeting ID: 841-3414-5234

Zoom Link: <https://us02web.zoom.us/j/84134145234>

*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@uovsd.org](mailto:aa@uovsd.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 the 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**
  - September 13, 2023 Regular Meeting
- 5. CONSENT CALENDAR**
  - Check Register for September 2023
  - LAIF Statement for September 2023
  - CAMP Statement for September 2023
  - Unaudited Monthly Financial Statements

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**6. OLD BUSINESS**

- A. DISCUSSION AND POSSIBLE ACTION RE: Adoption of an Ordinance Amending Ordinance 12 Regarding Interest and Ordinance 13 Changing the Definition of Delinquent Sewer Charges

Recommended Actions: Adopt Ordinance No. 42 Amending Section 8.9D of Ordinance No. 12 Regarding Interest and Ordinance No. 13 Changing the Definition of Delinquent Sewer Charges

**7. NEW BUSINESS**

None

**8. ANNOUNCEMENTS/OTHER BUSINESS/MATTERS FROM STAFF**

- a) General Manager Report of Ongoing District Activities
- b) ESSU Statistics Report
- c) Staff Report
- d) Report on JPA
- e) Directors' Reports
- f) Letters Received or Sent
- g) Announce Regular Meeting - November 8, 2023

**9. ADJOURNMENT**

## **UVSD September 13 2023 Regular Board Meeting Minutes**

1. **CALL TO ORDER** by Chair Wipf at 6:02pm. Roll call by Ashtyn Davis—Chair Wipf, Director McNerlin, Director Horsley present and attending in person (Director Dick and Director Best were absent).

### **2. APPROVAL OF THE AGENDA**

No public comment. Motion to approve the September 13, 2023 Agenda was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

### **3. PUBLIC EXPRESSION OF NON-AGENDIZED ITEMS**

None.

### **4. APPROVAL OF JULY 12, 2023 REGULAR BOARD MEETING MINUTES**

No public comment. Motion to approve the July 12, 2023 Regular Board Meeting Minutes was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

### **5. CONSENT CALENDAR**

- A. Check Register for July and August 2023
- B. LAIF Statement for August 2023
- C. CAMP Statement for August 2023
- D. Unaudited Monthly Financial Statements

Board discussion. No public comment. Motion to approve the Consent Calendar was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

### **6. OLD BUSINESS**

None.

### **7. NEW BUSINESS**

**A. DISCUSSION AND POSSIBLE ACTION RE: Consider Waiving the First Reading of an Ordinance Amending Ordinance 12 Regarding Interest and Ordinance 13 Changing the Definition of Delinquent Sewer Charges**

**Recommended Actions: Introduce and waive the first reading of Ordinance No. 42 Amending Section 8.9D of Ordinance No. 12 Regarding Interest and Ordinance No. 13 Changing the Definition of Delinquent Sewer Charges.**

Board discussion regarding updating Ordinance No. 12 to reflect 10% late penalty and 1.5% interest charge beginning in January 2024 and to change definition of “delinquent account” from 6 months past due to 60 days past due. No public comment. Motion to Introduce and waive the

first reading of Ordinance No. 42 Amending Section 8.9D of Ordinance No. 12 Regarding Interest and Ordinance No. 13 Changing the Definition of Delinquent Sewer Charges was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

**B. DISCUSSION AND POSSIBLE ACTION RE: Approve District's Share of \$206,865 to Install the Joint City-District Capital Items of HVAC Replacement of the Wastewater Treatment Plant**

**Recommended Actions: Discuss and Approve District's Share of \$206,865 to Install the Joint City-District Capital Items of HVAC Replacement of the Wastewater Treatment Plant**

Board Discussion. No public comment. Motion to approve District's Share of \$206,865 to Install the Joint City-District Capital Items of HVAC Replacement of the Wastewater Treatment Plant was made by Director Horsley and seconded by Director McNerlin. Motion carried unanimously.

