DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA
Board of Supervisors Chambers
Flynn Center 981 H Street Crescent City, CA

Regular Session Tuesday April 20, 2021 4:00 PM

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The Solid Waste Management Authority of the City of Crescent City and the County of Del Norte, State of California, is now meeting in Special Session. Only those items that indicate a specific time will be heard at the assigned time. All items may be taken out of sequence to accommodate public and staff availability.

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All documents referred to in this agenda are available at the Office of the Del Norte Solid Waste Management Authority at 1700 State Street in Crescent City, between the hours of 8 A.M. and 5 P.M. Monday through Friday OR online at www.recycledelnorte.ca.gov For more information call 465-1100 or email dnswma@recycledelnorte.ca.gov

4:00 PM CALL MEETING TO ORDER / ROLL CALL
PLEDGE OF ALLEGIANCE

4:01 PM PUBLIC COMMENTS: ANY MEMBER OF THE PUBLIC MAY ADDRESS THE SOLID WASTE MANAGEMENT AUTHORITY ON ANY MATTER ON OR OFF THE AGENDA.

1. **CEREMONIAL ITEMS:**

1.1 Presentation of a 2021 Green Ribbon Award for Outstanding Cleanup Volunteer to Daphne Cortese-Lambert of Mission Possible for initiating an innovative outreach exchanging bags of trash for support equipment to the unhoused in Del Norte County. **

OPEN SESSION ITEMS:

2. CONSENT AGENDA

2.1 Approve minutes, Regular Session, Tuesday 16 March 2021. **
2.2 Approve minutes, Special Session, Tuesday 06 April 2021. **
2.3 Approve payment to US Bank Corp P S under claim #8942 in the amount of $13,768.98.**
2.4 Approve payment to North Coast Laboratories, Ltd. for under claim #8935 for invoice #15733 in the amount of $10,492.00 **
2.5 Receive and file letter of 08 April 2021 from CalRecycle approving reduction of PCM multiplier from 17 to 16. **
2.6 Approve budget transfer for fiscal year 2020/2021 in the amount of $132,402.00 **

END CONSENT AGENDA

3. DIRECTOR'S REPORTS
Agenda items 2.1 through 2.5 are provided for information only

3.1 Director's Report for April 2021. **
3.2 Treasurer / Controller Reports for February 2020 **

3.3 Claims approved by Director & Treasurer for March 2021 **
3.4 Monthly Cash and Charge Reports for March 2021 **
3.5 Earned Revenue Comparisons between FY19/20 and FY20/21 **

DISCUSSION/ACTION ITEMS

4. LANDFILL POSTCLOSURE

4.1 Discussion and possible action regarding a report prepared by Lawrence & Associates regarding reporting and analysis of monitoring data from the Crescent City Landfill July – December 2020. **

5. COLLECTIONS FRANCHISE

5.1 Discussion and possible action regarding Franchise Change Order 20, restructuring and adjusting service fees, and introducing an extra bag service. **

6. TRANSFER STATIONS

6.1 Discussion and possible action regarding Operations Change Order 30, adjusting service fees based on changes to CPI and increases to California's minimum wage. **

7. GENERAL SOLID WASTE AUTHORITY MATTERS

7.1 Discussion and possible action regarding the process for approval and details of the proposed Del Norte Solid Waste Management Authority budget for FY 2021/2022.**

7.2 Discussion and possible action regarding the response to Independent Auditor's Report from Harshwall & Associates and the Annual Financial Statements for the Del Norte Solid Waste Management Authority for the year ended June 30, 2020. **

7.3 Discussion and possible adoption of a SUPPORT position for SB 343 (Allen). **

7.4 Discussion and possible action regarding introduction of Del Norte Solid Waste Management Authority Ordinance 2021-02. **

8. ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY

8.1 Discussion regarding a status report regarding activities for the first quarter FY 2020 / 2021. **

8.2 Discussion and possible action regarding the proposed budget for the Del Norte Abandoned Vehicle Abatement Service Authority for FY 2021 / 2022. **

9. ADJOURNMENT

Adjourn to the next Regular meeting the Del Norte Solid Waste Management Authority scheduled for 4:00 P.M. Tuesday May 18, 2021, anticipated to be convened in a similar on-line format.



2021 Green Ribbon Award

For Outstanding Environmental Activism

is hereby given to

Daphne Cortese-Lambert

of Mission Possible

by the Del Norte

Solid Waste Management Authority

for initiating an innovative homeless outreach program exchanging collected trash for equipment and supplies. This project has already reached nearly 300 people and recovered over 4,000 pounds of trash in 2021.



_____ Blake Inscore - Chair, DNSWMA

_____ Tedd Ward - Director, DNSWMA

Printed on minimum 30% post-consumer recycled paper

1.1

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA
MINUTES

Regular Session **Tuesday March 16, 2021** **4:00 PM**

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The Solid Waste Management Authority of the City of Crescent City and the County of Del Norte, State of California, is now meeting in Regular Session. Only those items that indicate a specific time will be heard at the assigned time. All items may be taken out of sequence to accommodate public and staff availability.

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PRESENT:
Commissioner Blake Inscore, Chair
Commissioner Darrin Short
Commissioner Valerie Starkey
Commissioner Michael Tomkins
Commissioner Jason Greenough
Authority Director Tedd Ward
Authority Clerk Kyra Seymour
Legal Counsel Martha Rice

ABSENT:
Authority Treasurer/Controller Rich Taylor

ALSO PRESENT:
Joel Wallen, Hambro /WSG
Jeremy Herber. Recology Del Norte
Chandra Ordway, Recology Del Norte
Tara Dettmar, Consultant

4:00 PM CALL MEETING TO ORDER / ROLL CALL
PLEDGE OF ALLEGIANCE

Chair Inscore called the meeting to order.

Roll was called with all Commissioners present as listed.

Commissioner Inscore led the pledge of allegiance.

4:01 PM PUBLIC COMMENTS:

The Chair called for public comment, seeing none the Chair closed public comments.

OPEN SESSION ITEMS:

1. CONSENT AGENDA

1.1 Approve minutes, Regular Session, Tuesday 16 February 2021.

1.2 Approve payment of claim #8920 in the amount of $6,652.19 to Dave Mason DBA D.D.R. for invoice 008, for cleanup of USFS/NRA sites 1-5.

1.3 Approve budget transfer for fiscal year 2020/2021 in the amount of $11,516.00. **022101**

On a motion by Commissioner Greenough and seconded by Commissioner Short, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved and adopted the consent agenda, consisting of items 1.1 through 1.3.

END CONSENT AGENDA

2. DIRECTOR'S REPORTS
Agenda items 2.1 through 2.5 are provided for information only

2.1 Director's Report for March 2021. **231501**

2.2 Treasurer / Controller Reports for January 2020

2.3 Claims approved by Director & Treasurer for February 2021 **031202**

2.4 Monthly Cash and Charge Reports for February 2021

2.5 Earned Revenue Comparisons between FY19/20 and FY20/21

Director Ward presented the above reports, which the Board accepted.

DISCUSSION/ACTION ITEMS

3. LANDFILL POSTCLOSURE

3.1 Status report regarding letter sent to Christina Reese of CalRecycle requesting a reduction to the Post-Closure Financial Assurance Multiplier for the Crescent City Landfill. **060901**

Director Ward presented a draft letter sent to Christina Reese of CalRecycle requesting a reduction to the Post-Closure Financial Assurance Multiplier for the Crescent City Landfill. By Consensus staff were directed to send annual letter requesting reduction.

4. COLLECTIONS FRANCHISE

4.1 Discussion and possible action regarding status of negotiations with Recology Del Norte. **180510**

By consensus staff were directed to proceed drafting a change order based on the negotiations and to prepare for public outreach about rate restructuring with Recology Del Norte.

5. TRANSFER STATIONS

5.1 Discussion and possible action regarding letter of 24 February 2021 from Hambro/WSG requesting annual CPI-based rate adjustment. **080104**

The above information was provided to the Board.

5.2 Discussion and possible action regarding letter of 12 March 2021 from Hambro/ WSG requesting negotiations based on changes to the minimum wage in California. **080104**

By consensus staff were directed to proceed with an Ad-hoc Committee for Transfer Station Operations consisting of Commissioner Greenough and Commissioner Short to negotiate with Hambro/WSG regarding rate adjustments based on changes to the minimum wage in California.

6. GENERAL SOLID WASTE AUTHORITY MATTERS

6.1 Discussion and possible action regarding setting a special Town hall-style meeting of the Del Norte Solid Waste Management Authority to discuss the rate and service changes to Recology Del Norte's Collections Agreement on April 6th at 5 P.M. **185010.**

Consensus to proceed with regarding setting a special Town hall-style meeting of the Del Norte Solid Waste Management Authority to discuss the rate and service changes to Recology Del Norte's Collections Agreement on April 6th at 5 P.M.

6.2 Discussion and possible action regarding status of Authority efforts to address requirements under SB 1383. **151803**

Director Ward discussed status of Authority efforts to address requirements under SB 1383.

6.3 Discussion and possible action regarding support for Klamath River cleanup on 17 April and April Beach cleanup being organized by the Tobacco Use Prevention Program.

On a motion by Commissioner Short and seconded by Commissioner Greenough, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved support for Klamath River cleanup on 17 April and April Beach cleanup being organized by the Tobacco Use Prevention Program.

6.4 Discussion and possible action regarding the Independent Auditor's Report from Harshwall & Associates and the Annual Financial Statements for the Del Norte Solid Waste Management Authority for the year ended June 30, 2020, and associated responses.

Direction to respond to GASB 68 implementation, within the Auditors report. This item will return at the next regular meeting.

6.5 Discussion and possible action regarding Authority Resolution 2021-01 **AUTHORIZING THE DIRECTOR TO FILE A CHAPTER 8 APPLICATION TO PURCHASE TAX-DEFAULTED PROPERTY. 120110, 201804.**

On a motion by Commissioner Short and seconded by Commissioner Tompkins, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved the Authority Resolution 2021-01 **AUTHORIZING THE DIRECTOR TO FILE A CHAPTER 8 APPLICATION TO PURCHASE TAX-DEFAULTED PROPERTY.**

6.6 Discussion and possible action regarding Guiding Principles for Legislative Advocacy. **120502**

On a motion by Commissioner Tompkins and seconded by Commissioner Greenough, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved adopting the Guiding Principles for Legislative Advocacy with the direction that letters advocacy to Elected Officials be signed by elected representative from the Authority.

6.7 Discussion and possible adoption of a SUPPORT position for SB 289 (Newman). **120502**

On a motion by Commissioner Starkey and seconded by Commissioner Tompkins, and carried on a polled vote, with a vote of no from Commissioners Short and Greenough, the Del Norte Solid Waste Management Authority approved adoption of a SUPPORT position for SB 289 (Newman).

6.8 Discussion and possible action regarding submittal of a USDA/ Forest Service Resource Advisory Committee Grant in the amount of $65,000.

On a motion by Commissioner Short and seconded by Commissioner Stark, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved submittal of a USDA/ Forest Service Resource Advisory Committee Grant in the amount of $65,000.

6.9 Discussion and possible action regarding request from Carlene Bottom for reactivation of a commercial charge account.

On a motion by Commissioner Tompkins and seconded by Commissioner Greenough, and unanimously carried on a polled vote, the Del Norte Solid Waste Management Authority approved the request from Carlene Bottom for reactivation of a commercial charge account.

7. CLOSED SESSION ITEMS:

The Board will meet in closed session to discuss the following items:

7.1 Conference with Real Property Negotiator (Gov. Code Section 54956.8)
Properties: 2520 Old Mill Road, APN # 110-140-24
2550 Old Mill Road, APN # 110-140-23
Agency Negotiator: Tedd Ward

7.2 Conference with Legal Counsel – Anticipated litigation
(Gov. Code Section 54956.9(d)(2)) – 1 case

The Chair recessed the regular meeting of the Del Norte Solid Waste Management Authority and convened in closed session at 6:46 P. M. no action was taken during the close session. The Chair reconvened and adjourned the regular meeting at 6:53 P.M.

8. ADJOURNMENT

Adjourn to the next Regular meeting the Del Norte Solid Waste Management Authority scheduled for 4:00 P.M. Tuesday April 20, 2021, anticipated to be convened in a similar on-line format.

There being no more business to come before the Authority, Chair Inscore adjourned the meeting at 6:53 P.M.

_____ Date / /

Blake Inscore, Chair
Del Norte Solid Waste Management Authority

ATTEST:

_____ Date / /

Jason Greenough, Secretary
Del Norte Solid Waste Management Authority

Submitted:

_____ Date / /

Kyra Seymour, Clerk
Del Norte Solid Waste Management Authority

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA
MINUTES

Special Session **Tuesday April 6, 2021** **5:00 PM**

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The Solid Waste Management Authority of the City of Crescent City and the County of Del Norte, State of California, is now meeting in Special Session. Only those items that indicate a specific time will be heard at the assigned time. All items may be taken out of sequence to accommodate public and staff availability.

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PRESENT:
Commissioner Blake Inscore, Chair
Commissioner Michael Tomkins
Commissioner Jason Greenough
Authority Director Tedd Ward
Authority Clerk Kyra Seymour
Legal Counsel Martha Rice
Commissioner Valerie Starkey (Left at 5:16)

ABSENT:
Authority Treasurer/Controller Rich Taylor
Commissioner Darrin Short

ALSO PRESENT:
Jeremy Herber. Recology Del Norte
Chandra Ordway, Recology Del Norte
Eric Wier, City Manager

5:00 PM CALL MEETING TO ORDER / ROLL CALL
PLEDGE OF ALLEGIANCE

Chair Inscore called the meeting to order.

Roll was called with all Commissioners present as listed.

Commissioner Inscore led the pledge of allegiance.

5:01 PM PUBLIC COMMENTS: ANY MEMBER OF THE PUBLIC MAY ADDRESS THE SOLID WASTE MANAGEMENT AUTHORITY ON ANY MATTER ON OR OFF THE AGENDA.

The Chair called for public comment, seeing none the Chair closed public comments.

OPEN SESSION ITEMS:

1. COLLECTIONS FRANCHISE

1.1 Presentation and discussion regarding the history, context, and proposed restructuring of service rates charged by Recology Del Norte starting 01 July 2021.

Director Tedd Ward presented the history, context, and proposed restructuring of service rates charged by Recology Del Norte starting 01 July 2021.

Jeremy Herber presented supplemental information as needed.

The Chair called for public comment, one public comment was received via email is as follows and read by the Clerk.

Name: Donna Westfall

Comment:
Please make my public comment a part of the public record.

Before you consider passing any rate increases, your first order of business should be decreasing expenses, particularly payroll/benefits.
In today's economy (in my opinion, Del Norte County looks to be heading into a depression) anyone making $100k/year salary + benefits should have a decrease. Consider a 25% decrease now and make it effective for the next 2 years. No way anyone's income should go up because rates are going up! Consider 15% decrease for anyone making $60K and above and 10% decrease for anyone making $40k and above. But, if nothing else, FREEZE wages effective immediately for everyone for at least the next 2 years.

Thank you,

2. ADJOURNMENT

Adjourn to the next Regular meeting the Del Norte Solid Waste Management Authority scheduled for 4:00 P.M. Tuesday April 20, 2021, anticipated to be convened in a similar on-line format.

There being no more business to come before the Authority, Chair Inscore adjourned the meeting at 5:58 P.M.

_____ Date / /
Blake Inscore, Chair
Del Norte Solid Waste Management Authority

ATTEST:

_____ Date / /
Jason Greenough, Secretary
Del Norte Solid Waste Management Authority

Submitted:

_____ Date / /
Kyra Seymour, Clerk
Del Norte Solid Waste Management Authority

Vendor U S Bank Corp P S
P O Box 790428

ST Louis MO 63179-0428

Claim ID: 8942
Page 1 of 1

AUDITOR COPY

Vendor ID: 19881

☐ *PBSP Expense*
☐ *Change of Address*

Special Warrant Routing

Fund	Dept	Line	Proj	Amount	Description
422	421	20285	092	$6,845.28	SO 11430 2 CMPRTMNT TRSH/RCYCL RECEPTA
422	421	20285	072	$1,453.72	SO 11430 2 CMPRTMNT TRSH/RCYCL RECEPTA
422	421	20232	002	$600.00	INV E0200DJQH1 MS 365 BUS STD 02/21/21-02/2
422	421	20232	002	$40.00	INV74029339 ZOOM CLOUD RECORD 100GB 03/
422	421	20232	002	$14.99	INV74029339 ZOOM STAND PRO MONTHLY 03/1
422	421	20285	094	$2,354.28	INV 1635 CCPP ECO HERO PERFORMANCES
422	421	20285	092	$2,320.72	INV 1635 CCPP ECO HERO PERFORMANCES
422	421	20232	002	$40.00	INV68465092 ZOOM CLOUD RECORD 100GB 02/
422	421	20232	002	$14.99	INV68465092 ZOOM STAND PRO MONTHLY 02/1
422	421	20200		$60.00	INV 03419 MMBRSHP RNWL NR CA RCYCLNG A
422	421	20227		$25.00	RCPT 1787-5249 SUBSCRIPTION, COMMON DRE
		Total Claim:		$13,768.98	

I HEREBY CERTIFY THE ARTICLES OR SERVICES DESCRIBED ON THE ATTACHED INVOICES WERE NECESSARY FOR USE BY THE DEPARTMENT AND HAVE BEEN RECEIVED, AND THAT NO PRIOR CLAIM FOR SAME HAS BEEN

X

COPY

Signature of Department Head/Authorized Deputy

4/2/2021
Claim Date

2.3

usbank

P.O. BOX 6343
FARGO ND 58125-6343

ACCOUNT NUMBER	[redacted]
STATEMENT DATE	03-22-2021
AMOUNT DUE	$13,768.98
NEW BALANCE	$13,768.98

PAYMENT DUE ON RECEIPT

000001260 01 SP 0.560 106481319219885 P
DEL NORTE SOLID WSTE MGM
ATTN TEDD WARD
PO BOX 1924
CRESCENT CITY CA 95531-1924

AMOUNT ENCLOSED
$

Please make check payable to"U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEM
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

COPY

4246044555652464 001376898 001376898

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

	Previous Balance	+ Purchases And Other Charges	+ Cash Advances	+ Cash Advance Fees	+ Late Payment Charges	- Credits	- Payments	= New Balance
DEL NORTE SOLID WSTE [redacted] Company Total	$600.23	$13,768.98	$0.00	$.00	$0.00	$0.00	$600.23	$13,768.98

CORPORATE ACCOUNT ACTIVITY

DEL NORTE SOLID WSTE MGM [redacted]

TOTAL CORPORATE ACTIVITY
$600.23 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-01	02-26	74798261060000000000022	PAYMENT - 19881 00000 A	600.23 PY

NEW ACTIVITY

KATHERINE BREWER [redacted]

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
$0.00	$8,899.00	$0.00	$8,899.00

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-24	02-24	24430991055400819002698	MSFT * E0200DJQH1 800-642-7676 WA	600.00
03-01	02-26	24760621058390000139401	OUTDOOR CREATIONS 530-3656106 CA	8,299.00

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER
[redacted]

STATEMENT DATE	DISPUTED AMOUNT
03/22/21	.00

SEND BILLING INQUIRIES TO:
U.S. Bank National Association
C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335

RECEIVED MAR 29 2021

AMOUNT DUE
13,768.98

ACCOUNT SUMMARY	
PREVIOUS BALANCE	600.23
PURCHASES & OTHER CHARGES	13,768.98
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	.00
PAYMENTS	600.23
ACCOUNT BALANCE	**13,768.98**

DNSWMA

19881

Company Name: DEL NORTE SOLID WSTE MGM
Corporate Account Number: [redacted]
Statement Date: 03-22-2021

COPY

NEW ACTIVITY

TEDD WARD [redacted]

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
$0.00	$85.00	$0.00	$85.00

Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-02	03-01	24011341061000004328424	COMMONDREAMS.ORG HTTPSWWW.COMM ME	25.00
03-16	03-15	24559301074900018309657	NORTHERN CALIFORNIA RECYC 916-5199212 CA	60.00

KYRA SEYMOUR [redacted]

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
$0.00	$4,784.98	$0.00	$4,784.98

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-23	02-22	24492151053637474689594	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	54.99
03-01	02-26	24692161057100776056072	IN *THE ECOHERO SHOW LLC 559-3478123 CA	4,675.00
03-15	03-13	24492151072637389359090	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	54.99

Department: 00000 Total:	$13,768.98
Division: 00000 Total:	$13,768.98

Microsoft

COPY

20232-002

Invoice

February 2021
Invoice Date: 02/22/2021
Invoice Number: E0200DJQH1
Due Date: 03/24/2021

600.00 USD

Sold-To
Del Norte Solid Waste Management Authority
1700 State Street
Crescent City CA 95531
United States

Bill-To
Del Norte Solid Waste Management Authority
1700 State Street
Crescent City CA 95531
United States

Service Usage Address
Del Norte Solid Waste Management Authority
1700 State Street
Crescent City CA 95531
United States

Order Details		Billing Summary	
Product:	Online Services	Charges:	600.00
Customer PO Number:		Discounts:	0.00
Order Number:	e5573ba2-1ea9-474a-a0b4-2df7b23e2f2a	Credits:	0.00
Billing Period:	02/22/2020 - 02/21/2021	Tax:	0.00
Payment Terms:	Net 30	**Total:**	**600.00**
Due Date:	03/24/2021		

Payment Instructions Please DO NOT PAY. You will be charged the amount due through your selected method of payment.

RECEIVED
FEB 23 2021
DNSWMA

Billing or service question? Call 1-800-865-9408 or visit https://aka.ms/Office365Billing.

Microsoft Corporation, One Microsoft Way Redmond, WA 98052 United States

US FEIN 91-1144442

Microsoft

COPY

Invoice

February 2021
Invoice Date: 02/22/2021
Invoice Number: E0200DJQH1
Due Date: 03/24/2021

600.00 USD

Microsoft 365 Business Standard

Service Period	Days	Qty	Annual Price	Charges	Discounts	Credits	SubTotal	Tax %	Tax	Total
02/21/2021 - 02/20/2022	365	4	150.00	600.00	0.00	0.00	600.00	0.00 %	0.00	600.00
SubTotal				600.00	0.00	0.00	600.00		0.00	600.00
Grand Total				**600.00**	**0.00**	**0.00**	**600.00**		**0.00**	**600.00**

Billing or service question? Call 1-800-865-9408 or visit https://aka.ms/Office365Billing.

Microsoft Corporation, One Microsoft Way Redmond, WA 98052 United States

US FEIN 91-1144442

Sales Order

Sales Order # 11430

Date 2/25/21

Outdoor Creations Inc.
2270 Barney Road
Anderson, CA 96007
USA

530-365-6106
530-365-5129

Chad J. Smith
Email chad@outdoorcreations.com

COPY

RECEIVED
FEB 26 2021
DNSWMA

OUTDOOR CREATIONS INC.

