



#### **BOARD OF DIRECTORS**

Meredith Matthews, City of Arcata, **Chair**  
Adelene Jones, City of Blue Lake, **Vice Chair**  
Leslie Castellano, City of Eureka  
Randy Cady, City of Ferndale  
Michelle Bushnell, County of Humboldt  
Frank Wilson, City of Rio Dell,

### **Meeting Agenda**

**Thursday, July 11, 2024, at 5:30 PM**  
**Eureka City Council Chamber**  
**502 K Street**  
**Eureka, CA**

### **THE HWMA BOARD OF DIRECTORS HAS RESUMED IN-PERSON MEETINGS AND ENCOURAGES THE PUBLIC TO ATTEND EITHER IN PERSON OR TELEPHONICALLY.**

Effective March 9, 2023 the HWMA Board of Directors will resume their meetings from the Eureka City Council Chamber. Members of the public are invited and encouraged to participate through the following venues.

#### **HOW TO PARTICIPATE**

The public is invited to attend and participate in the HWMA Board of Directors meeting using any of the following methods.

##### **1. IN-PERSON**

The public can attend and provide in-person comments during the meeting on regular agenda items and during Oral/Written Comment. in-person hybrid meetings. HWMA asks that when attending meetings, persons socially distance as best they can and be courteous to those who choose to wear a mask.

##### **2. REMOTE**

As a courtesy, and technology permitting, members of the public may continue to observe and participate remotely through the Zoom platform. HWMA cannot guarantee that the public's access to teleconference technology will be uninterrupted, and technical difficulties may occur from time to time. In those instances, so long as there is a Board quorum and the public may still attend the meeting in person, the meeting will continue.

- a. Zoom <https://us06web.zoom.us/j/87272840425>
- b. Zoom Phone Numbers. +17207072699, Meeting ID: 87272840425

During the meeting, each period for public comment will be announced, and participants may use Zoom's "Raise Hand" feature to request to speak. If calling in via Zoom use \*9 to raise and lower your hand. The meeting host will call on you, by name or last four digits of your phone number, and enable the microphone when it is your turn to speak. To ensure the orderly meeting conduct, providing your name is encouraged, but not required.

### 3. EMAIL

The public may submit public comment via email to [board@hwma.net](mailto:board@hwma.net). Any comments received up until 3:00 pm of the meeting date will be:

- a. Distributed to Board members via email prior to the meeting,
- b. Referenced and attached to the meeting minutes.

Such email comments must identify the agenda item number in the subject line of the email. Comments received will be read into the record by staff, with a maximum allowance of three minutes (approximately 500 words) per individual comment, subject to the Chair's discretion. If a comment is received after the agenda item is heard, but before the close of the meeting, the comment will still be included as part of the written record of the meeting, but will not be read into the record during the meeting.

### 4. TO WATCH OR LISTEN ONLY

The public may view the meeting on one-way video feed on at Access Humboldt's YouTube Channel at [www.youtube.com/c/accesshumboldt/live](https://www.youtube.com/c/accesshumboldt/live) or

***Copies Available:** Copies of the agenda materials are available electronically at [www.hwma.net](http://www.hwma.net), through individual HWMA member agencies or by calling HWMA at 707-268-8680. There may be a charge for copies.*

***Accessibility:** Accommodations and access to HWMA meetings for people with special needs must be requested in advance of the meeting at 707 268-8680 or emailing [board@hwma.net](mailto:board@hwma.net). The Eureka City Council Chamber room is ADA accessible. This agenda and other materials are available in alternative formats upon request.*

#### 1. Call to Order and Roll Call at 5:30 PM

#### 2. Consent Calendar

All matters listed under the Consent Calendar are considered to be routine by the HWMA Board and will be enacted upon by one motion, unless a specific request for review is made by a Board Member or a member of the public. The Consent Calendar will not be read. There will be no separate discussion of these items unless pulled for discussion.

- a. Approve Minutes from the April 11, 2024 HWMA Board of Directors meeting.
- b. Approve Minutes from the May 9, 2024 HWMA Board of Directors meeting.
- c. Approve Minutes from the May 20, 2024 HWMA Board of Directors special meeting.
- d. Approve Minutes from the June 13, 2024, HWMA Board of Directors meeting.
- e. Approve HWMA Credit Application and Policy
- f. Review and Approve March 2024 Financial Reports
- g. Review and Approve April 2024 Financial Reports
- h. Review and Approve May 2024 Financial Reports
- i. Approve revised HWMA Policy 2102
- j. Approve revised HWMA Policy 2203.4

**3. Oral and Written Communications**

This time is provided for people to address the Board or to submit written communications concerning matters not on this agenda. Board Members may respond to statements, but any request that requires Board action will be referred to staff for review. Reasonable time limits may be imposed on both the total amount of time allocated for this item, and on the time permitted to each individual speaker. Such time allotment or portion thereof shall not be transferred to other speakers.

**4. Elect Authority Officers for FY 2024-25**

**5. Review and Approve Board of Directors Calendar for FY 2024-25**

**6. Receive Auditors Report for Fiscal Year 2022-2023**

**7. Standing Item: Board Member Reports.**

**8. Standing Item: Executive Director's Report.**

**9. Adjourn.**



## BOARD OF DIRECTORS

Meredith Matthews, City of Arcata,  
Adelene Jones, City of Blue Lake, **Vice Chair**  
Leslie Castellano, City of Eureka, **Chair**  
Randy Cady, City of Ferndale  
Michelle Bushnell, County of Humboldt  
Frank Wilson, City of Rio Dell

## Minutes

Thursday, April 11, 2024, at 5:30 PM

### Zoom Video Conference Meeting

Present: Meredith Matthews, Adelene Jones, Leslie Castellano, Frank Wilson,  
Randy Cady  
Absent: Michelle Bushnell  
Staff: Eric Keller-Heckman, Tony Heacock, Hilary Schwartz  
Legal Counsel: Nancy Diamond

#### 1. Call to Order and Roll Call at 5:30 PM

**Chairperson Matthews** called the meeting to order at 5:30 PM. A quorum was present and acting.

#### 2. Consent Calendar

- a. Approve Minutes from the February 8, 2024, HWMA Board of Directors Meeting

**Motion:** **Director Jones** moved, and **Director Castellano** seconded, the motion to approve the Consent Calendar with grammatical correction to draft minutes.  
**Action:** Approve the Motion as made by **Director Jones** and seconded by **Director Castellano**  
**Ayes:** Unanimous  
**Noes:** None  
**Absent:** **Michelle Bushnell**

#### 3. Oral and Written Communications

**Chairperson Matthews** opened the floor to public comment regarding items not on the agenda. No comment was received.

**Chairperson Matthews** closed the floor to public comment.

#### 4. Receive Update on SB1383 and Organics Processing Facility

**Executive Director Keller-Heckman** updated the board on Organics Processing Facility progress. Based on information from member agencies, the Facility will not be able to begin operations until after the coming fiscal year (2024-2025). Currently, the space is unused and has been in process of renovations to prepare for organics processing. Due to grant funding requirements the space cannot be reallocated for other purposes at this time. HWMA has requested and received an extension on grant funding to cover the extended timeline.

**Chairperson Matthews** opened the floor to public comment. No comment was received.

**Chairperson Matthews** closed the floor to public comment.

## 5. Receive Draft Fiscal Year 2024-2025 Budget

**Executive Director Keller-Heckman** gave a presentation about the 2024-2025 Draft Budget, including rationale and adjustments to projections for revenue and expenses, such as predicted tonnage, backhauls, and payroll. Both revenue and expenditures are predicted to rise and have been balanced in the budget for projected net income of \$0. He answered Board questions about staffing sufficiency and rationale for proposed COLA rates, which were based on practices of comparable jurisdictions and use annual averages to insulate against annual CPI fluctuations.

**Director Wilson** asked for more information about the impact of rising fuel costs. **Director Castellano** asked clarification regarding the Authority's interest income, staffing levels, and HWMA's education program. **Executive Director Keller-Heckman** updated the Board on HWMA's educational consultants and newly hired Education and Outreach analyst. He also described proposed goals for revising and expanding HWMA's financial reserves. **Director Jones** questioned how the COLA percentage was derived, and whether Fortuna joining as a member agency would impact the budget. **Executive Director Keller-Heckman** clarified the methodology for deriving the COLA, and indicated that if Fortuna joined, tonnage would increase modestly but budgetary impact would be minimal. **Chairperson Matthews** requested an update on the Authority's open positions and illegal dumping funds. **Executive Director Keller-Heckman** updated the Board on recruitment efforts and plans to increase member agency access to the illegal dumping funds.

**Chairperson Matthews** opened the floor to public comment. No comment was received. **Chairperson Matthews** closed the floor to public comment.

## 6. Standing Item: Board Member Reports

**Director Jones** gave a brief report of current Blue Lake yard waste days. **Director Castellano** suggested investigation into hydrogen fueled vehicles for Authority needs.

## 7. Standing Item: Executive Director's Report

**Executive Director Keller-Heckman** informed the board of plans to work with Zero Waste Humboldt on reuse program for materials diversion.

## 8. Adjourn

**Chairperson Matthews** adjourned the meeting at 6:20 p.m.



## **BOARD OF DIRECTORS**

Meredith Matthews, City of Arcata,  
Adelene Jones, City of Blue Lake, **Vice Chair**  
Leslie Castellano, City of Eureka, **Chair**  
Randy Cady, City of Ferndale  
Michelle Bushnell, County of Humboldt  
Frank Wilson, City of Rio Dell

## **Minutes**

**Thursday, May 9, 2024, at 5:30 PM**

### **Zoom Video Conference Meeting**

**Present:** Meredith Matthews, Adelene Jones, Leslie Castellano, Frank Wilson,  
Randy Cady  
**Absent:** Michelle Bushnell  
**Staff:** Eric Keller-Heckman, Tony Heacock, Hilary Schwartz  
**Legal Counsel:** Nancy Diamond

#### **1. Call to Order and Roll Call at 5:30 PM**

**Chairperson Matthews** called the meeting to order at 5:30 PM. A quorum was present and acting.

#### **2. Consent Calendar**

- a. Approve Minutes from the April 11, 2024, HWMA Board of Directors Meeting
- b. Review and Approve December 2023 Financial Reports
- c. Review and Approve January 2024 Financial Reports
- d. Review and Approve February 2024 Financial Reports

**Executive Director Keller-Heckman** requested item a) be pulled for discussion.

**Motion:** **Director Jones** motioned, and **Director Castellano** seconded, to approve the items b) through d) of the Consent Calendar  
**Action:** Approve the Motion as made by **Director Jones** and seconded by **Director Castellano**  
**Ayes:** Unanimous  
**Noes:** None  
**Absent:** **Michelle Bushnell**

#### **3. Oral and Written Communications**

**Chairperson Matthews** opened the floor to public comment regarding items not on the agenda. No comment was received.

**Chairperson Matthews** closed the floor to public comment.

#### **4. Approve Resolution 2024-04 Authorizing Executive Director to Enter into a One-Time Hazardous Waste Transportation and Disposal Service Agreement Without Competitive Bidding Due to Emergency Circumstances**

**Executive Director Keller-Heckman** updated the board on a fire that occurred on May 1, 2024, in HWMA's universal waste storage facility, which was likely caused by a lithium car battery. This resolution is needed because HWMA's regular contracted hazardous waste disposal provider

is not permitted to transport hazardous materials that have been damaged by fire. Due to the risk to the public and HWMA staff posed by the damaged materials, it is necessary to contract with a specialized provider who is permitted to haul damaged materials immediately.

**Director Jones** questioned if the cost of the specialized disposal service would require a budget amendment. **Executive Director Keller-Heckman** clarified that the Authority has sufficient funding in the Hazardous Waste division to fund the disposal, but funds can also be moved from other line items if necessary due to savings realized in other divisions.

**Director Castellano** questioned if there were any environmental concerns because of the fire. **Executive Director Keller-Heckman** explained that environmental concerns following the fire were successfully mitigated by safety precautions utilized by Humboldt Bay Fire, Humboldt County Environmental Health, and HWMA staff.

**Chairperson Matthews** requested clarification regarding the proper protocols for storing lithium batteries. **Executive Director Keller-Heckman** described the difficulty HWMA faces in disposing of lithium batteries, in part because of a lack of lithium battery recycling infrastructure. Additionally, the HWMA Hazardous Waste facility is focused on household and small business needs and is not equipped to receive large lithium batteries like the one that likely caused the recent fire.

**Chairperson Matthews** opened the floor to public comment. No comment was received.

**Chairperson Matthews** closed the floor to public comment.

<b>Motion:</b>	<b>Director Castellano</b> motioned, and <b>Director Cady</b> seconded, to approve Resolution 2024-04, Authorizing Executive Director to Enter into a One-Time Hazardous Waste Transportation and Disposal Service Agreement Without Competitive Bidding Due to Emergency Circumstances
<b>Action:</b>	Approve the Motion as made by <b>Director Castellano</b> and seconded by <b>Director Cady</b>
<b>Ayes:</b>	Unanimous
<b>Noes:</b>	None
<b>Absent:</b>	<b>Michelle Bushnell</b>

## 5. Review and Approve Fiscal Year 2024-2025 Budget

**Executive Director Keller-Heckman** gave a presentation about the Fiscal Year 2024-25 Budget, including rational and adjustments to projections for revenue and expenses, such as predicted tonnage, backhauls, and payroll. He explained that due to scheduling conflicts, the Executive Advisory Committee was not able to meet, but members were provided with the draft budget and video of the April 11, 2024, HWMA Board of Directors meeting.

**Executive Director Keller-Heckman** reviewed the final Fiscal Year 2024-25 budget and updated on the Board on the minimal changes from the draft budget, such as adjustments to solid waste baseline assumptions, changes to the fees to dispose of pressure treated wood, and final application of CPI adjustments.

**Director Wilson** requested clarification on the timing of a proposed salary survey and the open Director of Operations position. **Executive Director Keller-Heckman** explained

that the proposed salary survey should be completed prior to the opening of the organics processing facility, and that recruitment is ongoing for the Director of Operations position.

**Chairperson Matthews** requested information about the availability of funds to member agencies for illegal dumping. **Executive Director Keller-Heckman** advised that funding was still available, and that the City of Eureka and County of Humboldt have utilized about \$18,000 of the fund during the 2023-2024 fiscal year.

**Director Castellano** encouraged the Board to consider expanding access to the Illegal Dumping funds to better serve the community. **Executive Director Keller-Heckman** indicated that he would make a presentation of the current operational model to the Board and seek feedback from member agencies and their jurisdictions about expanded use options.

**Director Jones** inquired about educational outreach regarding illegal dumping and lithium battery disposal. **Executive Director Keller-Heckman** described the extensive outreach activities undertaken by the Authority to educate the public about hazardous waste and upcoming campaigns being designed by the Education and Outreach analyst.

**Chairperson Matthews** opened the floor to public comment. No comment was received. **Chairperson Matthews** closed the floor to public comment.

<b>Motion:</b>	<b>Director Jones</b> motioned, and <b>Director Cady</b> seconded, the motion to approve the Fiscal Year 2024-25 Budget and adopt Resolution 2025-01 for the Collection of Integrated Waste Management fees.
<b>Action:</b>	Approve the Motion as made by <b>Director Jones</b> and seconded by <b>Director Cady</b>
<b>Ayes:</b>	Unanimous
<b>Noes:</b>	None
<b>Absent:</b>	<b>Michelle Bushnell</b>

**6. Set a Special Meeting for the Purpose of Approving the Recycling Materials Processing Fee for Fiscal Year 2024-25**

**Executive Director Keller-Heckman** updated the Board on the reasons the Special Meeting is needed and how it will align with the budgeting timeline for member agencies. After some discussion regarding availability, the Board calendared the Special Meeting for 4:30 pm on Monday, May 20, 2024.

**7. Standing Item: Board Member Reports**

**Director Jones** gave a brief report of current Blue Lake yard waste days. **Chairperson Matthews** gave a report on two large, upcoming events in Arcata that have been designed as “zero waste.”

**8. Standing Item: Executive Director’s Report**

None Received

**9. Adjourn**

**Chairperson Matthews** adjourned the meeting at 6:00 p.m.





## BOARD OF DIRECTORS

Meredith Matthews, City of Arcata,  
Adelene Jones, City of Blue Lake, **Vice Chair**  
Leslie Castellano, City of Eureka, **Chair**  
Randy Cady, City of Ferndale  
Michelle Bushnell, County of Humboldt  
Frank Wilson, City of Rio Dell

## Minutes

**Monday, May 20, 2024, at 4:30 PM**

### **Zoom Video Conference Meeting**

Present: Meredith Matthews, Adelene Jones, Leslie Castellano, Frank Wilson,  
Randy Cady  
Absent: Michelle Bushnell  
Staff: Eric Keller-Heckman, Tony Heacock, Hilary Schwartz  
Legal Counsel: Nancy Diamond

#### **1. Call to Order and Roll Call at 4:30 PM**

**Chairperson Matthews** called the meeting to order at 4:30 PM. A quorum was present and acting.

#### **2. Consent Calendar**

- a. No Consent Calendar at a Special Meeting

**Motion:** None  
**Action:** None  
**Ayes:** None  
**Noes:** None  
**Absent:** Michelle Bushnell

#### **3. Oral and Written Communications**

**Chairperson Matthews** opened the floor to public comment regarding items not on the agenda. No comment was received.

**Chairperson Matthews** closed the floor to public comment.

#### **4. Adopt Resolution 2025-02 for the Collection of Integrated Waste Management Fees, Table 9: Recyclable Materials Processing Fee**

**Executive Director Keller-Heckman** updated the board on the Fiscal Year 24-25 recyclable material processing fee, which was still under review at the May 9, 2024, regular meeting of the HWMA Board of Directors. Following a complete review and re-adjustment of the baseline for solid waste fees by HWMA staff, and after receiving feedback from Recology staff, the proposed HWMA fee for recyclable material at the Hawthorne Street transfer station is \$125.28 per ton. The increase of \$14.31 per ton over the Fiscal Year 23-24 fee rate is due to the downward trend in recyclable materials sold and increasing operational and residual costs.

**Director Jones** requested information on carpet recycling. **Director Castellano** requested clarification that the proposed fee only applied to curbside recycling and material dropped off at the Hawthorne Street transfer station.

**Chairperson Matthews** opened the floor to public comment. No comment was received.  
**Chairperson Matthews** closed the floor to public comment.

**Motion:** **Director Castellano** moved, and **Director Cady** seconded, the motion to approve Resolution 2025-02, the collection of integrated waste management fees, Table 9: Recyclable Material Processing.

**Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Cady**

**Ayes:** Unanimous

**Noes:** None

**Absent:** **Michelle Bushnell**

## 5. Adjourn

**Chairperson Matthews** adjourned the meeting at 4:35 p.m.



#### **BOARD OF DIRECTORS**

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Leslie Castellano, City of Eureka,  
Randy Cady, City of Ferndale  
Michelle Bushnell, County of Humboldt  
Frank Wilson, City of Rio Dell

#### **Minutes**

**Thursday, June 13, at 5:30 PM**  
**Eureka City Council Chamber**

Present: Stacy Atkins-Salazar (alt for Meredith Mathews) Randy Cady, Frank Wilson

Absent: Meredith Mathews, Leslie Castellano, Michelle Bushnell, Adelene Jones

Staff: Eric Keller-Heckman, Anthony Heacock, Hilary Shwartz

Legal Counsel: Nancy Diamond

#### **1. Call to Order and Roll Call at 5:30 PM**

**Acting Chairperson Atkins-Salazar** called the meeting to order at 5:15pm. A quorum was not present and the meeting was cancelled due to lack of quorum.



## ***Staff Report***

**DATE:** June 6, 2024

**For Meeting of:** July 11, 2024

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 2e)  
Approve HWMA Credit Application and Policy

**RECOMMENDED ACTION:** Voice vote

- 1) Approve revised Credit Application and Policy

### **DISCUSSION:**

#### **Background:**

Through general business practices the authority offers commercial customer accounts with lines of credit. This allows faster and smoother transaction for our high-volume customers, with their accounts being billed monthly instead of at time of receipt.

The HWMA credit application and policy are utilized to determine credit worthiness and total credit line amounts for commercial customers.

Staff presents an update to this policy that brings it more in line with current practices and references the annually adopted integrated waste management fees instead of utilizing fixed cost amounts.

### **FISCAL IMPACTS:**

Minimal cost associated with preparing the application, policy and staff report.

### **ALTERNATIVES:**

- 1) Board Discretion

### **ATTACHMENTS:**

- 1) Current Credit Application and Policy
- 2) Proposed Application and Policy.