**8. ANNOUNCEMENTS/OTHER BUSINESS/MATTERS FROM STAFF**

- A. General Manager, Wing-See Fox reported that discussions regarding the updating of the current website will take place at next month's meeting.
- B. ESSU Statistics Report attached.
- C. No Staff Report given.
- D. Director McNerlin reported that the JPA meeting was canceled for this month; nothing new to report.
- E. Director Horsley reported that LAFCO approved the city owned properties to be annexed into the City.
- F. No letters received/sent.
- G. Next Regular Meeting—October 11, 2023 @ 6pm

**9. ADJOURNMENT** — Meeting adjourned at 6:37pm.

**Ukiah Valley Sanitation District  
Check Details - September 2023**

<b>Vendor</b>	<b>Ref #</b>	<b>Account No.</b>	<b>Account Name</b>	<b>Txn Date</b>	<b>Debit</b>	<b>Credit</b>
Mark DeMeulenaere	8/31/2023	5305	Financial & Managerial Support	9/12/2023	1500	0
CliftonLarsonAllen, LLC	3865086	5307	Financial Review/Monthly Report	9/12/2023	9523.8	0
Best Best & Krieger LLP	974904	5601	General Counsel	9/26/2023	4545.47	0
RespecTech, Inc.	48640	5209	Information Technology-All	9/27/2023	29.75	0
Urban Futures, Inc.	1222-011	5101	Management - UFI	9/12/2023	5125	0
Willow Water District	180	5102	MSA - Willow	9/13/2023	11763.04	0
Willow Water District	548	5203	Office Rent	9/13/2023	505	0
Willow Water District	548	5204	Office Utilities	9/13/2023	184.71	0
City of Ukiah	10/1/2023	6300	Operating Expense Allocation	9/26/2023	213030.3	0
Kyocera	55E1743545	5207	Reproduction (prints & copies)	9/19/2023	106.04	0
Adriana Murray	Deposit 8/14/2023	4001	Residential Fees	9/13/2023	46.53	0
Caitlin Paul	Deposit 08/31/2023	4001	Residential Fees	9/13/2023	3.85	0
Cesario Muniz.	Deposit 8/14/23	4001	Residential Fees	9/13/2023	100	0
Isabel Sandocal	Deposit 8.14.2023	4001	Residential Fees	9/13/2023	166.67	0
Kasey Madrigal	Deposit 08.31.23	4001	Residential Fees	9/13/2023	48.25	0
Linda Mendoza	Deposit 8.14.23	4001	Residential Fees	9/13/2023	17.93	0
MENDOCINO SOLID WASTE MGMT	Deposit 8/14/2023-1	4001	Residential Fees	9/13/2023	160.41	0
Mayra Benitez	Deposit 08/31/23	4001	Residential Fees	9/13/2023	159.4	0
Mitchel & Lauren Gulbranson	Deposit 8/18/2023	4001	Residential Fees	9/13/2023	100	0
Phan, Phong & Nguyet	Deposit 8.31.23	4001	Residential Fees	9/27/2023	2201.92	0
Tri-Cities	8.77609E+11	5201	Telephone & DSL	9/12/2023	209.96	0

# California State Treasurer *Fiona Ma, CPA*



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

October 04, 2023

[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

September 2023 Statement

### Account Summary

Total Deposit:	0.00	Beginning Balance:	35,996.09
Total Withdrawal:	0.00	Ending Balance:	35,996.09



Customer Service  
PO Box 11813  
Harrisburg, PA 17108-1813

**ACCOUNT STATEMENT**

For the Month Ending

**September 30, 2023**

**Ukiah Valley Sanitation District**

**Client Management Team**

**Lesley Murphy**

Senior Managing Consultant  
1 California Street Ste. 1000  
San Francisco, CA 94111-5411  
415-393-7270  
murphyl@pfmam.com

**Sarah Meacham**

Managing Director  
633 W 5th St., 25th Floor  
Los Angeles, CA 90071  
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meachams@pfmam.com

**Kyle Tanaka**

Assistant Program Administrator  
633 W 5th St., 25th Floor  
Los Angeles, CA 90071  
213-500-8694  
tanakak@pfmam.com

**Jeremy King**

Key Account Manager  
213 Market Street  
Harrisburg, PA 17101-2141  
1-800-729-7665  
kingj@pfmam.com

**Contents**

- Cover/Disclosures
- Summary Statement
- Individual Accounts

**Accounts included in Statement**

6168-001                      Ukiah Valley Sanitation District

**Important Messages**

CAMP will be closed on 10/09/2023 for Columbus Day.

