



BOARD OF DIRECTORS

Meredith Matthews, City of Arcata, **Chair**
Michelle Lewis-Lusso 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, March 13, 2025, at 5:30 PM
Eureka City Council Chamber
502 K Street
Eureka, CA

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.

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. 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 or

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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. 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 February 13, 2025, HWMA Board of Directors meeting.
- b. Review and Approve December 2024 Financial Reports.

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. Receive Auditor's Report for Fiscal Year 2023/2024

5. 2024 HWMA Activities in Review

6. Standing Item: Board Member Reports.

7. Standing Item: Executive Director's Report.

8. Adjourn.



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Michelle Bushnell, County of Humboldt
Frank Wilson, City of Rio Dell

Minutes

Thursday, February 13, 2025, at 5:30 PM
Eureka City Council Chamber

Present: Meredith Matthews, Michelle Lewis-Lusso, Leslie Castellano, Randall Cady, Rex Bohn (alternate), Frank Wilson.
Absent: None
Staff: Eric Keller-Heckman, Anthony Heacock, Hilary Schwartz, Helder Morais
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 January 9, 2025, meeting of the HWMA Board of Directors.
- b. Review and approve November 2024 Financial Reports
- c. Approve “Request for Bids for the Purchase of Gas Extraction System Analyzer and Control Upgrades”

Chairperson Matthews inquired if the Directors would like to pull any items from the Consent Calendar, and no requests were received. **Chairperson Matthews** opened the floor to public comment, and no public comment was received.

Motion: **Director Castellano** motioned, and **Director Cady** seconded, to approve the items a) through c) of the Consent Calendar as delivered.

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

Ayes: Unanimous

Noes: **None**

Absent: **None**

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 Request for Proposal for “Organics Processing Feasibility Study”

Executive Director Keller-Heckman presented a truncated version of the draft Organics Processing Feasibility Study that was presented at the November 14, 2024, meeting, including the purpose, intent, goals, timeline, critical pathway, and deliverables of the RFP. While the main goal is to generate a study of the feasibility of implementing food waste processing into the current waste management system, the RFP will also touch on future plans including population growth, collection methodology, current infrastructure, potential cost models with respect to the current waste management fee structure, feedstock materials, regulatory requirements, and end use products and their material markets.

Executive Director Keller-Heckman also reviewed the critical pathway and timeline of the RFP from draft proposal to study completion to development of an in-county organics processing facility. **Executive Director Keller-Heckman** recommended that the Board approve the Request for Proposal for “Organics Processing Feasibility Study” and authorize release of the RFP on February 17, 2025.

Director Bohn inquired if the RFP covered collection as well as processing of organic material. **Executive Director Keller-Heckman** clarified that the RFP was for processing only and that collection would be handled by franchise haulers in agreement with the member agencies. **Director Bohn** asked about making a commitment to local dairy farmers who may have future access to anaerobic digesters through USDA grants. **Executive Director Keller-Heckman** reported that the HWMA has been in contact with some local dairy farmers and encouraged **Director Bohn** to put him in contact with any local dairies that are interested in further discussions with the HWMA regarding regional organics processing opportunities.

Director Castellano reflected to **Director Bohn** that the Board’s feedback on the draft proposal included the intent to include a commitment to local partnerships in any successful proposal.

Chairperson Matthews inquired about what feedback had been received from member agency staff on the draft proposal. **Executive Director Keller-Heckman** explained that member agency staff had discussed whether the proposer should recommend a suitable property for an in-county organics facility. The consensus was that a successful proposal would include the recommended requirements for a suitable parcel (size, shape, zoning, slope, etc.) rather than identify a specific parcel. Member agency staff also requested that care be taken not to isolate small-scale and backyard composters from the proposal.

Director Wilson inquired if the feasibility study would impact the member agencies’ contract negotiations with franchise haulers. **Executive Director Keller-Heckman** indicated that the HWMA is not a party to the contract negotiations with the franchise haulers, but that the feasibility study would clarify long-term recommendations for future organics processing in Humboldt County.

Chairperson Matthews inquired about member agencies’ compliance with SB 1383 regulations. **Executive Director Keller-Heckman** strongly encouraged Board members to contact their staff for the most accurate information about food waste caps and other requirements for their jurisdiction, but that the organics feasibility study demonstrates a good faith compliance effort.

Chairperson Matthews opened the floor for public comment. **Evan Edgar** of Edgar & Associates provided comment via Zoom, indicating his agreement with **Executive Director Keller-Heckman** that the feasibility study demonstrated significant effort toward compliance with SB 1383 requirements. **Mr. Edgar** inquired if the pre-proposal conference was mandatory, and **Executive Director Keller-Heckman** replied that it was not.

Chairperson Matthews closed the floor to public comment.

Motion: **Director Cady** motioned, and **Director Wilson** seconded, to **Approve the Request for Proposals for “Organics Processing Feasibility Study”** and direct staff to release the RFP on February 17, 2025, as delivered.

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

Ayes: Unanimous

Noes: None

Absent: None

5. Review and Approve Revision of Policy 2105.1.1 In Lieu Benefits

Director Schwartz explained that the Authority offers all employees the opportunity to enroll in group health benefits and cash in-lieu benefits for employees who opt out of group coverage. Following consultation with an employment attorney and human resources consultant, staff determined that it would benefit the Authority and its employees to simplify the methodology for calculating in-lieu benefits to a flat rate of \$400 per month. Staff recommend that the Board approve revised HWMA policy 2105.1.1, In-Lieu Benefits.

Chairperson Matthews opened the floor to public comment regarding Revised Policy 2105.1.1. No comment was received.

Chairperson Matthews closed the floor to public comment.

Motion: **Director Bohn** motioned, and **Director Lewis-Lusso** seconded, to approve **Revised Policy 2105.1.1** as delivered.

Action: Approve the Motion as made by **Director Bohn** and seconded by **Director Lewis-Lusso**.

Ayes: Unanimous

Noes: None

Absent: None

6. Receive and Approve Mid-Year Adjustments and Review for Fiscal Year 2024-25

Executive Director Keller-Heckman presented Mid-Year Budget Adjustments and Review of Fiscal Year 2024-25, reflecting actual Authority revenues and expenses through December 31, 2024. **Executive Director Keller-Heckman** advised that actual revenue is in line with budget estimates while expenses are tracking slightly lower than projected. Overall, staff is confident in budget projections made for Fiscal Year 2024-25

with respect to revenues and most approved expenditures. **Executive Director Keller-Heckman** identified two expense categories that are above budget estimates – Merchant Fees and Landfill Leachate Hauling. Merchant fees have increased with the increased credit card use since the Covid-19 pandemic, and increased participation in online and email bill payment options now available to the Authority’s billing customers. Landfill leachate hauling expenses are directly correlated to the level of rainfall received at the Landfill this year relative to historical averages. Some delays may occur with non-essential Repairs & Maintenance-Facilities projects to avoid adjusting that line item.