20285-072 14453.72
20285-092 6845.28

Bill To:
Del Norte Solid Waste Authority
Accounts Payable
PO BOX 1924
Crescent City, CA 95531
USA

Ship To:
Recology Del Norte
John Perry 707-218-5001
2675 Lake Earl Drive
Crescent City, CA 95531

Customer PO	Terms	Territory #	Sales Rep ID
	Net 30 Days	RGN 2	Chad J. Smith

Quantity	Item	Description	Unit Price	Amount
3.00	511	(2) Compartment Trash/Recycle Receptacle	1,885.00	5,655.00
3.00	511 SS DOOR HAN GRAY	511 STAINLESS STEEL DOOR W/HANDLE GRAY (GR1372-RAL7035) *Left Side of Unit. *Custom Engraved & Painted Lighthouse & Wave Artwork		
	Cast In Logo	Cast In Logo *City of Crescent City Logo Cast In And Painted On Left Side Of Unit.		
1.00	New Cast In Logo	New set up for cast in logo (One Time Logo Setup Fee For City Logo)	400.00	400.00
3.00	511 SS DOOR HAN BLUE	511 STAINLESS STEEL DOOR W/HANDLE DARK BLUE (RAL 5011) *Right Side of Unit. *Custom Engraved & Painted Lighthouse & Wave Artwork.		
	Cast In Logo	Cast In Logo *City of Crescent City Logo Cast In And Painted On Right Side Of Unit.		
3.00	Engraving	Custom Engraving *Blue Lighhouse Artwork On Rear Of Unit.	105.00	315.00
6.00	Engraving	Custom Engraving "White Lighthouse & Wave Artwork on Each Door (2/per unit)	75.00	450.00
3.00	NANO	Nano - Non-sacrificial sealer *Upgraded Graffiti Coating.	175.00	525.00
	EPXY	Epoxy Coated Rebar		
	Smooth Finish	Smooth Finish		
	Light Gray	Light Gray		
1.00	Shipping	Must Be Taxed, Company Owned Truck	375.00	375.00
1.00		PAID IN FULL 2/26/21. THANK YOU.	8,299.00	-8,299.00

Subtotal	-579.00
Sales Tax	579.00
Freight	0.00
TOTAL ORDER AMOUNT	**0.00**

COPY

OUTDOOR CREATIONS
2270 BARNEY ST
ANDERSON, CA 96007
530-365-6186

02/26/2021 17:03:50
Terminal ID No.:78147725

Credit Sale:

Transaction #: 5
Card Type: Visa
Account:**********2863
Entry: Manual
Invoice #: 5
Cust. Code: 11430
Tax: USD$579.00

Amount:
USD$8,299.00

Ref. Number:105801405775
Auth. Code: 048456
Response: ZIP MATCH
AVS Response: Z - Zip Match
CVD Response: M - Match

CUSTOMER COPY

20227

Tedd Ward

From: Common Dreams <receipts@receipt.commondreams.org>
Sent: Monday, March 1, 2021 3:53 PM
To: tedd@recycledelnorte.ca.gov
Subject: Your Common Dreams receipt [#1787-5249]

COPY

Receipt from Common Dreams

Receipt #1787-5249

AMOUNT PAID	DATE PAID	PAYMENT METHOD
$25.00	March 1, 2021	VISA - 2475

SUMMARY

One time donation from tedd@recycledelnorte.ca.gov	$25.00
Amount charged	**$25.00**

If you have any questions, contact us at info@commondreams.org or call at +1 207-775-0488.

Something wrong with the email? View it in your browser.

You're receiving this email because you made a purchase at Common Dreams, which partners with Stripe to provide invoicing and payment processing.

Kathy Brewer

From: Tedd Ward <tedd@recycledelnorte.ca.gov>
Sent: Monday, March 15, 2021 2:24 PM
To: 'Kathy Brewer'
Subject: FW: Northern California Recycling Association Payment receipt

20200

Kathy:

Below is a receipt for a CalCard membership renewal.

Thanks,

COPY

Tedd Ward, M.S. – Director
Del Norte Solid Waste Management Authority
P.O. Box 1924
Crescent City, CA 95531

(707) 465-1100
(707) 465-1300 fax

From: Northern California Recycling Association <ncrarecycles@wildapricot.org>
Sent: Monday, March 15, 2021 2:21 PM
To: Tedd Ward <tedd@recycledelnorte.ca.gov>
Subject: Northern California Recycling Association Payment receipt

PAYMENT RECEIPT

Northern California Recycling Association

Date: Monday, March 15, 2021
Amount: $60.00
Tender: Wild Apricot Payment

Payment received from:
Tedd Ward
tedd@recycledelnorte.ca.gov
Del Norte Solid Waste Management Authority

Payment for:

Date	Document	
Monday, March 15, 2021	Invoice 03419 Membership renewal. Level: Full (via PayPal or CC). Renew to Tuesday, March 15, 2022	Settled amount $60.00 Invoice total $60.00 Due $0.00

Total settled: $60.00
Available balance: $0.00


Virus-free. www.avast.com

COPY

zoom

INVOICE

20232-002

Zoom Video Communications Inc.
55 Almaden Blvd, 6th Floor
San Jose, CA 95113
billing@zoom.us

Invoice Date: 02/13/2021
Invoice #: INV68465092
Payment Terms: Due Upon Receipt
Due Date: 02/13/2021
Account Number: 130023034
Currency: USD
Account Information: Del Norte Solid Waste Management Authority
1700 State Street,
Crescent City, California 95531
United States

Remittance Details should be sent to:
Finance@zoom.us

kyra@recycledelnorte.ca.gov

Purchase Order Number:

Tax Exempt Certificate ID:

COPY

Zoom W-9

CHARGE DETAILS

Charge Description	Service Period	Subtotal	Tax	TOTAL
Charge Name: Cloud Recording 100 GB - overage fee Quantity: 4 Unit Price: $0.00	*01/13/2021-02/12/2021*	*$0.00*	*$0.00*	*$0.00*
Charge Name: Standard Pro Monthly Quantity: 1 Unit Price: $14.99	*02/13/2021-03/12/2021*	*$14.99*	*$0.00*	*$14.99*
Charge Name: Cloud Recording 100 GB Quantity: 1 Unit Price: $40.00	*02/13/2021-03/12/2021*	*$40.00*	*$0.00*	*$40.00*

INVOICE TOTALS

Subtotal:	$54.99
Total (Including Tax):	$54.99
Invoice Balance:	$0.00

TAX DETAILS

Charge Name	Tax Name	Jurisdiction	Charge	Tax

zoom

INVOICE

			Amount	Amount
			Total Tax	$0.00

TRANSACTIONS

			Invoice Total	$54.99
Transaction Date	Transaction Number	Transaction Type	Description	Applied Amount
02/13/2021	P-73932595	Payment		$0.00
02/20/2021	P-75432307	Payment		$0.00
02/22/2021	P-75653375	Payment		($54.99)
			Invoice Balance	$0.00

Zoom Phone services provided by Zoom Voice Communications, Inc. Rates, terms and conditions for Zoom Phone services are set by Zoom Voice Communications, Inc.

COPY

The EcoHero Show LLC
2012 W. Alluvial
Fresno, CA 93711 US
888-482-3885
ecoheroshow@gmail.com
www.ecoheroshow.com

20285-092 2320.72
20285-094 2354.28

INVOICE

BILL TO
Recycle Del Norte

COPY

INVOICE # 1635
DATE 02/25/2021
DUE DATE 03/27/2021
TERMS Net 30

	QTY	RATE	AMOUNT
Performances CCPP EcoHero Whole School Virtual Assemblies at $850 and individual classroom presentations at $275	1	4,675.00	4,675.00

BALANCE DUE **$4,675.00**

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zoom

INVOICE

20232-002

Zoom Video Communications Inc.
55 Almaden Blvd, 6th Floor
San Jose, CA 95113
billing@zoom.us

Invoice Date: 03/13/2021
Invoice #: INV74029339
Payment Terms: Due Upon Receipt
Due Date: 03/13/2021
Account Number: 130023034
Currency: USD
Account Information: Del Norte Solid Waste Management Authority
1700 State Street,
Crescent City, California 95531
United States

Remittance Details should be sent to:
Finance@zoom.us

kyra@recycledelnorte.ca.gov

Purchase Order Number:

Tax Exempt Certificate ID:

COPY

Zoom W-9

CHARGE DETAILS

Charge Description	Service Period	Subtotal	Tax	TOTAL
Charge Name: Cloud Recording 100 GB - overage fee Quantity: 5 Unit Price: $0.00	*02/13/2021-03/12/2021*	*$0.00*	*$0.00*	*$0.00*
Charge Name: Standard Pro Monthly Quantity: 1 Unit Price: $14.99	*03/13/2021-04/12/2021*	*$14.99*	*$0.00*	*$14.99*
Charge Name: Cloud Recording 100 GB Quantity: 1 Unit Price: $40.00	*03/13/2021-04/12/2021*	*$40.00*	*$0.00*	*$40.00*

INVOICE TOTALS

Subtotal:	$54.99
Total (Including Tax):	$54.99
Invoice Balance:	$0.00

TAX DETAILS

Charge Name	Tax Name	Jurisdiction	Charge	Tax

zoom

INVOICE

			Amount	Amount
			Total Tax	$0.00

TRANSACTIONS				
			Invoice Total	$54.99
Transaction Date	Transaction Number	Transaction Type	Description	Applied Amount
03/13/2021	P-79932694	Payment		($54.99)
			Invoice Balance	$0.00

Zoom Phone services provided by Zoom Voice Communications, Inc. Rates, terms and conditions for Zoom Phone services are set by Zoom Voice Communications, Inc.

COPY

Contract dated 09/25/12

Vendor North Coast Laboratories, Ltd.
5680 West End Road
Arcata CA 95521

Claim ID: 8935
Page 1 of 1

AUDITOR COPY

Vendor ID: 10671

☐ *PBSP Expense*
☐ *Change of Address*

Special Warrant Routing

Fund	Dept	Line	Proj	Amount	Description
422	421	20232		$5.00	INV 157533 ELAP FEE, 1
422	421	20232		$2,080.00	INV 157533 SUBCONTRACTED ANALYSIS, 13
422	421	20232		$195.00	INV 157533 METALS FILTRATION, 13
422	421	20232		$520.00	INV 157533 MERCURY, 13
422	421	20232		$2,340.00	INV 157533 ICP-MS METALS, 13
422	421	20232		$1,092.00	INV 157533 ICAP METALS, 13
422	421	20232		$100.00	INV 157533 GEOTRACKER REPORTING, 1
422	421	20232		$1,820.00	INV 157533 EPA 8260B, 13
422	421	20232		$1,690.00	INV 157533 DNSWA GROUNDWATER MINERALS
422	421	20232		$650.00	INV 157533 CHEMICAL OXYGEN DEMAND, 13
		Total Claim:		$10,492.00	

I HEREBY CERTIFY THE ARTICLES OR SERVICES DESCRIBED ON THE ATTACHED INVOICES WERE NECESSARY FOR USE BY THE DEPARTMENT AND HAVE BEEN RECEIVED, AND THAT NO PRIOR CLAIM FOR SAME HAS BEEN

X

COPY

Signature of Department Head/Authorized Deputy

3/22/2021
Claim Date

2.4

INVOICE

DATE: March 15, 2021

Remit To: North Coast Laboratories, Ltd.
5680 West End Road
Arcata, CA 95521-9202

Attn: Accounts Receivable

Invoice To: Del Norte Solid Waste Authority
PO Box 1924
Crescent City, CA 95531

10671
20232

COPY

Attn: Tedd Ward
Phone:

Work Order: 2102446
PO Number:
Project Name: Ground Water

Date Received: 2/24/2021

Invoice Number: 157533

Payment Due Date: 4/14/2021

Payment Terms: Net 30 Days

Item	Matrix	Code	Qty	List Price	Test Total
Chemical Oxygen Demand	Aqueous	310	13	$50.00	$650.00
DNSWA Groundwater Minerals	Groundwater	310	13	$130.00	$1,690.00
EPA 8260B	Aqueous	220	13	$140.00	$1,820.00
Geotracker Reporting		990	1	$100.00	$100.00
ICAP Metals	Aqueous	320	13	$84.00	$1,092.00
ICP-MS Metals	Waste Water	320	13	$180.00	$2,340.00
Mercury	Drinking Water	320	13	$40.00	$520.00
Metals Filtration	Aqueous	320	13	$15.00	$195.00
Subcontracted Analysis		900	13	$160.00	$2,080.00

Order TOTAL: $10,487.00

Discount: 0.00%
Surcharge: 0.00%
Misc Charges: $5.00

Comments: Misc charge = ELAP fee

Subtotal: $10,492.00
Payment Received: $0.00

INVOICE Total $10,492.00

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California Environmental Protection Agency

Gavin Newsom
California Governor

CalRecycle
Department of
Resources Recycling and Recovery

Jared Blumenfeld
Secretary for Environmental Protection

Rachel Machi Wagoner
CalRecycle Director

April 8, 2021

Mr. Tedd Ward, M.S. – Director
Del Norte Solid Waste Management Authority
1700 State Street
Crescent City, CA 95531

Subject: Approval of Request to Reduce Postclosure Maintenance Multiplier for the Crescent City Landfill, Facility Number 08-AA-0006

Dear Mr. Ward:

The Department of Resources Recycling and Recovery (CalRecycle) received your March 9, 2021 request for a reduction from the current postclosure maintenance cost estimate multiplier (PCM Multiplier) of 17 to the reduced PCM Multiplier of 16.

Per Title 27, California Code of Regulations (27 CCR), Division 2, Subdivision 1, Chapter 6, section 22211(b), CalRecycle may approve a requested reduction to the PCM Multiplier corresponding to the number of years of postclosure maintenance completed since the approval of the certification of closure, but shall not reduce the PCM Multiplier to less than 15.

On February 8, 2007, the Crescent City Landfill was deemed certified closed pursuant to the requirements of 27 CCR, section 21880. With this determination, CalRecycle finds the Crescent City Landfill meets the requirements of 27 CCR, section 22211(b) and therefore approves the reduction of the PCM Multiplier to 16.

As required by 27 CCR, section 22211(b), the Crescent City Landfill must submit requests annually for review and approval by CalRecycle for all subsequent reductions to the PCM Multiplier.

CalRecycle is committed to assist you in complying with the financial assurance regulations and procedures. If you have any questions regarding this information, please contact Christina Reese at Christina.Reese@calrecycle.ca.gov or at 916-341-6155.

Sincerely,

Paulina Lawrence, Chief
Permitted & Assistance Branch
Waste Permitting, Compliance & Mitigation Division

Email Copy: Heidi Kunstal, County of Del Norte Community Development Department
Gina Morrison, North Coast Regional Water Quality Control Board
Janelle Heinzler, Closure and Technical Support Unit, CalRecycle

Del Norte County Budget Transfer Request for Fiscal Year 2020 / 2021

Department Name	Fund	Dept.	Line Item	Description	Budget Transfer Amount(s)	
					Reduce Expenditures or Increase Revenue	Increase Expenditures or Reduce Revenue
Solid Waste	422	421	10010	Payroll		$ 10,300
Solid Waste	422	421	10015	Part Time / Temp	$ 10,300	
Solid Waste	422	421	10030	Employee Benefits		$ 32,000
Solid Waste	422	421	20232	Prof Services - Well Monitoring		$ 17,000
Solid Waste	422	421	20232-002	Date Processing - Software		$ 102
Solid Waste	422	421	20239	Transfer Station Operations		$ 73,000
Solid Waste	422	421	40610	Property	$ 122,102	
Department complete and send to Auitor's Office for transfer number before sending to CAO. Round amounts up to whole dollars.				**Total Amounts**	$ 132,402	$ 132,402

Department Justification - Include cover letter that addresses the following: 1) Reason for request; 2) Why sufficient balances

Department Head Signature _____ Date _____

Auditor's Office: Sufficient balances exist per above
(Under $100 Auditor's Office approves)

Deputy Auditor-Controller _____ Date _____

TR No. _____ Budget Revision No. _____

_____Includes Revenue Appropriation _____Requires 4/5ths Vote

County AdministrativeOfficer:
(Under $1000 - CAO approves)

Recommendation: Approve _____
Deny _____
Submit for Board approval _____

County Administrative Officer _____ Date _____

Passed by Board of Commissioners of the Del Norte Solid Waste Management Authority on 20 April 2021

Ayes:
Noes:
Absent:

Attest: Clerk of the Board

By: _____
Kyra Seymour

_____
Blake Inscore , Chair
Del Norte Solid Waste Management Authority

2.6

Del Norte Solid Waste Management Authority

P.O. Box 1924, Crescent City, CA 95531
Phone (707) 465-1100 Fax (707) 465-1300
www.recycledelnorte.ca.gov

The Authority's mission is the management of Del Norte County solid waste and recyclable material in an Environmentally sound, cost effective and safe manner while ensuring 100% regulatory compliance with law.

Director's Report

Date: 16 April 2021
To: Commissioners of the Del Norte Solid Waste Management Authority
From: Tedd Ward, M.S. – Director
Reporting Period: 13 March – 20 April 2021

File Number: 231501 – Authority Work Plans

Summary: The Del Norte Solid Waste Management Authority continues to operate the Klamath, Gasquet and Del Norte County Transfer Stations and to provide required monitoring and accounting, along with reports to overseeing agencies. Authority staff provide these services without any financial support from the City of Crescent City or the County of Del Norte, and without receiving a penny of taxes. The per-ton rates charged at Authority-managed facilities continue to be lower than charges for equivalent services facilities in Humboldt and Curry Counties.

Ceremonial Agenda Item 1.1 is a presentation of a Green Ribbon Award for Outstanding Cleanup Volunteer to Daphne Cortese-Lambert of Mission Possible for initiating an innovative outreach exchanging bags of trash for supplies to the unhoused of Del Norte County.

Staff will continue to review proposed Green Ribbon award recipients with the Chair as part of agenda-setting each month.

Consent Agenda Items 2.3 and 2.4 are claims over $5,000. Apart from regular payments to Hambro/WSG for operations or to the County for I-Bank loan payments, all such claims must be separately approved by the Board as an additional fiscal control – though such expenses are budgeted. **Item 2.3** is the US Bank claim to pay a credit card bill, including purchase of recycling contains and Eco-Hero Outreach paid for under the CalRecycle Block grant program. **Item 2.4** is a claim to pay North Coast Labs for analysis of water samples collected at the Crescent City Landfill.

Consent Agenda Item 2.5 is a letter from CalRecycle approving reduction of the PCM multiplier, reducing the calculated liability associated with the Crescent City Landfill.

Consent Agenda Item 2.6 is a budget transfer in the amount of $132,402.00. In this transfer, we shift about $10,000 from Part-Time to Payroll, as we reduced our use of part-time employees in the first half of the fiscal year. Most of this transfer adds funds to the Transfer Station Operations line, as well as well-monitoring and employee benefits, balanced by reductions in the property line that are unlikely to be used this fiscal year.

Landfill: **Agenda Item 4.1** is a semi-annual report from Lawrence & Associates regarding analysis of water and gas monitoring data collected at the Crescent City Landfill. This report highlights communications from the Regional Water Quality Control Board (RWQCB) During underscoring the importance of sampling residential wells adjacent to the landfill property, though the owners of those properties have not consented to such data collection. New RWQCB staff have recently been assigned oversight of this facility, and are expected to tour and inspect the closed landfill later this summer or early

fall. During the past month, four of the Authority's five Commissioners as well as legal counsel Martha Rice participated in tours of the Crescent City Landfill property organized by Facilities & Programs Coordinator Kyra Seymour. During these tours, staff highlighted ongoing security concerns and the need to work with the County in the months ahead to modify the drainage and grading on the northwest portion of the landfill mound.

Collections Franchise: **Agenda Item 5.1** is Franchise Change Order 20, restructuring and adjusting collections fees as required under Change Order 19 adopted in October 2020, and as negotiated between the Authority Collections Ad Hoc and staff and Recology staff. These rate changes incorporate anticipated rate changes at the Del Norte County Transfer Station. This rate restructuring was the sole topic of the Special Authority meeting of 06 April 2021.

Transfer Stations: **Agenda Item 6.1** is Transfer Station Operations Change Order 30 adjusting transfer station operations service fees as negotiated between the Transfer Station Operations Ad Hoc and staff and Hambro/WSG staff, addressing changes to wages based on changes to California's minimum wage since 2016.

In the interest of equity, both the Transfer Station Operations Agreement and the Collections Franchise Agreement were modified to allow 100% of CPI-U to be used in future rate adjustment calculations, with a 4% annual cap on such CPI-based adjustments.

Facilities: CalTrans' traffic control on Last Chance Grade has complicated staffing and servicing the Klamath Transfer Station, and staff have had to leave early and return to the office later in the day.

Finances and Fiscal Controls: **Agenda Item 7.1** is the proposed Authority budget for Fiscal Year 2021/2022.

Agenda Item 7.2 is the management response to findings in the Independent Auditor's Report from Harshwall & Associates regarding the Authority's Financial Statements for FY 19/20. Authority Treasurer Richard D. Taylor has been investigating GASB 68 requirements and communicating with the Del Norte County Auditor on this topic.

Compliance / Advocacy: **Agenda Item 7.3** is a recommendation to SUPPORT SB 343 (Allen). This bill seeks to reduce the confusion about plastics recycling by eliminating the chasing arrows on non-recyclable plastics.

On 20 April, I met with Del Norte County CAO Neal Lopez to discuss items to be addressed by the Del Norte County Board of Supervisors in the coming months, including potential compliance strategies to address food rescue and organics management (SB 1383), appointments to the Del Norte Solid Waste Task Force, review of the Authority's proposed budget for FY 21/22, and Authority Ordinance 2021-01 related to trespassing.

Agenda Item 7.4 is introduction of Authority Ordinance 2021-02, adjusting rates for the Del Norte County, Gasquet, and Klamath Transfer Stations and adjusting the maximum rates for collection. This rate ordinance also adjusts the minimum charge at the Del Norte County Transfer Station of $8 for up to 80 pounds and $10 for up to three 32-gallon cans at the Klamath or Gasquet Transfer Stations. This Ordinance becomes effective 30 days after it is adopted at a regular meeting, and so must be adopted before the end of May so that the rates will become effective on 01 July 2021. Prior to adoption, the Ordinance must be introduced, which is happening at this meeting. As this Ordinance pertains to facility and service rates, it does not

need to be reviewed or approved by the Del Norte County Board of Supervisors or the Crescent City Council.

Outreach: The Authority's use of CalRecycle grant funds has resulted in **Eco Hero** outreach presentations promoting litter reduction and recycling to Pine Grove on 16 April and a class at Joe Hamilton on 20 April.

Recycling Redemption: All Buy-back facilities in Humboldt County have closed, and Hambro Recycling reports many customers coming from Humboldt to redeem their beverage containers for deposits. We continue to field many calls about this. The North Coast Journal has had articles regarding the recycling redemption challenges in Humboldt over the past few months.

Statewide Commission on Recycling Markets and Curbside Recycling: Director Ward has attended all meetings of this Commission, and also serves as Vice Chair of the Organics Committee. More information may be found here:
https://www.calrecycle.ca.gov/markets/commission/

Community Cleanups: This week, Crystal Yang of the Tobacco Use Prevention Program and Grant Werschkull of the Smith River Alliance are organizing cleanups:

> ***We have cleanup activities scheduled with the Del Norte High School Interact Club on April 22nd. Then on Saturday the 24th from around 10 to noon we will be working at four target locations around the Crescent City – Fort Dick area. For more info, email:*** grant@smithriveralliance.org

Personnel: With an approved staffing chart for ten - and just nine employees currently - staff have opened a recruitment to hire a temporary/part-time refuse site attendant to help with the increased facility hours over the summer.

Covid-19 and Related Precautions:

During the covid-19 pandemic, Authority staff are using masks and gloves and regularly sanitizing. Authority staff have been approved to receive covid-19 vaccines through Rite Aid, and several Authority employees have received vaccinations. We have signs asking customers to wear masks or face coverings and observe social distancing. The Authority has set the following hours for those vulnerable to this virus. Self-haul customers who may be vulnerable are encouraged to use our facilities during these hours, and self-haulers who are less vulnerable are encouraged to come at other times. The hours set for potentially vulnerable self-haulers are:

Del Norte County Transfer Station: Tuesday and Thursday 8 AM to 9 AM.
Klamath Transfer Station: 10 AM to 11 AM on Wednesdays & Sundays
Gasquet Transfer Station: 10 AM to 11 AM on Saturdays.