# Application for Commercial Account

Humboldt Waste Management Authority  
1059 West Hawthorne St. Eureka, CA 95501  
Phone: 707-268-8680 Fax: 707-268-8927

Company: \_\_\_\_\_

Owner(s): \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Alternate Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Physical Address (if different): \_\_\_\_\_  
\_\_\_\_\_

Form of Business: \_\_\_\_\_ Corp. \_\_\_\_\_ Partnership \_\_\_\_\_ LLC \_\_\_\_\_ Sole Proprietor

Business License: \_\_\_\_\_

Average Monthly Charges: \_\_\_\_\_

## Financial Information:

Bank: \_\_\_\_\_ Acct #: \_\_\_\_\_

## Trade References:

1. \_\_\_\_\_ Fax #: \_\_\_\_\_  
\_\_\_\_\_

2. \_\_\_\_\_ Fax #: \_\_\_\_\_  
\_\_\_\_\_

3. \_\_\_\_\_ Fax #: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_  
**Must be signed by a principal. (Print and sign name and title)**

Date: \_\_\_\_\_

## FOR OFFICE USE ONLY

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Account #: \_\_\_\_\_ Credit Limit: \_\_\_\_\_

**Humboldt Waste Management Authority**  
1059 W. Hawthorne Street  
Eureka, CA 95501  
Phone: 707-268-8680 Fax: 707-268-8927

### **Credit Policy**

The following is the HWMA credit policy as approved by the Board of Directors. This policy statement serves as an agreement and *must be signed by a principal of your company* and returned to HWMA before an account can be opened.

1. **Invoices** - The only invoice the customer will receive is the scale ticket presented by Scale House personnel at the time of the weighing out.
2. **Statements** - HWMA will send customers a statement for their account at the beginning of the month. Payment in full balance is due before the last day of the month in which the statement is generated.
3. **Duplicate Tickets** - Replacement tickets will be provided at a fee of seventy-five cents (\$.75) per ticket to defray administration costs of finding past receipts.
4. **Payments** - Statement balance is due and payable before the last day of the month.
5. **Late Fees** - Late fees will be assessed to accounts not paid by the end of the month at the rate stated in the HWMA Fee Ordinance, currently 1½% per month.
6. **Archived Tickets** - Requests for tickets over 180 days old will be billed at \$40 per hour for staff time for the research.
7. **Past Dues** - Accounts with balances 60 days in arrears will be stopped pending payment in full. Notification will be made in writing on the statement.
8. **Permanent Closure** - Accounts closed for a second time for failure to pay will not be opened again for six months and will require a deposit in an amount to be determined by HWMA accounting department.
9. **Credit Limits** - A credit limit will be determined when an account is opened. Credit limits may be changed but may not be exceeded. It is the customer's responsibility to monitor their weight tickets and make interim payments if required.
10. **Bulky Item** - There will be an additional fee of five dollars (\$5.00) per each bulky item brought in to the Transfer Station. Bulky items include mattress, box spring, sofa, recliner, etc.
11. **Pass Word Protection** - For your protection we advise that all charge accounts use a pass word to protect their account from fraudulent use. Please choose a password that only your self and your employees' would know.
12. **Collections** - The Authority will pursue legal remedies to collect accounts that are not paid.

**I agree to these terms.**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Must be signed by a principal. (Print and sign name and title)

Company: \_\_\_\_\_



## Application for Commercial Account

Humboldt Waste Management Authority  
1059 West Hawthorne St. Eureka CA 95501  
Phone: (707) 268-8680 Email: [ar@hwma.net](mailto:ar@hwma.net)

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Company: \_\_\_\_\_

Owner(s): \_\_\_\_\_

Telephone number: \_\_\_\_\_ Alternate telephone number: \_\_\_\_\_

Email address: \_\_\_\_\_

Billing address: \_\_\_\_\_  
\_\_\_\_\_

Physical address (if different): \_\_\_\_\_  
\_\_\_\_\_

Form of business: Corp \_\_\_\_\_ Partnership \_\_\_\_\_ LLC \_\_\_\_\_ Sole Proprietor \_\_\_\_\_

Business license: \_\_\_\_\_

Average monthly charges: \_\_\_\_\_

Financial Information:

Bank: \_\_\_\_\_ Account #: \_\_\_\_\_

Trade References:

1. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

2. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

3. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Must be signed by a principal of company.

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### FOR OFFICE USE ONLY

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Account #: \_\_\_\_\_ Credit Limit: \_\_\_\_\_



## Application for Commercial Account

Humboldt Waste Management Authority  
1059 West Hawthorne St. Eureka CA 95501  
Phone: (707) 268-8680 Email: [ar@hwma.net](mailto:ar@hwma.net)

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### Draft-Credit Policy

The following is the HWMA Credit Policy as approved by the Board of Directors. This policy statement serves as an agreement and **must be signed by a principal of your company** and returned to HWMA before an account can be opened.

1. **Invoices** – The customer will receive a scale ticket presented by Scale house personnel at the time of weighing out. Invoices will be delivered weekly via the email address on file.
2. **Statements** – HWMA will send customers a statement for their account at the beginning of the month. Payment of the full balance is due before the last day of the month in which the statement is generated.
3. **Payments** – Statement balance is due and payable before the last day of the month.
4. **Late Fees** – Late fees assessed to accounts not paid by the end of the month shall be charged a fee as specified by section 5b of the annually adopted integrated waste management fees.
5. **Duplicate Tickets** - Duplicate tickets will be provided at a fee specified by section 5d of the annually adopted integrated waste management fees per ticket to defray administration costs of finding past tickets. Requests for tickets over 180 days old will be billed per section 5d per hour for staff time researching past tickets.
6. **Past Due Accounts** – Accounts with balances 60 days in arrears will be locked pending payment in full. Notification will be made in writing on the statement.
7. **Permanent Closure** – Accounts locked for a second time for failure to pay will not be opened again for six months and will be subject to a full review of credit history.
8. **Credit Limits** – A credit limit will be determined when the account is opened. Credit limits may be changed but not exceeded. It is the customer's responsibility to monitor their weight tickets and make interim payments if required.
9. **Password Protection** – For your protection, we advise that all charge accounts use a password to protect their account from fraudulent use. Please choose a password that only you and your employees would know.
10. **Collections** – The Authority may pursue legal remedies to collect accounts that are not paid.

**I agree to these terms.**

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Must be signed by a principal of the company.

Company: \_\_\_\_\_





## Application for Commercial Account

Humboldt Waste Management Authority  
1059 West Hawthorne St. Eureka CA 95501  
Phone: (707) 268-8680 Email: [ar@hwma.net](mailto:ar@hwma.net)

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Company: \_\_\_\_\_

Owner(s): \_\_\_\_\_

Telephone number: \_\_\_\_\_ Alternate telephone number: \_\_\_\_\_

Email address: \_\_\_\_\_

Billing address: \_\_\_\_\_  
\_\_\_\_\_

Physical address (if different): \_\_\_\_\_  
\_\_\_\_\_

Form of business: Corp \_\_\_\_\_ Partnership \_\_\_\_\_ LLC \_\_\_\_\_ Sole Proprietor \_\_\_\_\_

Business license: \_\_\_\_\_

Average monthly charges: \_\_\_\_\_

### Financial Information:

Bank: \_\_\_\_\_ Account #: \_\_\_\_\_

### Trade References:

1. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

2. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

3. \_\_\_\_\_ Email address: \_\_\_\_\_  
\_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Must be signed by a principal of company.

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### FOR OFFICE USE ONLY

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Account #: \_\_\_\_\_ Credit Limit: \_\_\_\_\_



## Application for Commercial Account

Humboldt Waste Management Authority  
1059 West Hawthorne St. Eureka CA 95501  
Phone: (707) 268-8680 Email: [ar@hwma.net](mailto:ar@hwma.net)

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### Draft-Credit Policy

The following is the HWMA Credit Policy as approved by the Board of Directors. This policy statement serves as an agreement and ***must be signed by a principal of your company*** and returned to HWMA before an account can be opened.

1. **Invoices** – The customer will receive a scale ticket presented by Scale house personnel at the time of weighing out. Invoices will be delivered weekly via the email address on file.
2. **Statements** – HWMA will send customers a statement for their account at the beginning of the month. Payment of the full balance is due before the last day of the month in which the statement is generated.
3. **Payments** – Statement balance is due and payable before the last day of the month.
4. **Late Fees** – Late fees assessed to accounts not paid by the end of the month shall be charged a fee as specified by section 5b of the annually adopted integrated waste management fees.
5. **Duplicate Tickets** - Duplicate tickets will be provided at a fee specified by section 5d of the annually adopted integrated waste management fees per ticket to defray administration costs of finding past tickets. Requests for tickets over 180 days old will be billed per section 5d per hour for staff time researching past tickets.
6. **Past Due Accounts** – Accounts with balances 60 days in arrears will be locked pending payment in full. Notification will be made in writing on the statement.
7. **Permanent Closure** – Accounts locked for a second time for failure to pay will not be opened again for six months and will be subject to a full review of credit history.
8. **Credit Limits** – A credit limit will be determined when the account is opened. Credit limits may be changed but not exceeded. It is the customer's responsibility to monitor their weight tickets and make interim payments if required.
9. **Password Protection** – For your protection, we advise that all charge accounts use a password to protect their account from fraudulent use. Please choose a password that only you and your employees would know.
10. **Collections** – The Authority may pursue legal remedies to collect accounts that are not paid.

**I agree to these terms.**

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Must be signed by a principal of the company.

Company: \_\_\_\_\_



***Staff Report***

**DATE:** July 5, 2024. For Meeting of: July 11, 2024

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 2f)  
Receive March 2024 Financial Reports

**RECOMMENDED ACTION:** Voice Vote  
1) Review and Approve March 2024 Financial Reports

**DISCUSSION:**

**Background:**

Each month, staff presents an update on the Authority’s financials based on activity to-date for the current month. This enables staff to provide a complete presentation of the full financial activity for that period, as financial data will have been recorded and finalized for the reporting period at that point.

Each year, pending the finalization of the Authority’s financial audit, these financial reports are presented as *preliminary* financial reports. Once the audit is finalized and staff closes out the prior year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority’s cash position is comprised of 5 accounts; 1) the Authority’s checking account, which handles the day-to-day expenses and holds the Operating Reserve; 2) the Cummings Road Landfill Pledge of Revenue Money Market account; 3) The Capital Improvement Plan Money Market account and 4) The Benefits and Rate Stabilization Money Market account. The combined value of these accounts equals the total cash available for Authority reserves and operating cash. The current value of the Authority operating fund and combined reserve funds as of March 31, 2024, are as follows:

Cash on hand	\$ 699,974.68
Operating Reserve	\$ 1,324,708.38
CRL Pledge of Revenue	\$ 60,121.14
Capital Improvement Fund	\$ 1,093,716.88
Benefits and Rate Stabilization Funds	\$ 495,000.00
Long-Term Funding	\$ 54,387.50

### Authority Financials:

Attachment 2f.1 contains detailed balance sheets for the March 2024 financial reports, for Board review and discussion. An analysis of that information as it relates to revenues and expenses, and current month disbursements to vendors and employees, is provided herein.

### Revenues:

Revenues for March 2024 are performing approximately 1.48% below projections of budgeted estimates for Fiscal Year 2023-24. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts for fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In March 2024, green waste revenue was about 15% below budget projections while solid and hazardous waste revenues were at or above projections.

Staff continues to monitor diversion programs in terms of not only cost, but self-sustaining viability. At present, all divisions are fully funded from self-sustaining revenues or fees passed through from Self-Haul, Franchise, and Satellite Facility tipping fees.

### Expenses:

Total Expenses for March 2024 are approximately 20.06% below budgeted estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. In March 2024, hazardous waste and solid waste transportation and disposal actual costs were lower than budget projections, while expenses such as equipment repairs and utilities were higher than projections.

Staff continues to maintain a strong control on ongoing expenses, which are expected to remain at or below budget estimates through the third quarter of Fiscal Year 2023-24.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2b.1 (*Statement of Cash Flow*) for the month of March 2024. These disbursements are comprised primarily of day-to-day costs, representing approximately \$455,755.22 in transportation and disposal costs, \$244,067.01 in payroll and employee benefit costs, and \$1,757.39 in pass-through payments to member agencies.

### **Staff's Recommendation:**

Staff recommends the board review and approve the draft March 2024 Financial Reports.

### **Attachments:**

- 1) Draft March 2024 Financials



# Humboldt Waste Management Authority

## Attachment 2f.1

### Draft Balance Sheet

As of March 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Checking - Umpqua Bank	2,039,479.78
1001 CRL Pledge-8913	56,032.97
1002 Rate Reserve-6008	532,517.83
1003 CIP-3488	1,117,440.18
1010 Petty Cash	33.75
1015 Change Bank	5,500.00
<b>Total Bank Accounts</b>	<b>\$3,751,004.51</b>
Accounts Receivable	
1020 Accounts Receivable	1,502,732.27
1030 Allowance for Doubtful Accounts	0.00
<b>Total Accounts Receivable</b>	<b>\$1,502,732.27</b>
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	79,664.24
1050 Prepaid Insurance	71,806.49
1055 Undeposited Funds	0.00
Due from Other Governments	2,250.00
<b>Total Other Current Assets</b>	<b>\$153,720.73</b>
<b>Total Current Assets</b>	<b>\$5,407,457.51</b>
Fixed Assets	
1100 Land - Admin	2,809,139.62
1200 Land Improvements	
1201 Admin	1,546,527.91
1202 Transfer Station	699,978.50
1203 HHW	7,050.00
1204 Landfill	115,542.72
<b>Total 1200 Land Improvements</b>	<b>2,369,099.13</b>
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	3,317,642.25
1303 HHW	300,742.17
1305 Recycling	19,885.53
<b>Total 1300 Buildings</b>	<b>3,638,269.95</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2024

	TOTAL
1400 Building Improvements	
1401 Admin	44,728.92
1402 Transfer Station*	441,611.35
1403 HHW	168,191.72
1404 Recycling	95,449.73
<b>Total 1400 Building Improvements</b>	<b>749,981.72</b>
1500 Equipment	
1501 Admin	32,730.11
1502 Transfer Station*	1,982,066.61
1503 HHW	70,530.84
1504 Landfill	323,726.67
1505 Recycling	545,752.75
1507 Programs	32,275.71
<b>Total 1500 Equipment</b>	<b>2,987,082.69</b>
1600 Office Equipment	
1601 Admin	48,741.76
1605 Recycling	6,161.88
<b>Total 1600 Office Equipment</b>	<b>54,903.64</b>
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	65,792.28
<b>Total 1700 Vehicles</b>	<b>154,238.32</b>
1800 Software	
1801 Admin	79,247.39
<b>Total 1800 Software</b>	<b>79,247.39</b>
1900 Accumulated Depreciation	(8,114,091.75)
<b>Total Fixed Assets</b>	<b>\$4,727,870.71</b>
Other Assets	
1035 Deferred Outflows - Pension	768,101.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
<b>Total Other Assets</b>	<b>\$989,272.00</b>
<b>TOTAL ASSETS</b>	<b>\$11,124,600.22</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2024

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	659,583.34
<b>Total Accounts Payable</b>	<b>\$659,583.34</b>
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Bisson	0.00
2007 Heacock	5,181.60
2008 Schwartz	1,001.53
2009 Keller	1,028.09
<b>Total 2005 2005 Umpqua Bank Visa</b>	<b>7,211.22</b>
<b>Total Credit Cards</b>	<b>\$7,211.22</b>
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	289.40
2025 Accrued CalPERS	0.00
2026 UAL CalPERS	0.00
2030 Accrued CalPERS - Clearing	0.00
2035 Accrued FWH/MED	0.00
2040 Accrued Payroll	0.00
2045 Accrued PR Taxes	0.00
2050 Accrued PTO	244,793.78
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	24,938.73
2070 Deferred Revenue - OPP	36,627.89
2071 Deferred Revenue - Tire Grant	12,490.27
2075 Garnishments Payable	0.00
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
<b>Total 24000 Payroll Liabilities</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>\$319,140.07</b>
<b>Total Current Liabilities</b>	<b>\$985,934.63</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2024

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	60,628.00
2110 Landfill Closure Estimated	9,938,832.00
2130 Lease Payable - Financial Pacif	712,440.10
2140 Net Pension Obligation	1,059,833.00
<b>Total Long-Term Liabilities</b>	<b>\$11,771,733.10</b>
<b>Total Liabilities</b>	<b>\$12,757,667.73</b>
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	4,424,570.00
3030 Prior Period Adjustments	42,590.14
3200 Retained Earnings	(7,507,290.50)
Net Income	1,407,062.85
<b>Total Equity</b>	<b>\$ (1,633,067.51)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,124,600.22</b>



# Humboldt Waste Management Authority

## Statement of Cash Flows

March 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	278,222.11
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	377,232.99
1045 Prepaid Expenses	1,397.62
1050 Prepaid Insurance	23,935.47
2000 Accounts Payable	(50,284.48)
2007 2005 Umpqua Bank Visa:Heacock	(1,426.20)
2008 2005 Umpqua Bank Visa:Schwartz	726.09
2009 2005 Umpqua Bank Visa:Keller	(3,053.93)
2015 Accrued 457 deferrals payable	750.00
2020 Accrued AFLAC	0.00
2025 Accrued CalPERS	0.00
2026 UAL CalPERS	0.00
2035 Accrued FWH/MED	0.00
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
24001 Payroll Liabilities:Garnishment -Weaver	0.00
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>349,277.56</b>
<b>Net cash provided by operating activities</b>	<b>\$627,499.67</b>
<b>INVESTING ACTIVITIES</b>	
1501 Equipment:Admin	(14,507.84)
<b>Net cash provided by investing activities</b>	<b>\$ (14,507.84)</b>
<b>FINANCING ACTIVITIES</b>	
2130 Lease Payable - Finanical Pacif	(12,283.45)
<b>Net cash provided by financing activities</b>	<b>\$ (12,283.45)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$600,708.38</b>
Cash at beginning of period	3,150,296.13
<b>CASH AT END OF PERIOD</b>	<b>\$3,751,004.51</b>

# Humboldt Waste Management Authority

## Bill Payment List

March 2024

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Umpqua Bank			
03/01/2024	2402142266555	PG&E 053-6	-2,695.49
03/01/2024	030124-BS	Blue Shield of California	-36,162.55
03/02/2024	ACH-013213932	Humana Insurance Co.	-3,964.22
03/02/2024	CBESNU2BYLPW	Valeo Networks	-4,179.56
03/06/2024	100111	AT&T Calnet	-37.30
03/06/2024	100112	Peterson Trucks	-323.67
03/06/2024	100106	Sharps Solutions, LLC	-100.00
03/06/2024	100108	Humboldt Cleaning Services LLC	-400.00
03/06/2024	100110	WM Corporate Services, Inc	-2,203.58
03/06/2024	100105	Advanced Security Systems.	-348.00
03/06/2024	100109	Holt of California	-1,624.80
03/06/2024	100107	Bettendorf Enterprises, Inc	-1,005.97
03/06/2024	M120311054791	Zultys, Inc.	-606.80
03/06/2024	SPACH24	Pape Machinery	-28,415.27
03/06/2024	SPACH25	Clean Harbors Environmental Services	-46,708.50
03/06/2024	SPACH23	EcoHeroShow, LLC	-5,400.00
03/06/2024	SPACH21	I-5 Tire, Inc.	-2,502.00
03/06/2024	SPACH22	Thermo Environmental Inst. LLC	-1,663.89
03/10/2024	F65HKXQ5PF	City of Eureka Water	-836.26
03/10/2024	V37J3HVGX3	City of Eureka Water	-675.06
03/10/2024		Mission Linen Supply	-1,648.05
03/10/2024		Mission Linen Supply	-978.95
03/11/2024	100113	Airgas USA, LLC	-104.62
03/11/2024	100117	Humboldt No. 1 Fire Protection District	-240.00
03/11/2024	100114	Humboldt Organic Solutions, LLC	-50,987.87
03/11/2024	100120	Access Humboldt	-101.34
03/11/2024	100119	JJACPA, Inc	-18,225.00
03/11/2024	100115	Holt of California	-289.67
03/11/2024	100116	Jamie Corsetti, CPA	-262.50
03/11/2024	100118	North Coast Journal	-300.00
03/11/2024	CBABGF5F8GLJ	Valeo Networks	-2,929.74
03/11/2024	SPACH29	Microbac Laboratories, Inc	-866.00
03/11/2024	SPACH27	World Oil Environmental Services	-220.00
03/11/2024	SPACH28	Streamline	-375.00
03/11/2024	SPACH26	Mendes Supply Company	-541.18
03/11/2024	SPACH30	I-5 Tire, Inc.	-994.50
03/17/2024	100135	Humboldt Sanitation	-9,224.85
03/17/2024	100122	B&B Portable Toilets	-5,219.58
03/17/2024	100134	NAPA	-247.05
03/17/2024	100130	Law Offices of Nancy Diamond	-2,241.80
03/17/2024	100131	Sharps Solutions, LLC	-300.00
03/17/2024	100128	New Directions	-340.00
03/17/2024	100129	Six Rivers Communications, Inc	-528.08
03/17/2024	100127	MapleService Inc	-582.01