Staff recommends the Board approve the following Mid-Year budget adjustments for Fiscal Year 2024/25: 1) \$25,000 increase to the Landfill Leachate line item, drawn from the Landfill’s Consulting and Engineering budget; 2) \$22,000 increase in the Administrative Merchant Fees line item, with funds coming from the Solid Waste division’s Transportation and Disposal budget. Transportation and Disposal expense are tracking below projections due to a realized reduction in fuel costs relative to budget estimates.

Chairperson Matthews opened the floor to public comment regarding the Mid-Year Budget Adjustments. No comment was received.

Chairperson Matthews closed the floor to public comment.

Motion:	Director Castellano motioned, and Director Lewis-Lusso seconded, to approve Mid-Year Budget Adjustments for Fiscal Year 2024-25 as delivered.
Action:	Approve the Motion as made by Director Castellano and seconded by Director Lewis-Lusso .
Ayes:	Unanimous
Noes:	None
Absent:	None

7. Standing Item: Board Member Reports

None received.

8. Standing Item: Executive Director’s Report

None received.

9. Adjourn

Chairperson Matthews adjourned the meeting to Closed Session at 5:52 p.m.



HUMBOLDT WASTE
MANAGEMENT AUTHORITY

Staff Report

DATE: March 6, 2025. For Meeting of: March 13th, 2025

FROM: Hilary Schwartz, Director of Finance

SUBJECT: Item 2b)
Receive December 2024 Financial Reports

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve December 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 December 31, 2024, are as follows:

Cash on hand	\$ 1,585,084.38
Operating Reserve	\$ 1,422,115.08
CRL Pledge of Revenue	\$ 120,650.94
Capital Improvement Fund	\$ 1,113,039.37
Benefits and Rate Stabilization Funds	\$ 550,000.00
Long-Term Funding	\$ 110,035.97

Authority Financials:

Attachment 2b.1 contains the draft December 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 December 2024 performed at approximately 5.22% below budget estimates for Fiscal Year 2024-25. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts of fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In December 2024, all revenue categories were generally aligned with budget projections, with modest increases in revenue from all types of solid waste disposal.

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 December 2024 were approximately 9.83% above budget estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. December 2024 expenses included a permit renewal fee and flare training at the Landfill, both one-time annual expenses.

Staff continues to maintain strong control of ongoing expenses, which have averaged about 7% below budget projections during the first six months of the current fiscal year.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2b.1 (*Statement of Cash Flow*) for the month of December 2024. These disbursements are comprised primarily of day-to-day costs, representing approximately \$486,469.81 in transportation and disposal costs, \$265,029.06 in payroll and employee benefit costs, and \$207,957.47 in pass-through allocations to member agencies.

Staff's Recommendation:

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

Attachments:

- 2) Draft December 2024 Financial Reports



Humboldt Waste Management Authority

Draft Balance Sheet
As of December 31, 2024
Attachment 2b.1

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking - Umpqua Bank	2,971,418.50
1001 CRL Pledge-8913	117,119.57
1002 Rate Reserve-6008	655,083.51
1003 CIP-3488	1,119,685.78
1010 Petty Cash	107.20
1015 Change Bank	5,500.00
Total Bank Accounts	\$4,868,914.56
Accounts Receivable	
1020 Accounts Receivable	1,105,199.25
1030 Allowance for Doubtful Accounts	0.00
Total Accounts Receivable	\$1,105,199.25
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	42,664.04
1050 Prepaid Insurance	196,632.89
1055 Undeposited Funds	78,528.41
Due from Other Governments	0.00
Total Other Current Assets	\$317,825.34
Total Current Assets	\$6,291,939.15
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	20,334.51
Total 1200 Land Improvements	2,273,890.92
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	2,978,507.25
1303 HHW	300,742.17
1305 Recycling	19,885.53
Total 1300 Buildings	3,299,134.95

Humboldt Waste Management Authority

Draft Balance Sheet

As of December 31, 2024

	TOTAL
1400 Building Improvements	
1401 Admin	50,076.58
1402 Transfer Station*	396,766.35
1403 HHW	199,269.55
1404 Recycling	64,371.90
1405 Landfill	17,448.95
Total 1400 Building Improvements	727,933.33
1500 Equipment	
1501 Admin	32,730.11
1502 Transfer Station*	2,009,454.00
1503 HHW	69,740.72
1504 Landfill	321,495.46
1505 Recycling	159,817.65
1507 Programs	0.00
Total 1500 Equipment	2,593,237.94
1600 Office Equipment	
1601 Admin	34,056.66
1605 Recycling	0.00
Total 1600 Office Equipment	34,056.66
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	65,792.28
Total 1700 Vehicles	154,238.32
1800 Software	
1801 Admin	69,573.89
Total 1800 Software	69,573.89
1900 Accumulated Depreciation	(7,587,715.71)
Total Fixed Assets	\$4,373,489.92
Other Assets	
1035 Deferred Outflows - Pension	817,458.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
Total Other Assets	\$1,038,629.00
TOTAL ASSETS	\$11,704,058.07

Humboldt Waste Management Authority

Draft Balance Sheet

As of December 31, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	1,046,131.63
Total Accounts Payable	\$1,046,131.63
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Bisson	1,012.23
2007 Heacock	4,661.31
2008 Schwartz	1,004.95
2009 Keller	45.00
Total 2005 2005 Umpqua Bank Visa	6,723.49
Total Credit Cards	\$6,723.49
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	289.40
2022 Accrued Bank Charges	10,005.27
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	269,460.14
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	42,744.58
2070 Deferred Revenue - OPP	26,273.70
2071 Deferred Revenue - Tire Grant	20,235.86
2075 Garnishments Payable	0.00
2076 Current Portion LT Liability	120,692.74
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
Total 24000 Payroll Liabilities	0.00
Total Other Current Liabilities	\$489,701.69
Total Current Liabilities	\$1,542,556.81

Humboldt Waste Management Authority

Draft Balance Sheet

As of December 31, 2024

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	32,286.00
2110 Landfill Closure Estimated	10,191,438.00
2130 Lease Payable - Financial Pacif	544,948.12
2135 Less Current Portion LT Liability	(120,692.74)
2140 Net Pension Obligation	1,232,113.00
Total Long-Term Liabilities	\$11,880,092.38
Total Liabilities	\$13,422,649.19
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	4,263,164.00
3030 Prior Period Adjustments	(79,712.63)
3200 Retained Earnings	(6,460,330.78)
Net Income	558,288.29
Total Equity	\$ (1,718,591.12)
TOTAL LIABILITIES AND EQUITY	\$11,704,058.07