Solid Waste
Balance Sheet
February 28, 2021

Unaudited

ASSETS

422 010 00000	Cash Solid Waste	1,276,754.17
422 010 00300	Imprest Cash	3,500.00
422 010 00500	I Bank Loan Deposit Held by County	198,177.17
422 010 01100	Accounts Receivable	2,472.19
422 010 03200	Land	493,000.00
422 010 03300	Transfer Station	3,266,990.64
422 010 03400	Equipment	158,443.55
422 010 03410	Buildings & Improvements	141,638.89
422 010 03440	Accum Depr Equipment	(158,444.00)
422 010 03450	Accum Depr Bldg & Improv	(223,435.00)
422 010 03460	Accum Depr Transfer Station	(1,082,227.00)
	Total Assets	4,076,870.61

LIABILITIES AND FUND EQUITY

422 010 05210	Sublease Payable	2,513,212.50
422 010 05300	Compensated Absences Payable	57,426.74
422 010 05400	Deferred Revenue	2,472.19
422 010 05500	Post Closure Liability	2,046,994.00
422 010 05600	Net OPEB Obligation	423,573.00
422 010 07100	Fund Balance	(1,657,561.42)
422 010 09600	Investment in Capital Assets net of related debt	671,843.00
	Revenue	2,523,760.10
	Expenditure	(2,504,849.50)
	Total Liabilities and Fund Equity	4,076,870.61

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MAR 26 2021
DNSWMA

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Del Norte Solid Waste Management Authority
A/R Aging Summary
As of April 1, 2021

		Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A		130.31	0.00	0.00	0.00	0.00	130.31
A		56.26	0.00	0.00	0.00	0.00	56.26
A	***RECEIVERSHIP***	0.00	0.00	0.00	0.00	989.02	989.02
A		1,975.54	0.00	0.00	0.00	0.00	1,975.54
B		107.50	0.00	0.00	0.00	0.00	107.50
B		8.00	0.00	0.00	0.00	0.00	8.00
B		255.13	99.71	190.07	171.38	0.00	716.29
C		95.00	0.00	0.00	0.00	0.00	95.00
C		367.69	0.00	0.00	0.00	0.00	367.69
C		0.00	0.00	0.00	0.01	0.00	0.01
C		1,080.63	1,232.28	0.00	0.00	0.00	2,312.91
C		23.37	0.00	0.00	0.00	0.00	23.37
C		17.14	0.00	0.00	0.00	0.00	17.14
C		221.64	397.24	0.00	0.00	0.00	618.88
C		66.99	70.11	0.00	0.00	0.00	137.10
C		386.39	0.00	0.00	0.00	0.00	386.39
C		10.91	85.69	0.00	0.00	0.00	96.60
C		9.35	0.00	0.00	0.00	0.00	9.35
D		3,586.77	0.00	0.00	0.00	0.00	3,586.77
D		8.00	0.00	0.00	0.00	0.00	8.00
D		0.00	32.10	0.00	0.00	0.00	32.10
D		14.84	0.00	0.00	0.00	0.00	14.84
D		412.49	0.00	0.00	0.00	0.00	412.49
D		15.40	0.00	0.00	0.00	0.00	15.40
E		743.79	0.00	0.00	0.00	0.00	743.79
E		51.63	0.00	0.00	0.00	0.00	51.63
E		87.01	0.00	0.00	0.00	0.00	87.01
F		79.46	134.97	0.00	0.00	0.00	214.43
G		672.14	0.00	0.00	0.00	0.00	672.14
G		123.52	0.00	0.00	0.00	0.00	123.52
G		560.00	394.17	0.00	0.00	0.00	954.17
G		19.33	0.00	0.00	0.00	0.00	19.33
H		10.62	0.00	0.00	0.00	0.00	10.62
H		912.23	931.86	0.00	0.00	0.00	1,844.09
H		102.82	0.00	0.00	0.00	0.00	102.82
H		89.59	652.80	133.99	0.00	0.00	876.38
H		76.34	0.00	0.00	0.00	0.00	76.34
I		86.11	0.00	0.00	0.00	0.00	86.11
J		310.04	0.00	0.00	0.00	0.00	310.04
J		236.81	0.00	0.00	0.00	0.00	236.81
K		66.00	0.00	0.00	0.00	0.00	66.00
K		1,923.58	0.00	0.00	0.00	0.00	1,923.58
L		0.00	31.16	0.00	0.00	0.00	31.16
L		2,541.10	0.00	0.00	0.00	0.00	2,541.10
L		409.70	0.00	0.00	0.00	0.00	409.70

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of April 1, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
M	9.00	0.00	0.00	0.00	0.00	9.00
M	37.60	0.00	0.00	0.00	0.00	37.60
M	96.38	0.00	0.00	0.00	0.00	96.38
M	41.68	0.00	0.00	0.00	0.00	41.68
N	165.15	0.00	0.00	0.00	0.00	165.15
N	66.76	0.00	0.00	0.00	0.00	66.76
N	18.91	0.00	0.00	0.00	0.00	18.91
N	54.73	0.00	0.00	0.00	0.00	54.73
N	525.67	0.00	0.00	0.00	0.00	525.67
P	171.38	0.00	0.00	0.00	0.00	171.38
P	205.66	0.00	0.00	0.00	0.00	205.66
P	46.74	0.00	0.00	0.00	0.00	46.74
P	8.00	14.49	0.00	0.00	0.00	22.49
P	0.00	98.15	0.00	0.00	0.00	98.15
P	46.95	0.00	0.00	0.00	0.00	46.95
P ***COLLECTIONS***	0.00	0.00	0.00	0.00	682.16	682.16
R	152.45	101.27	23.37	0.00	0.00	277.09
R	128,939.30	0.00	0.00	0.00	0.00	128,939.30
R	16,315.36	0.00	0.00	0.00	0.00	16,315.36
R	0.00	-97.00	0.00	0.00	0.00	-97.00
R	11,839.75	0.00	0.00	0.00	0.00	11,839.75
R	857.89	0.00	0.00	0.00	0.00	857.89
R ***COLLECTIONS***	0.00	0.00	0.00	0.00	1,503.53	1,503.53
R	8.00	12.46	0.00	0.00	0.00	20.46
R	0.00	302.25	0.00	0.00	0.00	302.25
R	56.09	0.00	0.00	0.00	0.00	56.09
R	215.00	62.32	0.00	0.00	0.00	277.32
R	39.70	83.48	0.00	0.00	0.00	123.18
R	162.04	0.00	0.00	0.00	0.00	162.04
S	23.37	0.00	0.00	0.00	0.00	23.37
S	94.11	0.00	0.00	0.00	0.00	94.11
S	20.25	0.00	0.00	0.00	0.00	20.25
S	5,867.45	0.00	0.00	0.00	0.00	5,867.45
S	8.00	0.00	0.00	0.00	0.00	8.00
S	10.91	0.00	0.00	0.00	0.00	10.91
S	80.91	0.00	0.00	0.00	0.00	80.91
S	5,329.92	6,083.99	0.00	0.00	0.00	11,413.91
S	54.53	0.00	0.00	0.00	0.00	54.53
T	116.85	0.00	0.00	0.00	0.00	116.85
T	381.75	0.00	0.00	0.00	0.00	381.75
T	2,956.64	0.00	0.00	0.00	0.00	2,956.64
T	244.81	0.00	0.00	0.00	0.00	244.81
T	87.63	22.92	0.00	0.00	0.00	110.55
V	1,374.15	0.00	0.00	0.00	0.00	1,374.15
Y	155.60	0.00	0.00	0.00	0.00	155.60

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of April 1, 2021

		Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
	Y	45.35	224.03	0.00	0.00	0.00	269.38
TOTAL		**194,883.59**	**10,970.45**	**347.43**	**171.39**	**3,174.71**	**209,547.57**

CLAIMS APPROVED BY THE DIRECTOR

Del Norte Solid Waste Management Authority

Claims for March 2021

Date Paid	Paid to:	Budget	Amt. Paid	Description	Claim #
3/4/2021	Crescent Ace Hardware	20180	$ 26.87	INV 863002 Car Battery Core Charge, 1	8916
	Crescent Ace Hardware	20180	$ 182.70	INV 863002 Interstate GC2-ECL-UTL Battery, 1	
	Crescent Ace Hardware	20239-001	$ 53.75	INV 862772 Rental Pump/ Trash 2" W/1 Suc 1 Dis	
	Crescent Ace Hardware	20239-001	$ 2.96	INV 862772 Environmental Fee, 1	
	Crescent Ace Hardware	20239-001	$ 5.00	INV 862772 Rental Damage Waver, 1	
	Crescent Ace Hardware	20180	$ 53.75	INV 862062 Car Battery Core Charge, 2	
	Crescent Ace Hardware	20180	$ 365.39	INV 862062 Interstate GC2-ECL-UTL, 2	
	Crescent Ace Hardware	20239-001	$ 32.14	INV 860475 Plstc Bucket 5G Wht Ace, 10	
	Crescent Ace Hardware	20239-001	$ 48.36	INV 860291 Tire Wb Universal Fltfre, 1	
	Crescent Ace Hardware	20275	$ 8.59	INV 860291 Adjustable Wrench 6", 1	
	Crescent Ace Hardware	20180	$ 27.94	INV 860087 Combo Set 3 Pc, 1	
	Crescent Ace Hardware	20171	$ 10.74	INV 860087 Ace 50/50 LL Antifreeze, 1	
3/4/2021	Del Norte Office Supply	20224	$ 4.56	INV 622241 Business Source Round-Ring View Bndr, 2	8917
	Del Norte Office Supply	20224	$ 12.88	INV 622241 Avery Ready Index 15 Tab Dvdr, 2	
3/4/2021	Recology Del Norte	20288	$ 293.82	BILL 06024178 900 Tenth St - City Yard	8918
	Recology Del Norte	20283	$ 532.50	BILL 06024160 500 Cooper Ave - County Yard	
	Recology Del Norte	20288	$ 695.71	BILL 06024145 1001 Front St - Cultural Cntr	
3/4/2021	Efficiency Delivery	20280	$ 30.00	INV 499473 Delivery to North Coast Labs 02/24/21	8919
	Efficiency Delivery	20280	$ 30.00	INV 499472 Delivery to North Coast Labs 02/23/21	
	Efficiency Delivery	20280	$ 30.00	INV 499471 Delivery to North Coast Labs 02/22/21	
3/5/2021	California Product Stewardship Council	20229	$ 2,442.14	INV 008 Propane & Marine Flare Pro 12/01/20-01/31/21	8921
3/5/2021	Lost Coast Communications, Inc.	20240-091	$ 375.00	INV 4402-00003-0004 Digl-Wb 35% Sov Mob Articles	8922
3/5/2021	DNC Auditor	20121	$ 119.97	Office Telephone Service 02/19-03/18/21	Interdepartmental
3/6/2021	DNC Auditor	20237	$ 4,180.54	Debit/Credit Mo Feb 2021	Interdepartmental
3/12/2021	G.H. Outreach	20285	$ 120.00	INV 260905 Feb 2021 Recycling Services	8923
3/12/2021	Recology Del Norte	20238	$ 1,904.76	INV 5206 Klamath Beach Rd Feb 21 Bin Pulls	8924
	Recology Del Norte	20238	$ 634.92	INV 5205 Old Gasquet Toll Rd Feb 21 Bin Pulls	
3/12/2021	Curry Transfer Roto-Rooter	20140	$ 196.72	INV 66140933 KTS PortaPotty Feb 2021	8925
	Curry Transfer Roto-Rooter	20140	$ 115.03	INV 66140932 GTS PortaPotty Feb 2021	
3/12/2021	Hambro/Waste Solutions Group	20239	$ 178,047.52	INV 2021-02 Materials Management Feb 2021	8926
3/12/2021	Quill	20224	$ 9.66	INV 15119974 Clearpoint Mech Pencil .5MM SS 2Pk, 1	8927
	Quill	20224	$ 20.41	INV 15119974 PPR Cpy 20# LTR SN 5C, 1	
	Quill	20224	$ 64.48	INV 15119974 Nitrile Disp Glove PWDFR XL Bx, 3	
3/12/2021	Les Schwab Tires	20180	$ 358.88	INV 62200403957 Golf Cart 6 Volt Battery, 2	8928
3/12/2021	Black & Rice LLP	20234	$ 1,312.00	INV 809 Legal Services Feb 2021	8929
3/16/2021	Butcher, Andrew	20231	$ 750.00	INV 000008-R-0020 IT Services Apr 2021	8930
3/16/2021	United States Cellular	20121	$ 103.44	INV 0426793797 03/04-04/03/21 Cell Service	8931
3/19/2021	Hi-Tech Security	20236	$ 72.00	INV 21-02697 Comm Security Monitoring Apr-Jun 2021	8932
3/19/2021	Merle Helstowski Signs	20180	$ 145.13	Replace Rotted Haz Mat Pricing Sign, TS	8933
3/22/2021	Canon Financial Services, Inc.	20250	$ 142.02	INV 26405086 Contract Rental Mar 2021	8934
	Canon Financial Services, Inc.	20221	$ 48.41	INV 26405086 Printing Charges Feb 2021	
3/24/2021	Mission Linen Supply	20140	$ 31.09	INV 514419312 Linen Services 03/23/21	8936
	Mission Linen Supply	20140	$ 31.09	INV 514334049 Linen Services 03/09/21	
3/24/2021	Recology Del Norte	20288	$ 695.71	BILL 06033872 1001 Front St - Cultural Cntr	8937
	Recology Del Norte	20283	$ 532.50	BILL 06033898 500 Cooper Ave - County Yard	
	Recology Del Norte	20288	$ 293.82	BILL 06033906 900 Tenth St - City Yard	
3/24/2021	North Coast Laboratories, Ltd.	20232	$ 840.00	INV 157638 EPA 8260B, 6	8938
	North Coast Laboratories, Ltd.	20232	$ 780.00	INV 157638 DNSWA Groundwater Minerals, 6	
	North Coast Laboratories, Ltd.	20232	$ 300.00	INV 157638 Chemical Oxygen Demand, 6	
	North Coast Laboratories, Ltd.	20232	$ 5.00	INV 157638 ELAP Fee, 1	
	North Coast Laboratories, Ltd.	20232	$ 960.00	INV 157638 Subcontracted Analysis, 6	
	North Coast Laboratories, Ltd.	20232	$ 90.00	INV 157638 Metals Filtration, 6	
	North Coast Laboratories, Ltd.	20232	$ 240.00	INV 157638 Mercury, 6	
	North Coast Laboratories, Ltd.	20232	$ 1,080.00	INV 157638 ICP-MS Metals, 6	

	North Coast Laboratories, Ltd.	20232	$ 504.00	INV 157638 ICAP Metals, 6	
	North Coast Laboratories, Ltd.	20232	$ 100.00	INV 157638 Geotracker Reporting, 1	
3/24/2021	North Coast Laboratories, Ltd.	20232	$ 5.00	INV 157665 ELAP Fee, 1	8939
	North Coast Laboratories, Ltd.	20232	$ 90.00	INV 157665 Turbidity, 3	
	North Coast Laboratories, Ltd.	20232	$ 120.00	INV 157665 Settleable Solids, 3	
	North Coast Laboratories, Ltd.	20232	$ 105.00	INV 157665 Nitrate and/or Nitrite, 3	
	North Coast Laboratories, Ltd.	20232	$ 45.00	INV 157665 Metals Filtration, 3	
	North Coast Laboratories, Ltd.	20232	$ 120.00	INV 157665 Mercury, 3	
	North Coast Laboratories, Ltd.	20232	$ 540.00	INV 157665 ICP-MS Metals, 3	
	North Coast Laboratories, Ltd.	20232	$ 216.00	INV 157665 ICAP Metals, 3	
	North Coast Laboratories, Ltd.	20232	$ 100.00	INV 157665 Geotracker Reporting, 1	
	North Coast Laboratories, Ltd.	20232	$ 600.00	INV 157665 EPA 8260B, 3	
	North Coast Laboratories, Ltd.	20232	$ 255.00	INV 157665 EPA 1664 - Oil and Grease, 3	
	North Coast Laboratories, Ltd.	20232	$ 150.00	INV 157665 Chemical Oxygen Demand, 3	
3/24/2021	DNC Auditor	20297	$ 85.50	C Renner Petroleum Fuel Charges 02/16-28/21	Interdepartmental
3/24/2021	DNC Auditor	20297	$ 81.66	C Renner Petroleum Fuel Charges 03/01-15/21	Interdepartmental
3/26/2021	Crescent Ace Hardware	20180	$ 17.19	INV 866290 Hex Key Balldriver 11PC, 1	8940
	Crescent Ace Hardware	20239-001	$ 0.94	INV 864605 Screws Nuts Bolts, 8	
	Crescent Ace Hardware	20239-001	$ 2.24	INV 864605 Screws Nuts Bolts, 8	
	Crescent Ace Hardware	20239-001	$ 8.59	INV 864605 Mending Brace 3x5/8"Galv, 1	
	Crescent Ace Hardware	20239-001	$ 6.44	INV 864605 Cornr Brace1-1/2"Galv4PK, 1	
	Crescent Ace Hardware	20239-001	$ 4.93	INV 864605 Hinge Strap LD 2"Gal CD2, 1	
3/31/2021	DNC Auditor	20155	$ 549.50	P, L & M Ins. - 3rd Qtr.	Interdepartmental
3/31/2021	DNC Auditor	70530-199	$ 7,843.00	Interfund Cost Plan Feb 2021	Interdepartmental
	TOTAL		$ 211,039.89		

DNSWMA
GRAND TOTALS
March 2021

	Amount to 422-421 91003	Amount to 422-421 91004	TOTAL AMOUNT
	66.53%	**33.47%**	
DNCTS Cash Total	36,033.55	18,127.80	*54,161.35*
DNCTS Charge Total	136,943.93	68,893.94	*205,837.87*
DNCTS Credit/Debit	47,257.77	23,774.50	*71,032.27*
DNCTS Adjustment	-619.91	619.91	*0.00*
DNCTS Totals	219,615.34	111,416.15	*331,031.49*
Klamath Cash Total		6,006.25	6,006.25
Klamath Charge Total		155.60	155.60
Klamath Adjustment			
Klamath Totals		6,161.85	*6,161.85*
Gasquet Cash Total		1,625.07	1,625.07
Gasquet Charge Total		148.82	*148.82*
Gasquet Adjustment			
Gasquet Totals		1,773.89	*1,773.89*
GRAND TOTALS	***219,615.34***	***119,351.89***	***338,967.23***

3.4

MONTHLY SPLIT SHEET
DNSWMA TRANSFER STATION
MONTH: MARCH 2021

Date	Cash	Checks	Cash/Check Total	Visa	Master	Discover	AmExp	Credit Card Total	Charges	Grand Total	66.53% 91003	33.47% 91004	20286	Total	
1	$ 2,016.55	$ 368.63	$ 2,385.18	$ 1,965.27	$ 255.61		$ 8.00	$ 2,228.88	$ 9,946.74	$ 14,560.80	$ 1,586.86	$ 798.32	($1.12)	$ 2,384.06	
2	$ 1,230.83	$ 101.69	$ 1,332.52	$ 2,821.55	$ 191.75		$ 17.14	$ 3,030.44	$ 11,800.59	$ 16,163.55	$ 886.53	$ 445.99	($0.14)	$ 1,332.38	
3	$ 1,353.24	$ 62.32	$ 1,415.56	$ 1,787.02	$ 30.97		$ 21.81	$ 1,839.80	$ 8,329.67	$ 11,585.03	$ 941.77	$ 473.79	$0.12	$ 1,415.68	
4	$ 1,721.62	$ 34.48	$ 1,756.10	$ 2,705.11	$ 29.65		$ 22.02	$ 2,756.78	$ 8,697.88	$ 13,210.76	$ 1,168.33	$ 587.77	$0.25	$ 1,756.35	
5	$ 267.77		$ 267.77	$ 458.64	$ 41.33			$ 499.97	$ 6,025.19	$ 6,792.93	$ 178.15	$ 89.62	($2.91)	$ 264.86	
6	$ 1,811.49	$ 35.84	$ 1,847.33	$ 2,685.89	$ 224.35	$ 32.76		$ 2,943.00	$ 630.53	$ 5,420.86	$ 1,229.03	$ 618.30	$0.61	$ 1,847.94	
7	$ 1,933.41	$ 73.64	$ 2,007.05	$ 2,243.12	$ 82.03		$ 35.83	$ 2,360.98	$ 105.16	$ 4,473.19	$ 1,335.29	$ 671.76	$0.35	$ 2,007.40	
8	$ 1,270.63	$ 10.91	$ 1,281.54	$ 1,865.32	$ 23.58			$ 1,888.90	$ 7,418.11	$ 10,588.55	$ 852.61	$ 428.93	($0.61)	$ 1,280.93	
9	$ 920.57	$ 70.73	$ 991.30	$ 488.38	$ 17.65			$ 506.03	$ 9,218.99	$ 10,716.32	$ 659.51	$ 331.79	($0.25)	$ 991.05	
10	$ 1,287.83	$ 144.40	$ 1,432.23	$ 1,411.65	$ 9.35	$ 8.00	$ 8.00	$ 1,437.00	$ 8,538.59	$ 11,407.82	$ 952.86	$ 479.37	($0.04)	$ 1,432.19	
11	$ 1,781.65	$ 72.62	$ 1,854.27	$ 2,209.14	$ 191.43		$ 10.91	$ 2,411.48	$ 8,702.68	$ 12,968.43	$ 1,233.65	$ 620.62	($0.14)	$ 1,854.13	
12	$ 1,877.11	$ 157.56	$ 2,034.67	$ 2,301.66	$ 123.98			$ 2,425.64	$ 10,131.37	$ 14,591.68	$ 1,353.67	$ 681.00	$0.17	$ 2,034.84	
13	$ 2,059.72	$ 145.77	$ 2,205.49	$ 3,575.79	$ 87.57			$ 3,663.36	$ 407.77	$ 6,276.62	$ 1,467.31	$ 738.18	$0.13	$ 2,205.62	
14	$ 853.23	$ 27.81	$ 881.04	$ 1,158.54	$ 114.57			$ 1,273.11	$ 141.99	$ 2,296.14	$ 586.16	$ 294.88	($2.75)	$ 878.29	
15	$ 1,565.56	$ 46.17	$ 1,611.73	$ 2,265.85	$ 24.00		$ 47.41	$ 2,337.26	$ 10,087.62	$ 14,036.61	$ 1,072.28	$ 539.45	($0.34)	$ 1,611.39	
16	$ 1,588.63	$ 22.02	$ 1,610.65	$ 2,032.18	$ 176.05	$ 16.00	$ 8.00	$ 2,232.23	$ 9,375.90	$ 13,218.78	$ 1,071.57	$ 539.08	($0.08)	$ 1,610.57	
17	$ 1,806.96	$ 29.61	$ 1,836.57	$ 2,043.40	$ 127.04		$ 8.00	$ 2,178.44	$ 8,402.98	$ 12,417.99	$ 1,221.87	$ 614.70	($0.59)	$ 1,835.98	
18	$ 989.43	$ 32.72	$ 1,022.15	$ 3,275.61	$ 2.47			$ 3,278.08	$ 7,542.36	$ 11,842.59	$ 680.04	$ 342.11	$0.07	$ 1,022.22	
19	$ 1,009.62		$ 1,009.62	$ 1,035.21	$ 15.58			$ 1,050.79	$ 7,064.01	$ 9,124.42	$ 671.70	$ 337.92	($0.70)	$ 1,008.92	
20	$ 1,567.22	$ 84.82	$ 1,652.04	$ 2,188.87	$ 220.58	$ 8.00	$ 8.00	$ 2,425.45	$ 263.52	$ 4,341.01	$ 1,099.10	$ 552.94	$0.79	$ 1,652.83	oil pd $7.60
21	$ 3,022.20	$ 92.13	$ 3,114.33	$ 2,907.84	$ 113.73		$ 28.04	$ 3,049.61	$ 141.62	$ 6,305.56	$ 2,071.96	$ 1,042.37	$4.71	$ 3,119.04	
22	$ 2,284.10	$ 56.30	$ 2,340.40	$ 1,467.70	$ 118.83	$ 8.00	$ 31.16	$ 1,625.69	$ 10,159.60	$ 14,125.69	$ 1,557.07	$ 783.33	$0.14	$ 2,340.54	
23	$ 2,455.78	$ 8.00	$ 2,463.78	$ 2,392.63	$ 282.41	$ 31.16	$ 2.11	$ 2,708.31	$ 11,684.73	$ 16,856.82	$ 1,639.15	$ 824.63	$1.25	$ 2,465.03	
24	$ 1,633.40	$ 40.50	$ 1,673.90	$ 1,489.12	$ 74.86		$ 18.70	$ 1,582.68	$ 7,435.48	$ 10,692.06	$ 1,113.65	$ 560.25	$0.01	$ 1,673.91	
25	$ 1,671.61	$ 82.28	$ 1,753.89	$ 2,777.43	$ 154.34			$ 2,931.77	$ 6,733.56	$ 11,419.22	$ 1,166.86	$ 587.03	($0.04)	$ 1,753.85	MC chgbk $26.49 from 02/20
26	$ 2,141.90	$ 18.91	$ 2,160.81	$ 2,820.84	$ 265.98			$ 3,086.82	$ 6,749.70	$ 11,997.33	$ 1,437.59	$ 723.22	($0.38)	$ 2,160.43	
27	$ 2,143.56	$ 277.65	$ 2,421.21	$ 3,644.35	$ 72.92			$ 3,717.27	$ 949.57	$ 7,088.05	$ 1,610.83	$ 810.38	($0.45)	$ 2,420.76	
28	$ 1,653.32	$ 149.61	$ 1,802.93	$ 2,805.74	$ 169.14	$ 51.62		$ 3,026.50	$ 205.68	$ 5,035.11	$ 1,199.49	$ 603.44	$0.14	$ 1,803.07	
29	$ 2,116.05	$ 241.70	$ 2,357.75	$ 1,699.62	$ 285.65		$ 34.28	$ 2,019.55	$ 10,081.30	$ 14,458.60	$ 1,568.61	$ 789.14	$0.28	$ 2,358.03	oil pd $7.80
30	$ 1,760.00	$ 55.19	$ 1,815.19	$ 2,072.78	$ 272.74	$ 73.23		$ 2,418.75	$ 10,651.14	$ 14,885.08	$ 1,207.65	$ 607.54	$6.18	$ 1,821.37	
31	$ 1,814.35	$ 8.00	$ 1,822.35	$ 1,806.21	$ 88.75	$ 89.01	$ 113.73	$ 2,097.70	$ 8,213.84	$ 12,133.89	$ 1,212.41	$ 609.94	($1.25)	$ 1,821.10	
								$ -							
TOTALS	$ 51,609.34	$2,552.01	$54,161.35	$66,402.46	$3,888.89	$ 317.78	$ 423.14	$71,032.27	$205,837.87	$331,031.49	$36,033.55	$18,127.80	$3.41	$54,164.76	

