

ERNIE WIPF
CHAIR

CANDACE HORSLEY
VICE-CHAIR

THERESA MCNERLIN
DIRECTOR

DARWIN DICK
DIRECTOR

BRADLEY BEST
DIRECTOR

UKIAH VALLEY SANITATION DISTRICT ANNUAL MEETING
WEDNESDAY January 10, 2024 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: 860-4155-8086

Zoom Link: <https://us02web.zoom.us/j/86041558086>

*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@uvosd.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

- December 13, 2023 Regular Meeting

5. CONSENT CALENDAR

- Authorize Board Chair to execute a contract with Lemon Fresh Design in the amount not to exceed \$7,500 for Website Redesign and Logo Design in a form approved by General Counsel
- Check Register for December 2023
- LAIF Statement for December 2023
- CAMP Statement for December 2023

ERNIE WIPF
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BRADLEY BEST
DIRECTOR

- Unaudited Monthly Financial Statements
- Budget to Actual of District Only Expenses

6. OLD BUSINESS

None

7. NEW BUSINESS

- A. DISCUSSION AND POSSIBLE ACTION RE: Election of Board Chair and Vice Chair, Adoption of the 2024 Regular Board Meeting Calendar, and Discussion of Existing Membership of, and Potential Appointment of Members to, the Budget Ad Hoc Committee and City of Ukiah and UVSD Ad Hoc Committee

Recommended Action: 1) Elect the Chair and Vice Chair; 2) Consider the adoption of the 2024 Regular Board Meeting Calendar; 3) Discuss existing membership of, and potential appointment of members to, the Budget Ad Hoc Committee and City of Ukiah and UVSD Ad Hoc Committee

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 - February 14, 2024

9. ADJOURNMENT

UVSD December 13, 2023 Regular Board Meeting Minutes

- 1. CALL TO ORDER** by Chair Wipf at 6:06pm. Roll call by Ashtyn Davis—Chair Wipf, Director McNerlin, Director Horsley, Director Dick, Director Best present and attending in person.

2. APPROVAL OF THE AGENDA

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

No public comment. Motion to move New Business item A) to the top of the Agenda was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

3. NEW BUSINESS

A. DISCUSSION AND POSSIBLE ACTION RE: Consider Approval of Expenditure Not to Exceed \$7,500 to Lemon Fresh Design for Website Redesign and Logo Design

Recommended Action: Approve expenditure not to exceed \$7,500 to Lemon Fresh Design for website redesign and logo design.

Board discussion. No public comment. Motion to approve expenditure not to exceed \$7,500 to Lemon Fresh Design for website redesign and logo design was made by Director McNerlin and seconded by Director Horsley. Motion carried unanimously.

4. PUBLIC EXPRESSION OF NON-AGENDIZED ITEMS

Sean White, with the City of Ukiah, explained that Director Wipf, General Manager Wing-See Fox and himself will be working together to produce a list of capital improvement projects within the District.

5. APPROVAL OF NOVEMBER 8, 2023 REGULAR BOARD MEETING MINUTES

No public comment. Motion to approve the November 8 2023 Regular Board Meeting Minutes, was made by Director Horsley and seconded by Director McNerlin. Motion carried unanimously.

6. CONSENT CALENDAR

- A. Check Register for November 2023**
- B. LAIF Statement for November 2023**
- C. CAMP Statement for November 2023**
- D. Unaudited Monthly Financial Statements**

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

7. OLD BUSINESS

None

8. NEW BUSINESS

B. DISCUSSION AND POSSIBLE ACTION RE: Resolution Amending Policy 5010 to Remove Limit on the Number of Terms that the Board Chair and Vice Chair May Serve

Recommended Action: Consider adoption of Resolution amending Policy 5010 to remove limit on the number of terms that the Board Chair and Vice Chair may serve.

Board discussion. No public comment. Motion to adopt Resolution amending Policy 5010 to remove limit on the number of terms that the Board Chair and Vice Chair may serve was made by Director Horsley and seconded by Director McNerlin. Motion carried unanimously.

C. DISCUSSION AND POSSIBLE ACTION RE: Consider Approval of Letter to PG&E Supporting the New Eel-Russian Facility Proposal in PG&E's Initial Draft Surrender Application

Recommended Action: Approve letter to PG&E supporting the new Eel River Russian Facility proposal in PG&E's initial draft Surrender Application.