Humboldt Waste Management Authority

Statement of Cash Flows

December 2024

Attachment 2b.1

	TOTAL
OPERATING ACTIVITIES	
Net Income	(136,672.42)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	(122,494.29)
1045 Prepaid Expenses	7,110.66
1050 Prepaid Insurance	32,772.14
2000 Accounts Payable	325,390.93
2006 2005 Umpqua Bank Visa:Bisson	632.20
2007 2005 Umpqua Bank Visa:Heacock	2,388.69
2008 2005 Umpqua Bank Visa:Schwartz	(218.35)
2009 2005 Umpqua Bank Visa:Keller	(340.99)
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
2022 Accrued Bank Charges	747.66
2025 Accrued 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
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	245,988.65
Net cash provided by operating activities	\$109,316.23
FINANCING ACTIVITIES	
2130 Lease Payable - Finanical Pacif	(10,036.45)
Net cash provided by financing activities	\$ (10,036.45)
NET CASH INCREASE FOR PERIOD	\$99,279.78
Cash at beginning of period	4,848,163.19
CASH AT END OF PERIOD	\$4,947,442.97



Humboldt Waste Management Authority

Bill Payment List

December 2024

Attachment 2b.1

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Umpqua Bank			
12/03/2024	CBZLELKJX65H	Valeo Networks	-4,337.96
12/01/2024	BP177	Redheaded Blackbelt	-250.00
12/01/2024	ACH-013213998	Humana Insurance Co.	-3,904.73
12/01/2024	BP176	Blue Shield of California	-35,244.64
12/03/2024	SPACH184	Pape Machinery	-2,033.06
12/03/2024	SPACH185	I-5 Tire, Inc.	-819.00
12/03/2024	100493	Stewart Telecommunications	-95.76
12/03/2024	100501	B&B Portable Toilets	-615.58
12/03/2024	100497	NAPA	-453.08
12/03/2024	100502	Peterson Trucks	-324.42
12/03/2024	100500	Eureka Times Standard	-67.14
12/03/2024	100499	City of Eureka Discharge Fees	-3,075.00
12/03/2024	100492	Edgar & Associates, Inc	-1,436.25
12/03/2024	100498	Humboldt Cleaning Services LLC	-400.00
12/03/2024	100496	WM Corporate Services, Inc	-2,766.78
12/03/2024	100494	MapleService Inc	-2,850.00
12/03/2024	100495	Pacific Paper Co.	-12.00
12/03/2024	100491	National Turbine Corporation	-475.25
12/03/2024	BP179	CalPERS	-58.93
12/03/2024	BP180	CalPERS	-6,641.55
12/03/2024	BP181	CalPERS	-6,727.90
12/03/2024	BP182	CalPERS	-1,200.00
12/03/2024	417693642	Empower	-300.00
12/10/2024	VY6HMLTJV4	City of Eureka Water	-628.12
12/10/2024	4PFFGRCDYR	City of Eureka Water	-713.12
12/08/2024	100505	SWRCB	-1,723.00
12/08/2024	100504	Shafer's Ace Hardware	-326.57
12/08/2024	100503	Advanced Security Systems.	-348.00
12/08/2024	100506	JJACPA, Inc	-18,225.00
12/08/2024	100509	Rogers Machinery Company, Inc.	-801.18
12/08/2024	100507	Thrifty Supply Company	-20.31
12/08/2024	100508	Jamie Corsetti, CPA	-600.00
12/18/2024	718445	Humboldt Community Services District	-48.07
12/08/2024	CB2GYXBJ6F5D	Valeo Networks	-30.00
12/10/2024	733892303239626230328	Mission Linen Supply	-887.64
12/10/2024	733891521269678180301	Mission Linen Supply	-1,231.08
12/08/2024	SPACH186	Airgas USA, LLC	-508.67
12/08/2024	SPACH187	Mendes Supply Company	-438.33
12/16/2024	100510	Humboldt Recycling	-16,679.60
12/17/2024	BP190	Zultys, Inc.	-715.39
12/17/2024	34552	Thumpers Mechanical	-5,462.50
12/17/2024	BP191	Recology Humboldt County	-225.00
12/17/2024	BP193	Verizon Wireless	-413.52
12/17/2024	BP192	Empower	-300.00

Humboldt Waste Management Authority

Bill Payment List

December 2024

DATE	NUM	VENDOR	AMOUNT
12/21/2024	13524085	Optimum Business	-440.90
12/23/2024	2412062677734	PG&E 550-3	-263.30
12/17/2024	BP197	CalPERS	-1,200.00
12/17/2024	BP196	CalPERS	-6,386.28
12/17/2024	BP195	CalPERS	-6,543.69
12/17/2024	100515	AT&T Calnet	-38.04
12/17/2024	100526	Advanced Display and Signs	-299.39
12/17/2024	100517	North Coast Fabricators.	-8,368.64
12/17/2024	100513	Recology Humboldt County Samoa	-3,522.87
12/17/2024	100516	Lawrence & Associates	-7,963.60
12/17/2024	100523	Mad River Union	-202.00
12/17/2024	100514	Eureka Times Standard	-914.24
12/17/2024	100511	WM Corporate Services, Inc	-2,048.90
12/17/2024	100519	New Directions	-270.00
12/17/2024	100520	707 Pest Solutions.	-359.00
12/17/2024	100522	Advanced Security Systems.	-300.00
12/17/2024	100524	Rogers Machinery Company, Inc.	-200.00
12/17/2024	100518	Pierson Building Center	-17.46
12/17/2024	100521	Bettendorf Enterprises, Inc	-1,961.60
12/17/2024	100525	James L. Able Forestry Consultants, Inc	-767.50
12/17/2024	SPACH191	Airgas USA, LLC	-192.73
12/17/2024	SPACH192	WSP USA, Inc	-31,615.49
12/17/2024	SPACH188	Microbac Laboratories, Inc	-630.00
12/17/2024	SPACH189	Pape Machinery	-796.06
12/17/2024	SPACH190	Dry Creek Landfill	-472,227.64
12/23/2024	100527	Humboldt Organic Solutions, LLC	-43,269.32
12/30/2024	BP200	Redheaded Blackbelt	-250.00
12/31/2024	C17B27	Western Health Advantage	-6,997.94
12/15/2024	D-316540-121324	Valley Pacific Petroleum Services, Inc.	-4,459.65
12/26/2024	2412112552036	PG&E 724-3	-3,135.02
12/30/2024	2412132369688	PG&E 053-6	-2,897.33
Total for 1000 Checking - Umpqua Bank			\$ -732,952.72
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
12/12/2024	670503	Crystal Springs Bottled Water	150.00
Total for 2008 Schwartz			\$150.00
Total for 2005 2005 Umpqua Bank Visa			\$150.00
Not Specified			
12/17/2024	100512	Access Humboldt	0.00
Total for Not Specified			\$0.00



Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions			211.66		\$211.66
A & I Roofing	686.90				\$686.90
Abercrombie Construction	505.77	128.20	673.45		\$1,307.42
Above Board Construction and Roofing	6,951.75	1,702.83			\$8,654.58
ACGC Inc.	750.14				\$750.14
Advanced Security Systems	24.00				\$24.00
Alchemy Construction Inc.	10.02				\$10.02
Alcohol Drug Care Services	44.25	23.09			\$67.34
Alves Inc.	4,065.69				\$4,065.69
Arcata Bay Self Storage	61.57				\$61.57
Arnold's Family Construction LLC	354.68	153.18			\$507.86
Arrow Property Management	272.95				\$272.95
Atkins-Salazar Construction	13.47				\$13.47
Ayres Enterprises	23.09				\$23.09
Beacom Construction	207.80				\$207.80
Bedliners Plus	184.71				\$184.71
Benchmark Realty Group		96.21			\$96.21
Best Address Properties	17.32				\$17.32
Bethel Church	137.95				\$137.95
Bettendorff Trucking - Shop	167.39				\$167.39
Blackwell Construction	261.68				\$261.68
Blossom Landscaping & Handyman Service	413.30	759.74	159.49		\$1,332.53
Blue Lake Enterprises	78.89				\$78.89
Blue Sky Roofer		1,183.32	4,363.86		\$5,547.18
Bluestone Landscapes		157.78			\$157.78
Bob White Electric	202.80				\$202.80
Bode Construction	44.25				\$44.25
Branch Ranch Building Co.		90.43			\$90.43
Brian Lawrence Construction	99.33		120.50		\$219.83
Broadway Medical Service and Supply Inc.	24.00				\$24.00
Broadway Trailer Park	273.23				\$273.23
Cal Poly Humboldt- Garbage	5,136.57				\$5,136.57
Carpet Depot	234.81				\$234.81
Carter & Company	73.01				\$73.01
CDH Painting	123.14				\$123.14
Century Service Center	309.05	184.71			\$493.76
Chris Lehto Electric		21.17			\$21.17
City of Arcata	11,793.48	10,806.52			\$22,600.00
City of Eureka - Facilities	67.80				\$67.80
City of Eureka - Harbor	179.89				\$179.89
City of Eureka - Parks	986.86	606.56			\$1,593.42
City of Eureka - Sewer Collections	2,624.47				\$2,624.47
City of Eureka - Streets	1,808.61	1,402.38			\$3,210.99
City of Eureka - Uplift Eureka	34.63				\$34.63
Clayton Construction	56.22				\$56.22

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
CM Construction	119.30				\$119.30
Coast Seafoods Company	484.87				\$484.87
Coastal Business Systems Inc.	48.10				\$48.10
Coastal Co Builders	82.02	1,157.10			\$1,239.12
Colburn Electric	465.10	833.84	137.13		\$1,436.07
Cook Properties	141.31				\$141.31
Craig Mayberry	240.24	239.79			\$480.03
Curb Appeal Construction	309.64	655.39	278.99		\$1,244.02
Cutten Mini Storage	436.79				\$436.79
Cutten Schools		(1.00)			\$ (1.00)
David Allen Construction	288.62				\$288.62
DCI Construction	217.42	184.71			\$402.13
Delta Mattress & Sofa Outlet	277.03	192.72			\$469.75
Dennis Byrd Construction	15.39				\$15.39
Developed Employment Services	162.33				\$162.33
Diamond Drywall	406.00	1,144.58	282.14	459.86	\$2,292.58
DS Construction	258.41	297.22			\$555.63
Duncan Electric	37.47				\$37.47
Earth Care Landscaping	28.86				\$28.86
Eel River Transportation & Salvage	532.20				\$532.20
Ellena Construction			92.36		\$92.36
Emerald Custom Construction			86.58		\$86.58
Equity Building	76.24		2.99		\$79.23
Eric Finkle	17.32				\$17.32
Eugene A Skweir General Contractor			12.00		\$12.00
Eureka Assisted Living LLC.	276.80				\$276.80
Eureka City Schools	5,858.26				\$5,858.26
Eureka Floor Carpet One	161.34				\$161.34
Eureka Glass Co. Inc.	273.23	281.37			\$554.60
Eureka Housing Authority	439.30	442.58			\$881.88
Eureka Humboldt Fire Extinguisher	19.24	15.39			\$34.63
Eureka Overhead Door Company	82.75	233.28	34.63		\$350.66
Eureka Rehabilitation & Wellness				(15.00)	\$ (15.00)
Eureka Rescue Mission	130.84				\$130.84
Eureka the Pentecostal Church	28.86				\$28.86
Evans Mechanical	29.32	55.24			\$84.56
Evergreen Landscape	62.03				\$62.03
Extremely Floored				(23.49)	\$ (23.49)
Figas Construction	2,716.84	2,492.16	1,112.13		\$6,321.13
Fitz It Right Plumbing	344.26	172.15	56.26	8.00	\$580.67
Forbes Cabinets	311.71	367.50			\$679.21
Forest Builder 707	604.16				\$604.16
Francis Carrington	213.58	232.82	177.02	92.36	\$715.78
Furniture Design Center	1,116.70				\$1,116.70
G M Pavlich	24.00				\$24.00

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Genevieve Schmidt	16.00				\$16.00
Glendale Mobile Estates	666.21	119.30	44.25		\$829.76
GR Sundberg Inc.		388.67			\$388.67
Hamanaka Painting	168.77	215.59			\$384.36
Handle It Junk Removal	1,394.27				\$1,394.27
HCAR	102.65				\$102.65
Hemmingsen Pavement Solutions	36.56		25.01	25.01	\$86.58
Henderson Village Apt.			(5.99)		\$ (5.99)
Houseworth Construction	128.91			66.47	\$195.38
Hubbards German Auto	46.18				\$46.18
Humboldt Bay Harbor District	127.00				\$127.00
Humboldt Bay Water District	69.27				\$69.27
Humboldt Community Service District	57.33				\$57.33
Humboldt Countertops	243.80	295.91	557.11		\$1,096.82
Humboldt County Building Maintenance	167.40				\$167.40
Humboldt County DHHS	508.42		78.89		\$587.31
Humboldt County Parks	1,486.66	800.75	771.98		\$3,059.39
Humboldt County Roads	276.35				\$276.35
Humboldt Electric	37.71				\$37.71
Humboldt Moving & Storage	35.99				\$35.99
Humboldt Plaza				2.97	\$2.97
Humboldt Plumbing	28.86		19.42		\$48.28
Humboldt Sanitation & Recycling	86,368.00	80,872.04			\$167,240.04
Humboldt Senior Resource Center				(3.85)	\$ (3.85)
Island State Construction	25.01				\$25.01
J & G Lawn and Garden	598.56	142.65			\$741.21
Jacoby Creek School	75.04				\$75.04
James Poovey	145.41				\$145.41
Janowski Builders	32.00				\$32.00
JDS Construction	621.37				\$621.37
Jim Groeling & Associates		(168.86)			\$ (168.86)
Jitter Bean Coffee Co.	20.61				\$20.61
JLF Construction	128.19				\$128.19
JNG Insulation Pros	266.44				\$266.44
JNM Construction	395.64				\$395.64
John H Kruger Plaster & Drywall	101.98	350.19			\$452.17
Johnny's Flooring & Window Coverings	15.60				\$15.60
Johns Used Cars				108.56	\$108.56
Johnston Construction	71.52	185.48	44.00	32.00	\$333.00
Justin Adams Construction	134.61		25.47		\$160.08
Kelly Martin	181.32				\$181.32
Kolshinski & CO. LLC	101.98				\$101.98
Kramer Investment Corp.	593.00				\$593.00
Landscaping Ventures Inc.	600.76		723.94		\$1,324.70
Lawn Care Plus	474.67				\$474.67