# Humboldt Waste Management Authority

## Bill Payment List

March 2024

DATE	NUM	VENDOR	AMOUNT
03/17/2024	100126	Industrial Electric	-241.24
03/17/2024	100125	United Rentals	-688.28
03/17/2024	100124	Copiers Plus	-246.47
03/17/2024	100123	FedEx	-100.44
03/17/2024	100121	Pierson Building Center	-624.24
03/17/2024	100133	Bettendorf Enterprises, Inc	-1,005.97
03/17/2024	100132	North Coast Journal	-900.00
03/12/2024	031224-VW	Verizon Wireless	-309.84
03/16/2024	D-302311-031424	Valley Pacific Petroleum Services, Inc.	-5,485.22
03/17/2024	SPACH31	Pape Machinery	-1,193.99
03/17/2024	SPACH32	I-5 Tire, Inc.	-922.50
03/17/2024	SPACH33	Dry Creek Landfill	-459,463.23
03/20/2024	1338512809	Humboldt Community Services District	-39.48
03/25/2024	11684134	Optimum Business	-425.90
03/24/2024	100138	Recology Eel River.	-12.00
03/24/2024	100141	B&B Portable Toilets	-6,606.20
03/24/2024	100136	Lawrence & Associates	-780.00
03/24/2024	100140	Sharps Solutions, LLC	-200.00
03/24/2024	100137	Rogers Machinery Company, Inc.	-1,383.02
03/24/2024	SPACH34	World Oil Environmental Services	-50.00
03/26/2024	032624_550-3	PG&E 550-3	-330.52
03/29/2024	2403132581273	PG&E 724-3	-3,678.36
<b>Total for 1000 Checking - Umpqua Bank</b>			<b>\$ -722,287.61</b>
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
03/06/2024	613335	Crystal Springs Bottled Water	142.00
<b>Total for 2008 Schwartz</b>			<b>\$142.00</b>
<b>Total for 2005 2005 Umpqua Bank Visa</b>			<b>\$142.00</b>
Not Specified			
03/27/2024	CMPR030024048	Peterson CAT	0.00
03/31/2024	VC REF51623	Mad River Union	0.00
03/25/2024	VC 231585334	United Rentals	0.00
<b>Total for Not Specified</b>			<b>\$0.00</b>

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions	252.69				\$252.69
960 Design	10.00				\$10.00
A & I Roofing	707.50	129.25			\$836.75
Abercrombie Construction	147.86	202.14			\$350.00
Above Board Construction and Roofing	2,925.48				\$2,925.48
ACGC Inc.	917.13				\$917.13
Alchemy Construction Inc.	327.55				\$327.55
Alcohol Drug Care Services	24.00				\$24.00
Alexandre Dairy	58.02	31.82			\$89.84
Alves Inc.	5,547.63				\$5,547.63
American Integrated Services Inc.	318.19				\$318.19
Anderson Construction	52.41				\$52.41
Annie Cornwall	12.00				\$12.00
Arcata Bay Self Storage	31.82				\$31.82
Arnold's Family Construction LLC	189.81				\$189.81
Arrow Property Management	135.15	20.59			\$155.74
Ayres Enterprises	210.13	148.30			\$358.43
Barry Smith Construction	356.27				\$356.27
Bedliners Plus	385.58	144.12	134.76		\$664.46
Benchmark Realty Group	518.46				\$518.46
Best Address Properties	14.97				\$14.97
Bethel Church	127.27				\$127.27
Bettendorff Trucking - Shop	265.78				\$265.78
Bigfoot Construction Inc.	123.53				\$123.53
Bingham Tile	127.28				\$127.28
Blackwell Construction	986.45				\$986.45
Blossom Landscaping & Handyman Service	1,210.08				\$1,210.08
Blue Lake Enterprises	52.41				\$52.41
Bluestone Lanscapes	109.20				\$109.20
Bob White Electric	48.66	374.34			\$423.00
Bode Construction	440.49				\$440.49
Branch Ranch Building Co.	13.10	31.82			\$44.92
Brian Lawrence Construction	22.00			54.28	\$76.28
Broadway Medical Service and Supply Inc.	43.78				\$43.78
Broadway Trailer Park	559.64				\$559.64
Buddy's Auto Center	890.93	290.11			\$1,181.04
Cal Poly Humboldt				1,264.60	\$1,264.60
Cal Poly Humboldt- Garbage	2,801.54				\$2,801.54
Campton Electric	228.35				\$228.35
Carpet Depot	1,117.16				\$1,117.16
Carter & Company	414.98				\$414.98
Caughey Properties	26.97				\$26.97
CDH Painting	48.66				\$48.66
Century Service Center	125.40				\$125.40
Chris Lehto Electric	29.95				\$29.95

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Chris Rutter Construction	33.69				\$33.69
City of Arcata	17,721.89				\$17,721.89
City of Eureka - Facilities	32.59				\$32.59
City of Eureka - Harbor	129.52				\$129.52
City of Eureka - Parks	431.34				\$431.34
City of Eureka - Sewer Collections		4,188.87			\$4,188.87
City of Eureka - Uplift Eureka	18.72			24.33	\$43.05
City of Eureka - Waste Water	188.00				\$188.00
City of Fortuna				(1.80)	\$ (1.80)
City of Rio Dell		536.67			\$536.67
Clayton Construction	46.01				\$46.01
Coast Seafoods Company	1,030.22				\$1,030.22
Pacific Choice Seafood	120.79	168.68			\$289.47
<b>Total Coast Seafoods Company</b>	<b>1,151.01</b>	<b>168.68</b>			<b>\$1,319.69</b>
Coastal Business Systems Inc.	35.56				\$35.56
Coastal Co Builders	2,459.26				\$2,459.26
Colburn Electric	485.14				\$485.14
Cottage Construction	172.19				\$172.19
Craig Mayberry	118.70	132.53	393.38	534.85	\$1,179.46
Curb Appeal Construction	653.27	560.48			\$1,213.75
Cutten Mini Storage	69.25				\$69.25
Darryl Berg Painting	35.56				\$35.56
David Allen Construction	56.79				\$56.79
DCI Construction	308.83				\$308.83
Del Biaggio Dairy	452.95				\$452.95
Del Monte Properties & Investments Inc.				(76.12)	\$ (76.12)
Del Reka	69.65				\$69.65
Delta Mattress & Sofa Outlet	198.84				\$198.84
Developed Employment Services	264.60				\$264.60
Diamond Drywall	479.17	145.66		561.51	\$1,186.34
Dream Automotive				10.00	\$10.00
DS Construction	238.47	306.32			\$544.79
Duncan Electric	120.36				\$120.36
Eel River Transportation & Salvage	424.80	788.40			\$1,213.20
Emerald Custom Construction	416.16	30.33			\$446.49
Emerald Triangle Management Group				50.00	\$50.00
Equity Building	358.46				\$358.46
Eric Finkle	115.59				\$115.59
Eugene A Skweir General Contractor	29.95				\$29.95
Eureka City Schools	6,081.15				\$6,081.15
Eureka Floor Carpet One	122.51				\$122.51
Eureka Glass Co. Inc.	176.70				\$176.70
Eureka Housing Authority	914.21				\$914.21
Eureka Humboldt Fire Extinguisher	67.38				\$67.38

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Eureka Overhead Door Company	226.48				\$226.48
Eureka Rehabilitation & Wellness				(15.00)	\$ (15.00)
Eureka the Pentecostal Church	47.56				\$47.56
Eureka Vacation Rentals Inc.	47.57	131.64	32.68	249.68	\$461.57
Evans Mechanical	14.97				\$14.97
Evergreen Landscape	119.60	128.13	28.08		\$275.81
Extremely Floored				(23.49)	\$ (23.49)
Figas Construction	1,920.35	20,785.24			\$22,705.59
Fitz It Right Plumbing	330.41	24.00	107.13		\$461.54
Forbes Cabinets	1,718.23				\$1,718.23
Francis Carrington	35.56				\$35.56
Frank Zabel Trucking Inc.	31.82				\$31.82
Frazier Rental & Development	86.10				\$86.10
Friesen Construction	102.94				\$102.94
Furniture Design Center	883.88	1,219.24	594.53		\$2,697.65
G M Pavlich	97.33				\$97.33
Genevieve Schmidt	97.67				\$97.67
Glendale Mobile Estates	25.10				\$25.10
Gordon Van Zee Construction	18.72				\$18.72
Granada Rehabilitation	81.20				\$81.20
Griz Handyman Service	12.00				\$12.00
Hake Construction		26.20			\$26.20
Hamanaka Painting	186.07				\$186.07
Handle It Junk Removal	2,040.32	2,272.29			\$4,312.61
HCAR	455.34				\$455.34
Henderson Village Apt.		(5.99)			\$ (5.99)
Heuer Properties	655.59				\$655.59
Homan Enterprises	153.48				\$153.48
Hooven & Co.	575.25				\$575.25
Horvath Plumbing				(0.16)	\$ (0.16)
Houseworth Construction	116.05				\$116.05
Hubbards German Auto	232.37				\$232.37
Humboldt Countertops	316.32	446.01			\$762.33
Humboldt County Animal Shelter			97.33		\$97.33
Humboldt County DHHS	46.79			88.86	\$135.65
Humboldt County Parks	1,038.86	620.05			\$1,658.91
Humboldt County Roads	155.54				\$155.54
Humboldt County Sheriffs Office	256.00				\$256.00
Humboldt Masonic Hall				(63.76)	\$ (63.76)
Humboldt Moving & Storage	13.10				\$13.10
Humboldt Plaza	63.63				\$63.63
Humboldt Sanitation & Recycling	73,252.82	72,129.94			\$145,382.76
Humboldt Towing	86.10				\$86.10
J & G Lawn and Garden	48.36	214.52			\$262.88
J & J Rentals	254.55	239.58	226.47	411.78	\$1,132.38

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
James Poovey	44.00				\$44.00
Janowski Builders	38.86				\$38.86
JDS Construction	639.65	1,076.54			\$1,716.19
Jim Groeling & Associates	31.82				\$31.82
Jitter Bean Coffee Co.			(52.40)		\$ (52.40)
JLF Construction	174.71				\$174.71
JM Environmental Inc	9,523.22				\$9,523.22
JNM Construction	376.86	183.43			\$560.29
John H Kruger Plaster & Drywall	263.91	1,478.65			\$1,742.56
Johnny's Flooring & Window Coverings	26.97				\$26.97
Johns Used Cars				133.32	\$133.32
Johnston Construction	47.05	33.99		160.77	\$241.81
Justin Adams Construction	442.28				\$442.28
K H McKenny	326.78				\$326.78
Keenan Supply	2,165.06				\$2,165.06
Kelly Martin	265.78				\$265.78
Ken & Lesa Shealor	8.00				\$8.00
Kernen Construction				55,000.00	\$55,000.00
Kolshinski & CO. LLC	97.33				\$97.33
Kramer Investment Corp.	415.89				\$415.89
Landscaping Ventures Inc.	394.17	629.05			\$1,023.22
Lawn Care Plus	760.70				\$760.70
LDH Construction	926.49	120.56			\$1,047.05
Leons Car Care Center	205.81				\$205.81
Lirpa Logistics	135.83				\$135.83
Living Styles	242.21				\$242.21
Lost Coast Brewery & Cafe		(30.77)			\$ (30.77)
Mace Jennings	58.02				\$58.02
Mad River Construction	299.48				\$299.48
Mad River Hospital	220.00				\$220.00
Making Headway Center	1,781.74				\$1,781.74
Marilyn Flanigan	6,322.59				\$6,322.59
Marimba One	125.00				\$125.00
Martin Construction	565.25				\$565.25
Mattress Recycling Council	2,431.36	3,043.84			\$5,475.20
McCrea Motors	138.24				\$138.24
McCullough Construction		763.66		348.14	\$1,111.80
McKenny & Sons Inc.	48.66				\$48.66
McMurray & Sons Inc.	14,058.00			0.71	\$14,058.71
Med-Project USA	800.00				\$800.00
Milgard Manufacturing AP	202.14			48.67	\$250.81
Ming Tree Realtors	142.25				\$142.25
Miriam Hall	12.00				\$12.00
Moore's Sleepworld	316.48				\$316.48
Mountain Mikes Mobile Home Service				(0.64)	\$ (0.64)

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Mow-n-Trim	141.95				\$141.95
Munoz Osorio Construction	1,136.77	864.72			\$2,001.49
Munson Investments	44.93				\$44.93
Myrtle town Body Shop	585.85				\$585.85
Nelson Floors	87.44				\$87.44
New Century Yard Maintenance	239.97				\$239.97
New Life Service Company	950.82				\$950.82
Nick Frank	100.92				\$100.92
Noga Construction	911.56				\$911.56
North Coast Flooring Inc.	1,431.89				\$1,431.89
North Coast Mercantile Co. Inc.	36.62				\$36.62
Northcoast Acoustics	49.10				\$49.10
Northcoast Regional Land Trust	92.72				\$92.72
Northern Building Company	1,480.83				\$1,480.83
O & M Industries	295.96				\$295.96
Ocean Gold Seafoods		136.64			\$136.64
Optimum			42.00	90.40	\$132.40
P&B Labs Humboldt LLC	84.23				\$84.23
Pacific Builders	124.81				\$124.81
Pacific Coast Rentals	168.03				\$168.03
Pacific Contracting	62.54				\$62.54
Pacific Marine Engineering Inc.	16.85				\$16.85
Pacific Towing	48.66			295.73	\$344.39
Parks Enterprise		149.74			\$149.74
Peeples Construction	93.59				\$93.59
Pierson Company	7,399.79				\$7,399.79
Point of View Preservation LLC	98.16				\$98.16
Point Pleasant MHP	423.00				\$423.00
Poletskis Appliance Center	433.13				\$433.13
Primo Drywall & Construction Co.	187.81				\$187.81
Pure Water Spas	59.89	94.11			\$154.00
Quality Body Works	89.84				\$89.84
Quick Mow	62.90				\$62.90
RA Construction	35.56				\$35.56
Rainbow Self Storage	254.54				\$254.54
Ray Wolfe Construction	51.18				\$51.18
Rayl Rentals & Rayl Cabinetry	63.64				\$63.64
Rebholtz Cleaning Service	28.08		23.62		\$51.70
Recology Eel River	85,277.14				\$85,277.14
Recology of Arcata	128,463.63		90,610.39		\$219,074.02
Recology of Humboldt County	384,211.26	516.92	269,278.01		\$654,006.19
Recology Samoa	53,137.26		47,604.06		\$100,741.32
Redwood Acres Fair Grounds	617.66	267.65		56.16	\$941.47
Redwood Coast Plumbing		44.92	20.59		\$65.51
Redwood Coast Real Estate Inc.	326.22				\$326.22



# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Redwood Community Action Agency	52.68			12.74	\$65.42
Redwood Teen Challenge	3,370.85				\$3,370.85
Rendezvous Music & Vending		12.00			\$12.00
Rentor	244.41	139.29			\$383.70
Resources Recycling & Recovery	18,660.40				\$18,660.40
Restif Cleaning Service	192.78	258.29			\$451.07
Revival Home Builders Inc.	291.98	101.07			\$393.05
RG Goolsby Construction	56.15	54.28			\$110.43
RH Construction	91.71				\$91.71
Rich's Body Shop	13.10				\$13.10
Rob Jordan Construction	106.69				\$106.69
Rock Solid Construction	50.98				\$50.98
Ross A Nash Remodeling	12.00				\$12.00
S & S Phelps Inc.	60.66	484.29			\$544.95
Sanders Roofing Inc.	2,961.58				\$2,961.58
Schmidbauer Building Supply LLC.	1,366.33				\$1,366.33
Schneider Enterprises	1,020.07	997.71	823.15	472.26	\$3,313.19
Sempervirens Gardening	644.87				\$644.87
Sequoia Construction	1,602.17				\$1,602.17
Serenity Inn	44.92				\$44.92
ServiceMaster	651.80	211.49			\$863.29
Sholes Overhead Door	116.05	13.23			\$129.28
Simple Visions	329.42				\$329.42
Sisu Extracts	3,224.93				\$3,224.93
Six Rivers Mechanical Inc.	204.78				\$204.78
Soilscapes Solutions LLC	806.70				\$806.70
South Bay Union School District				(66.21)	\$ (66.21)
Spencer Electric	369.37	802.97			\$1,172.34
Stetzel Builders	1,345.17	809.86	63.64	1,559.12	\$3,777.79
Strombeck Construction	2,367.72				\$2,367.72
STS Construction				(423.77)	\$ (423.77)
Susan Whitely / Eric Dugan	277.55				\$277.55
T and T Roofing	370.60	0.02			\$370.62
TEMPORARY	97.33				\$97.33
The People of New Directions	745.11				\$745.11
The Wildlands Conservancy				28.08	\$28.08
Thomas Home Center	12.00				\$12.00
Timber Heritage Association	24.33		12.00	125.40	\$161.73
Tonis Restaurant	185.30				\$185.30
Ultimate Building Solutions	247.06				\$247.06
United Building	12.00				\$12.00
United Indian Health	449.76	241.57			\$691.33
Vern McGaughey	817.94				\$817.94
Wade Bray General Contractor		34.33			\$34.33
Wahlund Construction	1,216.02				\$1,216.02

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Watson Well Service	86.87	2,248.70	637.15	476.36	\$3,449.08
Wayne Maples Plumbing	82.02				\$82.02
Werner Weltsch Ent.		89.84		369.80	\$459.64
West End Builders Inc.	252.68				\$252.68
Westside Community Improvement Assoc.	134.05	425.78			\$559.83
Williamson Construction	599.70				\$599.70
Wing Inflatables	840.05	138.98			\$979.03
Yurok Indian Housing Authority	8.00				\$8.00
Yurok Tribe Construction Corporation	189.05				\$189.05
<b>TOTAL</b>	<b>\$904,867.57</b>	<b>\$122,898.63</b>	<b>\$410,676.57</b>	<b>\$61,756.60</b>	<b>\$1,500,199.37</b>

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Advanced Security Systems.	9,376.07				\$9,376.07
Airgas USA, LLC	1,156.96				\$1,156.96
AT&T Calnet	36.77				\$36.77
B&B Portable Toilets	8,882.86				\$8,882.86
BDI	104.69				\$104.69
Bettendorf Enterprises, Inc	1,014.24		2,400.00		\$3,414.24
Blue Shield of California	43,061.93				\$43,061.93
Call2Recycle, Inc.	5,870.35			1,331.00	\$7,201.35
City of Eureka Discharge Fees	2,380.00				\$2,380.00
City of Eureka Water	1,531.47				\$1,531.47
Clean Harbors Environmental Services		28,653.00			\$28,653.00
Crystal Springs Bottled Water	102.00				\$102.00
DCI Builders		656.75			\$656.75
Dry Creek Landfill	451,070.79				\$451,070.79
Eureka Times Standard		2,500.00			\$2,500.00
Holt of California	3,445.54				\$3,445.54
Hooven			400.00		\$400.00
Humana Insurance Co.	4,247.46				\$4,247.46
Humboldt Cleaning Services LLC	400.00				\$400.00
Humboldt Community Services District	44.79				\$44.79
Humboldt Sanitation	9,866.23				\$9,866.23
I-5 Tire, Inc.	1,507.50	3,181.50			\$4,689.00
Industrial Electric	2,681.08				\$2,681.08
James L. Able Forestry Consultants, Inc			502.50		\$502.50
Law Offices of Nancy Diamond	825.00				\$825.00
Lawrence & Associates		2,317.50			\$2,317.50
Lighting Resources		8,838.43			\$8,838.43
Lost Coast Communications, Inc	750.00	1,500.00		1,500.00	\$3,750.00
Mad River Union				(85.25)	\$ (85.25)
MapleService Inc	572.50			651.50	\$1,224.00
Mendes Supply Company	135.55				\$135.55
Microbac Laboratories, Inc	3,160.00				\$3,160.00
Mission Linen Supply	2,014.24				\$2,014.24
Pacific Paper Co.	21.93				\$21.93
Pape Machinery	141.07	292.72			\$433.79
Peterson CAT	17.39				\$17.39
PG&E 053-6	2,896.77				\$2,896.77
Picky. Picky, Picky		54.61			\$54.61
Pierson Building Center	7.81				\$7.81
Recology Humboldt County	225.00	225.00			\$450.00
Recology Humboldt County Samoa		5,574.02			\$5,574.02
Redheaded Blackbelt	250.00				\$250.00
Redwood Waste Solutions		373.43			\$373.43
Reynolds Presto Products, Inc.	3,285.01				\$3,285.01
Shafer's Ace Hardware	47.13				\$47.13

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of March 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Sholes Overhead Door.		320.00			\$320.00
Thrifty Supply Company	73.62				\$73.62
Thumpers Mechanical		11,622.65			\$11,622.65
United Rentals		2,450.69			\$2,450.69
Valeo Networks	6,433.31				\$6,433.31
Valley Pacific Petroleum Services, Inc.	5,411.13				\$5,411.13
Verizon Wireless	309.84				\$309.84
WM Corporate Services, Inc		3,296.76			\$3,296.76
World Oil Environmental Services	5.00				\$5.00
WSP USA, Inc	7,663.50				\$7,663.50
<b>TOTAL</b>	<b>\$581,026.53</b>	<b>\$71,857.06</b>	<b>\$3,302.50</b>	<b>\$3,397.25</b>	<b>\$659,583.34</b>



***Staff Report***

**DATE:** July 5, 2024. For Meeting of: July 11, 2024  
**FROM:** Hilary Schwartz, Director of Finance  
**SUBJECT:** Item 2g)  
 Receive April 2024 Financial Reports

**RECOMMENDED ACTION:** Voice Vote  
 1) Review and Approve April 2024 Financial Reports

**DISCUSSION:**

**Background:**

Each month, staff presents an update on the Authority’s financials based on activity to-date for the current month. This enables staff to provide a complete presentation of the full financial activity for that period, as financial data will have been recorded and finalized for the reporting period at that point.

