

District	Fund Number	Account Number	Org	District Name	Address	City, State, Zip	Contact Name	Chairperson	Date of Audit	Letter	Date Sent	Good Standing	Audit Findings and Notes
1	3410	3410-010000	KI	Albion-Little River Fire	P. O. Box 634	Albion, CA 95410	Sara Spring	Michael Issel	6/30/2014	Y	2/1/17	Y	They claim to be biennial.
3		2110-760702		Anderson Valley Comm. Serv. Dist.	P. O. Box 398	Boonville, CA 95415		Valerie Haleit	6/30/2015			Y	No findings shown.
5		2110-760131		Brooktrails Community Services District	24860 Birch Street	Willits, CA 95490		Rick Williams	6/30/2015	Y	1/31/17	Y	No findings shown.
6		2110-760128		Calpella Water	P. O. Box 115	Calpella, CA 95418		Steven Bogart	6/30/2015	Y	1/31/17	Y	No findings shown.
8		2110-760137		Coast Life Support District	P. O. Box 1056	Gualala, CA 95445		Richard Hughes	6/30/2015	Y	2/1/17	Y	Lack of segregation of duties & Year end Closing processes needed altering.
9		2110-760221		Comptche Community Services District	P. O. Box 359	95427		No phone number	6/30/2014			Y	On a 5-year audit cycle, per BOS Resolution No. 16-062.
10	3330	3330-010000	KC	Covelo Cemetery	P. O. Box 821	Covelo, CA 95428		Roberta Hurt	6/30/2015			Y	Note 7. Going Concern, Note 3. continued unrealized loss
12		2110-760774		Covelo Sewer District	P. O. Box 65	Covelo, CA 95428	Tim Dennis	Joe Gauder	6/30/2012	Y	1/31/17	Y	No findings shown.
14	1250	1250-010000	QG	First 5 Mendocino	166 E. Gobbi St., Suite A	Ukiah, CA 95482			6/30/2016			Y	Internal control issues noted on another report.
51	1450	1450-010000	QI	LAFCO	200 S. School St., Suite 2	Ukiah, CA 95482	Beth	Gerald Ward	6/30/2015	Y	1/9/17	Y	Mendo-Lake Credit Union does not balance to financials or quickbooks. A/R & AP do not match financials with quickbooks
20		2110-760159		Laytonville County Water District	P. O. Box 32	Laytonville, CA 95454		Mike Davis	6/30/2015	Y	1/25/17	Y	No findings shown.
21	3460	3460-010000	KL	Leggett Valley Fire	P. O. Box 190	Leggett, CA 95585	Herb Roth	Melvin Blair	6/30/2015			Y	No findings shown.
22	3470	3470-010000	KM	Little Lake Fire	74 E. Commercial Street	Willits, CA 95490	Michelle Schnitzius	Tony Madrigal	6/30/2015	Y	1/25/17	Y	No findings shown.
23	3480	3480-010000	KN	Long Valley Fire	P. O. Box 89	Laytonville, CA 95454		Jim Little, Chief	6/30/2015	Y	4/19/17	Y	No findings shown.
25	3260	3260-010000	HO	Mendocino Co. RR. Flood Control & Water Cons.	151 Laws Ave, Suite D	Ukiah, CA 95482		Paul Zellman	6/30/2015	Y	1/25/17	Y	It was recommended that task segregation occur. Some transactions can be completed, from beginning to end by one individual.
26		2110-760152		Mendocino Coast Park & Recreation District	300 S Lincoln St.	Fort Bragg, CA 95437	Michelle Gordon Bus. Mgr.	Bill Hayes	6/30/2015	Y	1/18/17	Y	No findings shown.
27		2110-760150		Mendocino Community Services District	P. O. Box 1029	Mendocino, CA 95460	Jodi Mitchell-Sec.	Robert Schwartz	6/30/2016	Y	1/18/17	Y	No findings shown.
31	3500	3500-010000	KO	Mendocino Fire	P. O. Box 901	Mendocino, CA 95460	Simone Piasis, Treasurer	Bill Lemos	6/30/2015	Y	1/18/17	Y	No findings shown.
53				Mendocino Solid Waste Management Authority	3200 Taylor Dr.	Ukiah, CA 95482	Louisa Morris, General Mar.		6/30/2016			Y	No findings shown.
32	4090	4090-010000	UG	Mendocino Transit Authority	241 Plant Road	Ukiah, CA 95482		Jim Mastin	6/30/2015	Y	1/18/17	Y	No findings shown.
33	3350	3350-010000	HE	Mendocino-Little River Cemetery	P. O. Box 1185	Mendocino, CA 95460	Laurie Hill, District Manager	Charles Moffett	6/30/2015	Y	1/18/17	Y	Has currently requested an annual review. Have spoken to them and they are researching the costs involved and will let me know what they find out. 3/28/17
34		2110-760136		Noyo Harbor District	19101 S Harbor Drive	Fort Bragg, CA 95437		Joe Caito	6/30/2015	Y	1/13/17	Y	No findings shown.
38		2110-760160		Potter Valley Irrigation District	P. O. Box 186	Potter Valley, CA 95469		Ken Stroh	12/31/2015	Y	1/13/17	Y	No findings shown.
39		2110-760235		Redwood Coast Fire Protection District	P. O. Box 245	Pl Arena, CA 95468			6/30/2015	Y	4/19/17	Y	No findings shown.
40		2110-760161		Redwood Valley County Water District	P. O. Box 399	Redwood Valley, CA 95470		Granville Pool	6/30/2016	Y	1/13/17	Y	No findings shown.
41	3540	3540-010000	KQ	Redwood Valley-Calpella Fire	P. O. Box 385	Redwood Valley, CA 95470		Jim Tuso	6/30/2015	Y	1/13/17	Y	No findings shown.