03/19/21 $39.95 NSF ck from 02/26/21 repaid

DAILY TICKET REPORT						
DNSWMA TRANSFER STATION						
MONTH: March 2021						
Date	BEGIN	END	VOIDED TICKETS	TICKET COUNT		
1	1212854	1213098		245		
2	1213099	1213336		238		
3	1213337	1213548		212		
4	1213549	1213787		239		
5	1213788	1213858		71		
6	1213859	1214103		245		
7	1214104	1214350		247		
8	1214351	1214533		183		
9	1214534	1214649		116		
10	1214650	1214847		198		
11	1214848	1215078	1	230		
12	1215079	1215335		257		
13	1215336	1215610		275		
14	1215611	1215711		101		
15	1215712	1215932		221		
16	1215933	1216154		222		
17	1216155	1216397		243		
18	1216398	1216546		149		
19	1216547	1216679		133		
20	1216680	1216914		235		
21	1216915	1217220		306		
22	1217221	1217423		203		
23	1217424	1217655		232		High
24	1217656	1217862		207		306
25	1217863	1218081		219		
26	1218082	1218362		281		Low
27	1218363	1218640		278		71
28	1218641	1218916		276		
29	1218917	1219153		237		Daily Ave.
30	1219154	1219398		245		218
31	1219399	1219618		220		
TOTAL			1	6764		

DNSWMA

KLAMATH TRANSFER STATION - DEPOSITS

March-2021

Date	Cash	Checks	TOTAL Deposit	Over / Short	Sales	TOTAL Sales	Charges	TOTAL Cash + Charge	Tickets
March 3, 2021	450.23	204.91	655.14	0.34	654.80	655.14		655.14	28
March 7, 2021	744.20	86.85	831.05	0.26	830.79	831.05		831.05	35
March 10, 2021	325.17		325.17	0.27	324.90	325.17	155.60	480.77	21
March 14, 2021	773.79	56.13	829.92	1.71	828.21	829.92		829.92	48
March 17, 2021	290.37	172.15	462.52	0.23	462.29	462.52		462.52	20
March 21, 2021	881.12	89.82	970.94	1.84	969.10	970.94		970.94	52
March 24, 2021	332.48	190.03	522.51	0.21	522.30	522.51		522.51	24
March 28, 2021	959.79	12.20	971.99	1.08	970.91	971.99		971.99	42
March 31, 2021	365.44	71.57	437.01	0.31	436.70	437.01		437.01	20
			0.00			0.00		0.00	
			0.00			0.00		0.00	
			0.00			0.00		0.00	
			0.00			0.00		0.00	
			0.00			0.00		0.00	
TOTAL	5,122.59	883.66	**$ 6,006.25**	6.25	6,000.00	**$ 6,006.25**	$ 155.60	**$6,161.85**	**290**

TOTAL SALES (CASH + CHARGE)

Date	Wednesday	Friday	Sunday	check
March 3, 2021	655.14			
March 7, 2021			831.05	
March 10, 2021	480.77			
March 14, 2021			829.92	
March 17, 2021	462.52			
March 21, 2021			970.94	
March 24, 2021	522.51			
March 28, 2021			971.99	
March 31, 2021	437.01			
TOTALS	***2,557.95***	***0.00***	***$3,603.90***	6,161.85
DAILY AVERAGI	511.59		$900.98	

DNSWMA

GASQUET TRANSFER STATION - DEPOSITS

March-2021

Date	Cash	Checks	TOTAL Deposit	Over / Short	Sales	TOTAL Sales	Charges	TOTAL Cash + Charge	Tickets	Notes
March 6, 2021	293.87	53.36	347.23	$0.04	347.19	347.23	31.41	378.64	26	
March 13, 2021	479.95	149.20	629.15	$0.30	628.85	629.15	76.28	705.43	30	
March 20, 2021	201.11	54.00	255.11	$9.00	246.11	255.11	9.00	264.11	24	
March 27, 2021	347.98	45.60	393.58	$9.32	384.26	393.58	32.13	425.71	34	
			0.00			0.00		0.00		
			0.00			0.00		0.00		
			0.00			0.00		0.00		
			0.00			0.00		0.00		
			0.00			0.00		0.00		
			0.00			0.00		0.00		
TOTAL	$ 1,322.91	$ 302.16	**$ 1,625.07**	$18.66	$ 1,606.41	**$ 1,625.07**	$ 148.82	**$1,773.89**	**114**	

TOTAL SALES (CASH + CHARGE)

Date	Thursday	Saturday	check
March 6, 2021		378.64	
March 13, 2021		705.43	
March 20, 2021		264.11	
March 27, 2021		425.71	
TOTALS	***$0.00***	***$1,773.89***	1,773.89
DAILY AVERAGE		$443.47	

AUTHORITY REVENUE REPORT March 2021

Authority Service Fees

2019/2020		Comparison FY19/20	Budget line	2020/2021 Budget/Month	Annual Budget
			422-421-91004	$ 104,703.58	$ 1,256,443.00
	2019/2020			2020/2021 Actual / Month	Over Budget / Month
July	**$ 116,344.02**	$ 18,640.67	July	**$ 134,984.69**	$ 30,281.11
August	**$ 116,505.43**	$ 10,154.40	August	**$ 126,659.83**	$ 21,956.25
September	**$ 96,983.42**	$ 19,252.68	September	**$ 116,236.10**	$ 11,532.52
October	**$ 112,461.73**	$ 6,411.98	October	**$ 118,873.71**	$ 14,170.13
November	**$ 92,931.11**	$ 13,556.19	November	**$ 106,487.30**	$ 1,783.72
December	**$ 88,083.25**	$ 17,529.05	December	**$ 105,612.30**	$ 908.72
January	**$ 94,916.08**	$ 6,176.80	January	**$ 101,092.88**	$ (3,610.70)
February	**$ 99,287.34**	$ (2,105.65)	February	**$ 97,181.69**	$ (7,521.89)
March	**$ 97,728.94**	$ 21,622.95	March	**$ 119,351.89**	$ 14,648.31
April	**$ 98,566.24**	$ -	April	**$ -**	$ -
May	**$ 108,860.10**	$ -	May	**$ -**	$ -
June	**$ 116,321.93**	$ -	June	**$ -**	$ -
Total	**$ 1,238,989.59**	$ 111,239.07	Total	**$ 1,026,480.39**	$ 84,148.14
		Over last year			Exceeding (or Below) Budget to date

AUTHORITY REVENUE REPORT March 2021

Franchise Fee

2019/2020		Comparison FY 19/20	Budget line	Budget/Month	Annual Budget
			422-421-90153	$ 30,775.00	$ 369,300.00
	2019/2020			**2020 / 2021** Actual / Month	Over Budget
July	**$ 29,192.00**	$ 1,922.00	July	**$ 31,114.00**	$ 339.00
August	**$ 31,121.00**	$ (540.00)	August	**$ 30,581.00**	$ (194.00)
September	**$ 31,662.00**	$ (1,109.00)	September	**$ 30,553.00**	$ (222.00)
October	**$ 29,428.00**	$ 6,233.00	October	**$ 35,661.00**	$ 4,886.00
November	**$ 30,375.00**	$ 2,443.00	November	**$ 32,818.00**	$ 2,043.00
December	**$ 30,648.00**	$ 1,735.00	December	**$ 32,383.00**	$ 1,608.00
January	**$ 29,822.00**	$ 2,710.00	January	**$ 32,532.00**	$ 1,757.00
February	**$ 32,164.00**	$ 518.00	February	**$ 32,682.00**	$ 1,907.00
March	**$ 29,897.00**	$ 1,949.00	March	**$ 31,846.00**	$ 1,071.00
April	**$ 26,828.00**	$ -	April	**$ -**	$ -
May	**$ 26,696.00**	$ -	May	**$ -**	$ -
June	**$ 28,555.00**	$ -	June	**$ -**	$ -
Total	**$ 356,388.00**	$ 15,861.00	Total	**$ 290,170.00**	$ 13,195.00
		Over last year			Exceeding (or Below) Budget to date

Above/(Below) Budget to date $ 97,343.14

LAWRENCE
& ASSOCIATES
ENGINEERS & GEOLOGISTS

015063.00
Task 9

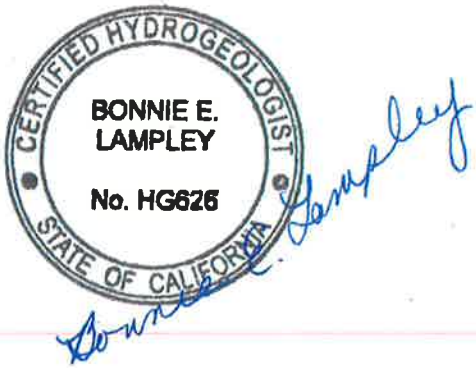
SECOND-HALF 2020

WATER-QUALITY MONITORING REPORT

FOR

CRESCENT CITY LANDFILL

APRIL 15, 2021



PREPARED FOR:

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
1700 STATE STREET
CRESCENT CITY, CA 95531

3590 Iron Court • Shasta Lake, California 96019 • (530) 275-4800 • fax (530) 275-7970 •

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INTRODUCTION

This document presents the second-half 2020 water-quality monitoring report for the Crescent City Landfill (Landfill), Del Norte County, California (**Figures 1** and **2**). Lawrence & Associates (L&A) prepared this report at the request of the Del Norte Solid Waste Management Authority (DNSWMA), a joint powers authority of the County of Del Norte and the only incorporated city, Crescent City. The Authority has administrative responsibility for the Crescent City Landfill, including environmental monitoring, reporting, and compliance, though the landfill and landfill property are owned by the County of Del Norte.

The Landfill, which was closed in March 2005, is monitored under Waste Discharge Requirements (WDR) Order No. 97-90, issued by the North Coast Regional Water Quality Control Board (NCRWQCB) on September 25, 1997.

In anticipation of updating the WDR, the DNSWMA proposed updates to the Monitoring & Reporting Program (MRP). To that end, L&A prepared a report (MRP Update Report) summarizing the landfill history and operations, describing the hydrogeology of the site in detail, and interpreting the historical water-quality data, and proposing changes to the MRP.[1]

On September 16, 2016, the NCRWQCB issued a letter reducing the Threat/Complexity (T/C) Rating for the Landfill from 1A to 2A. The letter stated the following:

> "Specifically, to maintain a 2A rating, you must continue to monitor the two nearest domestic wells, identified as 110-140-24 and 110-149-16, twice a year at the same time as the SWDS sampling. Analytes shall include, at a minimum, the general chemistry and field parameters required at the SWDS monitoring wells and volatile organic compounds U.S. EPA Method 8260, including oxygenates. Data from these wells shall be included in the regular monitoring reports. Other monitoring points may be proposed to replace sampling at the domestic wells, but are subject to review and approval by the Executive Officer of the Regional Water Board."

DNSWMA staff has contacted the owners of the above-described wells to obtain permission to sample, but the owners have continued to decline to give permission.

Based on the analysis herein and the MRP Update Report, it is neither clear whether an additional downgradient well is necessary at this time nor where one should be located. The location of new downgradient wells may depend, in part, on the results of the residential well sampling, and on the continued monitoring of the E-4 well pair. In the MRP Update Report, we recommended evaluating the need and/or location for a new downgradient well in six months, after one more sampling event for the E-4 pair and sampling of the residential wells. The E-4 well pair was not

[1] L&A, January 13, 2016, *Proposed Updates to Monitoring & Reporting Program for Crescent City Landfill.*

sampled in either of the 2016 events, but has been sampled since, in a total of five events. The need for a new downgradient well is discussed herein, based on the results from sampling events. We also recommend sampling the above-described residential wells, although we understand from DNSWMA staff that the residents have indicated they do not wish to participate in any further monitoring of their wells.

SUMMARY

GROUNDWATER GRADIENT AND MOVEMENT

Figures 2 and **3** shows groundwater elevation contour maps for data collected during the period, August 31 through September 8, 2020, for the Dune (shallow) and Battery (deep) aquifers, respectively; **Table 1** (following text) summarizes the current depth to water and groundwater elevations. The direction of the groundwater gradient was similar in both aquifers, generally ranging from east to southeast at magnitudes generally ranging from 0.007 to 0.029 feet/foot. All gradients are generally similar to previous periods.

WATER QUALITY

Second-half 2020 water-quality monitoring was performed by DNSWMA per WDR Order No. 97-90. Results were similar to those from recent monitoring events. **Table 2** summarizes the current general parameter and metals results. Sampling was conducted during the period, August 31 through September 8, 2020.

Table 3 summarizes the historical organic compounds (volatile, semivolatile, and chlorinated compounds) detections. Volatile (VOC) were analyzed for second-half 2020; none were detected in any of the monitored wells. The last volatile organic compound (VOC) detections were in first-half 2017 (two detections – 0.5 µg/L of methyl tert-butyl ether (MTBE) in E-1 Shallow and 1.7 µg/L of toluene in SM-7 Shallow).

SVOC have not been detected in either E-4 Shallow or E-4 Deep (the monitoring wells closest to the nearest residences). E-4 Shallow has always been nondetected for VOC. Well E-4 Deep had previous VOC detections, in 2014, of 0.56 µg/L of MTBE and 6.9 µg/L of TBA. In E-4 Shallow, general parameters (such as TDS, alkalinity, hardness, calcium, sodium, etc.) showed a distinct decline in concentration between 2014 and 2017, then a slight increase to January 2019, and then has declined or remained stable to date (for example, see TDS graphs, **Page 13** in **Appendix B**).

Therefore, based on the recent historical and current results, a new well further downgradient of the E-4 pair does not appear to be warranted at this time. It is imperative, however, that the E-4 pair be sampled during every monitoring event, even though they are not officially listed in the WDR. The need for additional wells downgradient of the E-4 pair and upgradient of the nearest residences should continue to be evaluated after every sampling event, for the foreseeable future.

Wells downgradient of the Landfill and between the Landfill and the residential area show decreasing trends for TDS since Landfill closure. The E-3 pair, W-6E, W-6W, and SM-6 all

show statistically significant decreasing trends in TDS since closure (*ibid.*). The E-1 pair shows decreasing trends in TDS, although not statistically significant. Most of these wells have not shown VOC detections for at least the last six years. VOC have never been detected in W-6E; VOC have not been detected in W-6W since 2001.

The only increasing trend in TDS is in crossgradient well W-2, through early 2016. It is unusual, in that there is not a correlative increase in TDS in any of the downgradient wells. If the increase in TDS in W-2 was attributable to significant leachate migrating to groundwater over such a long period (almost 30 years), it would be expected that the downgradient wells would be showing increasing trends. All downgradient wells, however, are showing decreasing trends. Landfill-gas migration also does not appear to be causing this increase, as no other wells show a similar trend. A video survey of W-2, conducted in 2016, did not show damaged casing, but did show that surface-water intrusion had been occurring. L&A staff redeveloped and properly capped W-2 in 2016. Data since then suggests that this work may have been effective in slowing or stopping the increasing trends, as the concentrations of several parameters (alkalinity, bicarbonate, calcium, conductivity, hardness, magnesium, and TDS) have declined or stabilized (see graphs in **Attachment B**).

SITE DESCRIPTION

The Landfill is located two miles north of Crescent City, in Del Norte County, on a 166-acre property (**Figure 1**). The property encompasses parcels APN 110-020-08, APN 1120-020-43, and a portion of APN 110-020-69. The property is owned by Del Norte County and zoned as a Public Facility. Current land uses within one mile of the site are recreational, wildlife habitat, agricultural, residential, and industrial. The Landfill mound comprises approximately 23 acres of the 167-acre site.

The landfill property is surrounded on three sides by land owned by the California Department of Parks and Recreation; their holdings include approximately 5,000 acres extending from Old Mill Road to the ocean, less than two miles to the west. There is a residential area consisting of sixteen properties located approximately one quarter to one half mile north-northeast of the Landfill mound (main body of waste; **Figures 2** and **3**).

In 1996, the approximate southern half of the landfill was capped with a 60-mil coextruded geomembrane. In October 2005, the second phase of closure included capping the remaining area with a linear low-density polyethylene (LLDPE) geomembrane. Since 2005, no waste has been disposed at the Landfill.

Since 1997, groundwater-monitoring has been conducted using 17 groundwater monitoring wells, one leachate well, and three surface-water points. Two additional wells, E-4 Shallow and E-4 Deep, are being sampled but are not under MRP 97-90, as they were installed in 2014. Monitoring is conducted by DNSWMA and County staff.

Beginning in at least 1987, evidence of Landfill influence on groundwater and surface-water quality was noted. Impacts consist of periodic detections of organic compounds and elevated mineral constituents. In general, however, water quality has improved since the completion of landfill capping. This was discussed in detail in the MRP Update Report.

METHODS

SAMPLING

DNSWMA staff conducted the groundwater and surface-water sampling per the protocol recommended in a Technical Memorandum prepared in 1996 by Winzler & Kelly, and approved by NCRWQCB staff. Before the initial second-half 2019 sampling, the depth to water in each groundwater well was measured to the nearest 0.01 foot with an electronic well sounder.

Field parameters were measured per the Sampling and Analysis Plan; the meter was calibrated the morning of the actual testing. The field parameter data sheet is included in **Attachment A**.

Samples were shipped on ice and accompanied by appropriate chain-of-custody documentation, to North Coast Laboratories, Ltd., in Arcata, California.

HYDROGEOLOGICAL SETTING

The following discussions of the hydrogeologic setting and water quality were taken from the more detailed description in the MRP Update Report. Please refer to that report for additional information, as indicated.

STRATIGRAPHY

The Landfill site is underlain by the following geologic units, from ground surface downwards:

- Dune deposits of well-sorted, poorly consolidated, fine-grained sand. The Dune deposit is of varying thickness, depending on the ground-surface topography. In the higher elevation portions of the site, the Dune deposits can be as much as 40 feet thick (*e.g.*, as in the boring for the E-4 wells). In other areas, the Dune deposits may be less than 10 feet thick (*e.g.*, as in the boring for well W-2). Hydraulic conductivity of the Dune deposits ranges from 1.1×10^{-3} to 5.8×10^{-3} cm/sec.
- Underlying the Dune deposits is a unit characterized as the Marsh deposit. The Marsh deposit consists of interbedded peat and silty to clayey sand. It can be present merely as a zone of organic material or greenish-gray clayey zone, or range up to 10 feet thick. It appears to thicken to the northeast (*e.g.*, as in the boring for the E-4 wells).
- Underlying the Marsh deposit is the Battery Formation, a littoral sand deposit. The Battery Formation ranges in thickness from about five to 30 feet, although, in general, it is thinner overall than the Dune deposits. Hydraulic conductivity of the Battery Formation ranges from 4.1×10^{-4} to 6.1×10^{-5} cm/sec.

- Underlying the Battery Formation is bedrock of the St. George Formation. The St. George Formation consists of highly consolidated siltstone and sandstone, and is considered essentially non-water bearing.

The Dune, Marsh, and Battery deposits range in age from Pleistocene to Holocene (approximately 2.5 million years to present). The St. George Formation is late Miocene in age (approximately 5 to 6 million years).

SURFACE-WATER OCCURRENCE

Because of the relatively high permeability of the Dune deposits, precipitation and surface drainage can rapidly percolate downward into the deposits. Similarly, there can be a relatively strong connection between groundwater and surface water, especially where groundwater levels are near ground surface. Historically, groundwater mounds were noted below surface impoundments.

GROUNDWATER OCCURRENCE

Groundwater occurs principally in the Dune and Battery deposits; for practical purposes, the St. George Formation is non-water bearing. Although the Marsh deposit is saturated in some locations, it is not considered an aquifer; rather, it acts as an aquitard between the Dune and Battery deposits.

Depth to groundwater at the Landfill site generally ranges from near ground surface (less than five feet) to approximately 40 feet below ground surface (bgs).

At all locations, the elevation of the piezometric surface is higher in the Dune deposit relative to that of the Battery Formation. The difference ranges from about one foot (in the W-6E/W pair) to almost eight feet (in the W-1E/W pair). Thus, the relative elevations of the piezometric surfaces show that there is a net downward gradient from the Dune deposit to the Battery Formation. This is the case even though the Battery Formation aquifer is semiconfined by the Marsh deposit.

Figures 2 and **3** shows groundwater elevation contour maps for data collected during the period, August 31 through September 8, 2020, for the Dune (shallow) and Battery (deep) aquifers, respectively; **Table 1** (following text) summarizes the current depth to water and groundwater elevations. The direction of the groundwater gradient was similar in both aquifers, generally ranging from east to southeast at magnitudes generally ranging from 0.007 to 0.029 feet/foot. All gradients are generally similar to previous periods.

Both aquifers show a steepening of the gradient generally in the middle part of the site, beneath the central part of the Landfill mound. This is especially apparent in the Battery aquifer, in the past.

The groundwater gradient in the Battery Formation aquifer shows another distinct steepening and change of direction in the area bounded by the W-6W Deep, E-4 Deep, and E-3 Deep (between

the Landfill mound and the nearest residential wells). In this area, the gradient steepens more, and has a slight change of direction, becoming more easterly.