Each year, pending the finalization of the Authority’s financial audit, these financial reports are presented as *preliminary* financial reports. Once the audit is finalized and staff closes out the prior year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority’s cash position is comprised of 5 accounts; 1) the Authority’s checking account, which handles the day-to-day expenses and holds the Operating Reserve; 2) the Cummings Road Landfill Pledge of Revenue Money Market account; 3) The Capital Improvement Plan Money Market account and 4) The Benefits and Rate Stabilization Money Market account. The combined value of these accounts equals the total cash available for Authority reserves and operating cash. The current value of the Authority operating fund and combined reserve funds as of April 30, 2024, are as follows:

Cash on hand	\$ 1,115,626.46
Operating Reserve	\$ 1,336,069.02
CRL Pledge of Revenue	\$ 66,866.69
Capital Improvement Fund	\$ 1,105,687.18
Benefits and Rate Stabilization Funds	\$ 513,333.33
Long-Term Funding	\$ 60,832.71

Authority Financials:

Attachment 2g.1 contains detailed balance sheets for the April 2024 financial reports, for Board review and discussion. An analysis of that information as it relates to revenues and expenses, and current month disbursements to vendors and employees, is provided herein.

Revenues:

Revenues for April 2024 are performing approximately 5.46% above projections of budgeted estimates for Fiscal Year 2023-24. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts for fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In April 2024, green waste revenue was about 17% above budget projections while solid and hazardous waste revenues were at or above projections.

Staff continues to monitor diversion programs in terms of not only cost, but self-sustaining viability. At present, all divisions are fully funded from self-sustaining revenues or fees passed through from Self-Haul, Franchise, and Satellite Facility tipping fees.

Expenses:

Total Expenses for April 2024 are approximately 7.67% above budgeted estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. Quarterly payments made to member agencies, offset by decreases in above budgeted estimates related to decreased fuel costs and increased back hauls, account for the small increase in expenses in April.

Staff continues to maintain a strong control on ongoing expenses, which are expected to remain at or below budget estimates through the fourth quarter of Fiscal Year 2023-24.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2c.1 (*Statement of Cash Flow*) for the month of April 2024. These disbursements are comprised primarily of day-to-day costs, representing approximately \$482,167.83 in transportation and disposal costs, 230,157.21 in payroll and employee benefit costs, and \$203,791.97 in pass-through payments to member agencies.

**Staff's Recommendation:**

Staff recommends the board review and approve the draft April 2024 Financial Reports.

**Attachments:**

- 1) Draft April 2024 Financials



# Humboldt Waste Management Authority

Attachment 2g.1

## Draft Balance Sheet

As of April 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Checking - Umpqua Bank	2,440,723.99
1001 CRL Pledge-8913	62,679.68
1002 Rate Reserve-6008	557,798.47
1003 CIP-3488	1,129,419.38
1010 Petty Cash	104.50
1015 Change Bank	5,500.00
<b>Total Bank Accounts</b>	<b>\$4,196,226.02</b>
Accounts Receivable	
1020 Accounts Receivable	1,335,023.05
1030 Allowance for Doubtful Accounts	0.00
<b>Total Accounts Receivable</b>	<b>\$1,335,023.05</b>
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	78,266.62
1050 Prepaid Insurance	47,871.02
1055 Undeposited Funds	446.07
Due from Other Governments	2,250.00
<b>Total Other Current Assets</b>	<b>\$128,833.71</b>
<b>Total Current Assets</b>	<b>\$5,660,082.78</b>
Fixed Assets	
1100 Land - Admin	2,809,139.62
1200 Land Improvements	
1201 Admin	1,546,527.91
1202 Transfer Station	699,978.50
1203 HHW	7,050.00
1204 Landfill	115,542.72
<b>Total 1200 Land Improvements</b>	<b>2,369,099.13</b>
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	3,317,642.25
1303 HHW	300,742.17
1305 Recycling	19,885.53
<b>Total 1300 Buildings</b>	<b>3,638,269.95</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of April 30, 2024

	TOTAL
1400 Building Improvements	
1401 Admin	44,728.92
1402 Transfer Station*	441,611.35
1403 HHW	168,191.72
1404 Recycling	95,449.73
<b>Total 1400 Building Improvements</b>	<b>749,981.72</b>
1500 Equipment	
1501 Admin	32,730.11
1502 Transfer Station*	1,982,066.61
1503 HHW	70,530.84
1504 Landfill	323,726.67
1505 Recycling	545,752.75
1507 Programs	32,275.71
<b>Total 1500 Equipment</b>	<b>2,987,082.69</b>
1600 Office Equipment	
1601 Admin	48,741.76
1605 Recycling	6,161.88
<b>Total 1600 Office Equipment</b>	<b>54,903.64</b>
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	65,792.28
<b>Total 1700 Vehicles</b>	<b>154,238.32</b>
1800 Software	
1801 Admin	79,247.39
<b>Total 1800 Software</b>	<b>79,247.39</b>
1900 Accumulated Depreciation	(8,114,091.75)
<b>Total Fixed Assets</b>	<b>\$4,727,870.71</b>
Other Assets	
1035 Deferred Outflows - Pension	768,101.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
<b>Total Other Assets</b>	<b>\$989,272.00</b>
<b>TOTAL ASSETS</b>	<b>\$11,377,225.49</b>



# Humboldt Waste Management Authority

## Draft Balance Sheet

As of April 30, 2024

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	844,093.49
<b>Total Accounts Payable</b>	<b>\$844,093.49</b>
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Bisson	0.00
2007 Heacock	6,300.33
2008 Schwartz	2,149.44
2009 Keller	2,620.13
<b>Total 2005 2005 Umpqua Bank Visa</b>	<b>11,069.90</b>
<b>Total Credit Cards</b>	<b>\$11,069.90</b>
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	289.40
2025 Accrued CalPERS	12,969.13
2026 UAL CalPERS	0.00
2030 Accrued CalPERS - Clearing	0.00
2035 Accrued FWH/MED	0.00
2040 Accrued Payroll	0.00
2045 Accrued PR Taxes	0.00
2050 Accrued PTO	244,793.78
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	24,938.73
2070 Deferred Revenue - OPP	36,627.89
2071 Deferred Revenue - Tire Grant	12,490.27
2075 Garnishments Payable	0.00
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
<b>Total 24000 Payroll Liabilities</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>\$332,109.20</b>
<b>Total Current Liabilities</b>	<b>\$1,187,272.59</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of April 30, 2024

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	60,628.00
2110 Landfill Closure Estimated	9,938,832.00
2130 Lease Payable - Financial Pacif	700,156.65
2140 Net Pension Obligation	1,059,833.00
<b>Total Long-Term Liabilities</b>	<b>\$11,759,449.65</b>
<b>Total Liabilities</b>	<b>\$12,946,722.24</b>
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	4,424,570.00
3030 Prior Period Adjustments	43,824.79
3200 Retained Earnings	(7,507,290.50)
Net Income	1,469,398.96
<b>Total Equity</b>	<b>\$ (1,569,496.75)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,377,225.49</b>

# Humboldt Waste Management Authority

## Statement of Cash Flows

April 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	62,336.11
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	167,709.22
1045 Prepaid Expenses	1,397.62
1050 Prepaid Insurance	23,935.47
2000 Accounts Payable	184,510.15
2007 2005 Umpqua Bank Visa:Heacock	1,118.73
2008 2005 Umpqua Bank Visa:Schwartz	1,147.91
2009 2005 Umpqua Bank Visa:Keller	1,592.04
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
2025 Accrued CalPERS	12,969.13
2026 UAL CalPERS	0.00
2035 Accrued FWH/MED	0.00
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
24001 Payroll Liabilities:Garnishment -Weaver	0.00
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>394,380.27</b>
<b>Net cash provided by operating activities</b>	<b>\$456,716.38</b>
<b>FINANCING ACTIVITIES</b>	
2130 Lease Payable - Finanical Pacif	(12,283.45)
3030 Prior Period Adjustments	1,234.65
<b>Net cash provided by financing activities</b>	<b>\$ (11,048.80)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$445,667.58</b>
Cash at beginning of period	3,751,004.51
<b>CASH AT END OF PERIOD</b>	<b>\$4,196,672.09</b>

# Humboldt Waste Management Authority

## Bill Payment List

April 2024

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Umpqua Bank			
04/05/2024	100139	Eureka Times Standard	-2,500.00
04/01/2024	040124-BS	Blue Shield of California	-43,061.93
04/01/2024	040124-RB	Redheaded Blackbelt	-250.00
04/02/2024	040224-HI	Humana Insurance Co.	-4,247.46
04/02/2024	2403152309592	PG&E 053-6	-2,896.77
04/02/2024	34537	Thumpers Mechanical	-11,622.65
04/02/2024	100149	AT&T Calnet	-36.77
04/02/2024	100145	Picky. Picky, Picky	-54.61
04/02/2024	100148	City of Eureka Discharge Fees	-2,380.00
04/02/2024	100146	Humboldt Cleaning Services LLC	-400.00
04/02/2024	SPACH38	Microbac Laboratories, Inc	-3,160.00
04/02/2024	SPACH37	WSP USA, Inc	-7,663.50
04/02/2024	SPACH35	I-5 Tire, Inc.	-4,131.00
04/02/2024	SPACH36	Pape Machinery	-433.79
04/02/2024	CBGBNNVX5EEM	Valeo Networks	-4,179.56
04/09/2024	80093381325	WM Corporate Services, Inc	-6,094.67
04/10/2024	TPXLPC5M5T-B	City of Eureka Water	-675.06
04/10/2024	PF5XV5VCTX-A	City of Eureka Water	-856.41
04/11/2024	041124-VW	Verizon Wireless	-309.84
04/10/2024	4b4c8ff3402f13f	Mission Linen Supply	-1,231.08
04/10/2024	b51450d2251bca8	Mission Linen Supply	-783.16
04/11/2024	041124-ZL	Zultys, Inc.	-606.30
04/02/2024	100143	Peterson CAT	-17.39
04/02/2024	100142	Advanced Security Systems.	-9,376.07
04/15/2024	D-303804-041224	Valley Pacific Petroleum Services, Inc.	-5,411.13
04/02/2024	100147	Thrifty Supply Company	-73.62
04/02/2024	100150	Sholes Overhead Door.	-320.00
04/02/2024	100151	MapleService Inc	-572.50
04/02/2024	100144	Holt of California	-3,445.54
04/15/2024	100158	Stewart Telecommunications	-664.38
04/15/2024	100154	Airgas USA, LLC	-1,156.96
04/15/2024	100161	B&B Portable Toilets	-8,882.86
04/15/2024	100166	Shafer's Ace Hardware	-47.13
04/15/2024	100162	Recology Humboldt County Samoa	-5,574.02
04/15/2024	100163	Humboldt Organic Solutions, LLC	-52,598.70
04/15/2024	100156	Lawrence & Associates	-2,317.50
04/15/2024	100171	Law Offices of Nancy Diamond	-825.00
04/15/2024	100155	New Directions	-340.00
04/15/2024	100160	MapleService Inc	-651.50
04/15/2024	100169	Lost Coast Communications, Inc	-3,750.00
04/15/2024	100159	Redwood Waste Solutions	-373.43
04/15/2024	100168	Scraper's Edge	-55.94
04/15/2024	100165	United Rentals	-3,138.97
04/15/2024	100167	Pacific Paper Co.	-21.93

# Humboldt Waste Management Authority

## Bill Payment List

April 2024

DATE	NUM	VENDOR	AMOUNT
04/15/2024	100170	FedEx	-257.59
04/15/2024	100153	DMV	-108.00
04/15/2024	100164	Pierson Building Center	-38.75
04/15/2024	100157	Bettendorf Enterprises, Inc	-1,014.24
04/15/2024	SPACH46	Pape Machinery	-1,597.36
04/15/2024	SPACH42	Clean Harbors Environmental Services	-75,209.15
04/15/2024	SPACH41	World Oil Environmental Services	-5.00
04/15/2024	SPACH40	Streamline	-375.00
04/15/2024	SPACH44	Mendes Supply Company	-135.55
04/15/2024	SPACH45	Call2Recycle, Inc.	-5,870.35
04/02/2024	100152	Industrial Electric	-2,681.08
04/15/2024	SPACH43	I-5 Tire, Inc.	-1,453.50
04/17/2024	1370741813	Humboldt Community Services District	-44.79
04/17/2024	CB89E4I3TJDJ	Valeo Networks	-2,253.75
04/21/2024	100174	BDI	-104.69
04/21/2024	100178	Humboldt Sanitation	-9,866.23
04/21/2024	100173	Matthews Paints	-7.22
04/21/2024	100177	Sharps Solutions, LLC	-1,000.00
04/21/2024	100176	City of Eureka Discharge Fees	-2,205.00
04/21/2024	100172	Fleetzoom	-1,440.00
04/21/2024	100175	Copiers Plus	-246.47
04/21/2024	22629112	Optimum Business	-445.74
04/21/2024	SPACH51	Microbac Laboratories, Inc	-442.00
04/21/2024	SPACH48	Pape Machinery	-1,230.97
04/21/2024	SPACH50	Mendes Supply Company	-226.22
04/21/2024	SPACH49	Call2Recycle, Inc.	-1,529.50
04/22/2024	SPACH47	Dry Creek Landfill	-451,070.79
04/22/2024	2404075029492	PG&E 550-3	-228.38
04/29/2024	042924-RB	Redheaded Blackbelt	-250.00
04/29/2024	34538	Thumpers Mechanical	-3,812.50
04/29/2024	100187	Peterson Trucks	-324.42
04/29/2024	100183	Shafer's Ace Hardware	-17.23
04/29/2024	100185	Cox Rasmussen	-4,995.60
04/29/2024	100181	Eureka Times Standard	-245.00
04/29/2024	100179	Humboldt Cleaning Services LLC	-400.00
04/29/2024	100184	WM Corporate Services, Inc	-2,976.58
04/29/2024	100186	JJACPA, Inc	-2,025.00
04/29/2024	100182	Bettendorf Enterprises, Inc	-1,008.69
04/29/2024	100180	James L. Able Forestry Consultants, Inc	-2,078.50
04/29/2024	SPACH53	Pape Machinery	-7,985.69
04/29/2024	SPACH54	Sharps Solutions, LLC	-100.00
04/29/2024	SPACH55	Mendes Supply Company	-92.61
04/29/2024	SPACH52	Call2Recycle, Inc.	-1,331.00
04/29/2024	2404144270709	PG&E 053-6	-2,558.40
04/29/2024	2404122501272	PG&E 724-3	-3,178.02

# Humboldt Waste Management Authority

## Bill Payment List

April 2024

DATE	NUM	VENDOR	AMOUNT
<b>Total for 1000 Checking - Umpqua Bank</b>			<b>\$ -791,655.69</b>
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
04/08/2024	682944	Crystal Springs Bottled Water	102.00
<b>Total for 2008 Schwartz</b>			<b>\$102.00</b>
<b>Total for 2005 2005 Umpqua Bank Visa</b>			<b>\$102.00</b>
Not Specified			
04/02/2024	SPACH39	Call2Recycle, Inc.	0.00
04/18/2024	CM Applied HS	Peterson CAT	0.00
<b>Total for Not Specified</b>			<b>\$0.00</b>

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions	119.79				\$119.79
960 Design		10.00			\$10.00
A & I Roofing	1,570.46				\$1,570.46
A-1 Cleaning Service	58.02				\$58.02
Abercrombie Construction	126.68				\$126.68
Above Board Construction and Roofing	6,230.89				\$6,230.89
ACGC Inc.	978.02				\$978.02
Alchemy Construction Inc.	95.20				\$95.20
Alcohol Drug Care Services	325.03				\$325.03
Alexandre Dairy	46.79	37.43			\$84.22
Alves Inc.	4,102.67				\$4,102.67
American Integrated Services Inc.	696.27				\$696.27
Anderson Construction	6.00	52.41			\$58.41
Annie Cornwall	26.20				\$26.20
Arnold's Family Construction LLC	160.96				\$160.96
Arrow Property Management	78.28		20.59		\$98.87
Atkins-Salazar Construction	32.71				\$32.71
Ayres Enterprises	223.51	186.13			\$409.64
Barry Smith Construction	52.41				\$52.41
Bedliners Plus	198.40	142.25			\$340.65
Benchmark Realty Group	18.72				\$18.72
Best Address Properties	0.02				\$0.02
Bethel Church	131.02				\$131.02
Bettendorff Trucking - Shop	286.37				\$286.37
Bingham Tile	63.64				\$63.64
Blackwell Construction	522.85				\$522.85
Blossom Landscaping & Handyman Service	943.83				\$943.83
Blue Lake Enterprises	101.07				\$101.07
Blue Sky Roofer	761.78				\$761.78
Bob White Electric	67.38				\$67.38
Bode Construction	577.12				\$577.12
Branch Ranch Building Co.		(0.08)			\$ (0.08)
Brian Lawrence Construction	413.64	22.00			\$435.64
Broadway Trailer Park	756.18				\$756.18
Buddy's Auto Center	6,455.50				\$6,455.50
Cal Poly Humboldt	731.83			1,264.60	\$1,996.43
Cal Poly Humboldt- Garbage	9,009.34				\$9,009.34
Carpet Depot	971.86				\$971.86
Carter & Company	164.64				\$164.64
Caughey Properties	12.00				\$12.00
CDH Painting	33.69				\$33.69
Century Service Center	698.15				\$698.15
Chris Lehto Electric	65.51				\$65.51
Cira Properties	12.00				\$12.00
City of Arcata	20,903.51	(0.09)			\$20,903.42

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
City of Eureka - Administration	33.69				\$33.69
City of Eureka - Facilities	94.27				\$94.27
City of Eureka - Harbor	143.02				\$143.02
City of Eureka - Parks	294.10				\$294.10
City of Eureka - Sewer Collections	7,204.17				\$7,204.17
City of Fortuna				(1.80)	\$ (1.80)
Clayton Construction		46.01			\$46.01
CM Construction	16.85				\$16.85
Coast Seafoods Company	65.51	(19.72)			\$45.79
Pacific Choice Seafood	263.04				\$263.04
<b>Total Coast Seafoods Company</b>	<b>328.55</b>	<b>(19.72)</b>			<b>\$308.83</b>
Coastal Business Systems Inc.	21.51				\$21.51
Coastal Co Builders	2,799.74				\$2,799.74
Colburn Electric	521.47				\$521.47
Craig Mayberry	384.34	96.24	132.53	928.23	\$1,541.34
Curb Appeal Construction	890.34	517.87	560.48		\$1,968.69
Darryl Berg Painting	20.59				\$20.59
David Allen Construction	497.28				\$497.28
DCI Construction	22.46				\$22.46
Del Biaggio Dairy	404.29				\$404.29
Del Monte Properties & Investments Inc.				(76.12)	\$ (76.12)
Del Reka	52.41				\$52.41
Delta Mattress & Sofa Outlet	273.62				\$273.62
Design Air Heating & Sheet Metal	50.54				\$50.54
Developed Employment Services	292.22				\$292.22
Diamond Drywall	564.88	376.22	145.66	561.51	\$1,648.27
Dovetail Construction	46.79				\$46.79
Dream Automotive				10.00	\$10.00
DS Construction	213.04				\$213.04
Duncan Electric	30.72				\$30.72
Earth Care Landscaping	12.00				\$12.00
Eel River Transportation & Salvage	1,366.80				\$1,366.80
Ellena Construction	71.12				\$71.12
Emerald Custom Construction	468.50		30.33		\$498.83
Emerald Triangle Management Group				50.00	\$50.00
Equity Building	46.79	358.46			\$405.25
Eric Finkle	93.90				\$93.90
Eureka City Schools	5,805.62				\$5,805.62
Eureka Floor Carpet One	128.54				\$128.54
Eureka Glass Co. Inc.	412.20				\$412.20
Eureka Housing Authority	1,146.73				\$1,146.73
Eureka Humboldt Fire Extinguisher	12.00				\$12.00
Eureka Overhead Door Company	222.07				\$222.07
Eureka Rehabilitation & Wellness	216.00			(15.00)	\$201.00



# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Eureka the Pentecostal Church	76.08				\$76.08
Eureka Vacation Rentals Inc.	55.05	28.85	131.64	282.36	\$497.90
Evergreen Landscape	73.77	107.60	128.13	28.08	\$337.58
Extremely Floored				(23.49)	\$ (23.49)
Figas Construction	1,722.39	233.96			\$1,956.35
Fitz It Right Plumbing	78.28			107.13	\$185.41
Forbes Cabinets	514.72				\$514.72
Frank Zabel Trucking Inc.	28.08				\$28.08
Frazier Rental & Development	1,364.47				\$1,364.47
Fryes Care Home	87.17				\$87.17
Furniture Design Center	825.12	883.88			\$1,709.00
G M Pavlich	26.97				\$26.97
Genevieve Schmidt	126.14				\$126.14
Glendale Mobile Estates	60.41	25.10			\$85.51
Gordon Van Zee Construction	12.00				\$12.00
GR Sundberg Inc.	366.85				\$366.85
Green Diamond Resource Co.	207.02				\$207.02
Griz Handyman Service	116.05				\$116.05
Hamanaka Painting	195.09				\$195.09
Handle It Junk Removal	3,542.99				\$3,542.99
HCAR	223.73	410.47			\$634.20
Henderson Village Apt.		(5.99)			\$ (5.99)
Heuer Properties	280.76				\$280.76
Hooven & Co.	134.76				\$134.76
Horvath Plumbing				(0.16)	\$ (0.16)
Houseworth Construction	12.00				\$12.00
Hubbards German Auto	243.96				\$243.96
Humboldt Bay Water District	50.54				\$50.54
Humboldt Community Service District	375.07				\$375.07
Humboldt Countertops	559.64	316.32	446.01		\$1,321.97
Humboldt County Animal Shelter	142.25			97.33	\$239.58
Humboldt County Building Maintenance	51.07				\$51.07
Humboldt County DHHS	50.33			88.86	\$139.19
Humboldt County Parks	1,507.28	477.66			\$1,984.94
Humboldt Electric	27.53				\$27.53
Humboldt Masonic Hall				(63.76)	\$ (63.76)
Humboldt Moving & Storage	227.63	13.10			\$240.73
Humboldt Plaza		2.97			\$2.97
Humboldt Sanitation & Recycling	152,358.44				\$152,358.44
Humboldt Senior Resource Center	170.33				\$170.33
Humboldt Towing		86.10			\$86.10
J & G Lawn and Garden	559.29				\$559.29
J & J Rentals	275.14	172.20	239.58	638.25	\$1,325.17
James Poovey	36.32	44.00			\$80.32
Janowski Builders	22.74				\$22.74

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
JDS Construction	962.24	436.87	1,076.54		\$2,475.65
Jim Groeling & Associates	90.48				\$90.48
Jitter Bean Coffee Co.				(3.30)	\$ (3.30)
JM Environmental Inc	26,523.84				\$26,523.84
JNM Construction	3,075.20	339.43	183.43		\$3,598.06
John H Kruger Plaster & Drywall	1,031.32	263.91			\$1,295.23
Johnny's Flooring & Window Coverings	20.90				\$20.90
Johnston Construction	129.26				\$129.26
Justin Adams Construction	85.00				\$85.00
K H McKenny	338.78				\$338.78
Keenan Supply		(0.02)			\$ (0.02)
Kelly Martin	112.30				\$112.30
Kernen Construction				55,000.00	\$55,000.00
Kramer Investment Corp.	912.00				\$912.00
Landscaping Ventures Inc.		394.17	629.05		\$1,023.22
Lawn Care Plus	811.01				\$811.01
LDH Construction	593.96				\$593.96
Leons Car Care Center	89.81				\$89.81
Lirpa Logistics	302.03				\$302.03
Living Styles	117.92				\$117.92
Lorenzo Properties	125.40				\$125.40
Lost Coast Brewery & Cafe	205.83				\$205.83
Mad River Construction	262.04				\$262.04
Making Headway Center	464.82				\$464.82
Martin Construction	748.69	202.14			\$950.83
Mattress Recycling Council	7,405.44				\$7,405.44
McCrea Motors	229.58				\$229.58
McCullough Construction	99.20			348.14	\$447.34
McMurray & Sons Inc.	12,696.36				\$12,696.36
Med-Project USA	800.00				\$800.00
Milgard Manufacturing AP	99.20			48.67	\$147.87
Miller Farms Nursery	235.83				\$235.83
Ming Tree Realtors	108.56	119.79			\$228.35
Miriam Hall	127.28	12.00			\$139.28
Moores Sleepworld	249.86	264.02			\$513.88
Moranda Rentals	39.31				\$39.31
Mountain Mikes Mobile Home Service				(0.64)	\$ (0.64)
Munoz Osorio Construction	420.02	393.06			\$813.08
Munson Investments	93.89				\$93.89
Myrtle town Body Shop	619.54				\$619.54
Nelson Floors	440.87				\$440.87
New Century Yard Maintenance	169.10				\$169.10
New Life Service Company	3,160.72				\$3,160.72
Nick Frank	87.52				\$87.52
North Coast Flooring Inc.	862.81				\$862.81

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
North Coast Mercantile Co. Inc.	111.91				\$111.91
Northcoast Acoustics	65.18				\$65.18
Northcoast Childrens Service	77.28				\$77.28
Northern Building Company	172.20	1,392.86			\$1,565.06
O & M Industries	216.01	135.00			\$351.01
Ocean Gold Seafoods			136.64		\$136.64
Optimum				132.40	\$132.40
P&B Labs Humboldt LLC	123.53				\$123.53
Pacific Builders	94.23				\$94.23
Pacific Coast Rentals	107.51				\$107.51
Pacific Contracting	29.95				\$29.95
Pacific Earthscape	16.85				\$16.85
Pacific Towing	71.12			295.73	\$366.85
Pam and Reno Giovannetti	65.51				\$65.51
Peeples Construction	91.71				\$91.71
Pierson Company	3,754.40				\$3,754.40
Point of View Preservation LLC	346.14				\$346.14
Point Pleasant MHP	406.16	327.54			\$733.70
Poletskis Appliance Center	452.94				\$452.94
Primo Drywall & Construction Co.	308.83	187.81			\$496.64
Providence St. Josephs Hospital	146.00				\$146.00
Pure Water Spas	80.48				\$80.48
Quality Body Works	103.71				\$103.71
Quick Mow	74.50				\$74.50
Rainbow Self Storage	799.86				\$799.86
Ray Wolfe Construction	72.00				\$72.00
Rayl Rentals & Rayl Cabinetry	59.90				\$59.90
Rebholtz Cleaning Service	18.00	28.08		23.62	\$69.70
Recology Eel River	83,293.73				\$83,293.73
Recology of Arcata	131,916.11			53,657.00	\$185,573.11
Recology of Humboldt County	393,401.18	(30.68)	516.92	151,510.13	\$545,397.55
Recology Samoa	53,442.29			12,826.75	\$66,269.04
Redwood Acres Fair Grounds	649.48	617.66	267.65	56.16	\$1,590.95
Redwood Coast Plumbing	46.80		44.92	20.59	\$112.31
Redwood Coast Real Estate Inc.	58.46	326.22			\$384.68
Redwood Community Action Agency	352.10			12.74	\$364.84
Redwood Teen Challenge	638.23				\$638.23
Rentor	177.05	209.91			\$386.96
Resources Recycling & Recovery	222.40	18,438.00			\$18,660.40
Restif Cleaning Service	13.10	192.78	119.79		\$325.67
Revival Home Builders Inc.	226.14				\$226.14
RG Goolsby Construction	248.93		54.28		\$303.21
Rich's Body Shop	26.97				\$26.97
Rob Jordan Construction	218.98				\$218.98
Rock Solid Construction	61.77	50.98			\$112.75

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Ross A Nash Remodeling	12.00				\$12.00
S & S Phelps Inc.	400.55				\$400.55
Samson Construction	155.35				\$155.35
Sanders Roofing Inc.	2,526.58				\$2,526.58
Schmidbauer Building Supply LLC.	980.78				\$980.78
Schneider Enterprises	2,034.56	351.87	997.71	1,123.21	\$4,507.35
Sempervirens Gardening	297.25	460.73			\$757.98
Sequoia Construction	286.37				\$286.37
Serenity Inn	83.95				\$83.95
ServiceMaster	1,261.97	52.41			\$1,314.38
Sherwood Excavation	213.37				\$213.37
Sholes Overhead Door	86.10	99.20			\$185.30
Simple Visions	390.08				\$390.08
Sisu Extracts	1,504.86				\$1,504.86
Six Rivers Mechanical Inc.	360.14	58.79			\$418.93
Six Rivers Property Management	16.85				\$16.85
Soilscapes Solutions LLC	112.30				\$112.30
South Bay Union School District				(66.21)	\$ (66.21)
Spencer Electric	382.47				\$382.47
Stetzel Builders	442.82	1,213.51	809.86	1,622.76	\$4,088.95
Steve Morris	12.00				\$12.00
Strombeck Construction	1,426.23				\$1,426.23
STS Construction				(328.31)	\$ (328.31)
Susan Whitely / Eric Dugan	510.63				\$510.63
T and T Roofing	1,817.42	370.60	0.02		\$2,188.04
TEMPORARY	746.82				\$746.82
The People of New Directions	569.78				\$569.78
The Wildlands Conservancy				28.08	\$28.08
Thomas Home Center	40.07	12.00			\$52.07
Tonis Restaurant	318.19				\$318.19
Ultimate Building Solutions	121.24				\$121.24
United Building	14.97				\$14.97
United Indian Health	683.84	140.93	241.57		\$1,066.34
US Fish and Wildlife Service	96.19				\$96.19
Vern McGaughey	1,375.69	561.52			\$1,937.21
Wade Bray General Contractor	338.33				\$338.33
Wahlund Construction	2,154.31				\$2,154.31
Watson Well Service	37.43				\$37.43
Wayne Maples Plumbing	50.54				\$50.54
Werner Weltsch Ent.	1,342.01		89.84	369.80	\$1,801.65
West End Builders Inc.	91.72				\$91.72
Westside Community Improvement Assoc.	82.85	113.05			\$195.90
Williamson Construction	152.25				\$152.25
Wing Inflatables	417.18				\$417.18

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
TOTAL	\$1,012,576.15	\$32,357.49	\$7,003.17	\$280,553.34	\$1,332,490.15

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Airgas USA, LLC	146.47				\$146.47
AT&T Calnet	36.43				\$36.43
B&B Portable Toilets	615.58				\$615.58
Bettendorf Enterprises, Inc	1,008.69			2,400.00	\$3,408.69
Blue Shield of California	41,805.26				\$41,805.26
City of Arcata 939	5,890.74				\$5,890.74
City of Blue Lake 939	1,830.09				\$1,830.09
City of Eureka 939	7,286.63				\$7,286.63
City of Eureka Water	1,551.62				\$1,551.62
City of Ferndale 939	1,850.12				\$1,850.12
City of Rio Dell 939	1,064.65				\$1,064.65
Clean Harbors Environmental Services	35,862.00				\$35,862.00
Crystal Springs Bottled Water	142.00				\$142.00
DCI Builders			656.75		\$656.75
Dry Creek Landfill	474,305.96				\$474,305.96
EcoHeroShow, LLC	2,100.00				\$2,100.00
Holt of California	780.98	(185.48)			\$595.50
Hooven				400.00	\$400.00
Humana Insurance Co.	4,060.60				\$4,060.60
Humboldt Community Services District	28.86				\$28.86
Humboldt County Env Health Pass Through	64,944.81				\$64,944.81
Humboldt County Public Works Pass Through	115,780.20				\$115,780.20
Humboldt Recycling	14,230.48				\$14,230.48
Humboldt Sanitation	11,563.26				\$11,563.26
I-5 Tire, Inc.	2,151.00	3,928.50			\$6,079.50
Kolstad Land Surveyors		2,359.00			\$2,359.00
Law Offices of Nancy Diamond	1,987.80				\$1,987.80
Lawrence & Associates	3,328.90				\$3,328.90
Lighting Resources			8,838.43		\$8,838.43
Lost Coast Communications, Inc	750.00				\$750.00
Mad River Hospital.		2,843.75			\$2,843.75
Mad River Union				(85.25)	\$ (85.25)
MapleService Inc	1,050.00				\$1,050.00
Mission Linen Supply	2,014.24				\$2,014.24
Pape Machinery	231.90				\$231.90
Peterson CAT		(931.56)			\$ (931.56)
Picky. Picky, Picky	252.29				\$252.29
Pierson Building Center	32.74				\$32.74
Recology Humboldt County	225.00	225.00	225.00		\$675.00
Reynolds Presto Products, Inc.		3,285.01			\$3,285.01
Sharps Solutions, LLC		600.00			\$600.00
Valeo Networks	5,262.36				\$5,262.36
Valley Pacific Petroleum Services, Inc.	6,192.79				\$6,192.79
Verizon Wireless	603.07				\$603.07
World Oil Environmental Services	55.00				\$55.00

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of April 30, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
WSP USA, Inc	8,511.82				\$8,511.82
<b>TOTAL</b>	<b>\$819,534.34</b>	<b>\$12,124.22</b>	<b>\$9,720.18</b>	<b>\$2,714.75</b>	<b>\$844,093.49</b>



***Staff Report***

**DATE:** July 5, 2024. For Meeting of: July 11, 2024

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 2h)  
Receive May 2024 Financial Reports

**RECOMMENDED ACTION:** Voice Vote  
1) Review and Approve May 2024 Financial Reports

**DISCUSSION:**

**Background:**

Each month, staff presents an update on the Authority’s financials based on activity to-date for the current month. This enables staff to provide a complete presentation of the full financial activity for that period, as financial data will have been recorded and finalized for the reporting period at that point.

Each year, pending the finalization of the Authority’s financial audit, these financial reports are presented as *preliminary* financial reports. Once the audit is finalized and staff closes out the prior year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority’s cash position is comprised of 5 accounts; 1) the Authority’s checking account, which handles the day-to-day expenses and holds the Operating Reserve; 2) the Cummings Road Landfill Pledge of Revenue Money Market account; 3) The Capital Improvement Plan Money Market account and 4) The Benefits and Rate Stabilization Money Market account. The combined value of these accounts equals the total cash available for Authority reserves and operating cash. The current value of the Authority operating fund and combined reserve funds as of May 31, 2024, are as follows:

Cash on hand	\$ 1,477,783.50
Operating Reserve	\$ 1,347,429.66
CRL Pledge of Revenue	\$ 73,533.46
Capital Improvement Fund	\$ 1,117,657.49
Benefits and Rate Stabilization Funds	\$ 531,666.67
Long-Term Funding	\$ 67,242.28



Authority Financials:

Attachment 2h.1 contains detailed balance sheets for the May 2024 financial reports, for Board review and discussion. An analysis of that information as it relates to revenues and expenses, and current month disbursements to vendors and employees, is provided herein.

Revenues:

Revenues for May 2024 are performing approximately 6.32% above projections of budgeted estimates for Fiscal Year 2023-24. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts for fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In May 2024, green waste revenue was about 39% above budget projections while solid and hazardous waste revenues were at or above projections.

Staff continues to monitor diversion programs in terms of not only cost, but self-sustaining viability. At present, all divisions are fully funded from self-sustaining revenues or fees passed through from Self-Haul, Franchise, and Satellite Facility tipping fees.

Expenses:

Total Expenses for May 2024 are approximately 14.44% below budgeted estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. Additionally, decreases in above budgeted estimates are partially related to decreased fuel costs and increased back hauls.

Staff continues to maintain a strong control on ongoing expenses, which are expected to remain at or below budget estimates through the fourth quarter of Fiscal Year 2023-24.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2d.1 (*Statement of Cash Flow*) for the month of May 2024. These disbursements are comprised primarily of day-to-day costs, representing approximately \$502,967.93 in transportation and disposal costs, \$242,959.12 in payroll and employee benefit costs, and \$4,209.36 in pass-through payments to member agencies.

**Staff's Recommendation:**

Staff recommends the board review and approve the draft May 2024 Financial Reports.

**Attachments:**

- 1) Draft May 2024 Financials



# Humboldt Waste Management Authority

Attachment 2h.1

## Draft Balance Sheet

As of May 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Checking - Umpqua Bank	2,700,135.13
1001 CRL Pledge-8913	69,404.48
1002 Rate Reserve-6008	583,087.87
1003 CIP-3488	1,141,398.98
1010 Petty Cash	107.20
1015 Change Bank	5,500.00
<b>Total Bank Accounts</b>	<b>\$4,499,633.66</b>
Accounts Receivable	
1020 Accounts Receivable	1,102,557.78
1030 Allowance for Doubtful Accounts	0.00
<b>Total Accounts Receivable</b>	<b>\$1,102,557.78</b>
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	76,869.00
1050 Prepaid Insurance	23,935.55
1055 Undeposited Funds	4,384.56
Due from Other Governments	2,250.00
<b>Total Other Current Assets</b>	<b>\$107,439.11</b>
<b>Total Current Assets</b>	<b>\$5,709,630.55</b>
Fixed Assets	
1100 Land - Admin	2,809,139.62
1200 Land Improvements	
1201 Admin	1,546,527.91
1202 Transfer Station	699,978.50
1203 HHW	7,050.00
1204 Landfill	115,542.72
<b>Total 1200 Land Improvements</b>	<b>2,369,099.13</b>
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	3,317,642.25
1303 HHW	300,742.17
1305 Recycling	19,885.53
<b>Total 1300 Buildings</b>	<b>3,638,269.95</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of May 31, 2024

	TOTAL
1400 Building Improvements	
1401 Admin	44,728.92
1402 Transfer Station*	441,611.35
1403 HHW	168,191.72
1404 Recycling	95,449.73
<b>Total 1400 Building Improvements</b>	<b>749,981.72</b>
1500 Equipment	
1501 Admin	32,730.11
1502 Transfer Station*	1,982,066.61
1503 HHW	70,530.84
1504 Landfill	323,726.67
1505 Recycling	545,752.75
1507 Programs	32,275.71
<b>Total 1500 Equipment</b>	<b>2,987,082.69</b>
1600 Office Equipment	
1601 Admin	48,741.76
1605 Recycling	6,161.88
<b>Total 1600 Office Equipment</b>	<b>54,903.64</b>
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	65,792.28
<b>Total 1700 Vehicles</b>	<b>154,238.32</b>
1800 Software	
1801 Admin	79,247.39
<b>Total 1800 Software</b>	<b>79,247.39</b>
1900 Accumulated Depreciation	(8,114,091.75)
<b>Total Fixed Assets</b>	<b>\$4,727,870.71</b>
Other Assets	
1035 Deferred Outflows - Pension	768,101.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
<b>Total Other Assets</b>	<b>\$989,272.00</b>
<b>TOTAL ASSETS</b>	<b>\$11,426,773.26</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of May 31, 2024

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	648,537.75
<b>Total Accounts Payable</b>	<b>\$648,537.75</b>
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Bisson	0.00
2007 Heacock	3,345.08
2008 Schwartz	959.85
2009 Keller	1,921.61
<b>Total 2005 2005 Umpqua Bank Visa</b>	<b>6,226.54</b>
<b>Total Credit Cards</b>	<b>\$6,226.54</b>
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	289.40
2025 Accrued CalPERS	0.00
2026 UAL CalPERS	0.00
2030 Accrued CalPERS - Clearing	0.00
2035 Accrued FWH/MED	0.00
2040 Accrued Payroll	0.00
2045 Accrued PR Taxes	0.00
2050 Accrued PTO	244,793.78
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	24,938.73
2070 Deferred Revenue - OPP	36,627.89
2071 Deferred Revenue - Tire Grant	12,490.27
2075 Garnishments Payable	0.00
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
<b>Total 24000 Payroll Liabilities</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>\$319,140.07</b>
<b>Total Current Liabilities</b>	<b>\$973,904.36</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of May 31, 2024

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	60,628.00
2110 Landfill Closure Estimated	9,938,832.00
2130 Lease Payable - Financial Pacif	687,873.20
2140 Net Pension Obligation	1,059,833.00
<b>Total Long-Term Liabilities</b>	<b>\$11,747,166.20</b>
<b>Total Liabilities</b>	<b>\$12,721,070.56</b>
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	4,424,570.00
3030 Prior Period Adjustments	43,824.79
3200 Retained Earnings	(7,507,290.50)
Net Income	1,744,598.41
<b>Total Equity</b>	<b>\$ (1,294,297.30)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,426,773.26</b>

# Humboldt Waste Management Authority

## Statement of Cash Flows

May 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	275,199.45
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	232,465.27
1045 Prepaid Expenses	1,397.62
1050 Prepaid Insurance	23,935.47
2000 Accounts Payable	(195,555.74)
2007 2005 Umpqua Bank Visa:Heacock	(2,955.25)
2008 2005 Umpqua Bank Visa:Schwartz	(1,189.59)
2009 2005 Umpqua Bank Visa:Keller	(698.52)
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
2025 Accrued CalPERS	(12,969.13)
2026 UAL CalPERS	0.00
2035 Accrued FWH/MED	0.00
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
24001 Payroll Liabilities:Garnishment -Weaver	0.00
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>44,430.13</b>
<b>Net cash provided by operating activities</b>	<b>\$319,629.58</b>
<b>FINANCING ACTIVITIES</b>	
2130 Lease Payable - Finanical Pacif	(12,283.45)
<b>Net cash provided by financing activities</b>	<b>\$ (12,283.45)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$307,346.13</b>
Cash at beginning of period	4,196,672.09
<b>CASH AT END OF PERIOD</b>	<b>\$4,504,018.22</b>