42	3680	3680-010000	KV	Round Valley Water	P. O. Box 535	Covelo, CA 95428	Lee Marder	no answer 2/1/17	6/30/2015			Y	No cash breakdown
43	3370	3370-010000	KG	Russian River Cemetery	940 Low Gap Rd.	Ukiah, CA 95482	Dana Kornegay, Office Mgr.	Jofrid Lolonis	6/30/2015	Y	1/13/17	Y	No findings shown.
44	3550	3550-010000	KR	Sanel Valley Fire	P. O. Box 463	Hopland, CA 95449		Wesley Clark	6/30/2015	Y	1/13/17	Y	\$15,988 in equip trust
46	3580	3580-010000	KT	Ukiah Valley Fire	1500 S. State Street	Ukiah, CA 95482	Karyn	Butch Carpenter	6/30/2015	Y	1/9/17	Y	No findings shown.
49	3380	3380-010000	KH	Westport-Ten Mile Cemetery	P. O. Box 133	Westport, CA 95488	John Allison	Nedra Lancaster	6/30/2014	Y	1/9/17		John Allison states they are biennial
Districts that have not supplied a current audit													
2	3310	3310-010000	KA	Anderson Valley Cemetery	P. O. Box 1023	Boonville, CA 95415	Jan Wasson-Smith	no answer 2/01/17		Y	4/19/17		
7	3320	3320-010000	KB	Cemetery District of the Redwoods	P. O. Box 153	Willits, CA 95490		talked 2/1/17, rick bowers to email 2014 Terrence Proschold called 2/1/17					They state that they are every other year. Rick Bowers to email latest Audit. Left message 5/1/17 and have not received audit.
11	3430	3430-010000	KJ	Covelo Fire	P. O. Box 36	Covelo, CA 95428	Linda Marshall			Y	3/24/17		Linda Marshall states that Rick Bowers is working on their audit in a letter dated 4-12-17
13		2110-760144		Eik Community Services District	P. O. Box 1056	Eik, CA 95432		Ben MacMillan	6/30/2014	Y	1/31/17		Contact has been made. They lost their CPA and are currently involved in their 14-15 and 15-16 audits. 2/6/17
16	3450	3450-010000	KK	Fort Bragg Rural Fire	141 N. Main Street	Fort Bragg, CA 95437		Cas Smith	6/30/2013	Y	1/25/17		There is a Debit balance in the County's cash account. Rcd letter 2/22/17. Waiting for audit to come in.
17		2110-760240		Gualala Sewer District	P. O. Box 124	Gualala, CA 95445		Dr. Dale Funderburk	6/30/2013	Y	1/25/17		No response.
18	3340	3340-010000	KD	Hopland Cemetery	8087 Uva Dr.	Redwood Valley, CA 95470	Ernest Harpe & Mitch Robinson Trustees			Y	2/23/17		Ernest Harpe has requested that we have the audit done and they will pay for it.
19		2110-760170		Irish Beach Water District	P. O. Box 67	Manchester, CA 95469		Don Harley	6/30/2014	Y	1/25/17		No findings shown. No response.
52		2110-760107		Mendocino County Resource Conservation District	410 Jones St., Ste. C3	Ukiah, CA 95482		Dave Koball		Y	1/9/17		Received a prelim copy of the audit. Not auditor shown. Only "Santa Rosa". Placed call on 4/27/17. No answer.

35	3520	3520-010000	K P	Piercy Fire	P.O. Box 206	Piercy, CA 95587	Larry Casteel, Commissioner	message on 2/1/17		Y	4/19/17		No response.
36	3360	3360-010000	K F	Potter Valley Cemetery	P.O. Box 34	Potter Valley, CA 95469	Karen Riordan	Mac Magruder		Y	1/13/17		A Karen Riordin visited on 1/25/17, they are working on the audit
37	3850	3850-010000	Q C	Potter Valley Community Services	P.O. Box 464	Potter Valley, CA 95469		no number left message 1/4/17. in office 9-12 on fridays	6/30/2014	Y	4/19/17		spoke with them on 4/26/17. Bowers should be done with 15-16 by May 2017
45		2110-760169		South Coast Fire	P.O. Box 334	Gualala, CA 95445	Pete Slunaker			Y	4/19/17		No response.
47	3870	3870-010000	Q E	Ukiah Valley Sanitation	151 Laws Ave, Suite B	Ukiah, CA 95482	Frank McMichael	Jim Ronco	6/30/2008	Y	1/4/17		No findings shown. No response.
Not independent special districts													
15		2110-760051		Fort Bragg City Fire	416 N Franklin St.	Fort Bragg, CA 95437		Lindy Peters, Mayor		Y	1/25/17		Not a special district.
24	3250	3250-010000	M L	Meadowbrook Manor Sanitation - Willits	111 E. Commercial Street	Willits, CA 95490	Suzy Holmes	9-4pm					Not a special district.
50	3770	3770-010000	K W	Mendocino County Fair	P.O. Box 458	Boonville, CA 95415	Jim Brown						Not a special district.
28	3900	3900-010000	Q F	Mendocino County Inland Water & Power	425 Talmage Road	Ukiah, CA 95482	Candace Horsley						Not a special district.
29	3810	3810-010000	K Y	Mendocino County Soil Conservation	206 Mason St, Ste F	Ukiah, CA 95482							Not a special district.
30		2110-760227	M	Mendocino County Waterworks District	35501 S Hwy 1, #4	Gualala, CA 95445		no number					Private water company.
48		2110-760163		Westport Volunteer Fire District	P.O. Box 63	Westport, CA 95488		no answer 2/1/17					According to LAFCO, this is a private non-profit. Not a special district.