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
LDH Construction	1,222.26				\$1,222.26
Lirpa Logistics	348.28	201.65			\$549.93
Living Styles	157.77				\$157.77
Lorenzo Properties	111.60				\$111.60
Lost Coast Brewery & Cafe	86.59				\$86.59
Mad River Construction	194.33				\$194.33
Making Headway Center	111.60	213.58			\$325.18
Martin Bros Construction	223.65				\$223.65
Martin Construction	101.98				\$101.98
Mattress Recycling Council	2,811.84	2,264.32			\$5,076.16
McCrea Motors	100.60				\$100.60
McCullough Construction	153.93				\$153.93
McKenny & Sons Inc.	21.17				\$21.17
McMurray & Sons Inc.	7,403.92		(17.47)		\$7,386.45
Milgard Manufacturing LLC - Sacramento	113.98				\$113.98
Ming Tree Realtors	171.81				\$171.81
Miriam Hall		19.24			\$19.24
Moore's Sleepworld	168.21				\$168.21
Moranda Rentals		673.44			\$673.44
Mow-n-Trim	12.00				\$12.00
Munoz Osorio Construction	556.07	252.06	277.07		\$1,085.20
Munson Investments	38.94				\$38.94
Myrtle town Body Shop	153.92	34.63			\$188.55
Nelson Floors	106.62				\$106.62
New Century Yard Maintenance	199.92				\$199.92
New Life Service Company	2,278.13				\$2,278.13
Nichols Handy Work	126.27	12.00	17.31		\$155.58
Nick Frank	31.09				\$31.09
North Coast Fabricators			34.63		\$34.63
North Coast Flooring Inc.	2,450.42				\$2,450.42
Northcoast Acoustics	65.87	82.18	50.94		\$198.99
Northcoast Childrens Service	33.33				\$33.33
Northcoast Environmental Construction	140.46				\$140.46
Northern Building Company		613.79	517.75		\$1,131.54
Northern Humboldt Builder			44.25		\$44.25
O & M Industries	63.50				\$63.50
Open Door Community Health Center	111.59				\$111.59
Pacific Coast Rentals	739.03				\$739.03
Pacific Paper Company	103.90				\$103.90
Parks Enterprise		(22.17)			\$(22.17)
Peoples Construction	142.38				\$142.38
Per-geesh Construction	182.79		354.03		\$536.82
Petes Custom Fencing		23.09	71.19		\$94.28
Pierson Company	711.58	1,272.19			\$1,983.77
Point Pleasant MHP	327.09				\$327.09

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Poletskis Appliance Center	230.89	80.81			\$311.70
Porter and Sons Painting	63.49	105.00			\$168.49
Primo Drywall & Construction Co.	12.00	107.75	142.38	69.27	\$331.40
Quality Body Works	125.07				\$125.07
Quick Mow	57.32				\$57.32
RA Construction	28.86				\$28.86
Rainbow Self Storage	698.91	213.58			\$912.49
Ray Wolfe Construction	110.87				\$110.87
Rayl Rentals & Rayl Cabinetry	36.56				\$36.56
Rebholtz Cleaning Service			7.50	178.31	\$185.81
Recology Eel River	104,389.03	62,547.86			\$166,936.89
Recology of Arcata	127,110.78				\$127,110.78
Recology of Humboldt County	380,488.41				\$380,488.41
Recology Samoa	74,273.53				\$74,273.53
Redwood Acres Fair Grounds	611.86				\$611.86
Redwood Coast Plumbing	59.65		12.00		\$71.65
Redwood Coast Real Estate Inc.	459.76	(1.47)			\$458.29
Redwood Community Action Agency	84.85	44.24	1.21		\$130.30
Redwood Marine Outdoors	12.00				\$12.00
Redwood Teen Challenge	601.66				\$601.66
Rendezvous Music & Vending	313.63				\$313.63
Rentor	846.82	296.23			\$1,143.05
Resources Recycling & Recovery	458.40				\$458.40
Restif Cleaning Service	190.29	217.43	38.87		\$446.59
Revival Home Builders Inc.	21.17	205.88			\$227.05
RG Goolsby Construction	432.93	121.22	10.07		\$564.22
Rich's Body Shop	17.32				\$17.32
Rob Jordan Construction			42.33		\$42.33
Robert Donathan	50.66				\$50.66
S & S Phelps Inc.	357.89	257.83	108.78		\$724.50
Sanders Roofing Inc.	2,572.91	1,239.58			\$3,812.49
Schmidbauer Building Supply LLC.	981.29	1,606.63			\$2,587.92
Schneider Enterprises			148.15	1,038.46	\$1,186.61
Security Lock & Alarm	15.39				\$15.39
Sempervirens Gardening	462.58				\$462.58
Sequoia Construction	261.68				\$261.68
Serenity Inn	57.72				\$57.72
ServiceMaster	1,014.00	392.51			\$1,406.51
Sherlock Mini Storage				17.32	\$17.32
Sherwood Excavation	332.87				\$332.87
Sholes Overhead Door		21.17			\$21.17
Simple Visions	464.18				\$464.18
Sisu Extracts	3,638.93	1,090.97			\$4,729.90
Six Rivers Mechanical Inc.	27.39	38.94			\$66.33
Six Rivers Property Management	21.17				\$21.17

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of December 31, 2024

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Soilscapes Solutions LLC	694.60				\$694.60
South Bay Union School District	46.18				\$46.18
Spencer Electric	223.19				\$223.19
Spinks Property Management	75.04			514.19	\$589.23
Stetzel Builders				3,590.03	\$3,590.03
Steve Morris	44.25				\$44.25
Strombeck Construction	1,354.76	1,865.84			\$3,220.60
STS Construction	100.51	192.86			\$293.37
Susan Whitely / Eric Dugan	234.51				\$234.51
T and T Roofing	1,770.17	1,926.02			\$3,696.19
TEMPORARY				494.50	\$494.50
The People of New Directions	491.91	739.22			\$1,231.13
Thomas Home Center	12.00				\$12.00
Timber Heritage Association	115.45			134.69	\$250.14
Tonis Restaurant	175.09				\$175.09
Tree Ventures Inc.	464.62	534.30			\$998.92
Ultimate Building Solutions	66.79				\$66.79
United Building		13.47			\$13.47
United Indian Health	128.36	282.85	301.54		\$712.75
US Fish and Wildlife Service	15.39				\$15.39
Vern McGaughey	1,417.98				\$1,417.98
Vern's Furniture	1,267.70				\$1,267.70
Wade Bray General Contractor	12.00				\$12.00
Wahlund Construction	2,337.78				\$2,337.78
Wallace and Hines Inc	125.00				\$125.00
Watson Well Service	34.63				\$34.63
Wayne Maples Plumbing	13.47				\$13.47
Werner Weltsch Ent.				2,491.57	\$2,491.57
West End Builders Inc.	187.84	32.71			\$220.55
Westside Community Improvement Assoc.	1,219.79				\$1,219.79
William J Cosby Construction	63.50				\$63.50
Williamson Construction	153.93	134.69	49.33		\$337.95
Wilwerding Construction	12.00				\$12.00
Wing Inflatables	677.32			(56.39)	\$620.93
WSC Solar and Roofing		673.44			\$673.44
Zabel Enterprise	13.47				\$13.47
Zerlang & Zerlang Marine Services	117.37		75.00		\$192.37
TOTAL	\$890,933.14	\$190,136.24	\$12,372.13	\$9,224.84	\$1,102,666.35