UKIAH VALLEY SANITATION DISTRICT  
WING-SEE FOX  
151 LAWS AVENUE  
SUITE B  
UKIAH, CA 95482

**Online Access**    [www.camponline.com](http://www.camponline.com)

**Customer Service**    1-800-729-7665



Important Disclosures

Important Disclosures

This statement is for general information purposes only and is not intended to provide specific advice or recommendations. PFM Asset Management LLC ("PFMAM") is an investment adviser registered with the U.S. Securities and Exchange Commission and a subsidiary of U.S. Bancorp Asset Management, Inc. ("USBAM"). USBAM is a subsidiary of U.S. Bank National Association ("U.S. Bank"). U.S. Bank is a separate entity and subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM. PFMAM maintains a written disclosure statement of our background and business experience. If you would like to receive a copy of our current disclosure statement, please contact Service Operations at the address below.

**Proxy Voting** PFMAM does not normally receive proxies to vote on behalf of its clients. However, it does on occasion receive consent requests. In the event a consent request is received the portfolio manager contacts the client and then proceeds according to their instructions. PFMAM's Proxy Voting Policy is available upon request by contacting Service Operations at the address below.

**Questions About an Account** PFMAM's monthly statement is intended to detail our investment advisory activity as well as the activity of any accounts held by clients in pools that are managed by PFMAM. The custodian bank maintains the control of assets and executes (i.e., settles) all investment transactions. The custodian statement is the official record of security and cash holdings and transactions. PFMAM recognizes that clients may use these reports to facilitate record keeping and that the custodian bank statement and the PFMAM statement should be reconciled and differences resolved. Many custodians use a settlement date basis which may result in the need to reconcile due to a timing difference.

**Account Control** PFMAM does not have the authority to withdraw funds from or deposit funds to the custodian outside the scope of services provided by PFMAM. Our clients retain responsibility for their internal accounting policies; implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

**Market Value** Generally, PFMAM's market prices are derived from closing bid prices as of the last business day of the month as supplied by Refinitiv or Bloomberg. For certain short-term investments or where prices are not available from generally recognized sources the securities are priced using a yield-based matrix system to arrive at an estimated market value. Prices that fall between data points are interpolated. Non-negotiable FDIC-insured bank certificates of deposit are priced at par. Although PFMAM believes the prices to be reliable, the values of the securities may not represent the prices at which the securities could have been bought or sold. Explanation of the valuation methods for a registered investment company or local government investment program is contained in the appropriate fund offering documentation or information statement.

**Amortized Cost** The original cost of the principal of the security is adjusted for the amount of the periodic reduction of any discount or premium from the purchase date until the date of the report. Discount or premium with respect to short term securities (those with less than one year to maturity at time of issuance) is amortized on a straightline basis. Such discount or premium with respect to longer term securities is amortized using the constant yield basis.

**Tax Reporting** Cost data and realized gains / losses are provided for informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your security transactions. PFMAM does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported to federal, state or other taxing authorities.

**Financial Situation** In order to better serve you, PFMAM should be promptly notified of any material change in your investment objective or financial situation.

**Callable Securities** Securities subject to redemption prior to maturity may be redeemed in whole or in part before maturity, which could affect the yield represented.

**Portfolio** The securities in this portfolio, including shares of mutual funds, are not guaranteed or otherwise protected by PFMAM, the FDIC (except for certain non-negotiable certificates of deposit) or any government agency. Investment in securities involves risks, including the possible loss of the amount invested. Actual settlement values, accrued interest, and amortized cost amounts may vary for securities subject to an adjustable interest rate or subject to principal paydowns. Any changes to the values shown may be reflected within the next monthly statement's beginning values.