Board discussion. No public comment. Motion to approve letter to PG&E supporting the new Eel River Russian Facility proposal in PG&E's initial draft Surrender Application, as amended by the Board, was made by Director McNerlin and seconded by Director Best. Motion carried unanimously.

9. ANNOUNCEMENTS/OTHER BUSINESS/MATTERS FROM STAFF

A. General Manager, Wing-See Fox reported that discussions taking place at next month's meeting would be regarding Board Chair and Vice Chair elections and meeting schedule for next year.

B. ESSU Statistics Report attached.

C. No Staff Report given.

D. Director McNerlin reported that the GSA is looking to increase their budget from \$250,000 to \$1.4 million by the year 2026. Lots of discussions are being held regarding rate and fee study and who will be responsible for paying these fees.

E. None.

F. No letters received/sent.

G. Next Regular Meeting—January 10, 2024 @ 6pm

10. ADJOURNMENT — Meeting adjourned at 7:08pm.

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

Vendor	Ref #	Account Number	Account Name	Txn Date	Debit	Credit
City of Ukiah	45261	6300	Operating Expense Allocation	12/1/2023	213030.3	0
Rodean Philip	Deposit 112123	4001	Residential Fees	12/5/2023	1638.38	0
Invoice Cloud - ACH	2165-2023_11	5210	ICloud Srvcs-Billing&Collection	12/7/2023	15	0
Invoice Cloud - ACH	2165-2023_11	5210	ICloud Srvcs-Billing&Collection	12/7/2023	15	0
Invoice Cloud - ACH	2165-2023_11	5210	ICloud Srvcs-Billing&Collection	12/7/2023	96.5	0
Invoice Cloud - ACH	2165-2023_11	5210	ICloud Srvcs-Billing&Collection	12/7/2023	100	0
Invoice Cloud - ACH	2165-2023_11	5210	ICloud Srvcs-Billing&Collection	12/7/2023	265.2	0
Invoice Cloud - ACH	P23120802 - 2618148	1001	UVSD SBMC Checking	12/7/2023	0	491.7
Kyocera	55E1756803	5207	Reproduction (prints & copies)	12/18/2023	118.76	0
Best Best & Krieger LLP	982155	5601	General Counsel	12/20/2023	1421	0
Best Best & Krieger LLP	979715	5601	General Counsel	12/28/2023	319	0
CliftonLarsonAllen, LLC	3950724	5307	Financial Review/Monthly Report	12/28/2023	5000	0
CliftonLarsonAllen, LLC	3987662	5307	Financial Review/Monthly Report	12/28/2023	5000	0
Mark DeMeulenaere	45260	5305	Financial & Managerial Support	12/28/2023	375	0
RespecTech, Inc.	49285	5209	Information Technology-All	12/28/2023	89.25	0
Rick Sands	Nov-Dec 2023	5401	Engineer Services	12/28/2023	1168.75	0
Urban Futures, Inc.	1222-015	5101	Management - UFI	12/28/2023	5125	0
Willow Water District	187	5102	MSA - Willow	12/28/2023	11763.04	0
Willow Water District	551	5204	Office Utilities	12/28/2023	174.36	0
Willow Water District	551	5203	Office Rent	12/28/2023	505	0

California State Treasurer *Fiona Ma, CPA*



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

January 05, 2024

[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

December 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	38,055.79
Total Withdrawal:	0.00	Ending Balance:	38,055.79



Customer Service
 PO Box 11813
 Harrisburg, PA 17108-1813

ACCOUNT STATEMENT

For the Month Ending

December 31, 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 01/01/2024 for New Year's Day.
 CAMP will be closed on 01/15/2024 for Martin Luther King Jr Day.

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

Online Access 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 **December 31, 2023**

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

CAMP Pool	
Opening Market Value	5,250,180.32
Purchases	425,792.30
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