Although the various wells' screened intervals are not exactly the same, the differences in screened-interval length or elevation is not sufficient to cause such distinct changes in gradient. Possible explanations for the gradient changes are stratigraphic changes and changes in elevation of the top of the St. George Formation.

To the northeast of the Landfill, the Battery Formation (deep aquifer) essentially thins to nothing, with the lower permeability Marsh deposit lying directly on the St. George Formation. Additionally, the top of bedrock is higher in elevation to the northeast, leading to a thinning of the aquifer. With a thinner aquifer and decreasing hydraulic conductivity, an increase in the groundwater gradient is to be expected.

WATER QUALITY

Table 1 (following text) summarizes the current water-level data. **Table 2** (following text) contains a summary of the second-half 2020 results. **Table 3** (following text) contains a summary of historical and current organic compound detections. **Attachment A** contains laboratory sheets and field data; **Attachment B** contains time-series graphs of general mineral parameters. Tables for historical data are presented in **Attachment C**.

As early as 1987, groundwater quality impacts from site operations were noted. The impacts were attributed to different site operations, including the now-closed sludge and whey ponds, and the landfill itself. Closure of the various ponds and capping the landfill, however, has improved groundwater quality in almost all locations.

SOUTHEAST TO SOUTHWEST OF LANDFILL MOUND

Figure 4 shows TDS time-series graphs for the E-1 pair, E-2 Deep, SM-6, W-2 Deep, W-3S, and W-8 Shallow, located generally on the southeast to southwest sides (downgradient and crossgradient) of the Landfill.

In the E-1 pair, TDS increased in the period 1996 through 2009, then generally decreased until 2014; E-1 Shallow continued decreasing through 2017. The overall increase between 1996 and 2015 was statistically significant at the 95% level (statistical sheets are in Attachment A in the MRP Update Report). After closure, between 2006 to 2016, TDS in both E-1 wells generally decreased, although the decrease was not statistically significant. E-1 Deep has shown a higher TDS periodically in the last three years. TDS value in the shallow aquifer at E-1 was at 427 mg/L in second-half 2020.

Southeast and immediately adjacent to the landfill, shallow well SM-6 shows a statistically significant decreasing trend for TDS for 1995 through 2015, but has generally risen from 2016 to date. TDS in SM-6 was at 373 mg/L in second-half 2019. Well E-2 Deep shows no significant trend for its period-of-record (2007 to present), although concentrations have declined. TDS in E-2 Deep was at 415 mg/L in second-half 2019.

Historically, well SM-6 had detections of relatively high concentrations of toluene between September 2012 and September 2013; toluene was nondetected in November 2014 and March 2015, but detected again in August 2015 and January 2016. Toluene has been nondetected since January 2016. VOC have been nondetected since 2017 (after well repair and redevelopment).

At the immediate southwestern corner of the Landfill, well W-2 Deep is the only site well that showed an increasing trend after closure, through early 2016. This location is very close to the landfill, and the groundwater level here likely is very close to the bottom of waste. VOC have only been detected in W-2 Deep once, in August 2009 (hexachloroethane at 110 µg/L). This detection may reflect non-landfill influence because hexachloroethane also was detected at exactly 110 µg/L in five of the site wells on the same date; it seems unlikely that contamination derived from the landfill would show the same concentration in five wells on the same date.

As described above, it appears that surface water had been entering the casing of W-2 Deep. Surface-water inflow should cease because the casing was extended and a water-tight cap was installed during second-half 2016. Data suggest that this work may have been effective in slowing or stopping the increasing trends, as the concentrations of several parameters (alkalinity, bicarbonate, calcium, conductivity, hardness, magnesium, and TDS) have declined or stabilized since then (see graphs in **Attachment B**).

The two shallow wells in the area southwest of the Landfill mound, W-3 Shallow and W-8 Shallow, are upgradient and crossgradient of the Landfill mound, respectively, although W-3 Shallow is downgradient of former waste ponds. For the period 1988 through 2015, W-3 Shallow showed a significant decreasing trend and W-8 Shallow showed no significant trend. This is consistent with W-3 Shallow being downgradient of the former ponds. After their closure, it would be expected that downgradient groundwater quality would improve. W-8 Shallow is crossgradient of former and current Landfill features, so it would be expected that groundwater quality would remain stable at that location. The most recent TDS concentrations in these wells are approximately 100 to 200 mg/L. VOC have been nondetected in W-3 Shallow for the last seven years; VOC have always been nondetected in W-8 Shallow.

NORTHEAST TO NORTH OF LANDFILL MOUND (TOWARDS RESIDENTIAL AREA)

Figure 5 shows the time-series graphs for wells northeast to north of the Landfill mound, directly between the Landfill and the closest neighboring wells which are to the northeast of the Landfill property. Monitoring wells between the Landfill and the neighbors are the E-3 and E-4 pairs. The E-3 pair has been monitored since 1996; the E-4 pair was installed in early 2014, and has a limited number of data points.

Looking at TDS from the period-of-record shows that values were higher in both E-3 Shallow and Deep before closure. Before closure, TDS ranged near or above 1,200 mg/L periodically in these wells. Since closure, TDS has decreased and generally is near or below 300 to 400 mg/L currently. The decreasing trends in these wells since closure is statistically significant.

Historically, both wells had periodic detections of VOC, although all VOC have been nondetected in E-3 Shallow for the last ten years. In E-3 Deep, there were occasional detections of chloroethene, at 1 to 2 µg/L, between 2002 and 2013. Methyl tert-butyl ether (MTBE) was detected in E-3 Deep in 2002 (6.4 µg/L), 2009 (0.52 µg/L), and 2014 (0.74 µg/L). Tert-butyl alcohol (TBA) was detected in E-3 Deep in August 2014 at 13 µg/L. No VOC have been detected in either E-3 Shallow or Deep since 2017. Constituents-of-concern (COC) are analyzed every five years; to date, COC have been analyzed twice since the landfill closure construction was completed, in 2009 and 2014. **Table 3** (following text) summarizes historical organic compound detections.

In the E-4 Shallow and Deep pair, TDS has declined over the period 2014 through 2019. MTBE and TBA were nondetected in the shallow aquifer. In the deep aquifer, MTBE was detected at 0.6 µg/L and TBA at 6.9 µg/L in August 2014. No VOC have been detected in the E-4 well pair since 2014.

At the immediate northern edge of the Landfill mound and crossgradient of the waste, the 6-E Shallow and 6-W Deep pair show no significant trends in TDS for the period-of-record. Since closure, however, both show significant decreasing trends. Over the last five years, TDS has hovered around 200 mg/L for both wells. VOC have always been nondetected in 6-E Shallow; VOC have not been detected since 2001 in 6-W Deep.

In the shallow aquifer farther north and crossgradient of the Landfill mound, well W-10 Shallow shows no significant trends for TDS, although there are distinct seasonal variations in TDS concentrations. TDS generally ranges between 100 and 300 mg/L, seasonally. VOC have always been nondetected.

UPGRADIENT OF LANDFILL MOUND

Figure 6 shows the time-series graphs for wells upgradient of the Landfill mound. The well pair W-1E Deep and W-1W Shallow historically showed relatively high TDS concentrations (500 to 800 mg/L) which were related to the previous waste ponds. After closure of the waste ponds, TDS in this well pair decreased almost immediately, and has remained relatively constant since

that time. The most recent TDS values have ranged between 100 and 300 mg/L. VOC have always been nondetected in this well pair.

Well SM-7, in the shallow aquifer to the north of the W-1E/W-1W pair, shows a similar pattern. Historic TDS values were as high as 1,200 mg/L because SM-7 was near former waste ponds. After closure, TDS decreased immediately, and since 2006 has been stable, ranging from 100 to 250 mg/L. There was one VOC detection in 2009 (hexachloroethane at 110 µg/L); as discussed above, it is likely that the hexachloroethane detection in 2009 represented outside contamination of some sort, not aquifer conditions. VOC have not been detected since second-half 2017.

Upgradient of the Landfill mound and generally outside of the influence of other Landfill features, the W-9 Shallow/Deep well pair has shown consistent water quality since 1997. For that period, TDS in the shallow aquifer here has been consistently around 250 mg/L. In the deep aquifer, TDS has shown more variability than in the shallow aquifer, ranging between 100 and 250 mg/L. VOC always have been nondetected in this well pair.

COMPARISON TO GROUNDWATER LIMITS

Table 2 (following text) shows the previously established groundwater limits for the shallow aquifer; limits were not established for the deep aquifer.[2] Of the analyzed parameters, which also have limits, E-3 Shallow showed exceedances for bicarbonate (limit 272 mg/l, current value 360 mg/L) and calcium (limit 93 mg/L, current value 110 mg/L), and SM-6 Shallow showed an exceedance for manganese (limit 0.6 mg/L, current value 1 mg/L). Historically, these wells have periodically shown similar exceedances.

LANDFILL GAS

DNSWMA staff conducted landfill gas monitoring on September 22 and December 3, 2020, for oxygen, methane, hydrogen sulfide, and carbon monoxide. The field logs for gas monitoring are included in **Attachment A** (pages 2 and 3). Methane was non-detected in all probes and oxygen content was at or near atmospheric concentrations (approximately 17.5 to 20.9%).

Methane has always been nondetected and oxygen has always been at or near atmospheric concentrations in the compliance probes. There has never been evidence of landfill gas at the property boundary.

In the probes immediately adjacent to the waste, methane had been detected periodically over the last six years in probes G1, G5, G6, G7, and G16 (note that a G designation has been added to the gas probe names herein, for ease of reference and to avoid confusion with groundwater well names; we are not proposing to change the names of any of the probes). **Figures 2** and **3** show probe locations.

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[2] March 27, 1996, rev. October 14, 1996, Winzler & Kelly, *Technical Memorandum – Deliverable for Tasks 2, 3, and 4 of Article 5 Compliance Documents.*

TABLE 1
Summary of Current Water-Level Data, Crescent City Landfill

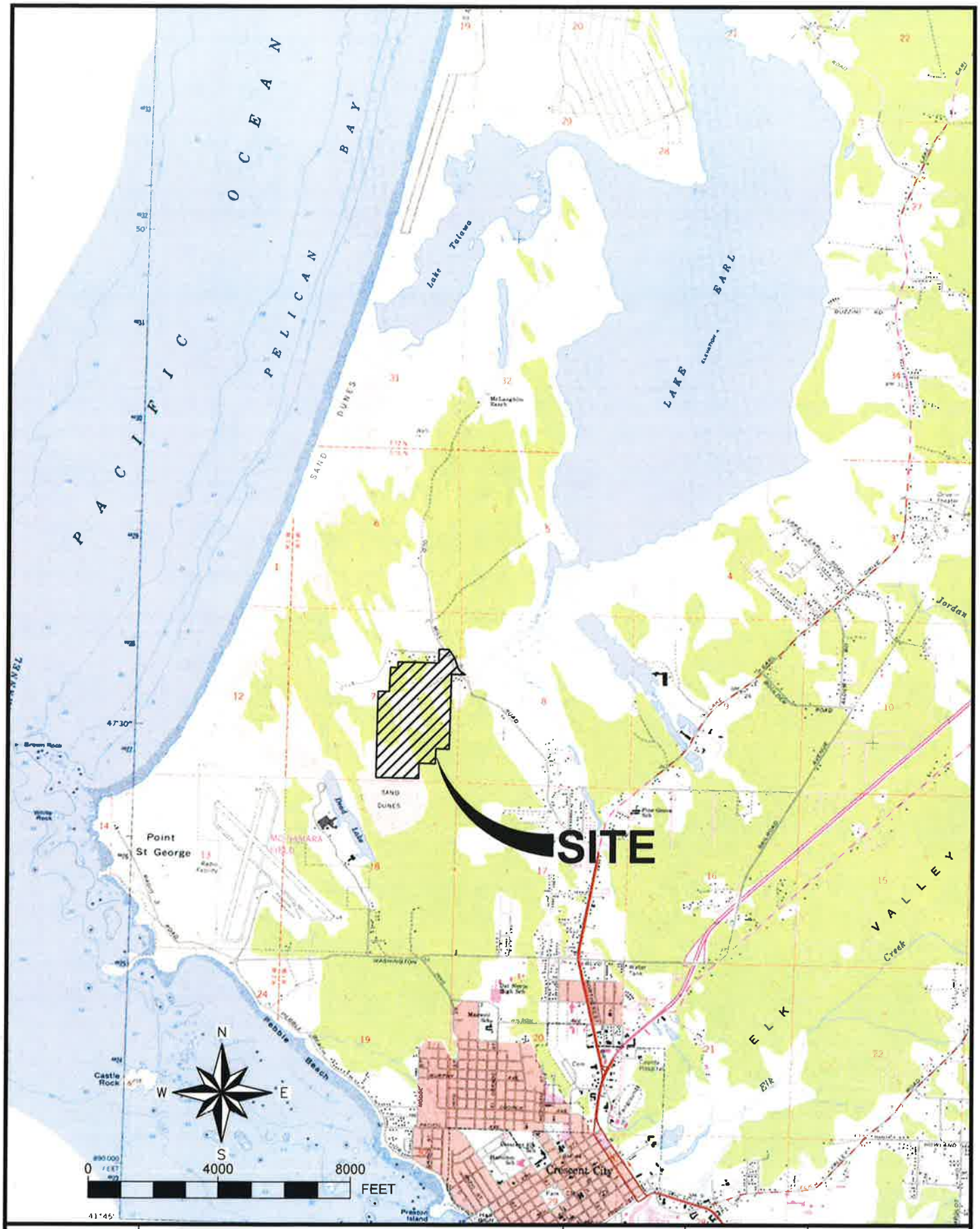
WELL	DATE	TOP OF CASING ELEVATION	DEPTH TO WATER	GROUNDWATER ELEVATION
		feet MSL	feet TOC	feet MSL
E -1 Deep	09/01/20	50.63	29.50	21.13
E -1 Shallow	09/01/20	52.76	29.40	23.36
E - 3 Deep	09/01/20	56.54	34.50	22.04
E - 3 Shallow	09/01/20	57.65	32.35	25.30
W-6W Deep	09/01/20	47.03	15.50	31.53
W-6E Shallow	09/01/20	47.06	14.45	32.61
E-2 Deep	09/08/20	26.86	6.50	20.36
SM-6 Shallow	09/08/20	28.57	8.50	20.07
W-8 Shallow	09/08/20	53.58	28.35	25.23
W-9 Deep	09/08/20	61.07	24.70	36.37
W-9 Shallow	09/08/20	53.13	12.35	40.78
W-1E Deep	09/08/20	52.71	12.00	40.71
W-1W Shallow	08/31/20	52.50	11.80	40.70
W-2 Deep	08/31/20	32.77	17.80	14.97
W-3S Shallow	08/31/20	43.76	8.00	35.76
W-10 Shallow	08/31/20	45.42	10.40	35.02
SM-7 Shallow	08/31/20	50.38	10.50	39.88
E-4 Shallow	09/01/20	58.34	33.20	25.14
E-4 Deep	09/01/20	57.94	39.40	18.54

g/l)	Chloride (mg/l)	Sulfate (mg/l)	Alkalinity (mg/l)	Conductivity (umhos/cm)	pH (units)	Nitrate (mg/l)	Fluoride (mg/l)	Bicarbonate (mg/l)	Carbonate (mg/l)	COD (mg/l)	Calcium (mg/l)	Magnesium (mg/l)	Manganese (mg/l)	Potassium (mg/l)	Sodium (mg/l)	Hardness (mg/l)	Zinc (ug/L)	Arsenic (ug/L)
455		<0.50	240	645	7.02	<0.10	<0.10	240	<1.0	23	32	39	1.6	4.6	32	240	<10	6.2
427		<0.50	210	550	7.65	<0.10	<0.10	210	<1.0	<5.0	18	29	0.29	11	26	160	<10	5.5
415		<0.50	360	720	7.70	<0.10	<0.10	360	1.7	7.1	62	49	0.51	3.7	19		<10	33
333		<0.50	220	480	7.76	<0.10	<0.10	210	1.2	<5	34	18	0.83	13	17	160	<10	8.2
486		19	360	770	7.35	3.2	<0.10	360	<1.0	<5	110	34	0.011	8	16	400	<10	<5
380		0.54	250	560	7.30	<0.10	<0.10	250	<1.0	<5	67	26	0.13	3	14	270	<10	11
293		4.5	190	440	7.59	1.2	<0.10	190	<1.0	10	50	22	0.031	2.7	9.2	220	<10	<5
218		4.5	94	310	8.20	<0.10	<0.10	93	1.4	<5.0	25	17	0.031	0.78	13	130	20	5.8
268		<0.50	130	340	7.59	<0.10	<0.10	130	<1.0	14	31	14	0.11	1.3	11	0	<10	<5
682		0.55	500	1300	6.89	<0.10	<0.10	490	<1.0	13	110	98	9.2	1.2	22	690	180	25
173		1.7	99	240	7.20	<0.10	<0.10	99	<1.0	8.2	17	17	0.37	1.1	12	110	49	22
181		1	110	280	7.70	<0.10	<0.10	110	<1.0	<5.0	20	17	0.12	1	13	120	<10	<5
169		<0.50	110	250	7.79	<0.10	<0.10	110	<1.0	7.4	11	20	0.27	0.94	12	110	<10	7.2
155		0.8	90	210	7.90	<0.10	<0.10	89	<1.0	6.4	14	14	0.038	0.84	6.5	6.4	<10	<5
112		3.2	72	190	7.32	0.27	<0.10	72	<1.0	21	4.2	16	0.052	1.3	7.4		<10	<5
274		<0.50	160	380	7.45	<0.10	<0.10	160	<1.0	15	43	11	0.19	1.1	13		<10	5.7
261		7.3	130	380	8.10	<0.10	<0.10	130	1.6	<5	40	12	0.1	1.1	22	150	47	<5
373		0.54	240	520	7.20	<0.10	<0.10	240	<1.0	37	43	25	1.0	8.5	15		610	<5
178		2.7	96	240	8.00	<0.10	<0.10	95	<1.0		16	15	0.12	4.5	9	100	17	<5
					7.75	<0.10				54	9.9	29	0.37	7.7	13	150	<10	8.1
						<0.10				93	14	32		15	28	160	<10	<5
310					7.60	<0.10				66	30	27	0.44	4.4	16	180	<10	11
						<0.10				51	27	29		7	18	180	<10	<5
236					7.90	0.57				6.8	20	27	0.22	3	14	160	<10	<5
						0.29				10	16	25		2.7	14	140	<10	<5
760	134	18	NE	960	6.7 - 9.3	NE	NE	272	NE	241	93	42	0.6	NE	42	NE	NE	NE

Total # Detections	Volatile Organic Compounds															
	1,1,2,2 - Tetrachloro-ethane	1,4-Dichloro-benzene	Acetone	Benzene	Chloro-ethane	Chloro-methane	Dichloro-difluoro-methane	Ethyl-benzene	Hexachloro-ethane	Xylenes	Methylene chloride (dichloro-methane)	MTBE	Tert-butyl alcohol	Toluene	TPH-Gas, Diesel, or Motor Oil	cl
er Analyzed -->	2019	2019	2016	2019	2019	2019	2019	2019	2014	2019	2019	2019	2019	2019	2016	
	Year Last Detected / Total Detections to That Date															
5			2014 / 1									2017 / 2	2014 / 1			
9	2013 / 1											2009 / 1	2009 / 1			20
1									2009 / 1							
10					2005 / 2		2001 / 5					2009 / 2		2000 / 1		
27					2013 / 10	2000 / 2	2001 / 5					2014 / 3	2014 / 1			20
0																
2												2014 / 1	2014 / 1			
27		2001 / 1	2014 / 1	2016 / 1			2000 / 2		2009 / 1	2014 / 4	1995 / 1			2016 / 13	2014 / 1	19
2									2009 / 1					2017 / 1		
0																
0																
3									2009 / 1		1995 / 1			2006 / 1		
2		2001 / 1														
0																
1		2001 / 1														
0																
0																
0																
0																
17			2014 / 2	2013 / 2				2013 / 1	2009 / 1	2013 / 3		2014 / 2	2014 / 2	2013 / 2	2009 / 1	
14			2016 / 11												2014 / 2	
4			2015 / 4													

d.

ctions in 2009 were all on the same date (08/25/09) and all showed the same value (110 ug/L); this suggests non-landfill influence on the samples, not landfill contamination.