**Rating** Information provided for ratings is based upon a good faith inquiry of selected sources, but its accuracy and completeness cannot be guaranteed.

Shares of some local government investment programs and TERM funds are marketed through representatives of PFMAM's affiliate, PFM Fund Distributors, Inc. which is registered with the SEC as a broker/dealer and is a member of the Financial Industry Regulatory Authority ("FINRA") and the Municipal Securities Rulemaking Board ("MSRB"). You may reach the FINRA by calling the FINRA Hotline at 1-800-289-9999 or at the FINRA website address <https://www.finra.org/investors/investor-contacts>. A brochure describing the FINRA Regulation Public Disclosure Program is also available from FINRA upon request.

**Key Terms and Definitions**

**Dividends** on local government investment program funds consist of interest earned, plus any discount ratably amortized to the date of maturity, plus all realized gains and losses on the sale of securities prior to maturity, less ratably amortization of any premium and all accrued expenses to the fund. Dividends are accrued daily and may be paid either monthly or quarterly. The monthly earnings on this statement represent the estimated dividend accrued for the month for any program that distributes earnings on a quarterly basis. There is no guarantee that the estimated amount will be paid on the actual distribution date.

**Current Yield** is the net change, exclusive of capital changes and income other than investment income, in the value of a hypothetical fund account with a balance of one share over the seven-day base period including the statement date, expressed as a percentage of the value of one share (normally \$1.00 per share) at the beginning of the seven-day period. This resulting net change in account value is then annualized by multiplying it by

365 and dividing the result by 7. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed. **Average maturity** represents the average maturity of all securities and investments of a portfolio, determined by multiplying the par or principal value of each security or investment by its maturity (days or years), summing the products, and dividing the sum by the total principal value of the portfolio. The stated maturity date of mortgage backed or callable securities are used in this statement. However the actual maturity of these securities could vary depending on the level or prepayments on the underlying mortgages or whether a callable security has or is still able to be called.

**Monthly distribution yield** represents the net change in the value of one share (normally \$1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

**YTM at Cost** The yield to maturity at cost is the expected rate of return, based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity, stated as a percentage, on an annualized basis.

**YTM at Market** The yield to maturity at market is the rate of return, based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.

**Managed Account** A portfolio of investments managed discretely by PFMAM according to the client's specific investment policy and requirements. The investments are directly owned by the client and held by the client's custodian.

**Unsettled Trade** A trade which has been executed however the final consummation of the security transaction and payment has not yet taken place.

Please review the detail pages of this statement carefully. If you think your statement is wrong, missing account information, or if you need more information about a transaction, please contact PFMAM within 60 days of receipt. If you have other concerns or questions regarding your account, or to request an updated copy of PFMAM's current disclosure statement, please contact a member of your client management team at PFMAM Service Operations at the address below.

PFM Asset Management LLC  
Attn: Service Operations  
213 Market Street  
Harrisburg, PA 17101

NOT FDIC INSURED      NO BANK GUARANTEE      MAY LOSE VALUE





## Account Statement - Transaction Summary

For the Month Ending **September 30, 2023**

Ukiah Valley Sanitation District - Ukiah Valley Sanitation District - 6168-001

### CAMP Pool

Opening Market Value	5,575,508.02
Purchases	25,424.47
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

**Closing Market Value** **\$5,600,932.49**

Cash Dividends and Income 25,424.47

### CAMP TERM

Opening Market Value	6,000,000.00
Purchases	0.00
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