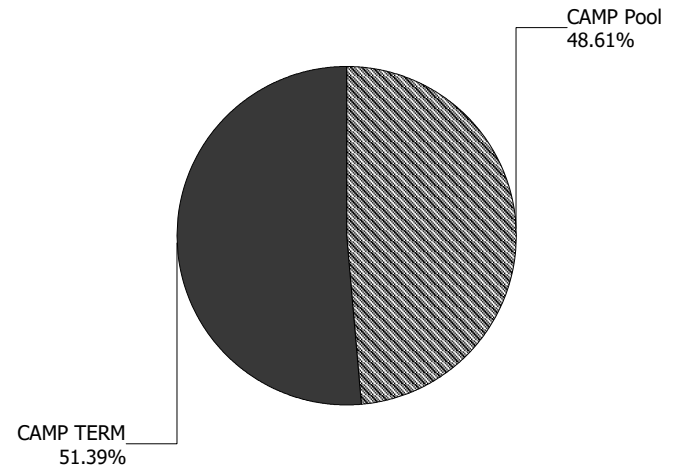
Closing Market Value	\$5,675,972.62
Cash Dividends and Income	25,792.30

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		
	December 31, 2023	November 30, 2023
CAMP Pool	5,675,972.62	5,250,180.32
CAMP TERM	6,000,000.00	6,000,000.00
Total	\$11,675,972.62	\$11,250,180.32

Asset Allocation





Investment Holdings

For the Month Ending **December 31, 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
CAMP TERM							
06/01/23	06/02/23	TERM - California Asset Management Program Term Dec 24	02/16/24	5.4300	5,000,000.00	158,436.98	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	30,320.49	1,051,815.30
Total					\$6,000,000.00	\$188,757.47	\$6,244,468.72



Account Statement

For the Month Ending **December 31, 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
CAMP Pool					
Opening Balance					5,250,180.32
12/15/23	12/15/23	Purchase - ACH Purchase	1.00	400,000.00	5,650,180.32
12/29/23	01/02/24	Accrual Income Div Reinvestment - Distributions	1.00	25,792.30	5,675,972.62
Closing Balance					5,675,972.62

	Month of December	Fiscal YTD July-December		
Opening Balance	5,250,180.32	5,524,561.03	Closing Balance	5,675,972.62
Purchases	425,792.30	551,411.59	Average Monthly Balance	5,472,031.19
Redemptions (Excl. Checks)	0.00	(400,000.00)	Monthly Distribution Yield	5.55%
Check Disbursements	0.00	0.00		
Closing Balance	5,675,972.62	5,675,972.62		
Cash Dividends and Income	25,792.30	151,411.59		

UKIAH VALLEY SANITATION DISTRICT
FINANCIAL STATEMENTS
MONTH ENDED AND FISCAL YEAR TO DATE
NOVEMBER 30, 2023

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**UKIAH VALLEY SANITATION DISTRICT
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MONTH ENDED AND FISCAL YEAR TO DATE NOVEMBER 30, 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

**UKIAH VALLEY SANITATION DISTRICT
STATEMENT OF NET POSITION
NOVEMBER 30, 2023**

ASSETS

Current Assets:

Cash and Investments	\$ 12,068,871
Accounts Receivable	853,108
Restricted Cash	501,968
Prepaid Expenses	5,704
Total Current Assets	13,429,651

Noncurrent Assets:

Capital Assets:

Depreciable, Net	28,270,393
Total Noncurrent Assets	28,270,393
Total Assets	41,700,044

LIABILITIES

Current Liabilities:

Accounts Payable	26,512
Accrued Interest	125,410
Customer Deposits Payable	52,100
Bonds Payable - Due in One Year	1,522,000
Total Current Liabilities	1,726,021

Long-Term Liabilities:

Bonds Payable - Due in More Than One Year	18,455,000
Total Long-Term Liabilities	18,455,000
Total Liabilities	20,181,021

NET POSITION

Net Investment in Capital Assets	8,293,394
Restricted Net Position for Debt Reserve Balances	501,966
Unrestricted	12,723,664
Total Net Position	\$ 21,519,024

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 NOVEMBER 30, 2023**

	<u>Month Ended November 30, 2023</u>	<u>Fiscal Year to Date November 30, 2023</u>
OPERATING REVENUES		
Charges for Services	415,565	2,081,498
Connection Fees	-	202,579
Total Operating Revenues	<u>415,565</u>	<u>2,284,077</u>
OPERATING EXPENSES		
Services and Supplies	51,211	173,197
Operating Expense Allocation - City of Ukiah	213,030	1,065,152
Depreciation and Amortization	70,208	351,040
Total Operating Expenses	<u>334,449</u>	<u>1,589,389</u>
OPERATING INCOME (LOSS)	<u>81,116</u>	<u>694,688</u>
NONOPERATING REVENUE (EXPENSES)		
Interest Income	21,914	127,691
Interest and Bond Expense	(41,803)	(209,015)
Other Income	-	12,308
Total Nonoperating Revenue (Expenses)	<u>(19,889)</u>	<u>(69,017)</u>
CHANGE IN NET POSITION	61,227	625,671
Net Position - October 30, 2023 and June 30, 2023	<u>21,457,797</u>	<u>20,893,353</u>
NET POSITION - END OF PERIOD	<u>\$ 21,519,024</u>	<u>\$ 21,519,024</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 NOVEMBER 30, 2023**