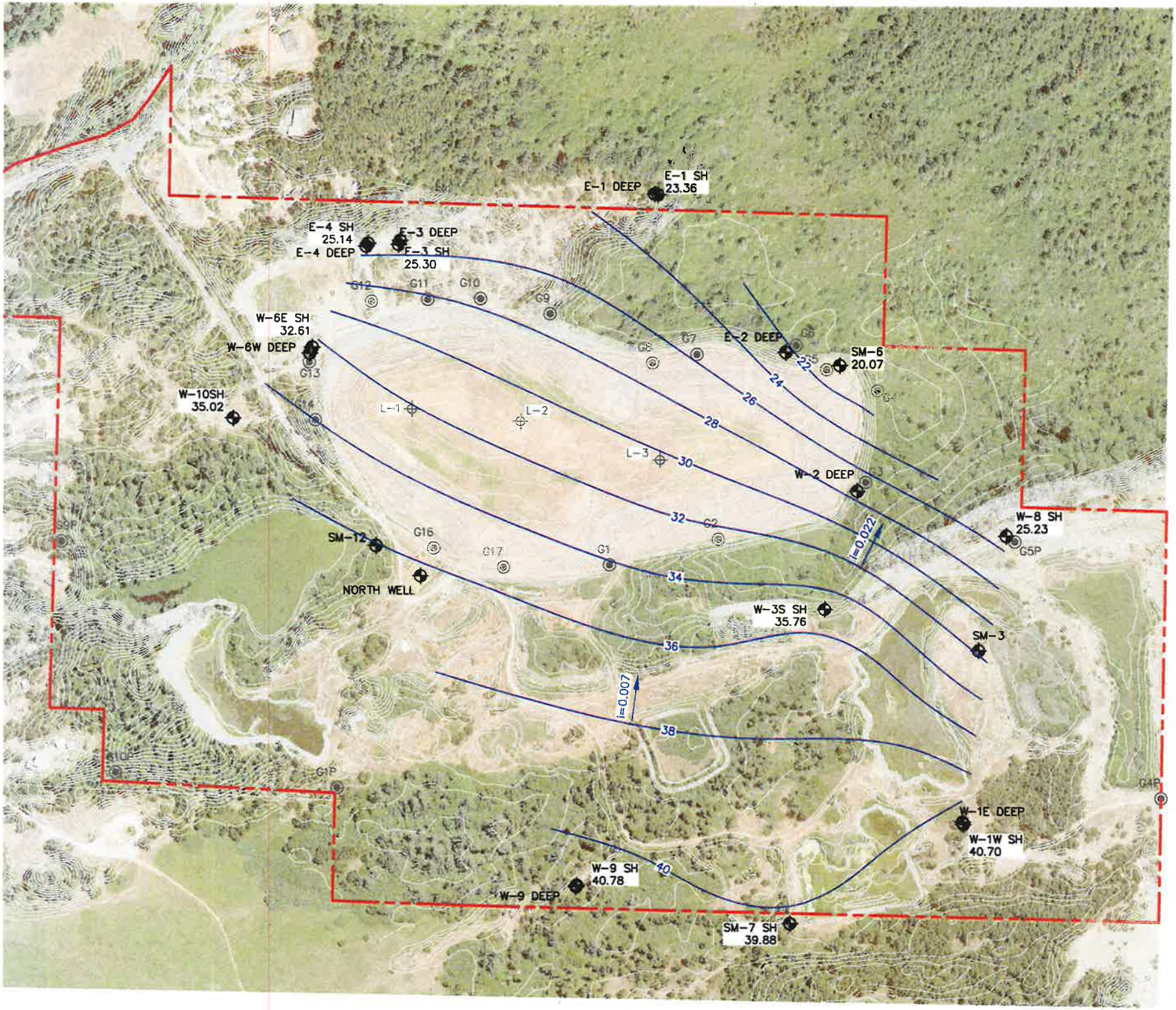
LAWRENCE & ASSOCIATES
ENGINEERS & GEOLOGISTS

SITE LOCATION MAP

ADAPTED FROM USGS 15-MINUTE TOPOGRAPHIC QUADRANGLE: CRESCENT CITY

PROJECT NAME: CRESCENT CITY LF	PROJECT NO: 015063.00	DATE: 11/22/2018
CLIENT: DNSWMA	DRAWN BY: J. BEERS	FIGURE 1
SCALE: 1" = 4000'	CHECKED BY: B. LAMPLEY	

015063.00 de rte d te d J.R.B. 10/11/2016



LEGEND

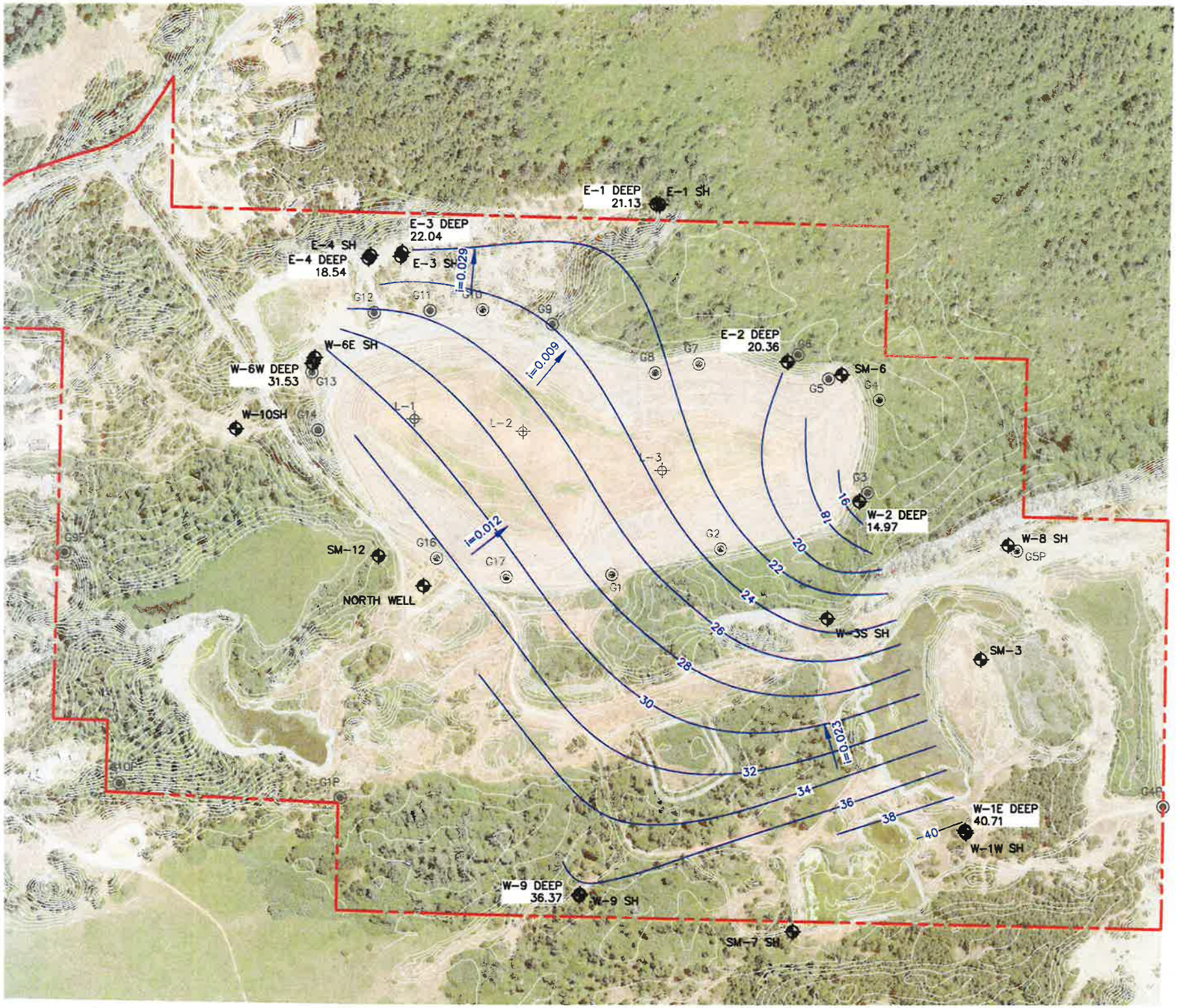
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G1

L-1

36

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LEGEND

E-1 DEEP 21.13

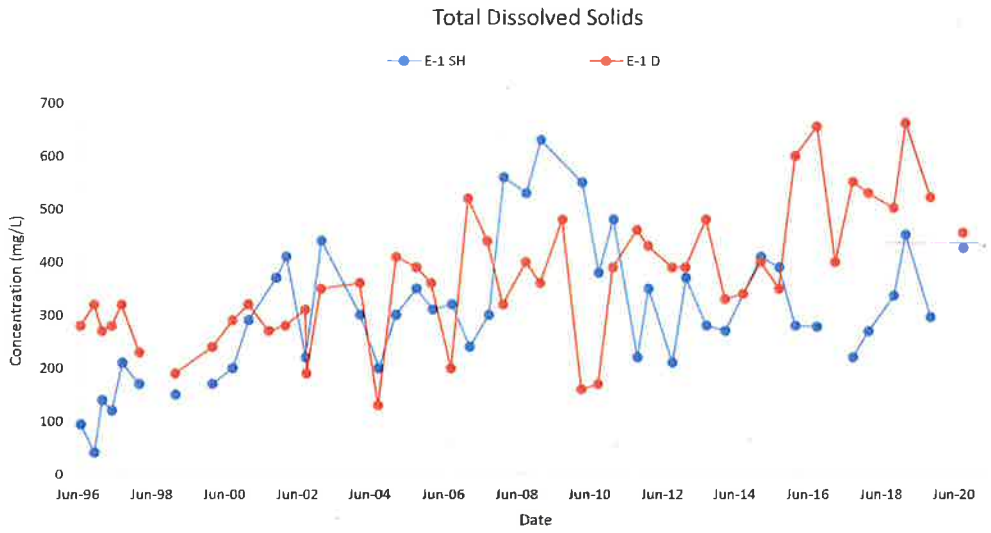
G1

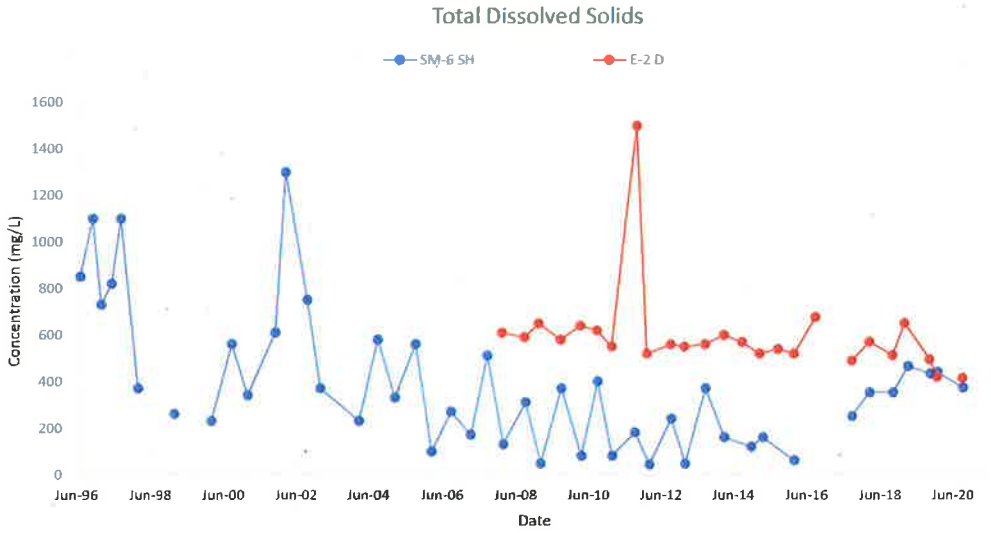
L-1

30

i=0.012

EAST TO SOUTHEAST OF LANDFILL





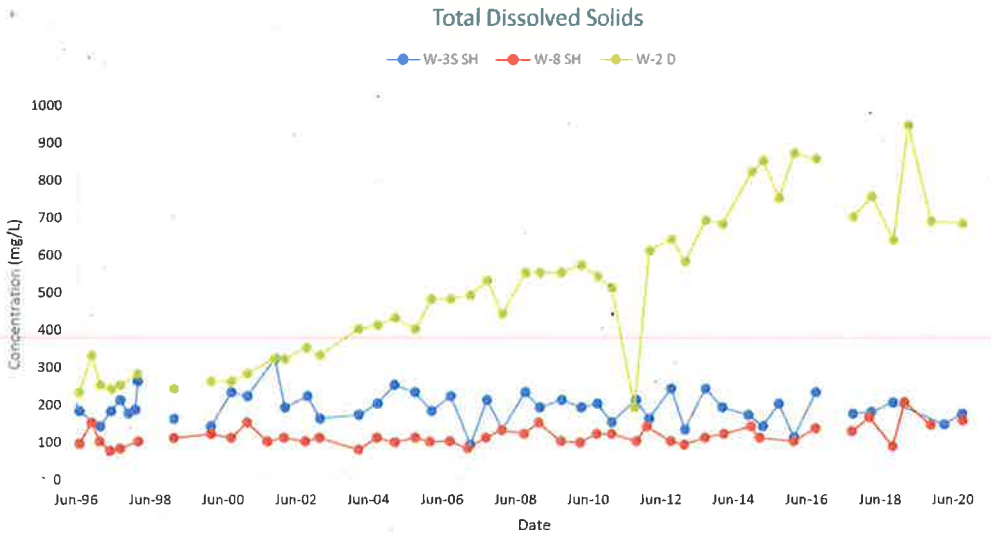
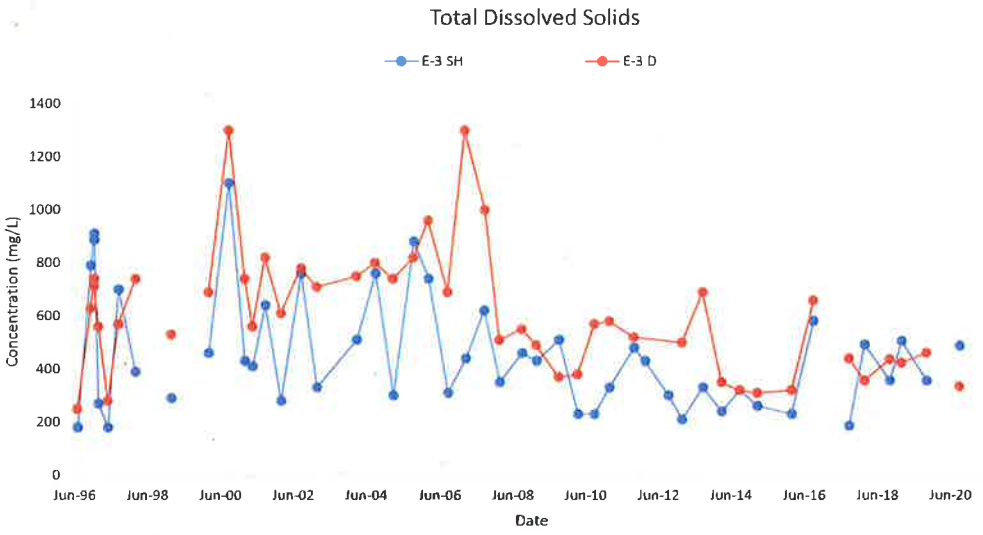
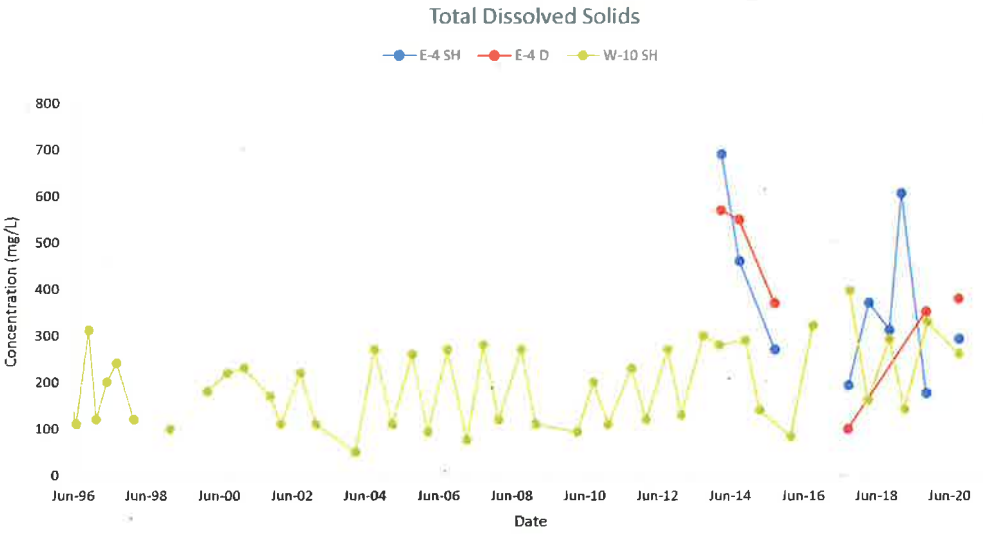


FIGURE 4

NORTHEAST OF LANDFILL





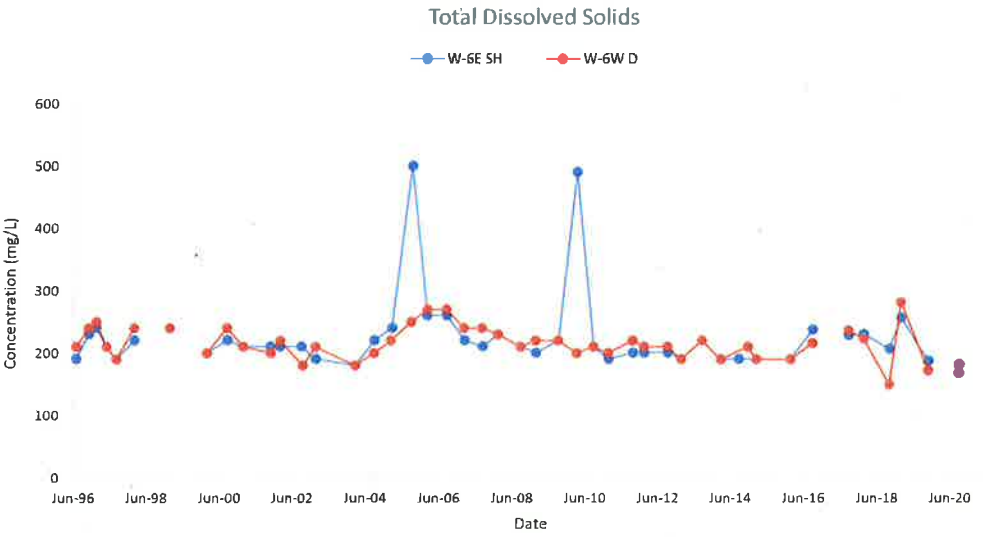
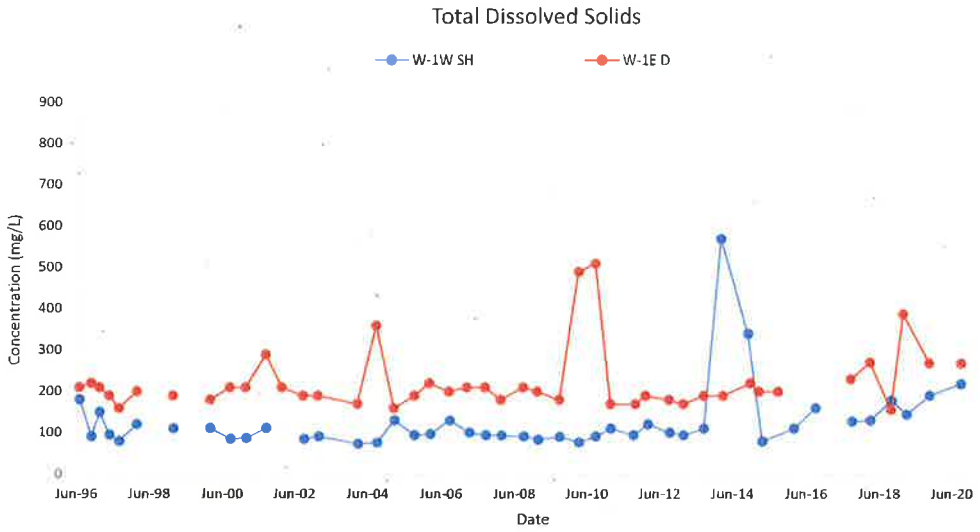
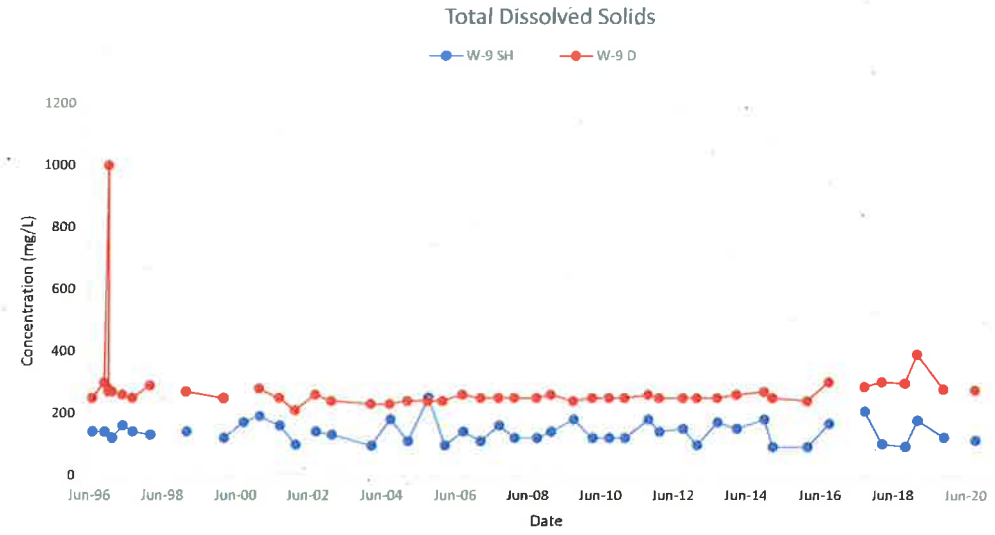


FIGURE 5

UPGRADIENT OF LANDFILL





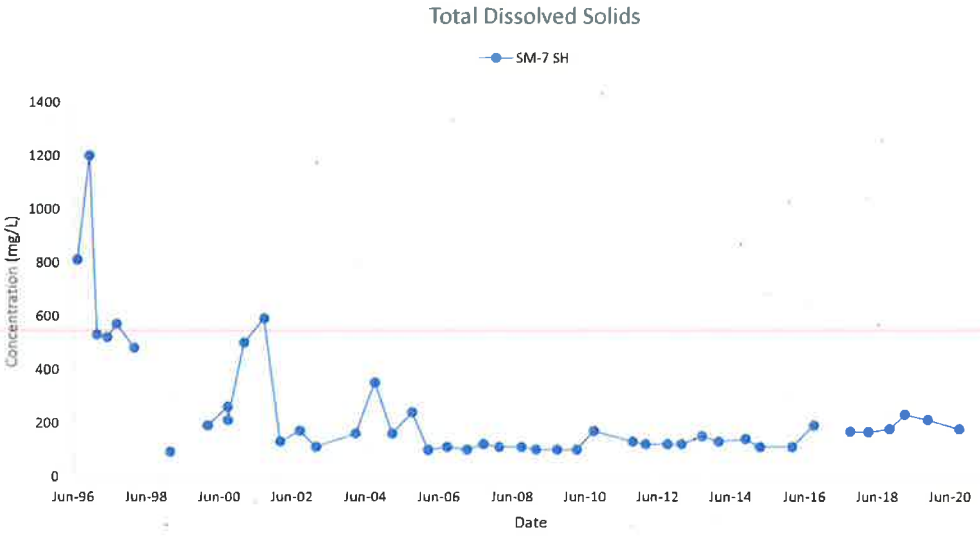


FIGURE 6

ATTACHMENT A

FIELD DATA & LABORATORY SHEETS

Fall 2020

AUG - SEPT

Source Pump	Description for Final map	NEW Measured Depth	Measured Depth feet	PURGE VOLUME	Date	Time	Initals of sampler	Temp °F	Specific Conductance (uS)	pH	Salinity	tds	Comments / Flow
gw/d	E -1 DEEP	56.25	29.50	53.5	9.1.20	10,30	KS&EL	52.5	645	7,02	282	455	
gw/d	E -1 SH	33.08	29.40	7.36	9.1.20	10.50	KS&EL	53.7	608	7.65	266	427	Dry @: 7.4
gw/d	E-2 DEEP	45.30	6.50	77.6	9.9.20	2:40	KS&EL	55.3	584	7.70	264	415	
gw/d	E - 3 DEEP	58.60	34.50	48.2	9.1.20	11:20	KS&EL	56.9	472	7.76	210	333	
gw/d	E - 3 SH	36.55	32.35	8.25	9.1.20	11:00	KS&EL	55.8	680	7.35	306	486	
gw/d	E-4 SH	39.40	33.20	12.10	9.1.20	2:30	KS&EL	54.5	413	7.59	181	293	Dry @: 3.2
gw/d	E-4 DEEP	69.97	39.40	61.14	9.1.20	12.00	KS&EL	55.6	543	7.30	238	380	
gw/d	W-1E DEEP	49.65	12.00	59.5	9.8.20	10:00	KS&EL	52.3	381	7.59	169	268	Dry @: 12.7
gw/d	W-6W DEEP	45.45	15.50	59.9	9.1.20	3:30	KS&EL	53.4	242	7.79	104	169	Dry @: 16.4
gw/d	W-6E SH	37.00	14.45	45.1	9.1.20	3:20	KS&EL	54.8	258	7.70	112	181	
gw/d	W-8 SH	39.18	28.35	21.66	9.8.20	9.00	KS&EL	52.9	226	7.90	95.9	155	
gw/d	W-9 DEEP	68.95	24.70	88.50	9.8.20	10.20	KS&EL	52.7	386	7.45	168	274	
gw/d	W-9 SH	20.52	12.35	16.34	9.820	10.50	KS&EL	54.2	175.5	7.32	77.7	112	
gw/m	W-1W SH	19.21	11.80	14.82	8.31.20	11:30	KS&EL	61.0	306	5.2	138	213	
gw/m	W-2 DEEP	25.35	17.30	5.5	8.31.20	10:10	KS&EL	58.0	1057	6.89	496	680	Dry @: 2.1
gw/m	W-3S SH	21.00	8.00	26	8.31.20	12:10	KS&EL	59.1	246	7.2	109	173	
gw/m	W-10 SH	14.00	10.40	7.2	8.31.20	11:00	KS&EL	59.5	367	8.1	164	261	
gw/m	SM-7 SH	18.54	10.50	12.10	8.31.20	2.20	KS&EL	55.7	256	8.0	111	178	
gw/hose	SM-6 SH	13.00	8.5	9	9.8.20	2.20	KS&EL	56.2	505	7.2	238	373	Dry @: 3.1
~~hose~~	~~L-3~~	~~60.91~~					~~KS&EL~~						
sw	S-1 Surface				9.2.20	9:20	KS&EL	58.3	309	2.75	138	219	
sw	S-2 Surface				9.2.20	8:40	KS&EL	52.8	442	2.6	191	310	
sw	S-3 Surface				9.2.20	10:20	KS&EL	53.5	335	7.9	116	236	

COLLECTIONS CHANGE ORDER 20

CONTRACT: **FRANCHISE AGREEMENT FOR SOLID WASTE AND RECYCLABLES COLLECTION SERVICES FOR CRESCENT CITY AND DEL NORTE COUNTY, CALIFORNIA**

CONTRACTOR: **RECOLOGY DEL NORTE, INC.**
AUTHORITY: **DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY**
SUBJECT: **ADJUSTMENT TO MAXIMUM APPROVED COLLECTION RATES**

NATURE OF CHANGES: This Change Order restructures the service fees as described in Change Order 19, including the introduction of a residential extra bag services, the inclusion of a recyclables processing and marketing fee of $143.75 per ton used in rate calculations, and the service fees, components and factors will be used as Effective Day Rates. Schedule A, attached hereto and incorporate herein, sets forth the new maximum approved collection rates and services. Schedule A also introduces weight limits for compactors. These changes also allow for costs to replace equipment as needed to comply with requirements of the California Air Resources Board.