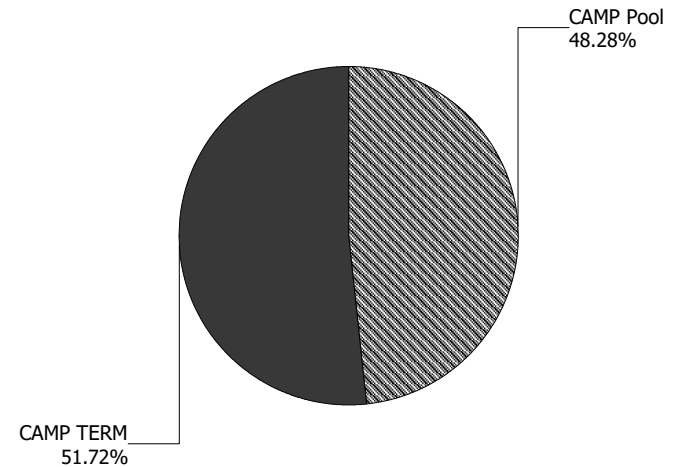
**Closing Market Value** **\$6,000,000.00**

Cash Dividends and Income 0.00

### Asset Summary

	September 30, 2023	August 31, 2023
<b>CAMP Pool</b>	5,600,932.49	5,575,508.02
<b>CAMP TERM</b>	6,000,000.00	6,000,000.00
<b>Total</b>	<b>\$11,600,932.49</b>	<b>\$11,575,508.02</b>

### Asset Allocation





### Investment Holdings

For the Month Ending **September 30, 2023**

Ukiah Valley Sanitation District - Ukiah Valley Sanitation District - 6168-001

Trade Date	Settlement Date	Security Description	Maturity Date	Rate	Investment Amount	Estimated Earnings	Est. Value at Maturity
<b>CAMP TERM</b>							
06/01/23	06/02/23	TERM - California Asset Management Program Term Dec 24	02/16/24	5.4300	5,000,000.00	90,004.11	5,192,653.42
06/01/23	06/02/23	TERM - California Asset Management Program Term Dec 24	05/31/24	5.2100	1,000,000.00	17,224.32	1,051,815.30
<b>Total</b>					<b>\$6,000,000.00</b>	<b>\$107,228.43</b>	<b>\$6,244,468.72</b>



**Account Statement**

For the Month Ending **September 30, 2023**

Ukiah Valley Sanitation District - Ukiah Valley Sanitation District - 6168-001

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>CAMP Pool</b>					
<b>Opening Balance</b>					<b>5,575,508.02</b>
09/29/23	10/02/23	Accrual Income Div Reinvestment - Distributions	1.00	25,424.47	5,600,932.49
<b>Closing Balance</b>					<b>5,600,932.49</b>

	Month of September	Fiscal YTD July-September		
<b>Opening Balance</b>	5,575,508.02	5,524,561.03	<b>Closing Balance</b>	5,600,932.49
<b>Purchases</b>	25,424.47	76,371.46	<b>Average Monthly Balance</b>	5,577,202.98
<b>Redemptions (Excl. Checks)</b>	0.00	0.00	<b>Monthly Distribution Yield</b>	5.55%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>5,600,932.49</b>	<b>5,600,932.49</b>		
<b>Cash Dividends and Income</b>	25,424.47	76,371.46		

**UKIAH VALLEY SANITATION DISTRICT**  
**FINANCIAL STATEMENTS**  
**MONTH ENDED AND FISCAL YEAR TO DATE**  
**AUGUST 31, 2023**

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**UKIAH VALLEY SANITATION DISTRICT  
TABLE OF CONTENTS  
MONTH ENDED AND FISCAL YEAR TO DATE AUGUST 31, 2023**

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

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  
AUGUST 31, 2023**

**ASSETS**

Current Assets:

Cash and Investments	\$ 11,938,575
Accounts Receivable	897,674
Restricted Cash	1,504,755
Prepaid Expenses	12,075
Total Current Assets	14,353,080

Noncurrent Assets:

Capital Assets:

Depreciable, Net	28,481,018
Total Noncurrent Assets	28,481,018
Total Assets	42,834,098

**LIABILITIES**

Current Liabilities:

Accounts Payable	1,736,824
Customer Deposits Payable	48,800
Bonds Payable - Due in One Year	1,522,000
Total Current Liabilities	3,307,624

Long-Term Liabilities:

Bonds Payable - Due in More Than One Year	18,455,000
Total Long-Term Liabilities	18,455,000
Total Liabilities	21,762,624

**NET POSITION**

Net Investment in Capital Assets	8,504,018
Unrestricted	12,567,456
Total Net Position	\$ 21,071,474

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 AUGUST 31, 2023**

	Month Ended August 31, 2023	Fiscal Year to Date August 31, 2023
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 415,366	\$ 843,732
Total Operating Revenues	415,366	843,732
<b>OPERATING EXPENSES</b>		
Services and Supplies	22,270	66,480
Operating Expense Allocation - City of Ukiah	213,030	426,061
Depreciation and Amortization	70,208	140,416
Total Operating Expenses	305,508	632,957
<b>OPERATING INCOME (LOSS)</b>	109,858	210,776
<b>NONOPERATING REVENUE (EXPENSES)</b>		
Interest Income	26,014	50,951
Interest and Bond Expense	(41,803)	(83,606)
Total Nonoperating Revenue (Expenses)	(15,789)	(32,655)
<b>CHANGE IN NET POSITION</b>	94,069	178,121
Net Position - July 31, 2023 and June 30, 2023	20,977,405	20,893,353
<b>NET POSITION - END OF PERIOD</b>	\$ 21,071,474	\$ 21,071,474

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 AUGUST 31, 2023**

**Ukiah Valley Sanitation District**

Selected Information

For the month ended and fiscal year to date August 31, 2023

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 August 31, 2023, the District's actual operating expense allocation from the City of Ukiah has not been determined.

As of August 31, 2023, the District's capital expense allocation from the City of Ukiah has not been determined.

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  
151 Laws Avenue  
Ukiah, CA 95482

STAFF REPORT  
October 11, 2023

To: Board of Directors  
From: Wing-See Fox and Ann Siprelle  
Meeting Date: October 11, 2023

Item #6A: Adoption of an Ordinance Amending Ordinance 12 Regarding Interest and Ordinance 13 Changing the Definition of Delinquent Sewer Charges

**Background**

**Ordinance No. 12 – Interest on Delinquent Charges and Administrative Procedures for the Collection of Delinquent Sewer Charges of Closed Sewer Accounts**

Section 8.9.D of Ordinance No. 12 currently provides that: “If the bill for sewer service charges is not paid within 15 days from the due date, a basic penalty of ten percent will be added thereto and on the first of each calendar month thereafter a penalty of one half of 1% of the amount of the delinquent bill shall also be added and become due.” Pursuant to Health & Safety Code Section 5473.10, the District is authorized to charge a 10% penalty and 1 ½% monthly thereafter.

On October 20, 2011, the Board approved the Ukiah Valley Sanitation District Administrative Procedures for the Collection of Delinquent Sewer Charges of Closed Sewer Accounts, which specifies that sewer accounts that are closed and referred to the District by the City of Ukiah (the billing agent at the time) are to be deemed delinquent. After receiving the list of closed sewer accounts, staff would notify the property owner by mail that the delinquent amount must be paid in full within 30 days to avoid penalties. If the account is not paid in full after the specified deadline, a base penalty in the amount of 10% of the delinquent sewer service charges is added to the amount due and a monthly penalty of 1.5% of the delinquent amount plus the base penalty is added each month. These calculations were not done through the billing system since the penalties were added prior to placement on the tax roll.

At the September 13, 2023 Board Meeting, the Board voted to update Section 8.9D of Ordinance No. 12 to make it consistent with current law, i.e., charge a 10% penalty plus 1 ½ percent monthly thereafter on delinquent charges. These penalties will begin January 2024 and will be tracked through the billing system. The attached ordinance includes this proposed change.

**Ordinance No. 13 – Definition of “Delinquent Account”**

The third paragraph of Ordinance No. 13 currently defines a “delinquent account” as “an account for which charges have not been paid for six months or longer.” At the September 13, 2023 Board Meeting, the Board voted to shorten the six-month time period to 60 days, so that charges delinquent for at least 60 days may be placed on the tax roll for collection. The attached ordinance includes this proposed change.