Ukiah Valley Sanitation District

Selected Information

For the month ended and fiscal year to date November 30, 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 November 30, 2023, the District's actual operating expense allocation from the City of Ukiah has not been determined.

As of November 30, 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
APPROVED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2023-2024

DRAFT

Acct #	EXPENDITURE DESCRIPTION	2023/2024														
		Approved Budget	July	August	September	October	November	December	2023/2024 Actual	January	February	March	April	May	June	Total
	Contract Management and Administration	\$ 204,156	\$ 16,888	\$ 11,763	\$ 16,888	\$ 16,013	\$ 22,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,565
5101	Management- UFI	\$ 75,000	\$ 5,125		\$ 5,125	\$ 4,250	\$ 10,250									\$ 24,750
5102	Administration & Clerical-Willow	\$ 129,156	\$ 11,763	\$ 11,763	\$ 11,763	\$ 11,763										\$ 58,815
	Office Expense	\$ 38,645	\$ 2,574	\$ 954	\$ 2,715	\$ 3,528	\$ 4,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,878
5201	Telephone & DSL	\$ 1,800	\$ 403	\$ -	\$ 210	\$ -	\$ -									\$ 613
5202	Dues & Subscriptions	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5203	Office Rent	\$ 5,645	\$ 505	\$ 505	\$ 505	\$ 584	\$ 426									\$ 2,525
5204	Office Utilities	\$ 1,500	\$ 66	\$ 166	\$ 185	\$ -	\$ 187									\$ 603
5205	Postage	\$ 11,100	\$ 950	\$ 34	\$ 980	\$ 1,266	\$ 2,052									\$ 5,282
5206	Supplies	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 195									\$ 195
5207	Reproduction (prints & copies)	\$ 4,300	\$ 173	\$ 212	\$ 344	\$ 1,141	\$ 119									\$ 1,988
5209	Information Technology -All	\$ 7,500	\$ -	\$ 30	\$ -	\$ 69	\$ 179									\$ 278
5210	ICloud Services- Billing and Collections	\$ 6,000	\$ 477	\$ 7	\$ 491	\$ 468	\$ 951									\$ 2,394
	Auditing & Fiscal Services	\$ 101,674	\$ 6,227	\$ 5,007	\$ 8,944	\$ 5,709	\$ 19,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,047
5301	Audit Services-FS Preparation	\$ 13,800	\$ -	\$ -	\$ -	\$ -	\$ 13,800									\$ 13,800
5302	Banking Services	\$ 300	\$ 7	\$ 40	\$ 481	\$ 3	\$ (459)									\$ 72
5304	Bond Compliance Support-	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5305	Financial and Managerial Support	\$ 20,000	\$ 300	\$ -	\$ 3,019	\$ 263	\$ 375									\$ 3,956
5306	Liability and Property Insurance	\$ 5,324	\$ 444	\$ 444	\$ 444	\$ 444	\$ 444									\$ 2,218
5307	Financial Review/Monthly Reports	\$ 60,000	\$ 5,476	\$ 4,524	\$ 5,000	\$ 5,000	\$ 5,000									\$ 25,000
5308	Bond Refinancing - Fiscal	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
	Other Prof & Special Services	\$ 40,700	\$ 15,936	\$ -	\$ -	\$ -	\$ 4,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,125
5401	Engineer Services	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 1,190									\$ 1,190
5402	Parcel Quest	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 2,999									\$ 2,999
5403	LAFCO Dues	\$ 21,000	\$ 15,936	\$ -	\$ -	\$ -	\$ -									\$ 15,936
5404	County Auditor (property tax admin)	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5405	PR and Newsletter	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5407	Board Stipend	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5409	Third Party True Up Expense -District Portion	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
5500	Publication & Legal Notices	\$ 1,200	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215
	Legal Fees	\$ 60,000	\$ 1,770	\$ 4,545	\$ -	\$ 1,711	\$ 1,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,767
5601	General Counsel	\$ 30,000	\$ 1,770	\$ 4,545	\$ -	\$ 1,711	\$ 1,740									\$ 9,767
5602	Special Counsel	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -									\$ -
	Training/Transportation/Travel	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5701	Travel to Seminars (Board)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5702	Travel for District Manager	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5703	Seminars/Conferences	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	JPA DUES	\$ 1,200	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
5850	Sewer Lateral Replacement Grant Program	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5900	Other	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 496,575	\$ 44,209	\$ 22,270	\$ 28,546	\$ 26,962	\$ 51,209								\$ -	\$ 173,196