# Humboldt Waste Management Authority

## Bill Payment List

May 2024

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Umpqua Bank			
05/01/2024	050124-BS	Blue Shield of California	-41,805.26
05/02/2024	CB4T8IU70QE6	Valeo Networks	-4,232.36
05/02/2024	013213991	Humana Insurance Co.	-4,060.60
05/07/2024	M120416034707	Zultys, Inc.	-699.31
05/07/2024	100194	AT&T Calnet	-36.43
05/07/2024	100191	B&B Portable Toilets	-615.58
05/07/2024	100195	City of Ferndale 939	-1,850.12
05/07/2024	100192	Humboldt Organic Solutions, LLC	-60,953.35
05/07/2024	100196	City of Blue Lake 939	-1,830.09
05/07/2024	100189	City of Rio Dell 939	-1,064.65
05/07/2024	100193	Humboldt County Public Works Pass Through	-115,780.20
05/07/2024	100190	City of Arcata 939	-5,890.74
05/07/2024	100188	Humboldt County Env Health Pass Through	-64,944.81
05/07/2024	100198	City of Eureka 939	-7,286.63
05/07/2024	SPACH61	WSP USA, Inc	-8,511.82
05/07/2024	SPACH57	Sharps Solutions, LLC	-600.00
05/07/2024	SPACH58	World Oil Environmental Services	-55.00
05/07/2024	SPACH59	Streamline	-375.00
05/07/2024	SPACH56	I-5 Tire, Inc.	-5,224.50
05/07/2024	SPACH60	Reynolds Presto Products, Inc.	-3,285.01
05/10/2024	DFPWKPHFJ5	City of Eureka Water	-675.06
05/10/2024	JPGJDQPXQJ	City of Eureka Water	-876.56
05/10/2024	715398874419669110407	Mission Linen Supply	-1,231.08
05/10/2024	715399663028615190401	Mission Linen Supply	-783.16
05/13/2024	100202	Lawrence & Associates	-3,328.90
05/13/2024	100200	Law Offices of Nancy Diamond	-1,987.80
05/13/2024	100201	Access Humboldt	-101.34
05/13/2024	100199	New Directions	-340.00
05/13/2024	100204	Industrial Electric	-115.00
05/13/2024	100205	Holt of California	-780.98
05/13/2024	100206	Bettendorf Enterprises, Inc	-2,400.00
05/13/2024	100203	Humboldt County DHHS CUPA Fees	-976.67
05/13/2024	SPACH64	Lighting Resources	-8,838.43
05/13/2024	SPACH63	Pape Machinery	-231.90
05/13/2024	SPACH62	Sharps Solutions, LLC	-600.00
05/13/2024	SPACH65	I-5 Tire, Inc.	-1,741.50
05/15/2024	D-305354-051424	Valley Pacific Petroleum Services, Inc.	-6,192.79
05/15/2024	1403260389	Humboldt Community Services District	-28.86
05/15/2024	051524-RHC	Recology Humboldt County	-675.00
05/17/2024	SPACH66	Clean Harbors Environmental Services	-35,862.00
05/22/2024	100212	Miller Farms Nursery, Inc	-155.07
05/22/2024	100214	Mad River Union	-116.75
05/22/2024	100211	WM Corporate Services, Inc	-2,102.02
05/22/2024	100207	MapleService Inc	-3,865.00

# Humboldt Waste Management Authority

## Bill Payment List

May 2024

DATE	NUM	VENDOR	AMOUNT
05/22/2024	100208	Rogers Machinery Company, Inc.	-148.89
05/22/2024	100215	Senior News	-1,607.04
05/22/2024	100210	Mad River Hospital.	-2,843.75
05/22/2024	100213	Pierson Building Center	-447.85
05/22/2024	100209	James L. Able Forestry Consultants, Inc	-1,255.00
05/22/2024	SPACH69	EcoHeroShow, LLC	-2,100.00
05/22/2024	SPACH67	I-5 Tire, Inc.	-1,305.00
05/22/2024	SPACH70	United Rentals	-688.28
05/22/2024	SPACH68	Dry Creek Landfill	-474,305.96
05/22/2024	2405072290773	PG&E 550-3	-104.69
05/21/2024	380195	Optimum Business	-440.90
05/23/2024	CBNT9ZNTAS22	Valeo Networks	-1,030.00
05/13/2024	051324-VW	Verizon Wireless	-603.07
05/28/2024	100222	Humboldt Recycling	-14,230.48
05/28/2024	100216	Airgas USA, LLC	-97.27
05/28/2024	100217	Cox Rasmussen	-4,945.00
05/28/2024	100224	Picky. Picky, Picky	-252.29
05/28/2024	100223	WM Corporate Services, Inc	-2,167.82
05/28/2024	100218	Rogers Machinery Company, Inc.	-449.69
05/28/2024	100220	Kolstad Land Surveyors	-2,359.00
05/28/2024	100219	Copiers Plus	-246.47
05/28/2024	100226	DCI Builders	-656.75
05/28/2024	100227	Bettendorf Enterprises, Inc	-1,008.69
05/28/2024	100221	North Coast Unified Air Quality Management	-2,546.28
05/28/2024	100225	City of Eureka Alarm Fees	-50.00
05/28/2024	SPACH71	I-5 Tire, Inc.	-1,971.00
05/30/2024	CBAWUOMBTM1A	Valeo Networks	-350.00
05/29/2024	2405114403836	PG&E 724-3	-3,126.93
05/30/2024	053024-RB	Redheaded Blackbelt	-250.00
05/30/2024	2405150222974	PG&E 053-6	-2,662.29
<b>Total for 1000 Checking - Umpqua Bank</b>			<b>\$ -927,357.72</b>
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
05/13/2024	600498	Crystal Springs Bottled Water	142.00
<b>Total for 2008 Schwartz</b>			<b>\$142.00</b>
<b>Total for 2005 2005 Umpqua Bank Visa</b>			<b>\$142.00</b>
Not Specified			
05/07/2024	100197	Airgas USA, LLC	0.00
05/04/2024	CM Applied HS	Peterson CAT	0.00
05/07/2024	VC REF1623 Final	Mad River Union	0.00
05/30/2024	PR030024071	Peterson CAT	0.00
<b>Total for Not Specified</b>			<b>\$0.00</b>



# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions	1,893.57				\$1,893.57
960 Design			10.00		\$10.00
A & I Roofing	1,020.08				\$1,020.08
Abercrombie Construction	155.35				\$155.35
Above Board Construction and Roofing	7,438.15				\$7,438.15
ACGC Inc.	372.47				\$372.47
Advanced Security Systems	12.00				\$12.00
Alchemy Construction Inc.	136.44				\$136.44
Alcohol Drug Care Services	177.04				\$177.04
Alexandre Dairy	20.59	26.20			\$46.79
Align Landscape	32.68				\$32.68
Alves Inc.	2,466.90				\$2,466.90
Amados Apartments	8.00				\$8.00
Ambrosini Electric	56.79				\$56.79
American Integrated Services Inc.	692.53				\$692.53
Anderson Construction		6.00	52.41		\$58.41
Annie Cornwall		13.10			\$13.10
Arcata Bay Self Storage	47.06				\$47.06
Arnold's Family Construction LLC	342.45				\$342.45
Arrow Property Management	53.18				\$53.18
Atkins-Salazar Construction	12.00	32.71			\$44.71
Ayres Enterprises	143.46	199.51	210.13		\$553.10
Barry Smith Construction		52.41			\$52.41
Beacom Construction	60.13				\$60.13
Bedliners Plus	320.06	198.40	142.25		\$660.71
Benchmark Realty Group	127.28				\$127.28
Berg Rentals	64.02				\$64.02
Best Address Properties	20.59		0.02		\$20.61
Bethel Church	131.91				\$131.91
Bettendorff Trucking - Shop	516.59				\$516.59
Bigfoot Construction Inc.	366.85				\$366.85
Bingham Tile		(0.30)			\$ (0.30)
Blackwell Construction	518.46				\$518.46
Blackwell Rentals	217.11				\$217.11
Blossom Landscaping & Handyman Service	946.37				\$946.37
Blue Lake Enterprises	28.08	101.07			\$129.15
Blue Sky Roofer	739.32	761.78			\$1,501.10
Bluestone Lanscapes	87.58				\$87.58
Bob White Electric	92.54				\$92.54
Bode Construction	299.47				\$299.47
Branch Ranch Building Co.	11.92				\$11.92
Brian Lawrence Construction	432.37	413.64	22.00		\$868.01
Broadway Trailer Park	252.68				\$252.68
Buddy's Auto Center	134.76				\$134.76
Bureau of Land Management Arcata	12.00				\$12.00

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Cal Poly Humboldt	424.88			1,264.60	\$1,689.48
Cal Poly Humboldt- Garbage	4,820.91				\$4,820.91
Campton Electric	279.38				\$279.38
Carpet Depot	1,357.86				\$1,357.86
Carter & Company	215.35				\$215.35
Caughey Properties		12.00			\$12.00
CDH Painting	78.61				\$78.61
Century Service Center	502.26				\$502.26
Chris Rutter Construction	43.05				\$43.05
City of Arcata	23,149.36		(0.09)		\$23,149.27
City of Eureka - Facilities	26.20	56.84			\$83.04
City of Eureka - Harbor	99.10	65.84			\$164.94
City of Eureka - Parks	198.72	194.76			\$393.48
City of Eureka - Sewer Collections	4,172.02				\$4,172.02
City of Eureka - Uplift Eureka	86.10				\$86.10
City of Eureka - Waste Water	64.00				\$64.00
City of Fortuna				(1.80)	\$ (1.80)
City of Rio Dell	5,000.00				\$5,000.00
Clayton Construction	29.35				\$29.35
Coast Seafoods Company	471.04				\$471.04
Coastal Business Systems Inc.	63.96				\$63.96
Coastal Co Builders	1,242.49				\$1,242.49
Colburn Electric	241.98	521.47			\$763.45
Cook Properties	104.82				\$104.82
Cottage Construction	22.00				\$22.00
Craig Mayberry	179.68				\$179.68
Curb Appeal Construction	1,652.13	754.94	653.27	560.48	\$3,620.82
Darryl Berg Painting	117.91				\$117.91
David Allen Construction	168.45				\$168.45
Del Biaggio Dairy	185.30				\$185.30
Del Monte Properties & Investments Inc.				(76.12)	\$ (76.12)
Del Reka	103.67				\$103.67
Delta Mattress & Sofa Outlet	272.93				\$272.93
Design Air Heating & Sheet Metal		50.54			\$50.54
Developed Employment Services	246.98				\$246.98
Diamond Drywall	195.43	265.78	327.55	662.25	\$1,451.01
Dovetail Construction	59.89				\$59.89
Dream Automotive				10.00	\$10.00
DS Construction	350.77				\$350.77
Earth Care Landscaping	58.79				\$58.79
Ed Mattson General Building Co.	18.72				\$18.72
Ellena Construction		71.12			\$71.12
Emerald Custom Construction	349.59				\$349.59
Emerald Triangle Management Group				50.00	\$50.00
Equity Building	86.74				\$86.74

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Eric Finkle	29.95				\$29.95
Eureka City Schools	9,789.45				\$9,789.45
Eureka Floor Carpet One	85.31				\$85.31
Eureka Glass Co. Inc.	188.71				\$188.71
Eureka Housing Authority	907.99				\$907.99
Eureka Humboldt Fire Extinguisher	20.59				\$20.59
Eureka Overhead Door Company	341.43				\$341.43
Eureka Rehabilitation & Wellness		216.00		(15.00)	\$201.00
Eureka Rescue Mission	440.62				\$440.62
Eureka the Pentecostal Church	73.30				\$73.30
Evans Mechanical	16.85				\$16.85
Evergreen Landscape		61.77	119.60	156.21	\$337.58
Extremely Floored				(23.49)	\$ (23.49)
Figas Construction	9,407.92	36.00	1,920.35		\$11,364.27
Fitz It Right Plumbing	299.03	78.28		107.13	\$484.44
Forbes Cabinets	370.60				\$370.60
Foster Farms/Humboldt Creamery	110.00				\$110.00
Francis Carrington	151.61				\$151.61
Frank Zabel Trucking Inc.	43.05				\$43.05
Frazier Rental & Development	167.31				\$167.31
Friesen Construction	166.58				\$166.58
Furniture Design Center	1,039.66	825.12			\$1,864.78
G M Pavlich	24.00				\$24.00
Genevieve Schmidt	124.21				\$124.21
Gordon Van Zee Construction	12.00				\$12.00
Griz Handyman Service	199.97				\$199.97
Hamanaka Painting	120.85				\$120.85
Handle It Junk Removal	277.78				\$277.78
HCAR	162.03	178.86			\$340.89
Hemmingsen Pavement Solutions	41.18				\$41.18
Henderson Village Apt.			(5.99)		\$ (5.99)
Heuer Properties	151.60				\$151.60
Horvath Plumbing				(0.16)	\$ (0.16)
Houseworth Construction		12.00			\$12.00
Housing Humboldt	97.33				\$97.33
Hubbards German Auto	93.58				\$93.58
Humboldt #1 Fire Protection	28.08				\$28.08
Humboldt Bay Water District	768.49				\$768.49
Humboldt Community Service District	12.00				\$12.00
Humboldt Countertops	795.64	364.98	155.35	210.17	\$1,526.14
Humboldt County Animal Shelter		142.25			\$142.25
Humboldt County Building Maintenance	371.10				\$371.10
Humboldt County DHHS	356.03	29.74		88.86	\$474.63
Humboldt County Parks	1,452.66	303.65			\$1,756.31
Humboldt Electric	12.00				\$12.00

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Humboldt Masonic Hall				(63.76)	\$ (63.76)
Humboldt Moving & Storage	357.50				\$357.50
Humboldt Plaza	50.54		2.97		\$53.51
Humboldt Sanitation & Recycling	79,387.34	79,105.62			\$158,492.96
Humboldt Senior Resource Center	46.79				\$46.79
Humboldt Towing	112.30				\$112.30
J & G Lawn and Garden	245.89	559.29			\$805.18
J & J Rentals	191.71				\$191.71
James Poovey	35.15				\$35.15
Janowski Builders	33.69				\$33.69
JDS Construction	733.71				\$733.71
Jim Groeling & Associates		90.48			\$90.48
Jitter Bean Coffee Co.	20.70				\$20.70
JLF Construction	283.27				\$283.27
JM Environmental Inc	419.26				\$419.26
JNG Insulation Pros	286.37				\$286.37
JNM Construction	209.63				\$209.63
John H Kruger Plaster & Drywall	1,083.70	1,031.32	263.91		\$2,378.93
Johnny's Flooring & Window Coverings	61.62	20.90			\$82.52
Johnston Construction	501.32	129.26			\$630.58
Justin Adams Construction	119.79				\$119.79
Keenan Supply			(0.02)		\$ (0.02)
Kelly Martin	254.02				\$254.02
Ken & Lesa Shealor	16.99				\$16.99
Kernen Construction				55,000.00	\$55,000.00
Kolshinski & CO. LLC	101.07				\$101.07
Kramer Investment Corp.	579.12				\$579.12
Landscaping Ventures Inc.	544.77		394.17		\$938.94
Lawn Care Plus	1,255.81				\$1,255.81
LDH Construction	286.37				\$286.37
Leons Car Care Center	222.05	89.81			\$311.86
Lirpa Logistics	419.47	52.03			\$471.50
Living Styles	183.42				\$183.42
Mad River Construction	396.80				\$396.80
Making Headway Center	439.85				\$439.85
Martin Construction	51.90				\$51.90
Mattress Recycling Council	2,705.12	4,974.08			\$7,679.20
McCrea Motors	132.89				\$132.89
McCullough Construction		99.20			\$99.20
McMurray & Sons Inc.	12,478.29				\$12,478.29
Med-Project USA	800.00				\$800.00
Milgard Manufacturing AP	106.68				\$106.68
Miller Farms Nursery	53.05				\$53.05
Ming Tree Realtors	239.58				\$239.58
Miriam Hall	147.86				\$147.86

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Moores Sleepworld	(189.04)				\$ (189.04)
Moranda Rentals	29.95	39.31			\$69.26
Mountain Mikes Mobile Home Service				(0.64)	\$ (0.64)
Mow-n-Trim	41.83				\$41.83
Munoz Osorio Construction	585.84	6.38			\$592.22
Munson Investments	20.59				\$20.59
Myrtle town Body Shop	400.54				\$400.54
Nelson Floors	12.00				\$12.00
New Century Yard Maintenance	212.66				\$212.66
New Horizon Drywall Construction	280.75				\$280.75
New Life Service Company	1,887.30				\$1,887.30
Nichols Handy Work	199.04				\$199.04
Nick Frank	33.69				\$33.69
North Coast Flooring Inc.	1,097.56				\$1,097.56
North Coast Mercantile Co. Inc.	42.17				\$42.17
Northcoast Acoustics	72.67				\$72.67
Northern Building Company	243.32				\$243.32
O & M Industries	241.45	55.05	160.96		\$457.46
Ocean Gold Seafoods				136.64	\$136.64
Open Door Community Health Center	56.15				\$56.15
Optimum				132.40	\$132.40
P&B Labs Humboldt LLC	147.86				\$147.86
Pacific Builders	96.74				\$96.74
Pacific Coast Rentals	425.12	95.51			\$520.63
Pacific Contracting	18.72				\$18.72
Pacific Earthscape	74.87				\$74.87
Pacific Towing				295.73	\$295.73
Peeples Construction	93.59				\$93.59
Pierson Company	5,592.71				\$5,592.71
Point Pleasant MHP	312.58	310.70			\$623.28
Poletskis Appliance Center	325.68				\$325.68
Porter and Sons Painting	26.20				\$26.20
Primo Drywall & Construction Co.	254.57				\$254.57
Pure Water Spas	162.83				\$162.83
Quality Body Works	99.20				\$99.20
Quick Mow	60.13				\$60.13
RA Construction	24.33				\$24.33
Rainbow Self Storage	807.36				\$807.36
Rayl Rentals & Rayl Cabinetry	95.46				\$95.46
Rebholtz Cleaning Service		18.00	28.08	23.62	\$69.70
Recology Eel River	64,473.50				\$64,473.50
Recology of Arcata	135,491.07				\$135,491.07
Recology of Humboldt County	422,277.66		(30.68)		\$422,246.98
Recology Samoa	49,384.79				\$49,384.79
Redwood Acres Fair Grounds	370.60	649.48	617.66	323.81	\$1,961.55

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Redwood Coast Plumbing	22.46	46.80		65.51	\$134.77
Redwood Coast Real Estate Inc.	488.62	58.46	326.22		\$873.30
Redwood Community Action Agency	294.47			12.74	\$307.21
Redwood Teen Challenge	853.13				\$853.13
Rendezvous Music & Vending	16.85				\$16.85
Rentor	269.46	165.05	221.91		\$656.42
Resources Recycling & Recovery			18,438.00		\$18,438.00
Restif Cleaning Service	149.74				\$149.74
Revival Home Builders Inc.	114.18	181.22	44.92		\$340.32
RG Goolsby Construction		(10.46)			\$ (10.46)
RH Construction	129.15				\$129.15
Rich's Body Shop	40.07				\$40.07
Rob Jordan Construction	33.69	218.98			\$252.67
S & S Phelps Inc.	595.30				\$595.30
Sanders Roofing Inc.	789.86				\$789.86
Sawyer Electric	22.46				\$22.46
Schmidbauer Building Supply LLC.	709.37				\$709.37
Schneider Enterprises	844.90				\$844.90
Sempervirens Gardening	281.47				\$281.47
Sequoia Construction	454.82				\$454.82
Serenity Inn	53.83				\$53.83
ServiceMaster	479.14				\$479.14
Sherlock Mini Storage	95.46				\$95.46
Simple Visions	637.66				\$637.66
Sisu Extracts	2,420.12				\$2,420.12
Six Rivers Mechanical Inc.	133.17				\$133.17
Six Rivers National Forest	28.08				\$28.08
Six Rivers Property Management	146.77				\$146.77
Soilscapes Solutions LLC	454.82				\$454.82
South Bay Union School District				(66.21)	\$ (66.21)
Spencer Electric	866.60				\$866.60
Stetzel Builders	169.74	311.16	1,345.17	1,432.62	\$3,258.69
Strombeck Construction	1,927.23				\$1,927.23
STS Construction				(142.24)	\$ (142.24)
Susan Whitely / Eric Dugan	187.93				\$187.93
T and T Roofing	3,241.70				\$3,241.70
The People of New Directions	1,094.83	515.36			\$1,610.19
The Wildlands Conservancy				28.08	\$28.08
Thomas Home Center	12.00				\$12.00
Timber Heritage Association	35.56				\$35.56
Tonis Restaurant	1,358.85				\$1,358.85
Town of Scotia Company LLC	68.00				\$68.00
Ultimate Building Solutions	217.77				\$217.77
United Indian Health	1,251.47				\$1,251.47
US Fish and Wildlife Service	104.57				\$104.57

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Vern McGaughey	1,244.68	1,119.27			\$2,363.95
Wade Bray General Contractor	160.97	338.33			\$499.30
Wahlund Construction	5,158.40				\$5,158.40
Watson Well Service	99.20	37.43			\$136.63
Wayne Maples Plumbing	228.24				\$228.24
Werner Weltsch Ent.	169.74	1,242.01		459.64	\$1,871.39
West End Builders Inc.	139.15				\$139.15
Westside Community Improvement Assoc.	227.41	0.50			\$227.91
Williamson Construction	12.00				\$12.00
Wing Inflatables	410.44				\$410.44
<b>TOTAL</b>	<b>\$916,376.70</b>	<b>\$97,596.99</b>	<b>\$25,420.12</b>	<b>\$60,631.07</b>	<b>\$1,100,024.88</b>