Humboldt Waste Management Authority

Draft A/P Aging Summary

As of January 31, 2025

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Access Humboldt			101.34		\$101.34
Airgas USA, LLC	501.76				\$501.76
AT&T Calnet	38.92				\$38.92
Bettendorf Enterprises, Inc	973.68	2,400.00			\$3,373.68
City of Arcata 939		5,801.93			\$5,801.93
City of Blue Lake 939		1,802.50			\$1,802.50
City of Eureka 939		7,146.61			\$7,146.61
City of Eureka Water	2,852.48				\$2,852.48
City of Ferndale 939		1,822.22			\$1,822.22
City of Rio Dell 939		1,029.75			\$1,029.75
Clean Harbors Environmental Services	40,928.00				\$40,928.00
Cox Rasmussen	5,736.15				\$5,736.15
Crystal Springs Bottled Water	220.00				\$220.00
Dry Creek Landfill	534,452.31				\$534,452.31
Empower		225.00			\$225.00
Englund Marine - Eureka	92.23				\$92.23
Humana Insurance Co.	4,209.95				\$4,209.95
Humboldt Cleaning Services LLC	400.00				\$400.00
Humboldt Community Services District	191.32				\$191.32
Humboldt County Env Health Pass Through		64,471.43			\$64,471.43
Humboldt County Public Works Pass Through		122,351.53			\$122,351.53
Humboldt Recycling	16,379.56				\$16,379.56
Humboldt Sanitation	11,962.86				\$11,962.86
I-5 Tire, Inc.	306.00				\$306.00
Jamie Corsetti, CPA	800.00				\$800.00
JJACPA, Inc		2,025.00			\$2,025.00
Keenan Eureka	7.62				\$7.62
Kernen Construction.	737.30				\$737.30
Law Offices of Nancy Diamond	125.00				\$125.00
Lawrence & Associates	180.00				\$180.00
Lighting Resources	16,820.77				\$16,820.77
Lost Coast Communications, Inc	750.00				\$750.00
Mad River Community Hospital.		1,417.50			\$1,417.50
Mad River Union		202.00			\$202.00
Mendes Supply Company	194.25				\$194.25
Microbac Laboratories, Inc	558.00				\$558.00
Miller Farms Nursery, Inc	201.48				\$201.48
Mission Linen Supply	2,815.28				\$2,815.28
NAPA	83.76				\$83.76
Pacific Motorsports	43.65				\$43.65
Pacific Paper Co.	61.34				\$61.34
Recology Humboldt County	225.00				\$225.00
Rogers Machinery Company, Inc.	429.69				\$429.69
Schuyler Rubber Co., Inc		(826.75)			\$(826.75)
Shafer's Ace Hardware	21.54				\$21.54

Humboldt Waste Management Authority

Draft A/P Aging Summary

As of January 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
SHN Consulting Engineers		360.00			\$360.00
Sonic Leak Detection		225.00			\$225.00
United Rentals	201.83	2,716.95			\$2,918.78
Valeo Networks	4,356.74				\$4,356.74
Valley Pacific Petroleum Services, Inc.	4,694.20				\$4,694.20
Verizon Wireless	413.52				\$413.52
World Oil Environmental Services	87.00				\$87.00
TOTAL	\$653,053.19	\$213,170.67	\$101.34	\$0.00	\$866,325.20



Staff Report

DATE: March 3, 2025. For Meeting Of: March 13, 2025

FROM: Hilary Schwartz, Director of Finance

SUBJECT: Item 4)
Receive Presentation Outlining Independent Auditor's Report for Fiscal Year 2023-2024 and File.

RECOMMENDED ACTION: Voice Vote.
Receive Presentation Outlining Independent Auditor's Report for Fiscal Year 2023-2024 to be Filed with Authority Archives, State Comptroller, and required Financial Institutions.

DISCUSSION:

The annual audit of the Authority's financial statements is a tool by which the Board and the 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: None. This item was budgeted.

ATTACHMENTS:

Attachment A: HWMA Final FY 2023-24 Audit

HUMBOLDT WASTE MANAGEMENT AUTHORITY

BASIC FINANCIAL STATEMENTS

JUNE 30, 2024



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Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

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Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

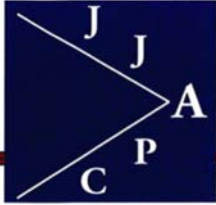
Elected Officials and Administrative Personnel

BOARD OF DIRECTORS

Meredith Matthews, Chair
Michelle Lewis-Lusso, 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, 2024, 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, 2024, 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 2024 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, 2023, 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.

To the Board of Directors of the
Humboldt Waste Management Authority
Eureka, California
Page 3

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Authority's Schedule of Contributions on page 26 and the Schedule of the Authority's proportionate Share of the Net Pension Liability on pages 27 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 11, 2025 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 11, 2025

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

BASIC FINANCIAL STATEMENTS

Humboldt Waste Management Authority

Statements of Net Position

June 30, 2024

(with comparative totals for June 30, 2023)

	2024	2023
ASSETS AND DEFERRED OUTFLOWS		
Current assets:		
Cash and investments	\$ 4,561,983	\$ 2,685,020
Receivables:		
Accounts receivable	985,950	1,485,154
Prepaid expenses	399,986	289,275
Total current assets	<u>5,947,919</u>	<u>4,459,449</u>
Noncurrent assets:		
Capital assets:		
Property, plant and equipment, net	4,373,492	4,041,993
Waste Authority permit	221,171	221,171
Total noncurrent assets	<u>4,594,663</u>	<u>4,263,164</u>
Total assets	<u>10,542,582</u>	<u>8,722,613</u>
Deferred outflows: Pension plan	817,458	768,101
Total assets and deferred outflows	<u>\$ 11,360,040</u>	<u>\$ 9,490,714</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION(DEFICIT)		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,103,113	\$ 1,136,458
Accrued payroll and benefits	353,582	267,399
Umpqua Bank Visa	4,620	20,705
Due within one year	120,693	-
Total current liabilities	<u>1,582,008</u>	<u>1,424,562</u>
Noncurrent liabilities:		
Lease Payable	483,870	-
Net pension liability	1,232,113	1,059,833
Estimated closure and post-closure care costs	10,191,438	9,938,832
Total noncurrent liabilities	<u>11,907,421</u>	<u>10,998,665</u>
Total liabilities	<u>13,489,429</u>	<u>12,423,227</u>
Deferred inflows: Pension plan	32,286	60,628
Deferred inflows: Unavailable revenue	89,255	74,057
Total liabilities and deferred inflows	<u>13,610,970</u>	<u>12,557,912</u>
NET POSITION (DEFICIT)		
Net investment in capital assets	4,473,970	4,263,164
Unrestricted (deficit)	(6,724,900)	(7,330,362)
Total Net Position (Deficit)	<u>(2,250,930)</u>	<u>(3,067,198)</u>
Total liabilities, deferred inflows and net position	<u>\$ 11,360,040</u>	<u>\$ 9,490,714</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, 2024