Currently, annual CPI adjustment terms are contained in Article 7, Section 7.02 of the Franchise Agreement. That part of the agreement is amended to provide that as of the date of this Change Order, future CPI adjustments will be based upon 100% of CPI-U, with a cap of 4.0%. This Change Order was negotiated in March 2021, when CPI-U was 264.877.

Additionally, a new section is hereby added to the Franchise Agreement in Article 5, as follows:

"5.13.C **Zero Waste Specialist**. Contractor shall employ a Waste Zero Specialist who shall have the following responsibilities:

- Educate customers and the general public about Contractor's resource recovery services and programs.
- Work with businesses, residents and community stakeholders to promote recycling, composting and waste reduction.
- Complete waste and diversion assessments for customers.
- Develop and deliver public education programs about sustainability."

CONTRACT TIME: This Change Order does not affect the term of the Agreement.

CONTRACT PRICE: This Change Order restructures and changes the Contract Price as described in Schedule A, attached. Commencing on 01 July 2021, Contractor may collect rates for services in amounts not to exceed the rates on Schedule A attached hereto. Factors used to calculate these rates are attached as such factors may be part of future negotiations.

This Change Order is hereby approved:

DATE: _____

RECOLOGY DEL NORTE, INC.

BY: _____
Michael J. Sangiacomo, President & CEO

Del Norte Solid Waste Management Authority

BY: _____
Blake Inscore, Chair

BY: _____
Jason Greenough, Secretary

APPROVED AS TO FORM:

BY: _____
Martha D. Rice, General Counsel

5.1

COLLECTIONS CHANGE ORDER 20

Schedule A: Recology Del Norte Collection Rates, starting July 2021

Residential and Multi-family Weekly Cart Collection, Rate per month for separate subscription

Basic Residential Service Charge	**$ 31.89**	32 gallon trash + 32 gallon recycling	
Additional Charges for selected additional service:	**Trash**	**Recyclables Only**	**Organics**
32 gal	$ 31.89	$ 23.14	$ 13.93
64 gal	$ 46.47	$ 33.72	$ 20.59
96 gal	$ 67.33	$ 48.85	$ 31.21
Additional Charges for larger Recycling Carts	$ 5.20	for each additional 32 gallons	
Extra bag charge	$ 8.00		
Extra Bulky Item Collection	$ 81.92		
Off-Curb	25%	additional	
Off-Road	56%	additional	
Secondary Franchise Area	65%	additional	

Commercial Weekly Cart Collection, Rate per month for separate subscription

Basic Commercial Can Service Charge	**$ 49.75**	32 gallon trash + 32 gallon recycling	
Additional Charges for selected additional service:	**Trash**	**Recyclables Only**	**Organics**
32 Gallon, Commercial	$ 49.75	$ 27.84	$ 14.75
64 Gallon, Commercial	$ 99.50	$ 55.68	$ 29.91
96 Gallon, Commercial	$ 174.14	$ 97.46	$ 54.79
Additional Charges for larger Recycling Carts	$ 5.20	for each additional 32 gallons	

Commercial Weekly Bin Collection Services, Rate per month

Additional Charges for selected additional services:	Trash	Recyclables Only	Organics
1 cubic yard	$ 176.84	$ 96.24	$ 131.30
1.5 cubic yard	$ 254.66	$ 138.58	$ 186.94
2 cubic yard	$ 317.17	$ 172.60	$ 228.15
3 cubic yard	$ 459.26	$ 249.93	$ 326.66
4 cubic yard	$ 574.82	$ 312.82	$ 400.14
6 cubic yard	$ 832.48	$ 453.04	$ 572.15
10 cubic yard	$ 2,812.25	$ 1,530.42	$ 1,856.95
20 cubic yard	$ 3,940.09	$ 1,989.54	$ 2,414.02
30 cubic yard	$ 4,923.95	$ 2,486.34	$ 3,016.82
40 cubic yard	$ 5,907.79	$ 2,983.12	$ 3,619.60
32 Gallon recycling for =>4 cubic yard service	$ 5.20		
More than weekly collection	100%	% Additional x (Coll/wk -1) x Rate	
Weekend service	50%	% Additional	
Medical Waste	80%	% Additional	
Compactors per cubic yard per collection	$ 90.37	not per month	
Locking bin	$ 6.15	$ Add'l per lock + locking bin / month	
Bear-proof bin	$ 123.03	$ Add'l per bin / month	

Rates Effective July 2021

Temporary Bin Solid Waste Collection Services, per collection

	Trash	Recyclables Only	Organics
64 gallon (Paired w/ 64 Gal Recycling)	$ 45.41		$ 15.99
96 gallon (Paired with 96 gal Recycling)	$ 79.48		$ 24.27
2 cubic yard bin	$ 89.27	$ 48.58	$ 63.94
3 cubic yard bin	$ 139.79	$ 76.07	$ 100.12
4 cubic yard bin	$ 184.45	$ 100.38	$ 132.10
6 cubic yard bin	$ 244.10	$ 132.83	$ 174.82
10 cubic yard bin	$ 800.87	$ 435.83	$ 573.60
20 cubic yard bin	$ 1,027.11	$ 518.64	$- 682.58
30 cubic yard bin	$ 1,253.07	$ 632.74	$ 832.74
40 cubic yard bin	$ 1,701.68	$ 859.26	$ 1,130.87
Additional collection for temp bins	100%	% of Rate for Single-Collection Temporary	
Extra time for temp bins	25%	% of Rate for Temp Bin for ea. Wk overdue	
Relocation for temp bins	$ 61.51	$ per relocation < 5 miles	
Unscheduled Collection	$ 6.15	$ Additional per unsch. Coll.	
Pass-through per item	$ -	$ PT + Transfer Station pre Item Charge	
Special Service Fee per half hour	$ 61.51	$ / h-hr	

Additional Services

Small-volume Transfer Station Collection or Authority-requested Pull Charge	$ 223.81
Sludge, screenings, skimmings and grit hauling and disposal as directed	$ 215.92

Maximum Allowed Weights by Container Volume

	Maximum Allowed Weight	
Pre-paid single-family residential bags	40	pounds
20 Gallon Cart	40	pounds
32 Gallon Cart	60	pounds
64 Gallon Cart	120	pounds
96 Gallon Cart	180	pounds
2 cubic yards	560	pounds
3 cubic yards	1400	pounds
4 cubic yards	1700	pounds
6 cubic yards	4500	pounds
10 cubic yards	4.00	tons
20 cubic yards	6.5	tons
30 cubic yards	7.50	tons
40 cubic yards	8.5	tons

Bags, Carts, and Bins placed for collection with more than the allowed weight may not be collected.
If Recology Del Norte collects an overweight container, they may charge for the amount over the allowed weight for that size container, at the approved rates charged at the Del Norte County Transfer Station.
Contractor may refuse to collect any bin or compactor weighing more than 8.5 tons.

COLLECTIONS CHANGE ORDER 20

Rates and Service Fees As Negotiated in April 2021

Contractor:	Recology Del Norte	16-Apr-21	
ASSUMED DISPOSAL PER TON AT	**$ 164.16**	starting 01 July 2021	revised projection
Recyclables Processing and Mkting	**$ 143.75**	per ton	
Organics	**$ 86.87**	per ton	
Proposer's percent CPI escalation =	100%		Maximum annual 4% increase

Breakdown of Rate Components	**Collection %**	**Transport %**	**Tipping %**	**Total %**
Bag Disposal	58.9%	14.8%	26.4%	100.00%
Cart Disposal	48.6%	12.1%	39.3%	100.00%
Bin Disposal	39.0%	9.7%	51.3%	100.00%
Roll-off Disposal	39.0%	9.7%	51.3%	100.00%
Compactor Disposal	25.3%	25.3%	49.5%	100.00%
Cart Recyclables	73.7%	18.4%	7.8%	100.00%
Bin Recyclables	73.7%	18.4%	7.8%	100.00%
Roll-off Recyclables	73.7%	18.4%	7.8%	100.00%
Cart Organics	46.4%	11.6%	42.0%	100.00%
Bin Organics	46.4%	11.6%	42.0%	100.00%
Roll-off Organics	46.4%	11.6%	42.0%	100.00%
Sludge, screenings, skimmings and grit	16.5%	16.5%	67.1%	100.00%
Extra Bulky Collection	22.4%	5.6%	71.9%	100.00%
Construction & Demolition (if proposed)	7.2%	7.2%	85.6%	100.00%

Collection Surcharges:		
Roll-out bin	25.0%	% Additional
Off-Curb Cart	25.0%	% Additional
Off-Road	56.3%	% Additional
Larger Recyclables Cart Charge	$ 5.20	$ Additional per month
Comm'l RCY Charge for Minimum Mar	$ 5.20	$ Additional per month per RCY container per pick up
Weekend	50%	% Additional
More than Weekly	100%	% Additional x (Coll/wk - 1) x Rate
Medical Waste	80%	% Additional
Secondary Franchise Area	65%	% Additional
Additional Collection for Temp	100%	% of Rate for Single-Collection Temporary
Extra Time for Temp	25%	% of Rate for Temp Bin for ea. Wk overdue
Relocation Temp	$ 61.51	$ per relocation < 5 miles
Unscheduled Collection	$ 6.15	$ Additional per unsch. Coll.
Pass-through (PT) per Item	$ -	$ PT + Transfer Station pre Item Charge
Locking Bin	$ 6.15	$ Add'l per lock + locking bin / month
Bear-proof Bin	$ 123.03	$ Add'l per bin / month
Special Service Fee per half hour	$ 61.51	$ / h-hr

Single-Family Residential Collection Services

Bag service	$ 9.37	not to exceed 40 lbs
Customer Extra Bag Service	$ 8.00	not to exceed 40 lbs

Compactors per cubic yard per pickup, not per month	$ 90.37

Other Collection Services

Small-volume Transfer Station Collection or Authority-requested Pull Charge	$ 223.81
Sludge, screenings, skimmings and grit hauling and disposal as directed	$ 215.92
Extra Bulky Item Collection	$ 81.92

TRANSFER STATION OPERATIONS CHANGE ORDER 30

CONTRACT: **AGREEMENT FOR OPERATIONS OF A TRANSFER STATION, RECOVERY, TRANSPORTATION AND DISPOSAL OF WASTE FROM THE DEL NORTE COUNTY TRANSFER STATION, DEL NORTE COUNTY, CA**

CONTRACTOR: **HAMBRO / WASTE SOLUTIONS GROUP**
AGENCY: **DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY**
SUBJECT: **RATE ADJUSTMENTS IN CONSIDERATION OF CHANGES TO CALIFORNIA MINIMUM WAGES**

NATURE OF CHANGES: This Change Order revises the fees to be paid to Contractor due to changes to the California minimum wage since 2016, and related changes to operations and transport expenses. This Change Order also establishes new Effective Day Rates and service fee components starting on 01 July 2021. Schedule B, attached hereto and incorporated herein, sets forth the new rates.

Currently, annual CPI adjustment terms are contained in Division IV, Section (5)(A)(i) of the Transfer Stations Operations Agreement. That part of the agreement is amended to provide that as of the date of this Change Order, future CPI adjustments will be based upon 100% of CPI-U, with a cap of 4.0%. This Change Order was negotiated in March 2021, when CPI-U was 264.877.

Contract Time: The term of the Transfer Operations Agreement remains unchanged by this Change Order.

Contract Price: This Change Order makes the changes identified on the next page to the Contract Price starting on 01 July 2021. The new Operations, Transport and Recycling service fee components under Change Order 30 include all prior adjustments to fees based on changes to the Consumer Price Index for all Urban Consumers (CPI-U).

This Change Order is hereby approved:

DATE:_____

Del Norte Solid Waste Management Authority:

BY:_____
Blake Inscore, Chair

ATTEST:

_____
Jason Greenough, Secretary

APPROVED AS TO FORM:

BY:_____
Martha D. Rice, General Counsel

HAMBRO / Waste Solutions Group:

BY:_____
David Slagle, President

ATTEST:

_____
Corporate Secretary

TRANSFER STATION OPERATIONS CHANGE ORDER 30

Schedule B: Del Norte County Transfer Station Rates — Effective Starting 01 July 2021

Material Type		Adjusted Fees	New Service Fees Starting July 2021				Total
		Prior to CO 30	Operations	Transport	Recovery or Disposal	Total Fee on Effective Date	changes under CO 30
Municipal Solid Waste	per						
Commercial, Franchise or Self-haul or mixed waste	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Separated Recyclable Items							
Non-waxed corrugated cardboard	ton	$ 13.57	$ 2.80	$ 0.00	$ 11.54	$14.34	$0.77
Ferrous metals	ton	$ 20.39	$ 2.80	$ 0.00	$ 18.76	$21.56	$1.16
Non-ferrous metals	ton	$ 13.57	$ 2.80	$ 0.00	$ 11.54	$14.34	$0.77
Mixed metals	ton	$ 20.39	$ 2.80	$ 0.00	$ 18.76	$21.56	$1.16
Textiles	ton	$ 53.95	$ 14.15	$ 28.28	$ 14.60	$57.03	$3.08
Bulky Items:							
Appliance, Large and metal	each	$ 21.76	$ 2.80	$ 0.00	$ 20.20	$23.00	$1.24
Furniture, Bulky	handling fee each + weight charges	$ 3.51	$ 3.71	$ 0.00	$ 0.00	$3.71	$0.20
Mattresses or box springs	handling fee each + weight charges	$ 6.96	$ 7.36	$ 0.00	$ 0.00	$7.36	$0.40
Refrigerators	each	$ 28.58	$ 2.79	$ 0.00	$ 27.42	$30.22	$1.63
Tires:							
Small tires for scooters, small trailers, wheel barrows, etc.	each	$ 4.42	$ 0.72	$ 0.00	$ 3.95	$4.67	$0.25
Auto, pickup, motorcycle each no rims	each	$ 4.76	$ 0.70	$ 0.00	$ 4.33	$5.03	$0.27
Truck, no rim	each	$ 9.55	$ 0.70	$ 0.00	$ 9.40	$10.09	$0.55
Small tires for scooters, small trailers, wheel barrows, etc. with rims	each	$ 5.42	$ 1.43	$ 0.00	$ 4.30	$5.73	$0.31
Auto, pickup, motorcycle each with rims	each	$ 6.79	$ 1.40	$ 0.00	$ 5.78	$7.18	$0.39
Truck with rims	each	$ 17.64	$ 4.21	$ 0.00	$ 14.44	$18.65	$1.01
Oversize tires (>60" in diameter), no rim	each	$ 102.25	$ 6.99	$ 0.00	$ 101.10	$108.09	$5.84
Separated food & meat waste							
Dead Animals	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Fish Waste	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Mixed food and compostable paper	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Separated Compostable Materials							
Disposal of contained sewage sludge, screenings, grit or skimmings	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Brush (no grass or stumps)	ton	$ 54.79	$ 10.77	$ 35.35	$ 11.80	$57.91	$3.13
Grass or leaves	ton	$ 54.79	$ 10.77	$ 35.35	$ 11.80	$57.91	$3.13
Untreated wood or lumber	ton	$ 54.79	$ 10.77	$ 35.35	$ 11.80	$57.91	$3.13
Stumps	ton	$ 54.79	$ 10.77	$ 35.35	$ 11.80	$57.91	$3.13
Separated 'Inert' Rocks & Soils							
Asphalt	ton	$ 33.97	$ 16.78	$ 11.18	$ 7.95	$35.90	$1.94
Concrete, no steel	ton	$ 37.38	$ 16.78	$ 11.18	$ 11.55	$39.51	$2.13
Clean soil or sand	ton	$ 33.97	$ 16.78	$ 11.18	$ 7.95	$35.90	$1.94
Street sweepings	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Special Wastes							
claved and containerized medical wastes	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
non-friable asbestos	ton	$ 131.86	$ 72.20	$ 32.67	$ 34.51	$139.39	$7.53
Electronic appliances w/o CRT's	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Construction Debris							
Trailers, modular homes	ton	$ 169.67	$ 112.17	$ 32.67	$ 34.51	$179.36	$9.69
Asphalt roofing	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Carpet, Clean and Rolled	ton	$ 39.96	$ 42.24	$ 0.00	$ 0.00	$42.25	$2.28
Commercial Compact Fluorescent Tubes, each	each	$ 1.26	$ 0.32	$ 0.30	$ 0.72	$1.34	$0.07
Commercial Fluorescent Tubes, each 4'	each	$ 2.49	$ 0.62	$ 0.56	$ 1.45	$2.63	$0.14
Commercial Fluorescent Tubes, each 8'	each	$ 4.96	$ 1.54	$ 1.40	$ 2.30	$5.25	$0.28
Mixed construction debris	ton	$ 103.53	$ 42.25	$ 32.67	$ 34.51	$109.44	$5.91
Household hazardous wastes:							
Commercial Oil Pumping	per pump	$ 10.75	$ 11.37	$ 0.00	$ 0.00	$11.37	$0.61
Used motor oil	quart	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Used oil filters	each	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Ethylene glycol antifreeze	quart	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Non-aerosol latex paint	gallon	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Lead acid batteries	each	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
CRT's, televisions, computer monitors	each	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Residential flourescent tubes	each	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00

Del Norte Solid Waste Management Authority

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Staff Report

Date:	16 April 2021
To:	Commissioners of the Del Norte Solid Waste Management Authority
From:	Tedd Ward, M.S. – Director Del Norte Solid Waste Management Authority
File Number:	022102 – Authority Budget
Topic:	Review of Draft Budget and Approval Process for the Authority Budget for FY 21/22

Recommendation: That the Authority Board take the following actions:

1. **Review and provide comments on the proposed budget for Fiscal Year 2021/2022.**

2. **Direct staff to transmit the proposed budget to the Del Norte County Board of Supervisors and the Crescent City Council as required under the Second Amended Joint Powers Agreement and return with any written comments that are adopted by either of these boards.**

Background: In order to provide context for preparing a draft budget for Fiscal Year 2021/2022, staff have included a summary of the status of the current (FY 20/21) year budget, including budget transfers. The budget for the Del Norte Solid Waste Management Authority is approved ahead of and separately from the County budget. The Authority budget is approved before June 30, whereas the final County budget is usually not approved until September or October.

Prior to final adoption by the Authority in June, the proposed budget will be presented to the Crescent City Council and the Del Norte County Board of Supervisors for comment. Any written comments approved by the City or the County will be brought to the Authority Board for consideration before adopting the final budget. The Authority will also provide public notice for and hold a public hearing prior to adopting this budget, likely at the June Authority meeting.

Analysis: The proposed balanced budget for Fiscal Year 2021/2022 is attached. If approved by the Authority Board, staff will follow up with a presentation to the City Council possibly on May 3rd and the Board of Supervisors possibly on May 11th. Any approved written comments provided by the City or County will be brought back to the Authority Board for consideration prior to adopting the final budget at the June 15th Authority Board meeting.

This staff report is intended to give an overview of the assumptions and projections to be used in the preparation of the Authority budget for Fiscal Year 2021/2022.

Projected Expenses

Each year since the opening of the Del Norte County Transfer Station in 2005, the Authority's largest single expense has been payment to Hambro/WSG for their transfer station operation services, and this amount comprises over 53.7% of the expenses anticipated for the coming fiscal year.

This proposed budget includes Salaries and Benefits that are comparable to equivalent pay scales for Del Norte County which are above those paid to Authority employees in anticipation of negotiations with SEIU Local 1021 representing employees of the Del Norte Solid Waste Management Authority, and using spreadsheets from the County Auditor's office. This includes additional payments for Unfunded PERS liabilities in the amount of 13.537% of each employee's pay, and a health insurance cost of $13,000 per employee as recommended by the County Auditor last year.

Several of these amounts are projected by the Del Norte County Auditor's office, including depreciation and the "Interfund Cost Plan", which is the charge for our share of County services including use of the Board of Supervisor's Chambers, IT services for streaming and recording meetings, services of the County Human Resources and Auditor.

Several upcoming projects are projected to increase professional services expenses. We have hired a computer and information technology contractor who is providing essential ongoing support. This coming fiscal year, there are also likely to be professional services contracted to assist with the siting, permitting, and development of a small-volume transfer station to serve the northern portion of the County.

This proposed budget includes partial funding for property purchase and/or construction expenses associated with developing a northern transfer station. Those additional budget expenses will be added when all costs are projected and financing details secured. Similarly, projecting the costs for purchasing property and constructing

a northern transfer station are very dependent on which site is ultimately selected. Thus, only preliminary costs associated with development of the northern transfer station have been included in this proposed budget.

Revenue Projections

The two main sources of revenue for Authority operations are the Franchise Fees (90153) and Authority Service Fees (91004), about 1/3 of the transfer station tipping fees.

Budget amounts for Authority Service Fees and Franchise Fees are based on a weighted average of revenues received over the past three years. As indicated in the Authority Earned Revenue comparisons (agenda item 3.5), franchise fee revenues for FY 20/21 are about 8.6% above the budgeted amount for this year.

The largest revenue line is TS Gate Fees (91003), about 2/3 of the transfer station tipping fees. This is the main source of revenue to pay Hambro/WSG. We intend to budget the amount to pay Hambro/WSG from the Transfer Station Operations line (20239), paid from line (91003). Approximately $40,000 of this amount will be paid from Authority Service Fees (91004), which are collected at the Gasquet and Klamath Transfer Stations.