Ukiah Valley Sanitation District  
151 Laws Avenue  
Ukiah, CA 95482

**Recommended Action**

Adopt Ordinance No. 42 Amending Section 8.9.D of Ordinance No. 12 Regarding Interest and Ordinance No. 13 Changing the Definition of Delinquent Sewer Charges.

**Attachment**

1. Ordinance No. 42 Amending Section 8.9D of Ordinance No. 12 Regarding Interest and Ordinance No. 13 Changing the Definition of Delinquent Sewer Charges

Respectfully submitted,



WING-SEE FOX  
Interim District Manager

## ORDINANCE NO. 42

### AN ORDINANCE OF THE UKIAH VALLEY SANITATION DISTRICT AMENDING SECTION 8.9D OF ORDINANCE NO. 12 REGARDING INTEREST AND ORDINANCE NO. 13 CHANGING THE DEFINITION OF DELINQUENT SEWER CHARGES

**WHEREAS**, on January 2, 1985, the Board of Directors adopted Ordinance No. 12 establishing a system of sewerage requirements and charges, including Section 8.9D authorizing the District to impose a 10% penalty and charge ½% interest monthly thereafter on delinquent sewer charges; and

**WHEREAS**, current State law (Health & Safety Code Section 5473.10) authorizes a higher monthly penalty amount than that established by Ordinance No. 12; and

**WHEREAS**, the Board wishes to update the penalty amounts consistent with current State law.

**WHEREAS**, on August 29<sup>th</sup>, 1985, the Board of Directors adopted Ordinance No. 13 defining a “delinquent account” as “an account for which charges have not been paid for six months or longer;” and

**WHEREAS**, the Board wishes to change the definition of “delinquent account” to “an account for which charges have not been paid for 60 days or longer.”

**NOW, THEREFORE**, the Board of Directors of the Ukiah Valley Sanitation District hereby ordains as follows:

1. The above recitals are true and correct and are incorporated herein by this reference.

2. Section 8.9D of Ordinance No. 12 is hereby replaced in its entirety as follows:

“D. Penalties. If the bill is not paid within 15 days from the due date, a basic penalty of ten percent will be added thereto and on the first day of each calendar month thereafter, a penalty of 1½% (one and one-half percent) of the amount of the delinquent bill shall also be added and become due.”

3. The third paragraph of Ordinance No. 13 is hereby replaced in its entirety as follows:

“For purposes of this ordinance a “delinquent account” means an account for which charges have not been paid for 60 days.”

4. This Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption. The Board Secretary shall certify to the adoption of this Ordinance and cause the same to be published as required by law.

This Ordinance was introduced on September 13, 2023 and adopted on October 11, 2023, by the Board of Directors of the Ukiah Valley Sanitation District, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Ernie Wipf, Board Chair

ATTEST:

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Ashtyn Davis  
Board Secretary

CITY OF UKIAH AND UVSD  
ESSU STATISTICS REPORT

	<b>City Accounts # ESSU Units</b>	<b>UVSD #ESSU Units</b>	<b>Total All Acct. #ESSU Units</b>
<b>YTD 10/4/23</b>	<b>6841.246</b>	<b>5691.95</b>	<b>12533.196</b>
<b>% of Total ESSU's</b>	<b>54.59%</b>	<b>45.41%</b>	<b>100.00%</b>
<b>Percent New Plant ESSU's Used</b>	<b>48.58%</b>	<b>39.63%</b>	<b>42.76%</b>
<b>New Plant ESSU's Used</b>	<b>408.04</b>	<b>618.29</b>	<b>1026.326</b>
<b>New Plant ESSU's Remaining</b>	<b>431.96</b>	<b>941.71</b>	<b>1373.67</b>
<b>New Plant Agreement</b>	<b>35.00%</b>	<b>65.00%</b>	<b>100.00%</b>
<b>New Plant Capacity</b>	<b>840</b>	<b>1560</b>	<b>2400</b>