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Advanced Security Systems.	292.50				\$292.50
Airgas USA, LLC	1,311.92	49.20			\$1,361.12
AT&T Calnet	36.51				\$36.51
B&B Portable Toilets	615.58				\$615.58
Bettendorf Enterprises, Inc	1,014.85	1,014.85			\$2,029.70
Blue Shield of California	40,140.32				\$40,140.32
City of Eureka Water	1,571.77				\$1,571.77
Copiers Plus	29.50				\$29.50
Crystal Springs Bottled Water	132.00				\$132.00
Dry Creek Landfill	501,658.33				\$501,658.33
FedEx	260.76				\$260.76
Hensell Materials.	1,179.90				\$1,179.90
Holt of California			(185.48)		\$ (185.48)
Hooven				400.00	\$400.00
Humana Insurance Co.	3,956.88				\$3,956.88
Humboldt Cleaning Services LLC	400.00				\$400.00
Humboldt Community Services District	34.17				\$34.17
Humboldt Recycling	13,196.26				\$13,196.26
Humboldt Sanitation	25,973.72				\$25,973.72
I-5 Tire, Inc.	2,187.00				\$2,187.00
Industrial Electric	358.75				\$358.75
Keenan Eureka	59.24				\$59.24
Kernen Construction.	6,739.79				\$6,739.79
Law Offices of Nancy Diamond	1,149.80				\$1,149.80
Lost Coast Communications, Inc	2,250.00	750.00			\$3,000.00
Mad River Hospital.		7,665.33			\$7,665.33
Mad River Union	202.00				\$202.00
Mendes Supply Company	143.58				\$143.58
Microbac Laboratories, Inc	540.00				\$540.00
Mission Linen Supply	2,517.80				\$2,517.80
New Directions	510.00				\$510.00
North Coast Audiology Center		1,320.00			\$1,320.00
North Coast Journal	6,720.00				\$6,720.00
Pacific Paper Co.	19.53				\$19.53
Peterson CAT	128.67				\$128.67
Picky. Picky, Picky	784.22				\$784.22
Pierson Building Center	109.21				\$109.21
Recology Humboldt County	225.00				\$225.00
Recology Humboldt County Samoa	6,404.08				\$6,404.08
Sharps Solutions, LLC		300.00			\$300.00
Shasta Scale		995.00			\$995.00
Thumpers Mechanical		1,225.00			\$1,225.00
United Rentals	828.51	688.28			\$1,516.79
Valeo Networks	4,258.76				\$4,258.76
Valley Pacific Petroleum Services, Inc.	5,684.54				\$5,684.54



# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of May 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Verizon Wireless	535.12				\$535.12
World Oil Environmental Services	155.00				\$155.00
<b>TOTAL</b>	<b>\$634,315.57</b>	<b>\$14,007.66</b>	<b>\$ (185.48)</b>	<b>\$400.00</b>	<b>\$648,537.75</b>



***Staff Report***

**DATE:** July 2, 2024 For Meeting of: July 11, 2024  
**FROM:** Eric Keller-Heckman, Executive Director  
**SUBJECT:** Item 2i)  
Approve Revised HWMA Policy 2102

**RECOMMENDED ACTION:** Voice Vote  
1.) Approve HWMA Handbook – Policy 2102 “Cost of Living Adjustment”; and  
2.) Approve Resolution 2025-02 “A Resolution of the HWMA Board of Directors Adopting Revised Handbook Policy 2102 Cost of Living”

**DISCUSSION:**

**Background:**

The HWMA Policy 2102 provide specifies that the Authority Board may approve a cost of living adjustment from time to Authority staff. Through the adoption of the HWMA annual budget for fiscal year 2024-25, a specific methodology was approved by the HWMA board moving forward.

Proposed revisions memorialize this methodology approved by the board for and provides transparency of the process to staff and the public alike.

The proposed policy has been reviewed by staff and legal counsel prior to presentation to the Board.

**FISCAL IMPACT:**

Minimal fiscal impacts were fully budgeted for with the Fiscal Year 2024-2025.

**ALTERNATIVES:**

- 1) Board Discretion

**ATTACHMENTS:**

- 1) Proposed Revisions to HWMA Policy 2102
- 2) Resolution 2025-02

## Proposed Revisions to HWMA Policy 2102

### Current

#### *Cost of Living Adjustment Policy 2102*

A Cost-of-Living Allowance (COLA) may be approved by the Authority Board from time to time. A COLA will increase the salary range, for those positions awarded the allowance.

### Proposed

#### *Cost of Living Adjustment Policy 2102*

A Cost-of-Living Allowance (COLA) may be approved by the Authority Board from time to time. A COLA will increase the salary range, for those positions awarded the allowance. The Authority will utilize Consumer Price Index-W, West region Annual of the previous year, with a cap of 5% for any given year, with the percentage over the cap to be banked and applied the following year.

#### Example of COLA Methodology

Year	CPI-W	% Carry over	HWMA COLA
2024	4.1%	0.0%	4.1%
2025	2.0%	0.0%	2.0%
2026	6.2%	0.0%	5.0%
2027	3.0%	1.2%	4.2%

**RESOLUTION 2025-02**

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY BOARD  
OF DIRECTORS ADOPTING REVISED HWMA HANDBOOK POLICY 2102 COST  
OF LIVING ADJUSTMENT**

**WHEREAS**, on July 9, 2009 the HWMA Board of Directors approved the HWMA Policy Handbook; and

**WHEREAS**, the Authority has used several methodologies and strategies for determining cost of living adjustments for staff over the years, and

**WHEREAS**, the Board and Staff have developed a methodology to ensure consistent application of adjustments going forward, and

**WHEREAS**, pursuant to the provisions provided by the HWMA Policy Handbook, the Board of Directors may review, revised and amend the handbook from time to time.

**NOW, THEREFORE, BE IT RESOLVED** that the Humboldt Waste Management Authority Board of Directors adopts HWMA Policy 2102 – Cost of Living Adjustment and authorizes the Executive Director to implement said policies.

This Resolution shall be effective July 11, 2024.

Dated: \_\_\_\_\_, 2024

\_\_\_\_\_

Meredith Matthews, Chair of the Board

Dated: \_\_\_\_\_, 2024

\_\_\_\_\_

Eric Keller-Heckman, Clerk of the Board



## *Staff Report*

**DATE:** July 2, 2024 For Meeting of: July 11, 2024

**FROM:** Eric Keller-Heckman, Executive Director

**SUBJECT:** Item 2j)  
Approve Revised HWMA Policy 2203.4

**RECOMMENDED ACTION:** Voice Vote

- 1.) Approve Revised HWMA Policy 2203 Cost of Living Adjustment; and
- 2.) Approve Resolution 2025-03 “A Resolution of the HWMA Board of Directors Adopting Revised Handbook Policy 2203.4”

**DISCUSSION:**

The HWMA Policy 2203.4 provide specifies that the Authority Board may approve a cost of living adjustment from time to Authority staff. Through the adoption of the HWMA annual budget for fiscal year 2024-25, a specific methodology was approved by the HWMA board moving forward.

Proposed revisions memorialize this methodology approved by the board for and provides transparency of the process to staff and the public alike.

The proposed policy has been reviewed by staff and legal counsel prior to presentation to the Board.

**FISCAL IMPACT:**

The associated fiscal impacts were fully budgeted for with the Fiscal Year 2024-2025.

**ATTACHMENTS:**

- 1) Proposed Revisions to HWMA Policy 2203.4
- 2) Resolution 2025-03

## **Proposed Revisions to Policy 2203.4**

### **Current**

#### *Holiday Leave*

#### *Policy 2203.4*

Additionally, employees are given seven (7) days per year as “Floating Holidays”. The Floating Holidays may be taken as time off only with advance management approval with consideration given to the operational needs of HWMA. An employee who is hired in mid-fiscal year will receive only those Designated Holidays remaining in the fiscal year and the number of Floating Holidays shall be pro-rated for the remaining fiscal year, rounded to the nearest whole number.

### **Proposed**

#### *Holiday Leave*

#### *Policy 2203.4*

Additionally, employees are given Eight (8) days per year as “Floating Holidays”. The Floating Holidays may be taken as time off only with advance management approval with consideration given to the operational needs of HWMA. An employee who is hired in mid-fiscal year will receive only those Designated Holidays remaining in the fiscal year and the number of Floating Holidays shall be pro-rated for the remaining fiscal year, rounded to the nearest whole number. The following eight days shall be recognized as ‘Floating Holidays’, and each holiday is considered eight (8) hours:

- Martin Luther King**
- Lincoln’s Birthday**
- Presidents Day**
- Juneteenth**
- Indigenous Peoples Day**
- Veterans Day**
- Friday after Thanksgiving**
- Personal Holiday**

**RESOLUTION 2025-03**

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY BOARD  
OF DIRECTORS ADOPTING REVISED HWMA HANDBOOK POLICY 2203.4–  
HOLIDAY LEAVE**

**WHEREAS**, on July 9, 2009 the HWMA Board of Directors approved the HWMA Policy Handbook; and

**WHEREAS**, Holiday leave and floating holidays observed by the Authority have been altered or changed since the original approval, and staff has updated the policy as such; and

**WHEREAS**, pursuant to the provisions provided by the HWMA Policy Handbook, the Board of Directors may review, revised and amend the handbook from time to time.

**NOW, THEREFORE, BE IT RESOLVED** that the Humboldt Waste Management Authority Board of Directors adopts HWMA Policy 2203.4 – Holiday Leave, and authorizes the Executive Director to implement said policies.

This Resolution shall be effective July 11, 2024.

Dated: \_\_\_\_\_, 2024

\_\_\_\_\_

Meredith Matthews, Chair of the Board

Dated: \_\_\_\_\_, 2024

\_\_\_\_\_

Eric Keller-Heckman, Clerk of the Board



***Staff Report***

**DATE:** May 15, 2024 For Meeting of: July 11, 2024

**FROM:** Eric Keller-Heckman, Executive Director

**SUBJECT:** Item 4)  
Elect Authority Officers for FY 2024-25

**RECOMMENDED ACTION:** Voice vote.  
Nominate and Elect Officers for FY 2024-25

**DISCUSSION:**

The Humboldt Waste Management Authority's Joint Exercise of Powers Agreement requires that the Board appoint new Board Officers each fiscal year. The term of office begins on July 1, 2024 and runs through June 30, 2025.

The officers – and the current appointees – are:

**Chair** Meredith Matthews, City of Arcata  
**Vice-Chair** Adelene Jones, City of Blue Lake

Staff recommends the Board open the topic for discussion, and the Board take action to elect Board Officers.

**FISCAL IMPACT:**

No Impact – Administrative

**ALTERNATIVES:**

Board's Discretion





***Staff Report***

**DATE:** June 3, 2024 For Meeting of: July 11, 2024

**FROM:** Eric Keller-Heckman, Executive Director

**SUBJECT:** Item 5)  
Review and Approve Board of Director's Calendar for FY 2024-25

**RECOMMENDED ACTION:** Voice vote.  
Review and Approve Board of Director's Calendar for FY 2024-25, Affirm Meeting Place and Time.

**DISCUSSION:**

**Background:**

Attached is the proposed Board Calendar for FY 2024-25. Staff recommends that the regularly scheduled monthly meetings on the second Thursday of each month remain unchanged and take place at the Eureka Council Chambers. Staff further recommends that the scheduled time for the meeting also remain unchanged and begin at **5:30 p.m.**

In accordance with prior years, staff recommends that no meeting be scheduled for August or December unless otherwise necessary. If a need arises, a special meeting will be called.

**Staff's Recommendation:**

Staff recommends the board approve the calendar for fiscal year 2024-25. And affirm the time and meeting place of the meeting.

**FISCAL IMPACT:**

No Impact

**ALTERNATIVES:**

- 1) Board's Discretion

**ATTACHMENTS:**

- 1) HWMA Board Calendar FY 2024-25

# HWMA Board Calendar FY 2024-2025

## JULY

11 July Board Meeting

## AUGUST

*No Board Meeting*

## SEPTEMBER

12 September Board Meeting

## OCTOBER

10 October Board Meeting

## NOVEMBER

9 November Board Meeting

## DECEMBER

*No Board Meeting*

## JANUARY 2025

9 January Board Meeting  
Board welcomes new members

## FEBRUARY

13 February Board Meeting

## MARCH

13 March Board Meeting

## APRIL

10 April Board Meeting

## MAY

8 May Board Meeting  
Adopt FY25/26 Budget and Fee Resolution

## JUNE

12 June Board Meeting  
Election of Board Officers for FY25/26  
Review Calendar for FY25/26



***Staff Report***

**DATE:** June 3, 2024

**For Meeting Of:** July 11, 2024

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 6)  
Receive Presentation Outlining Independent Auditor's Report for Fiscal Year 2022-2023 and File.

**RECOMMENDED ACTION:** Informational Only  
Receive Presentation Outlining Independent Auditor's Report for Fiscal Year 2022-2023 to be Filed with Authority Archives, State Comptroller, and required Financial Institutions.

**DISCUSSION:**

**Background:**

The annual audit of the Authority's financial statements is a tool by which the Board and general public may measure the fiscal health of the Authority, both in the sense that it discusses the state of the Authority's assets and investigates the ongoing activities and reporting procedures of Authority staff. The audit is an independent review of this information which helps guide the Board in improving internal fiscal controls and establishing priorities for future budgets.

Staff has reviewed the enclosed documents and agrees with the content of the audit as presented.

**FISCAL IMPACT:**

This item was budgeted through the annual HWMA budget adoption process for FY 2023-24

**ATTACHMENTS:**

- 1) HWMA basic financial statements for fiscal year 2023-23 and independent auditors report.

**HUMBOLDT WASTE MANAGEMENT AUTHORITY**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2023**



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**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

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**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Elected Officials and Administrative Personnel**

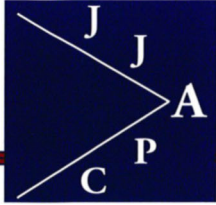
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**BOARD OF DIRECTORS**

Meredith Matthews, Chair  
Adelene Jones, Vice Chair  
Frank Wilson, Director  
Randy Cady, Director  
Michelle Bushnell, Director  
Leslie Castellano, Director

**CURRENT MANAGEMENT**

Eric Keller- Heckman – Executive Director  
Hilary Schwartz – Director of Finance



**JJACPA, Inc.**

A Professional Accounting Services Corp.

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of the  
Humboldt Waste Management Authority  
Eureka, California

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the business-type activities of the Humboldt Waste Management Authority (Authority), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities of the Authority, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the 2023 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

#### ***Other Matter***

The financial statements include partial prior-year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Authority's financial statements for the year ended June 30, 2022, from which such partial information was derived.



### ***Management's Responsibility***

The Authority's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Authority's Schedule of Contributions on page 25 and the Schedule of the Authority's proportionate Share of the Net Pension Liability on pages 26 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, though not a part of the basic financial statements, is required by the Governmental Accounting Standard 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. Our opinion on the basic financial statements is not affected by this missing information.

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated February 26, 2024 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Authority's internal control over financial reporting and compliance.

February 26, 2024

*JJACPA, Inc.*  
JJACPA, Inc.  
Dublin, CA

## **BASIC FINANCIAL STATEMENTS**

# Humboldt Waste Management Authority

## Statements of Net Position

June 30, 2023

(with comparative totals for June 30, 2022)

	2023	2022
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Current assets:</b>		
Cash and investments	\$ 2,685,020	\$ 3,871,401
Receivables:		
Accounts receivable	1,485,154	827,997
Deposits	-	19,500
Prepaid expenses	289,275	251,858
<b>Total current assets</b>	<u>4,459,449</u>	<u>4,970,756</u>
<b>Noncurrent assets:</b>		
Capital assets:		
Property, plant and equipment, net	4,041,993	4,203,399
Waste Authority permit	221,171	221,171
<b>Total noncurrent assets</b>	<u>4,263,164</u>	<u>4,424,570</u>
<b>Total assets</b>	<u>8,722,613</u>	<u>9,395,326</u>
Deferred outflows: Pension plan	768,101	350,900
<b>Total assets and deferred outflows</b>	<u>\$ 9,490,714</u>	<u>\$ 9,746,226</u>
<b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION(DEFICIT)</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 1,136,458	\$ 1,126,307
Accrued payroll and benefits	267,399	345,444
Umpqua Bank Visa	20,705	14,800
<b>Total current liabilities</b>	<u>1,424,562</u>	<u>1,486,551</u>
<b>Noncurrent liabilities:</b>		
Lease Payable - Financial Pacific	-	11,849
Net pension liability	1,059,833	236,314
Estimated closure and post-closure care costs	9,938,832	9,945,200
<b>Total noncurrent liabilities</b>	<u>10,998,665</u>	<u>10,193,363</u>
<b>Total liabilities</b>	<u>12,423,227</u>	<u>11,679,914</u>
Deferred inflows: Pension plan	60,628	248,488
Deferred inflows: Unavailable revenue	74,057	52,822
<b>Total liabilities and deferred inflows</b>	<u>12,557,912</u>	<u>11,981,224</u>
<b>NET POSITION (DEFICIT)</b>		
Net investment in capital assets	4,263,164	4,424,570
Unrestricted (deficit)	(7,330,362)	(6,659,568)
<b>Total Net Position (Deficit)</b>	<u>(3,067,198)</u>	<u>(2,234,998)</u>
<b>Total liabilities, deferred inflows and net position</b>	<u>\$ 9,490,714</u>	<u>\$ 9,746,226</u>

The accompanying notes are an integral part of these basic financial statements.

**Humboldt Waste Management Authority**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the year ended June 30, 2023**

(with comparative totals for the year ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES:</b>		
Gross waste management fees	\$ 9,424,490	\$ 8,817,721
Less: Pass-through fees	248,688	807,377
Net waste management fees	<u>9,175,802</u>	<u>8,010,344</u>
Green waste	794,792	588,279
Other fees and charges	1,709,832	1,797,133
Other operating revenues	128,672	638,452
<b>Total operating revenues</b>	<u>11,809,098</u>	<u>11,034,208</u>
<b>OPERATING EXPENSES:</b>		
Operations and maintenance	9,409,150	7,956,530
Administrative and general	3,384,995	2,719,912
Professional services	39,395	63,262
Depreciation and amortization	280,645	278,322
Burn Dump cleanup costs	-	51,119
Other expenses	23,757	51,032
<b>Total operating expenses</b>	<u>13,137,942</u>	<u>11,120,177</u>
<b>Operating income (loss)</b>	<u>(1,328,844)</u>	<u>(85,969)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest income	1,118	73
Rent income, net	150,022	136,356
Grant revenue	251,879	51,823
Grant expense	(60,168)	(89,295)
Timber income	106,573	290,607
Interest expense	(1,738)	(15,136)
<b>Total nonoperating revenues (expenses)</b>	<u>447,686</u>	<u>374,428</u>
<b>Income (loss) before special items</b>	<u>(881,158)</u>	<u>288,459</u>
Special item: Landfill closure revaluation	6,368	179,199
<b>Change in Net Position</b>	<u>(874,790)</u>	<u>467,658</u>
<b>NET DEFICIT:</b>		
Beginning of year	(2,234,998)	(2,786,406)
Prior period adjustments	42,590	83,750
Beginning of year, as adjusted	<u>(2,192,408)</u>	<u>(2,702,656)</u>
End of year	<u>\$ (3,067,198)</u>	<u>\$ (2,234,998)</u>

The accompanying notes are an integral part of these basic financial statements.