(with comparative totals for the year ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Gross waste management fees	\$ 11,009,650	\$ 9,424,490
Less: Pass-through fees	826,260	818,300
Net waste management fees	<u>10,183,390</u>	<u>8,606,190</u>
Green waste	924,892	794,792
Other fees and charges	1,974,417	1,709,832
Other operating revenues	189,912	128,672
Total operating revenues	<u>13,272,611</u>	<u>11,239,486</u>
OPERATING EXPENSES:		
Operations and maintenance	8,432,179	8,839,538
Administrative and general	3,411,759	3,384,995
Professional services	54,412	39,395
Depreciation and amortization	292,794	280,645
Other expenses	15,420	23,757
Total operating expenses	<u>12,206,564</u>	<u>12,568,330</u>
Operating income (loss)	<u>1,066,047</u>	<u>(1,328,844)</u>
NONOPERATING REVENUES (EXPENSES):		
Interest income	8,506	1,118
Rent income, net	152,261	150,022
Grant revenue	134,627	251,879
Grant expense	(100,411)	(60,168)
Timber income	-	106,573
Interest expense	(13,805)	(1,738)
Loss on asset disposal	(124,582)	-
Total nonoperating revenues (expenses)	<u>56,596</u>	<u>447,686</u>
Income (loss) before special items	<u>1,122,643</u>	<u>(881,158)</u>
Special item: Landfill closure revaluation	(252,606)	6,368
Change in Net Position	<u>870,037</u>	<u>(874,790)</u>
NET DEFICIT:		
Beginning of year	(3,067,198)	(2,234,998)
Prior period adjustments	(53,769)	42,590
Beginning of year, as adjusted	<u>(3,120,967)</u>	<u>(2,192,408)</u>
End of year	<u>\$ (2,250,930)</u>	<u>\$ (3,067,198)</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, 2024

(with comparative amounts for the year ended June 30, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 13,717,159	\$ 11,241,171
Payments to suppliers	(9,115,992)	(10,108,472)
Payments to employees	(2,761,070)	(2,635,678)
Net cash provided (used) by operating activities	1,840,097	(1,502,979)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Rent received	152,261	150,022
Grants received	34,216	191,711
Timber income	-	106,573
Proceeds from Loan / (payments) on long-term debt	604,563	(11,849)
Interest payments on long-term debt	(13,805)	(1,738)
Acquisition of capital assets	(748,875)	(119,239)
Net cash provided (used) by capital and related financing activities	28,360	315,480
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received on cash and investments	8,506	1,118
Net cash provided (used) by investing activities	8,506	1,118
Net increase (decrease) in cash and cash equivalents	1,876,963	(1,186,381)
Beginning of year	2,685,020	3,871,401
End of year	\$ 4,561,983	\$ 2,685,020
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 1,066,047	\$ (1,328,844)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization expense	292,794	280,645
Unavailable revenue	15,198	21,235
Pension	94,581	218,458
Prior period adjustment	(53,769)	42,590
Change in assets and liabilities:		
Accounts receivable	499,204	(657,157)
Deposits	-	19,500
Prepaid expenses	(110,711)	(37,417)
Accounts payable and accrued liabilities	(33,345)	10,151
Accrued payroll	86,183	(78,045)
Other liabilities	(16,085)	5,905
Net cash provided (used) by operating activities	\$ 1,840,097	\$ (1,502,979)

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, 2024

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 17th, 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, 2024

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. The accounts receivable balance totaled \$985,950 as of June 30, 2024

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, 2024

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 hours 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.

I. 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, 2024

Notes to Basic Financial Statements, Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. 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.

K. Prior Period Adjustments

During the fiscal year 2023/24, 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, 2023 to the restated net position:

Net Position at June 30, 2023	\$ (3,067,198)
Adjustments:	
Correction of error	<u>(53,769)</u>
Total Adjustments	<u>(53,769)</u>
Net Position at July 1, 2023, as adjusted	<u>\$ (3,120,967)</u>

The total impact of these prior period adjustments is a decrease of \$53,769 in the net position at July 1, 2023.

Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

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	\$ -	\$ -	\$ -	\$ 3,948,401	\$ 3,948,401
Cash in bank - Savings	-	-	-	607,975	607,975
Petty cash	-	-	-	107	107
Change funds	-	-	-	5,500	5,500
Total pooled items	-	-	-	4,561,983	4,561,983
Total cash and cash equivalents	\$ -	\$ -	\$ -	\$ 4,561,983	\$ 4,561,983
Financial Statement presentation:					
Cash and cash equivalents					\$ 4,561,983
Total					\$ 4,561,983

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, 2024, was \$4,556,376. The bank balance of deposits as of June 30, 2024, and 2023 was \$4,522,237 and \$2,774,762, 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, 2024 and 2023. The remaining balance above \$250,000 was collateralized with securities held by the pledging financial institutions in the Authority's name.

Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

Notes to Basic Financial Statements, Continued

2. CASH AND INVESTMENTS, Continued

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 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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>
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, 2024

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, 2023	Additions	Deletions	June 30, 2024
Nondepreciable assets:				
Land	\$ 2,809,140	\$ -	\$ -	\$ 2,809,140
Total nondepreciable assets	<u>2,809,140</u>	<u>-</u>	<u>-</u>	<u>2,809,140</u>
Depreciable assets:				
Land improvements	2,369,100	-	(95,208)	2,273,892
Buildings and improvements	4,388,252	22,797	(383,980)	4,027,069
Equipment	2,589,593	726,079	(464,565)	2,851,107
Total depreciable assets	<u>9,346,945</u>	<u>748,876</u>	<u>(943,753)</u>	<u>9,152,068</u>
Total	<u>12,156,085</u>	<u>748,876</u>	<u>(943,753)</u>	<u>11,961,208</u>
Accumulated depreciation:				
Land improvements	(1,909,653)	(40,057)	95,208	(1,854,502)
Buildings and improvements	(4,055,770)	(51,365)	415,058	(3,692,077)
Equipment	(2,148,669)	(201,372)	308,904	(2,041,137)
Total accumulated depreciation	<u>(8,114,092)</u>	<u>(292,794)</u>	<u>819,170</u>	<u>(7,587,716)</u>
Net depreciable assets	<u>1,232,853</u>	<u>456,082</u>	<u>(124,583)</u>	<u>1,564,352</u>
Total capital assets	<u>\$ 4,041,993</u>	<u>\$ 456,082</u>	<u>\$ (124,583)</u>	<u>\$ 4,373,492</u>

Depreciation expense was \$292,794 the year ended June 30, 2024.