STAFF REPORT
January 10, 2024

To: Board of Directors
From: Wing-See Fox
Meeting Date: January 10, 2024

Item #7A: Election of Board Chair and Vice Chair, Adoption of the 2024 Regular Board Meeting Calendar, Discussion of Existing Membership of, and Potential Appointment of Members to, the Budget Ad Hoc Committee and City of Ukiah and UVSD Ad Hoc Committee

Background:

Policy 5010 (Board meetings) requires the annual election of the Board Chair and Vice Chair and adoption of the 2024 Regular Board Meeting Calendar at the January Regular Board Meeting.

Discussion:

Election of Board Chair and Vice Chair

Policy 5010.5 states that, “The Board of Directors shall hold an annual organizational meeting at its regular meeting in January. At this meeting, the Board will elect a Board Chair and Vice Chair from among its members.” The Chair and Vice Chair elected by the Board will be seated at the next regular meeting in February for a term of one year.

Adoption of the 2024 Regular Board Meeting Calendar

Policy 5010.1 specifies that the regular meetings of the Board of Directors shall be held on the second Wednesday of each calendar month at 6:00 pm in the Conference Room at Willow County Water District located at 151 Laws Avenue, Ukiah, California. Policy 5010.5 specifies that the Board “shall hold an annual organizational meeting at its regular meeting in January. At this meeting, the Board will... adopt the calendar for regular board meetings, which will include identifying and resolving any conflicts with holidays or other District activities and identify any months where meetings will be canceled at the Board’s discretion.” A proposed meeting calendar for 2024 is attached.

Appointment of Members to the Ad Hoc Committees

Under Policy 4060 (Committees of the Board of Directors), “If there are standing committees, the new Board Chair elected in January shall recommend appointments of members to the standing committees for the ensuing year no later than the Board's regular meeting in February” to be approved by the Board. Currently, there are no standing committees. However, there continue to be two ad hoc committees: 1) City of Ukiah and UVSD Ad Hoc Committee (with Chair Wipf and Director Horsley as appointed members); and 2) Budget Ad Hoc Committee (Director Horsley and Director Best as appointed members). Ad hoc committee members can discuss whether they wish to continue to serve on their respective committees for another year. If there are any changes, the Board can appoint new members to the ad hoc committees.

Recommended Action:

In separate motions:

1. Elect the Chair
2. Elect the Vice Chair
3. Consider the adoption of the 2024 Regular Board Meeting Calendar
4. Discuss and appoint members to the Budget Ad Hoc Committee
5. Discuss and appoint members to the City of Ukiah and UVSD Ad Hoc Committee

Attachments:

1. 2024 Regular Board Meeting Calendar

Respectfully submitted,



WING-SEE FOX
Interim District Manager

Ukiah Valley Sanitation District

2024 Calendar of Meetings

Second Wednesday of each calendar month at 6:00 pm

151 Laws Avenue, Ukiah, California

January 10, 2024

February 14, 2024

March 13, 2024

April 10, 2024

May 8, 2024

June 12, 2024

July 10, 2024

August 14, 2024

September 11, 2024

October 9, 2024

November 13, 2024

December 11, 2024

CITY OF UKIAH AND UVSD
ESSU STATISTICS REPORT

	City Accounts # ESSU Units	UVSD #ESSU Units	Total All Acct. #ESSU Units
YTD 1/4/24	6841.246	5708.65	12549.896
% of Total ESSU's	54.51%	45.49%	100.00%
Percent New Plant ESSU's Used	49.32%	40.94%	43.87%
New Plant ESSU's Used	414.25	638.65	1052.896
New Plant ESSU's Remaining	425.75	921.35	1347.10
New Plant Agreement	35.00%	65.00%	100.00%
New Plant Capacity	840	1560	2400