# Humboldt Waste Management Authority

## Statements of Cash Flows

For the year ended June 30, 2023

(with comparative amounts for the year ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 11,241,171	\$ 11,364,991
Payments to suppliers	(10,108,472)	(8,004,518)
Payments to employees	(2,635,678)	(3,163,537)
<b>Net cash provided (used) by operating activities</b>	<u>(1,502,979)</u>	<u>196,936</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Rent received	150,022	136,356
Grants received	191,711	(37,472)
Timber income	106,573	
Principal payments on long-term debt	(11,849)	(992,791)
Interest payments on long-term debt	(1,738)	(15,136)
Acquisition of capital assets	(119,239)	(95,433)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>315,480</u>	<u>(1,004,476)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received on cash and investments	1,118	73
<b>Net cash provided (used) by investing activities</b>	<u>1,118</u>	<u>73</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(1,186,381)</u>	<u>(807,467)</u>
Beginning of year	3,871,401	4,678,868
End of year	<u>\$ 2,685,020</u>	<u>\$ 3,871,401</u>
<b>Statement of Net Position:</b>		
Cash and investments	\$ 2,685,020	\$ 3,871,401
Total Cash and investments	<u>\$ 2,685,020</u>	<u>\$ 3,871,401</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ (1,328,844)	\$ (85,969)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization expense	280,645	278,322
Unavailable revenue	21,235	(12,555)
Pension	218,458	(402,018)
Prior period adjustment	42,590	83,750
Change in assets and liabilities:		
Accounts receivable	(657,157)	(45,819)
Deposits	19,500	290,607
Prepaid expenses	(37,417)	(23,646)
Accounts payable and accrued liabilities	10,151	125,333
Accrued payroll	(78,045)	(25,869)
Customer deposits	5,905	14,800
<b>Net cash provided (used) by operating activities</b>	<u>\$ (1,502,979)</u>	<u>\$ 196,936</u>

The accompanying notes are an integral part of these basic financial statements.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Humboldt Waste Management Authority (Authority) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental enterprises classified as proprietary fund types. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The Authority applies all GASB pronouncements to its activities. When applicable, certain prior year amounts have been reclassified to conform to current year presentation. The following is a summary of the more significant policies:

**A. Description of the Reporting Entity**

The Humboldt Waste Management Authority (Authority) was formed on November 17<sup>th</sup>, 1999 for the purposes of economically coordinating the management of solid waste management services, the preparation and implementation of an Integrated Waste Management Plan which meets the requirements for the California Integrated Waste Management Act of 1989, and the disposal of waste generated in the incorporated and unincorporated areas of Humboldt County and the safe closure and long-term postclosure maintenance of the Cummings Road Landfill. The Authority received all assets, liabilities and responsibilities from the Humboldt County Waste Management Authority, which was dissolved November 8, 2000. The Authority is a regional agency and its members include the cities of Arcata, Blue Lake, Eureka, Ferndale, Rio Dell and the County of Humboldt. Each member has one representative on the Authority's Board of Directors which governs the Authority.

Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters is exercised by the Authority's Board of Directors. The Authority is a separate reporting entity for financial reporting purposes and the accompanying financial statements reflect the assets, liabilities, net position, revenues, and expenses of the Authority only.

As defined by GASB Statements No. 14, *The Financial Reporting Entity* (as Updated by GASB Statement 61) the Authority is not financially accountable for any other entity other than itself, nor are there any other entities for which the nature and significance of their relationship with the Authority are such that exclusion would cause the Authority's financial statements to be misleading or incomplete.

In addition, based upon the above criteria, the Authority is not aware of any entity which would be financially accountable for the Authority, which would result in the Authority being considered a component of the entity.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**B. Fund Accounting Classification and Basis of Accounting**

On the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net position, business-like activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

Authority funds are classified as enterprise funds, which account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition and capital improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds, and cash flow from operations.

**C. Cash and Investments**

For the purposes of the Statement of Net position and Statement of Cash Flows, “cash equivalents and investments” includes all demand, savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less.

Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Note 2.

**D. Accounts Receivables**

Accounts receivable are reported net of an allowance for doubtful accounts. The allowance is estimated based on historical collection experience and management's judgment.

Revenues are recognized when earned. Metered water accounts are read and billed during the month on a monthly cycle. Unbilled charges are accrued for the period are included in accounts receivable. Unbilled accounts receivable amounted to \$1,485,154 at June 30, 2023.

**E. Capital Assets**

All fixed assets purchased for over \$5,000 by the Authority are capitalized at historical cost or estimated cost if actual cost is not available. The cost of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized and are expensed as incurred. Improvements are capitalized. Contributed assets are valued at their estimated fair market value on the date contributed. Depreciation is calculated over the estimated useful lives of assets using the straight-line method. The estimated useful lives are as follows:

Hawthorne Street transfer station	20 years
Other assets	5 – 30 years



**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**F. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**G. Accrued Vacation and Sick Leave**

Accumulated unpaid employee vacation are recognized as liabilities of the Authority. The liability for vested vacation pay is recorded as an expense when the vacation is earned. Vacation, which is based on the employee's length of service, may be accumulated and carried over up to a maximum of the amount earned in the preceding 24-month period.

Employee sick leave benefits are not recognized as liabilities as benefits do not vest.

**H. Pension**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the net position of the Authority's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's net position has been determined on the same basis as it is reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

**I. Reclassifications**

Certain amounts from the prior year have been reclassified to conform to the current year's presentation.

**J. Use of Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**K. Comparative Data**

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Authority's financial position and operations.

**L. Prior Period Adjustments**

During the fiscal year 2022/23, the Authority made several adjustment to correct errors and omissions in the financial statements of the previous period. These adjustments, which are not reflective of the current year operations, have been recognized directly in net position.

The following is a reconciliation of the total net position as previously reported at July 1, 2022 to the restated net position:

Net Position at June 30, 2022	\$ (2,234,998)
Adjustments:	
Worker's compensation overpaid	9,654
For the exercise of a land purchase option	(19,500)
Allowance for doubtful accounts removed	55,000
Disposal of an asset, not recorded previously	<u>(2,564)</u>
Total Adjustments	<u>42,590</u>
Net Position at July 1, 2022, as adjusted	<u>\$ (2,192,408)</u>

The total impact of these prior period adjustments is an increase of \$42,590 in the net position at July 1, 2022.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**2. CASH AND INVESTMENTS**

**A. Composition**

The Authority's cash and temporary investments are carried at market value, and include:

	Maturities (in years)			Deposits	Fair Market Value
	< 1	1 to 2	> 2		
<u>Cash equivalents and investments pooled</u>					
Pooled cash, at fair value:					
Cash in bank - Checking	\$ -	\$ -	\$ -	\$ 2,128,491	\$ 2,128,491
Cash in bank - Savings	-	-	-	550,994	550,994
Petty cash	-	-	-	35	35
Change funds	-	-	-	5,500	5,500
Total pooled items	-	-	-	2,685,020	2,685,020
Total cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,685,020	\$ 2,685,020
Financial Statement presentation:					
Cash and cash equivalents					\$ 2,685,020
Total					\$ 2,685,020

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Authority's cash on deposit or first trust deed mortgage notes with a value of 150% of the Authority's cash on deposit as collateral for these deposits. Under California Law this collateral is held in an investment pool by an independent financial institution in the Authority's name and places the Authority ahead of general creditors of the institution pledging the collateral. The Authority has waived collateral requirements for the portion of deposits covered by federal deposit insurance.

The Authority's investments are carried at fair value, as required by generally accepted accounting principles. The Authority adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

**B. Deposits**

The carrying amount of the Authority's deposits as of June 30, 2023, and 2022 was \$2,679,485 and \$3,871,401 respectively. The bank balance of deposits as of June 30, 2023, and 2022 was \$2,774,762 and \$3,862,001, of which \$250,000 was covered by federal depository insurance. The difference between the carrying amount and the bank balance is primarily due to checks outstanding at June 30, 2023 and 2022. The remaining balance above \$250,000 was collateralized with securities held by the pledging financial institutions in the Authority's name.

**C. Fair Value Measurements**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

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**2. CASH AND INVESTMENTS, Continued**

**C. Composition, Continued**

measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

**D. Authorized Investments**

The Authority’s Investment Policy and the California Government Code allow the Authority to invest in the following, provided the credit ratings of the issuers are acceptable to the Authority and approved percentages and maturities are not exceeded.

The table below also identifies certain provisions of the California Government Code, or the Authority’s Investment Policy where the Authority’s Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio
U.S. Treasury Obligations	10 years	None
Negotiable Certificates of Deposit	1 year	30%

**E. Interest Rate and Credit Risk**

**Interest rate risk** is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**Credit risk** is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**3. CAPITAL ASSETS**

Capital assets are stated at cost less accumulated depreciation, which is provided on the straight-line basis over the estimated useful lives of the respective assets. Changes in capital assets and depreciation were as follows:

	July 1, 2022	Additions	Deletions	Transfer/ Adjustments	June 30, 2023
<b>Nondepreciable assets:</b>					
Land	\$ 2,809,140	\$ -	\$ -	\$ -	\$ 2,809,140
<b>Total nondepreciable assets</b>	<u>2,809,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,809,140</u>
<b>Depreciable assets:</b>					
Land improvements	2,348,765	20,335	-	-	2,369,100
Buildings and improvements	4,350,226	38,026	-	-	4,388,252
Equipment	2,576,536	63,442	(50,385)	-	2,589,593
<b>Total depreciable assets</b>	<u>9,275,527</u>	<u>121,803</u>	<u>(50,385)</u>	<u>-</u>	<u>9,346,945</u>
<b>Total</b>	<u>12,084,667</u>	<u>121,803</u>	<u>(50,385)</u>	<u>-</u>	<u>12,156,085</u>
<b>Accumulated depreciation:</b>					
Land improvements	(1,872,266)	(37,387)	-	-	(1,909,653)
Buildings and improvements	(3,981,876)	(73,894)	-	-	(4,055,770)
Equipment	(2,027,126)	(169,364)	50,385	(2,564)	(2,148,669)
<b>Total accumulated depreciation</b>	<u>(7,881,268)</u>	<u>(280,645)</u>	<u>50,385</u>	<u>(2,564)</u>	<u>(8,114,092)</u>
<b>Net depreciable assets</b>	<u>1,394,259</u>	<u>(158,842)</u>	<u>-</u>	<u>(2,564)</u>	<u>1,232,853</u>
<b>Total capital assets</b>	<u>\$ 4,203,399</u>	<u>\$ (158,842)</u>	<u>\$ -</u>	<u>\$ (2,564)</u>	<u>\$ 4,041,993</u>

Depreciation expense was \$280,645 and \$278,322 for the years ended June 30, 2023 and 2022, respectively.

Cummings Road Landfill assets received in the original agreement from City Garbage of Eureka were valued at zero. These assets include the landfill, several operating methane gas wells, a workshop structure, an office structure, and various pieces of equipment such as generators and pumps. No attempt was made to place a fair market value on these assets at the time of acquisition. Improvements to the landfill since the agreement have been recorded at cost.

**4. CUMMINGS ROAD LANDFILL ACQUISITION**

On June 16, 2000, the Authority acquired Cummings Road Landfill (Landfill) through the acquisition of the Hawthorne Street Transfer Station from Eureka City Garbage, Inc. Transfer of ownership of the Landfill was done as part of a property agreement, with the value of the Landfill set at \$0. The Landfill had 3,449,667 cubic yards of capacity to retain waste. The amount of 420,506 cubic yards of the total Landfill remained unused. The Landfill ceased receiving municipal solid waste on June 2000, with small volume inert wastes accepted until 2003. This was primarily concrete/ asbestos. As stated in the California Code of Regulations, Division 2 Title 27 Article 2 Section 21180, "a) the landfill shall be maintained and monitored for a period of not less than thirty (30) years after the completion of closure of the entire solid waste landfill." Therefore, the Authority is responsible for post-closure and maintenance care for 30 years after the Final Quality Assurance Report related to construction closure is approved.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

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**4. CUMMINGS ROAD LANDFILL ACQUISITION, Continued**

In 1993, the North Coast Regional Water Quality Control Board (NCRWQCB), via Waste Discharge Requirements (WDR) WDR 93-46, required that Cummings Road Landfill be closed by 1998 as a corrective action measure “because of groundwater contamination caused by the Site”. The Joint Technical Document (JTD) for the Final Closure of the Landfill detailed a two-phased closure, that also accommodated placement of adjacent burn-ash site debris into the landfill for permanent disposal, was approved by the NCRWQCB in 2012. Cummings Road Landfill Construction Closure Phase 1 was completed in the summer of 2013, with the construction activities related to the Corrective Action Plan for the Cummings Road Burn Ash Debris site completed by October 2014. Phase 2 construction closure was completed in October 2015.

Landfill closure and post-closure costs are recorded following the provisions of Governmental Accounting Standards Board (GASB) Statement No. 18 Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Costs. The standards require that estimated closure and post-closure care costs be recognized as current operating costs although these costs will not actually be incurred until some future operating cycle.

Estimates of the closure and post-closure care costs are on a current value basis revised as of October 2022, as provided by consulting engineers.

As of June 30, 2023, the amount of \$9,938,832 was recorded as Estimated Closure and Post-Closure Costs based on 100% capacity of the Landfill. The Estimated Closure and Post-Closure Costs are an estimate and subject to changes resulting from inflation/deflation, technology, or changes in applicable laws or regulations. The Estimated Closure and Post-Closures costs will be reevaluated and recalculated at the end of every other fiscal year.

Funds restricted for closure and post-closure costs at June 30, 2023 are comprised of the following:

Closure/Post-Closure	
Annual Cost	\$414,118.00
Years of Maintenance	x 24
Total Post-Closure Liability	<u>\$ 9,938,832</u>

Total Landfill Closure/Post-Closure Liability \$9,938,832

As of March 2020, the Authority’s landfill closure plan and Construction Quality Assurance documents were approved by the NCRWCQB, the Humboldt County Local Enforcement Agency, and the California Integrated Waste Management Board (CIWMB) which is now known as the Department of Resources Recycling and Recovery (CalRecycle). The Landfill is now in post-closure maintenance, and long-term liabilities related to the Landfill are reduced annually by the engineer's post-closure maintenance estimates.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**5. LONG-TERM DEBT**

**A. Long-Term Debt Activity**

	Original Issue Amount	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Capital Lease-Purchase	\$ 522,750	\$ 11,849	\$ -	\$ (11,849)	\$ -
Total	<u>\$ 522,750</u>	<u>\$ 11,849</u>	<u>\$ -</u>	<u>\$ (11,849)</u>	<u>\$ -</u>
Amount due within one year		\$ -			\$ -
Amount due after one year		11,849			-
		<u>\$ 11,849</u>			<u>\$ -</u>

**Capital Lease-Purchase**

On June 8, 2018, the Authority entered into a lease-purchase agreement "Lease" with Financial Pacific Leasing, Inc. for financing the acquisition of an excavator valued at \$311,145 and a loader truck valued at \$211,605. These trucks have 8-years estimated useful life. Title reverts to the Authority after payment of the minimum lease payments, and, therefore, have been recorded at the present value of future minimum lease payments. As of June 30, 2023, the lease-purchase agreement has been fully satisfied and paid in full.

**6. NET POSITION**

Net position at June 30, 2023 consisted of the following:

Description	Balance as of June 30, 2023
Net investment in capital assets	\$ 4,263,164
Unrestricted (deficit)	<u>(7,330,362)</u>
Total unrestricted net position	<u>\$ (3,067,198)</u>

*Net Investment in Capital Assets* - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

*Unrestricted* - This amount is all net assets that do not meet the definition of "*net investment in capital assets*".

**7. RISK MANAGEMENT AND SELF-INSURANCE**

The Authority is exposed to various risks of loss related to torts, theft of, damage and destruction of assets, errors and omissions, and natural disasters. The Authority participates in risk pools with the Special District Risk Management Authority (SDRMA) which provides property and liability insurance to its member districts. The Authority pays premiums commensurate with the levels of coverage requested. The Authorities are governed by boards consisting of members elected from the participating districts, which control the operations of the authorities independent of any influence by the Authority beyond the Authority's representation on the governing board. The Authority's share of year-end assets, liabilities, or fund equity is not calculated by the Joint Powers Authorities.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**8. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)**

**A. General Information about the Pension Plans**

**Plan Descriptions** - All qualified full-time employees are eligible to participate in the Authority's Miscellaneous First Tier Plan and Miscellaneous PEPRA Plan (collectively, "The Plans"), agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous Plan	
	First Tier	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.4% to 2.4%	1.0% to 2.5%
Required employee contribution rates	7%	6.25%

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.



**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

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**8. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

**A. General Information about the Pension Plans, Continued**

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 147,653
Contributions - employee (paid employer)	<u>113,990</u>
Total	<u><u>\$ 261,643</u></u>

The Authority's average required contribution rate was 14.360 percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Authority were \$261,643 for the year ended June 30, 2023.

***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2023, the Authority reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share</u> <u>of Net Pension Liability</u>
Miscellaneous	\$ 1,059,833
Total Net Pension Liability	<u><u>\$ 1,059,833</u></u>

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**8. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2023 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2022	0.01245%
Proportion - June 30, 2023	0.02265%
Change - Increase (Decrease)	0.01020%

For the year ended June 30, 2023, the Authority recognized pension expense of \$218,459. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 21,284	\$ 14,255
Changes of Assumptions	108,602	-
Differences between Projected and Actual Investment Earnings	194,133	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	46,373
Change in Employer's Proportion	182,439	-
Pension Contributions Made Subsequent to Measurement Date	261,643	-
	<u>\$ 768,101</u>	<u>\$ 60,628</u>

\$261,643 reported as deferred outflows of resources related to contributions subsequent to the measurement date and changes in proportions will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**8. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2024	\$ 142,554
2025	120,230
2026	64,307
2027	118,738
2028	-
Thereafter	-

*Actuarial Assumptions* - The June 30, 2022, valuation was rolled forward to determine the June 30, 2023 total pension liability based on the following actuarial methods and assumptions.

Actuarial Assumptions	
Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2%
Salary increases	Varies by entry age and service
Investment Rate of Return	7.50% net pension plan investment and administrative expenses; includes inflation
Post-retirement benefit increase	Contract COLA up to 2% until purchasing power protection allowance floor on purchasing power applies, 2. % thereafter.

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website under Forms and Publications.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**8. PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS), Continued**

**Discount Rate** - The discount rate used to measure the total pension liability was 6.90 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Year 11+ <sup>2</sup>
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
	100%		

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

**8. PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS), Continued**

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Authority’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for Plan, as well as what the Authority’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Miscellaneous	\$ 1,878,262	\$ 1,059,833	\$ 386,468

***Pension Plan Fiduciary Net Position*** - Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

At June 30, 2023, the Authority had no outstanding payable amounts for contributions to the pension plan required for the year ended June 30, 2023.

**9. COMMITMENTS AND CONTINGENCIES**

The Authority is subject to general risk and exposure due to normal operations in the course of business. These risks involve various claims against the Authority, both asserted and unasserted, all of which management considers to be immaterial to these financial statements.

**10. NEW ACCOUNTING PRONOUNCEMENTS**

The GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The requirements of this Statement are effective for reporting periods beginning after June 30, 2022. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**Humboldt Waste Management Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Notes to Basic Financial Statements, Continued**

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**10. NEW ACCOUNTING PRONOUNCEMENTS, Continued**

The GASB Statement No. 100, “*Accounting Changes and Error Corrections*—an amendment of GASB Statement No.62”. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Authority implemented this statement, as applicable, to its financial statements for the year ending June 30, 2023.

The GASB Statement No. 101, “*Compensated Absences.*” This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that liability for specific types of compensated absences not be recognized until the leave is used. The Authority will implement this statement, as applicable, to its financial statements for the year ending June 30, 2025.

**11. SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through February 26, 2024, which is the date the accompanying independent auditor’s report and the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

## Humboldt Waste Management Authority

### Required Supplementary Information - Schedule of Contributions

#### Miscellaneous Plan

Last 10 Fiscal Years\*

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 261,643	\$ 214,445	\$ 173,747	\$ 137,108	\$ 93,349	\$ 106,222	\$ 103,221
Contributions in relation to the actuarially determined contributions	(261,643)	(214,445)	(173,747)	(137,108)	(93,349)	(106,222)	(103,221)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 1,782,995	\$ 1,874,887	\$ 1,894,542	\$ 1,757,011	\$ 1,694,678	\$ 1,503,974	\$ 1,412,145
Contribution as a percentage of covered-employee payroll	14.67%	11.44%	9.17%	7.80%	5.51%	7.06%	7.31%

#### Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

\* Due to a change in CalPERS reporting information, less than 10 years were available. Additional years will be presented as they become available.



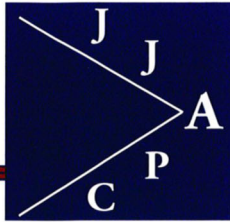
**Humboldt Waste Management Authority**  
**Required Supplementary Information - Schedule of the Authority's Proportionate**  
**Share of the Net Pension Liability**  
Miscellaneous Plan  
Last 10 Fiscal Years\*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02265%	0.01245%	0.00738%	0.00672%	0.00608%	0.00630%	0.01337%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,059,833	\$ 236,314	\$ 803,301	\$ 688,877	\$ 586,002	\$ 604,579	\$ 476,183
Plan's Covered-Employee Payroll	\$ 1,782,995	\$ 1,874,887	\$ 1,894,542	\$ 1,757,011	\$ 1,694,678	\$ 1,503,974	\$ 1,412,145
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	59.44%	12.60%	42.40%	39.21%	34.58%	40.20%	33.72%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	82.35%	95.35%	82.95%	84.05%	84.32%	81.46%	82.17%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 261,643	\$ 214,445	\$ 173,747	\$ 137,108	\$ 93,349	\$ 106,222	\$ 103,221

**Notes to Schedule**

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

\* Due to a change in CalPERS reporting information, less than 10 years were available. Additional years will be presented as they become available.



JJACPA, Inc.

A Professional Accounting Services Corp.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Board of Directors  
Humboldt Waste Management Authority  
Eureka, California

We have audited, in accordance with the auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Humboldt Waste Management Authority (Authority) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Humboldt Waste Management Authority's basic financial statements, and have issued our report thereon dated February 26, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Board of Directors  
Humboldt Waste Management Authority  
Eureka, California

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 26, 2024

*JJACPA, Inc.*  
JJACPA, Inc.  
Dublin, CA