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, 2024

Notes to Basic Financial Statements, Continued

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 2023, as provided by consulting engineers.

As of June 30, 2024, the amount of \$10,191,438 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, 2024 are comprised of the following:

Closure/Post-Closure	
Annual Cost	\$443,106.00
Years of Maintenance	x 23
Total Post-Closure Liability	<u>\$ 10,191,438</u>

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, 2024

Notes to Basic Financial Statements, Continued

5. LONG-TERM DEBT

A. Long-Term Debt Activity

The following is a summary of changes in long-term liabilities for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Capital Lease-Purchase	\$ -	\$ 653,150	\$ (48,587)	\$ 604,563	\$ 120,693
Total	-	653,150	(48,587)	604,563	120,693

Municipal Lease/Purchase

On December 20, 2023, the Authority entered into a new Lease/Purchase agreement with Umpqua Bank Equipment Leasing and Finance. Long term payment schedule starts February 1, 2024, and ends January 1, 2029. The principal received was \$653,150 for five (5) years, 60 payments.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, are as follows:

Year Ending June 30,	Municipal Lease purchase	
	Principal	Interest
2025	120,693	26,709
2026	126,689	20,712
2027	132,983	14,418
2028	139,590	7,811
2029	84,608	1,228
Total	\$ 604,563	\$ 70,878
Due within one ye:	\$ 120,693	\$ 26,709
Due after one year	483,870	44,169
Total	\$ 604,563	\$ 70,878

6. NET POSITION

Net position at June 30, 2024 consisted of the following:

Description	Balance as of June 30, 2024
Net investment in capital assets	\$ 4,473,970
Unrestricted (deficit)	(6,724,900)
Total unrestricted net position	\$ (2,250,930)

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".

Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

Notes to Basic Financial Statements, Continued

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.

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, 2024, 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%	7.75%

Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

Notes to Basic Financial Statements, Continued

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

A. General Information about the Pension Plans, Continued

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.

For the year ended June 30, 2024, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 173,065
Contributions - employee (employer paid)	<u>133,556</u>
Total	<u><u>\$ 306,621</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 \$306,621 for the year ended June 30, 2024.

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

As of June 30, 2024, the Authority reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 1,232,113
Total Net Pension Liability	<u><u>\$ 1,232,113</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, 2023, 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, 2023 rolled forward to June 30, 2024 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, 2024

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, 2024 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2023	0.02265%
Proportion - June 30, 2024	<u>0.02464%</u>
Change - Increase (Decrease)	0.00199%

For the year ended June 30, 2024, the Authority recognized pension expense of \$401,202. At June 30, 2024, 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	\$ 62,943	\$ 9,764
Changes of Assumptions	74,388	-
Differences between Projected and Actual Investment Earnings	199,490	-
Differences between Employer's Contributions and Proportionate Share of Contributions	30,471	22,522
Change in Employer's Proportion	143,545	-
Pension Contributions Made Subsequent to Measurement Date	306,621	-
	<u>\$ 817,458</u>	<u>\$ 32,286</u>

\$306,621 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, 2024

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,	
2025	\$ 179,410
2026	120,732
2027	172,685
2028	5,724
2029	-
Thereafter	-
Total	<u>\$ 478,551</u>

Actuarial Assumptions - The June 30, 2022, valuation was rolled forward to determine the June 30, 2024 total pension liability based on the following actuarial methods and assumptions.

Actuarial Assumptions	
Valuation date	June 30, 2023
Measurement date	June 30, 2023
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.5%
Salary increases	Varies by entry age and service
Investment Rate of Return	4.50% net pension plan investment and administrative expenses; includes inflation
Post-retirement benefit increase	Contract COLA up to 2.5% until purchasing power protection allowance floor on purchasing power applies, 2.5% 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, 2024

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 ¹	Real Return Year 11+ ²
Global Equity	47%	4.90%	5.38%
Global Fixed Income	19%	0.80%	2.27%
Inflation Sensitive	6%	0.60%	1.39%
Private Equity	12%	6.60%	6.63%
Real Estate	11%	2.80%	5.21%
Infrastructure and Forestland	3%	3.90%	5.36%
Liquidity	2%	-0.55%	-90.00%
	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, 2024

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	\$ 2,115,421	\$ 1,232,113	\$ 505,075

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, 2024, the Authority had no outstanding payable amounts for contributions to the pension plan required for the year ended June 30, 2024.

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 has issued Statement No. 99, "*Omnibus 2022*." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends 4. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued 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. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The implementation of this statement did not have an effect on the financial statements.

Humboldt Waste Management Authority
Basic Financial Statements
For the year ended June 30, 2024

Notes to Basic Financial Statements, Continued

10. NEW ACCOUNTING PRONOUNCEMENTS, Continued

The GASB has issued Statement No. 101, "*Compensated Absences*." The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.

The GASB has issued Statement No. 102, "*Certain Risk Disclosures*." The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2025.

The GASB has issued Statement No. 103, "*Financial Reporting Model Improvements*." The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2026.

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 11, 2025, which is the date the accompanying independent auditor's report and the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

Humboldt Waste Management Authority
Required Supplementary Information - Schedule of Contributions
Miscellaneous Plan
Last 10 Fiscal Years*

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 306,621	\$ 261,643	\$ 214,445	\$ 173,747	\$ 137,108	\$ 93,349	\$ 106,222	\$ 103,221
Contributions in relation to the actuarially determined contributions	(306,621)	(261,643)	(214,445)	(173,747)	(137,108)	(93,349)	(106,222)	(103,221)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 1,784,612	\$ 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	17.18%	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*

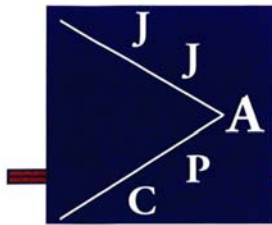
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02464%	0.02265%	0.01245%	0.00738%	0.00672%	0.00608%	0.00630%	0.01337%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,232,113	\$ 1,059,833	\$ 236,314	\$ 803,301	\$ 688,877	\$ 586,002	\$ 604,579	\$ 476,183
Plan's Covered-Employee Payroll	\$ 1,784,612	\$ 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	69.04%	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	81.13%	82.35%	95.35%	82.95%	84.05%	84.32%	81.46%	82.17%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 306,621	\$ 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.

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JJACPA, Inc.

A Professional Accounting Services Corp.

**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, 2024, 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 11, 2025.

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 11, 2025

JJACPA, Inc.

JJACPA, Inc.
Dublin, CA



Staff Report

DATE: March 4, 2025

For Meeting of: March 6, 2025

FROM: Eric Keller-Heckman

SUBJECT: Item 4)
Receive Presentation on the HWMA's 2024 Annual Activities"

RECOMMENDED ACTION: Informational Only

- 1) Receive Presentation on the HWMA's 2024 Annual Activities

DISCUSSION:

Background:

Receive Presentation covering activities and programs at the HWMA for Calander Year 2024.