DNSWMA PROPOSED BUDGET for Fiscal Year 2021 / 2022

422	421		FY 20/21	FY 20/21	FY 21/22
Line	Project	Description	Adopted	Revised 3/17/21	Proposed
Salaries and Benefits					
10010		Payroll	$ 404,402	$ 404,402	$ 444,000
10010	70	Payroll	$ -	$ 6,000	
10012		Overtime	$ 2,800	$ 2,800	$ 4,000
10015		Part-time/Temp	$ 36,200	$ 36,200	$ 40,000
10020		Retirement	$ 73,187	$ 73,187	$ 75,000
10022		Retirement - CalPERS Unfunded Liability	$ 60,434	$ 60,434	$ 63,000
10030		Employee Benefits	$ 108,044	$ 108,044	$ 150,000
10032		Supp Health Insurance	$ -	$ -	
10033		Employee Life Insurance	$ 280	$ 160	$ 280
10035		Management Life Insurance	$ 550	$ 734	$ 750
10040		Worker's Compensation	$ 90,000	$ 90,000	$ 90,000
		Salaries and Benefits	$ 775,897	$ 781,961	$ 867,030
Services & Supplies					
20110		Clothing	$ 1,400	$ 1,400	$ 1,400
20121		Communications	$ 3,000	$ 3,000	$ 3,000
20140		Household Expense	$ 4,700	$ 4,700	$ 4,700
20150		Insurance-Office	$ 10,450	$ 10,450	$ 10,450
20151		Liability Insurance	$ -	$ -	
20152		Vehicle Insurance	$ 4,200	$ 4,200	$ 4,200
20155		Liability Insurance	$ 2,400	$ 2,400	$ 2,400
20170		Maintenance-Equipment	$ 500	$ 500	$ 500
20171		Maintenance-Vehicles	$ 2,000	$ 2,000	$ 2,000
20175		Maintenance-Computers	$ 3,400	$ 3,400	$ 3,400
20180		Maint-Structures/Improvements & TS Maint	$ 8,000	$ 8,000	$ 8,000
20200		Memberships	$ 8,500	$ 8,500	$ 8,500
20221		Printing	$ 800	$ 800	$ 800
20221	72	Printing - DOC Grant 18/19			
20221	71	Printing - Oil Grant 18/19			
20221	69	Printing - DOC Grant 20/21			
20221	64	Printing - Oil Grant 20/21			
20221	92	Printing - DOC Grant 19/20			
20221	91	Printing - Oil Grant 19/20			
20223		Postage	$ 800	$ 800	$ 800
20224		Office Supplies	$ 2,000	$ 5,687	$ 5,800
20227		Books/Subscriptions	$ 250	$ 250	$ 250
20229		Prof Serv- HD 33 19/20	$ -	$ 100,000	$ -
20230		Prof Serv-Co/City	$ 4,000	$ 4,000	$ 4,000
20231		Prof Serv	$ 30,000	$ 30,000	$ 30,000
20231	70	Prof Services - USFS Grant	$ -	$ 23,135	
20232		Prof Serv-Well Monitoring	$ 21,000	$ 21,000	$ 28,000
20232	2	Data Processing - Software	$ 4,000	$ 4,000	$ 4,750
20233		Audit	$ 11,000	$ 11,000	$ 11,000
20234		Legal Counsel	$ 15,000	$ 15,000	$ 15,000
20235		Treasurer	$ 5,000	$ 5,000	$ 5,000
20236		Security	$ 1,500	$ 1,500	$ 1,500
20237		Credit Card Service Fees	$ 45,000	$ 51,500	$ 60,000
20238		TS Collection	$ 26,000	$ 35,000	$ 37,500

DNSWMA PROPOSED BUDGET for Fiscal Year 2021 / 2022

422	421		FY 20/21	FY 20/21	FY 21/22
Line	Project	Description	Adopted	Revised 3/17/21	Proposed
20239		Transfer Station Operations	$ 1,992,600	$ 1,992,600	$ 2,491,517
20239	1	Post Closure Maintenance	$ 10,000	$ 20,000	$ 20,000
20240		Advertising/Publications	$ 8,000	$ 8,000	$ 8,000
20240	93	Advertising Oil Grant - 20/21			
20240	94	Advertising- DOC Grant 20/21			
20240	92	Advertising - DOC Grant 19/20			
20240	91	Advertising - Oil Grant 19/20			
20250		Lease of Equipment	$ -	$ 4,500	$ 4,500
20250	70	Lease of Equip- USFS Grant	$ 2,000	$ 2,000	
20251		Lease - Gasquet Transfer Station	$ 740	$ 740	$ 740
20260		Rent-Office	$ -	$ -	
20269		Lease Payment - Card Machine	$ -	$ -	
20270		Minor Equipment (>$1K)	$ 2,000	$ 2,000	$ 1,000
20275		Small Tools (<$1K)	$ 800	$ 800	$ 800
20270	70	Small Tools - USFS Grant	$ -	$ -	
20280		Delivery Service	$ 400	$ 400	$ 400
20281		Household Hazardous Waste Event	$ 36,000	$ 46,699	$ 50,000
20283		Community Clean-up	$ 7,500	$ 7,500	$ 7,500
20283	70	Community Clean-up - USFS Gran			
20285		Special Dept Expense	$ 4,500	$ 4,500	$ 4,500
20285	93	Spec Dept Exp-Oil Grant - 20/21			
20285	94	Spec Dept Exp - DOC Grant 20/21			
20285	92	Spec Dept Exp - DOC Grant 19/20			
20285	91	Spec Dept Exp - Oil Grant 19/20			
20286		Cash Over/Under	$ 250	$ 250	$ 250
20287		DNDI Other Pickups	$ -	$ -	
20287	70	DNDI Pickups - USFS Grant	$ -	$ -	
20288		City Collections	$ 11,200	$ 11,200	$ 11,500
20290		Travel	$ 6,000	$ 6,000	$ 5,000
20290	70	Travel - USFS Grant			
20290	93	Travel-Oil Grant - 20/21			
20290	94	Travel - DOC Grant 20/21			
20290	92	Travel - DOC Grant 19/20			
20290	91	Travel - Oil Grant 19/20			
20291		Commissioner Expense	$ -	$ -	
20297		Vehicle Fuel	$ 1,800	$ 1,800	$ 1,800
20300		Utilities	$ -	$ -	
20301		State Fees	$ 32,500	$ 32,500	$ 35,000
		Services & Supplies	$ 2,331,190	$ 2,498,711	$ 2,895,457

DNSWMA PROPOSED BUDGET for Fiscal Year 2021 / 2022

422	421		FY 20/21	FY 20/21	FY 21/22
Line	Project	Description	Adopted	Revised 3/17/21	Proposed
Other Charges					
30420		Interest Payments			
30440		Transfer Station Loan Pymts-Interest			
30490		Depreciation Expense	$ 81,675	$ 81,675	$ 81,675
30500		Department Allotment			
Fixed Assets					
40610		Property	$ 294,752	$ 264,285	$ 353,847
40620		Equipment			
Intra / Inter Fund Transfers					
70530	25	Interfund-Repayment to County	$ 200,274	$ 200,274	$ 200,274
70530	199	Interfund-Cost Plan	$ 94,117	$ 94,117	$ 100,000
70800		ARC Payment OPEB	$ 140,000	$ 140,000	$ 140,000
70910		Op. Transfer Out	$ -	$ -	$ -
70910	123	Op Trans Out Bad Check Fee	$ 150	$ 150	$ 150
Other Charges					
81000		Contingency	$ 3,000	$ 3,000	$ 3,000
		Other Charges	$ 813,968	$ 783,501	$ 878,946
TOTAL EXPENDITURES			$ 3,921,055	$ 4,064,173	$ 4,641,433
Revenues					
90153		Franchise Fees	$ (369,300)	$ (369,300)	$ (393,716)
90210		Code Enforcement	$ -	$ -	
90300		Interest - Solid Waste	$ (14,200)	$ (14,200)	$ (13,700)
90301		Late Payment Fee	$ (2,235)	$ (2,235)	$ (500)
90650	94	DOC Grant 20/21			
90650	93	Oil Grant 20/21			
90650	91	DOC Grant 19/20			
90650	92	Oil Grant 19/20			
90650	70	USFS Cleanup Grant			
90830		Closure/Post Closure Fee			
91001		Tipping Fees			
91002		Resource Recovery Infrastructure Fee			
91003		Gate Tipping Fees	$ (2,282,300)	$ (2,282,300)	$ (2,737,417)
91003	99	Gate Tipping Fees - Prior Yr	$ (500)	$ (500)	$ (500)
91004		Authority Service Fees	$ (1,245,300)	$ (1,256,433)	$ (1,495,600)
91004	99	DNSWMA Tipping Fees - Prior Yr			
91070		Operating Transfer In (from 608)			
91070	25	Op Tran in from County (Loan)			
91075	25	Op Transfer in from County			
91121		Misc Reimbursements			
91121	123	Bad Check Fee Reimb			
91122		Insurance Recovery			
91124		Misc Revenue			
91127		Liability Insurance Recovery			
91130		Construction Loan			
91131		UI Recovery			
TOTAL REVENUES			$ (3,913,835)	$ (3,924,968)	$ (4,641,433)

Del Norte Solid Waste Management Authority

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CORRECTIVE ACTION PLAN PROPOSED BY THE DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY

Date:	13 April 2021
To:	Albert Hwu, Patel & Associates, LLP
From:	Tedd Ward, M.S. – Director
	Richard D. Taylor – Treasurer / Controller
	Del Norte Solid Waste Management Authority
cc:	Clinton Schaad, Del Norte County Auditor
File Number:	012101 – DNSWMA Audit for FY 19/20

The following are staff responses and Draft Annual Financial Statement for the year ended June 30, 2020, and proposed corrective actions to the audit, findings and recommendations presented by Harshwall & Associates pertaining to the Del Norte Solid Waste Management Authority (Authority). These comments were reviewed and approved for submittal by the Authority Board on April 22, 2021.

Management Responses:

The following responses are specific to the numbered findings presented in that report.

2020-001 GASB 68 Implementation (Significant Deficiency) – Repeated (page 34), repeating 2019-001

The audit report indicates that Authority employees are reported to CalPERS under the County of Del Norte pension plan, and treated as County of Del Norte employees for the purposes of pension reporting. This same comment was made as part of the audits for the past seven fiscal years. Authority staff submitted a letter regarding this repeated deficiency to the Del Norte County Auditor in March 2020 and April 2021.

7.2

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2019-001 Authority Staff Response & Plan for Action

Authority implementation of GASB 68 requirements are similar to the level of implementation of these requirements achieved by other Del Norte County departments.

In conversation, County Auditor Clinton Schaad has confirmed that until Del Norte County separates the pension records for Authority employees from other employees of Del Norte County and other entities for which it keeps accounts, Authority staff will not have the information necessary to comply with GASB 68. Authority staff have requested that the County Auditor separate Authority employees for pension reporting under CalPERS.

The Authority Treasurer/Controller and Authority staff will review the requirements of Governmental Accounting Standards Board Statement number 68, addressing accounting and financial reporting requirements for pensions provided to local government employees, and take steps in coordination with the Del Norte County Auditor and Del Norte County Personnel Departments to ensure compliance with GASB 68.

Tedd Ward

From: Clinton Schaad <cschaad@co.del-norte.ca.us>
Sent: Wednesday, April 14, 2021 10:02 AM
To: Tedd Ward
Cc: Albert Hwu; Richard D Taylor
Subject: Re: 2020 Audit for DNSWMA

My recommendation to meet the GASB68 requirement would be to allocate the PERS Unfunded Liability based on the agreed to percentage we use for allocating the annual costs of making the UAL payment. For the FY20 that percentage would be 15.835% of the total UAL. The CalPers GASB 68 actuarial shows a total Unfunded liability of $37,389,687 for the 19/20FY. 15.835% of that would be $5,920,657 I understand this has been a lingering problem and we had made strides in getting this resolved this past year, however when the COVID-19 pandemic hit many things were put on hold with this being one of them.

On Tue, Apr 13, 2021 at 5:06 PM Tedd Ward <tedd@recycledelnorte.ca.gov> wrote:
Albert:

We sent the attached letter to Mr. Schaad. I do not see that we received a response.

I am preparing the management response to the FY 19.20 audit. We will present that to the Authority Board for approval on 22 April 2021, and will send it to you after the meeting.

Thanks,

Tedd Ward, M.S. - Director

Del Norte Solid Waste Management Authority

P.O. Box 1924

Crescent City, CA 95531

"My life is garbage, but I'm in recovery."

(707) 954-0953 cell

Del Norte Solid Waste Management Authority

1700 State Street, Crescent City, CA 95531
Phone (707) 465-1100 Fax (707) 465-1300
www.recycledelnorte.ca.gov

The Authority's mission is the management of Del Norte County solid waste and recyclable material in an environmentally sound, cost effective, efficient and safe manner while ensuring 100% regulatory compliance with law.

06 March 2020

Mr. Clinton Schaad
Del Norte County Auditors Office
981 H Street, Suite 140
Crescent City, CA 95531

SUBJECT: Written response requested re. GASB 68 compliance

Dear Mr. Schaad:

At the 18 February 2020 meeting of the Del Norte Solid Waste Management Authority, the Board of Commissioners reviewed the staff response to findings of the FY 18/19 audit from Harshwall & Associates, including the following:

"2019-001 GASB 68 Implementation (Significant Deficiency) – Repeated (Page 33)

2018-002 (Page 34) – Not Implemented

The audit report indicates that Authority employees are reported to CalPERS under the County of Del Norte pension plan, and treated as County of Del Norte employees for the purposes of pension reporting. This same comment was made as part of the audits for the past six fiscal years.

2019-001 Authority Staff Response & Plan for Action

Authority implementation of GASB 68 requirements are similar to the level of implementation of these requirements achieved by other Del Norte County departments.

In conversation County Auditor Clinton Schaad has confirmed that until Del Norte County separates the pension records for Authority employees from other employees of Del Norte County and other entities for which it keeps accounts, Authority staff will not have the information necessary to comply with GASB 68. Authority staff have requested that the County Auditor separate Authority employees for pension reporting under CalPERS.

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The Authority's mission is the management of Del Norte County solid waste and recyclable material in an environmentally sound, cost effective, efficient and safe manner while ensuring 100% regulatory compliance with law.

The Authority Treasurer/Controller and Authority staff will review the requirements of Governmental Accounting Standards Board Statement number 68, addressing accounting and financial reporting requirements for pensions provided to local government employees, and take steps in coordination with the Del Norte County Auditor and Del Norte County Personnel Departments to ensure compliance with GASB 68."

Though the Board of Commissioners approved the staff response above, by consensus they also directed staff to request a written response from you as the County Auditor regarding when or under what conditions the Authority could anticipate access to the information necessary for this agency to comply with GASB 68. Clearly, the Board is concerned about this finding which has been repeated for the past several years, but for which the Authority staff have limited ability to resolve.

Please provide a written explanation regarding what steps will be necessary for the Del Norte Solid Waste Management Authority to comply with GASB 68 in future years. This is not an urgent priority, but we ask that you reply before the end of this year so staff can be better prepared for next year's audit.

Sincerely,

Tedd Ward, M.S. – Director
Del Norte Solid Waste Management Authority

Richard D. Taylor, C.P.A. – Treasurer
Del Norte Solid Waste Management Authority

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
ANNUAL FINANCIAL REPORT
JUNE 30, 2020

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Harshwal & Company LLP
Certified Public Accountants
7677 Oakport Street, Suite 460
Oakland, CA 94621
(510) 452-5051

INTRODUCTORY SECTION

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
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JUNE 30, 2020

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
OFFICIAL ROSTER
JUNE 30, 2020

Name	Title
Blake Inscore	Chair
Chris Howard	Vice Chair
Jason Greenough	Commissioner
Lori Cowan	Commissioner
Michael Tomkins	Commissioner

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FINANCIAL SECTION

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HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Del Norte Solid Waste Management Authority
Crescent City, California

Report on the Financial Statements

We have audited the accompanying financial statements of the proprietary fund of Del Norte Solid Waste Management Authority, Crescent City, California (Authority), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the proprietary fund of the Authority as of June 30, 2020, and the respective changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net OPEB liability and Related Ratios and Contribution on pages 28 - 29 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 the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 09, 2021 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 solely 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 the effectiveness of the Authority's 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 the Authority's internal control over financial reporting and compliance.

Harshwal & Company LLP

Oakland, California
March 09, 2021

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BASIC FINANCIAL STATEMENTS

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS	
Current Assets:	
Cash and investments	$ 1,270,821
Accounts receivable	230,550
Deposit with Del Norte County	198,177
Total Current Assets	1,699,548
Noncurrent Assets:	
Capital assets:	
Non-depreciable	493,000
Depreciable, net	2,029,825
Total Noncurrent Assets	2,522,825
Total Assets	4,222,373
Deferred Outflows of Resources:	
Deferred outflows of resources - OPEB	348,082
Total Deferred Outflows of Resources	348,082
Total Assets and Deferred Outflows of Resources	4,570,455
LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Accounts payable	233,942
Compensated absences	77,249
Sublease payable	123,969
Deferred revenue	2,872
Total Current Liabilities	438,032
Noncurrent Liabilities:	
Sublease payable	2,040,730
Post-closure	2,699,736
Net OPEB liability	454,889
Total Noncurrent Liabilities	5,195,355
Total Liabilities	5,633,387
NET POSITION	
Net investment in capital assets	358,126
Unrestricted	(1,421,058)
Total Net Position	(1,062,932)
Total Liabilities, and Net Position	$ 4,570,455

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

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

OPERATING REVENUES:	
Grants & contribution	$ 30,000
Charges for services	3,449,336
Other revenue	13,207
Total Operating Revenues	3,492,543
OPERATING EXPENSES:	
Salaries and benefits	712,928
Professional services	78,565
Audit & legal counsel	21,287
Printing	855
Postage	757
Advertising	18,537
Travel	8,587
Office supplies	14,275
Insurance	13,840
Special department expense	19,156
Telephone and utilities	2,858
Maintenance and repairs	11,389
Subscriptions and memberships	7,853
Rent	2,413
Landfill post-closure	1,246
Hazardous waste clean-up	33,600
Transfer station fees	2,275,352
State fees	43,331
Clothing	1,309
Waste collection fees	29,680
County overhead/ other expenses	90,817
Other expenses	51,979
Depreciation	82,663
Total Operating Expenses	3,523,277
Operating Income (Loss)	$ (30,734)

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

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

NONOPERATING REVENUES (EXPENSES):	
Interest income	$ 21,798
Change in post closure liability	(833,903)
Franchise fees	356,135
Interest expense	(80,713)
Total Nonoperating Revenues (Expenses)	(536,683)
Change in Net Position	(567,417)
Net Position - Beginning	(495,515)
Net Position - Ending	$ (1,062,932)

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

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	$ 3,544,764
Payment to suppliers	(1,897,367)
Payment to employees	(829,354)
Net Cash Provided (Used) by Operating Activities	818,043
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Franchise fees	356,135
Net Cash Provided (Used) by Noncapital Financing Activities	356,135
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal paid on sublease	(119,986)
Interest paid on debt	(80,713)
Addition in post closure liability	(833,903)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,034,602)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	21,798
Net Cash Provided (Used) by Investing Activities	21,798
Change in Cash and Cash Equivalents	161,374
Cash and Cash Equivalents - Beginning	1,109,447
Cash and Cash Equivalents - Ending	$ 1,270,821
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	$ (30,734)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	82,663
Post-closure liability	833,903
Change in operating assets and liabilities	
Accounts receivable	52,221
Prepaid expenses	750
Accounts payable	(3,195)
Salaries and benefits payable	(16,419)
Compensated absences	9,840
Deferred revenue	(1,139)
Net OPEB liability and related items	(109,847)
Net Cash Provided (Used) by Operating Activities	$ 818,043

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Del Norte Solid Waste Management Authority (Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

A. Reporting Entity

The Del Norte Solid Waste Management Authority (Authority) was formed September 21, 1992, and is a Joint Powers Authority between the County of Del Norte and the City of Crescent City.

The purpose of the Authority is to administer the sitting, development, construction, and operation of solid waste facilities for the collection, reduction, recycling, composting, and disposal of discards generated within the City's and County's territorial boundaries. Under the terms of the Joint Powers Agreement, either the County or the City may withdraw and thereby dissolve the Authority. The County and City then would each reassume their respective responsibilities for waste management matters.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Component Units

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the Authority.

Related Organizations

The County of Del Norte appoints two members to the Board of Commissioners and performs certain accounting functions for the Authority. However, the County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39, and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Fund financial statements of the Authority are organized into one fund, which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, net position, revenues, and expenses. The fund of the Authority is organized into the proprietary category and is treated as a major fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

B. Basis of Presentation - Cont'd

The Authority reports the following major proprietary fund:

- The Solid Waste Fund is an enterprise fund used to account for solid waste management, transfer station operations, and landfill post-closure.

C. Basis of Accounting and Measurement Focus

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include revenues from grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash, Cash Equivalents, and Investments

The Authority pools all cash and investments, other than imprest cash, with the County of Del Norte. The Del Norte County Treasury is an external investment pool for the Authority and the Authority is considered an involuntary participant. The Authority's share in the pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participant's deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on the amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants each quarter based on the participant's average daily cash balance at quarter end in relation to the total pool investments. This method differs from the fair value method used to value investments in these financial statements. In these financial statements, the fair value of the Authority's investments in the pool was based on unaudited quoted market values as provided by the County Treasurer. The pool has not provided or obtained any legally binding guarantees during the period to support the value of the investments.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Cash, Cash Equivalents, and Investments - Cont'd

The County has established a Treasury Oversight Committee to monitor and review the management of public funds maintained in the investment pool in accordance with the County investment policy and the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost, and fair value.

Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Del Norte's financial statements may be obtained by contacting the County of Del Norte Auditor Controller's office at 981 H Street, Suite 140, Crescent City, CA 95531.

For purposes of the accompanying statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County of Del Norte investment pool, to be cash equivalents.

E. Receivables

Receivables consist mostly of amounts due from customers for services and amounts due from grant activities. These amounts are not shown a net of an allowance for doubtful accounts. Any doubtful accounts at June 30, 2020 were not considered material and therefore were not recorded.

F. Other Assets

Inventory

Inventory items are recorded as an expense at the time individual items are purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, however, these amounts are not considered material.

Deposit with Del Norte County

The County of Del Norte holds a deposit of $198,177 for the final sublease payment.

G. Capital Assets

Capital assets, which include property, plant, and equipment, are defined by the Authority as an asset with an individual cost of more than $2,000 and an estimated useful life in excess of one year. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is unavailable. Donated capital assets received prior to June 15, 2015, are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015, are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is not included as part of the capitalized value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

G. Capital Assets - Cont'd

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets estimated useful life. The range of estimated useful lives by type of asset is as follows:

Depreciable Assets	Estimated Lives
Equipment	5-20 years
Structures and improvements	10-20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

H. Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick leave which vests with the employee and will be paid upon separation from Authority service. The liability for these compensated absences is recorded as long-term debt in the financial statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, proprietary funds report the liability as it is incurred. The Authority includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of financial 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 position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

J. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Net Position

The Solid Waste fund had a net position deficit of $1,062,932, caused by the post-closure liability.

NOTE 3. CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2020, the Authority's cash and investments consisted of the following:

Cash:	
Cash on hand	$ 3,500
Total Cash	3,500
Investments:	
Del Norte County Treasurer's Pool	1,267,321
Total Investments	1,267,321
Total Cash and Investments	$ 1,270,821

B. Cash

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The Authority and the County comply with the requirements of the California Government Code. Under this code, deposits of more than $250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds.

C. Investments

The Authority does not have a formal investment policy. At June 30, 2020, all investments of the Authority were in the County of Del Norte investment pool. Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

Banker's Acceptances
Commercial Paper
Local Agency Investment Fund
Medium Term Corporate Notes
Money Market Funds
Negotiable Certificates of Deposit
Repurchase Agreements
Securities of the Federal Government or its Agencies
California State Registered Warrants, Treasury Notes and Bonds
Local Agency Obligations
Certificates of Deposit and Pass-Through Security

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NOTE 3. CASH AND INVESTMENTS - CONT'D

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

Credit Risk - 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. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2020, the Authority's investments were all pooled with the County Treasury investment pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk for Investments - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Authority will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy of the County contains limitations on the amount that can be invested in any one issuer. As of June 30, 2020, all investments of the Authority were in the County investment pool which contains a diversification of investments.

NOTE 4. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets, not being depreciated:				
Land	$ 493,000	$ -	$ -	$ 493,000
Total capital assets, not being depreciated	493,000	-	-	493,000
Capital assets, being depreciated:				
Equipment	168,324	-	-	168,324
Structures and improvements	3,408,629	-	-	3,408,629
Total assets, being depreciated	3,576,953	-	-	3,576,953
Less: Accumulated depreciation:				
Equipment	(158,804)	(988)	-	(159,792)
Structures and improvements	(1,305,661)	(81,675)	-	(1,387,336)
Total accumulated depreciation	(1,464,465)	(82,663)	-	(1,547,128)
Total capital assets, being depreciated, net	2,112,488	(82,663)	-	2,029,825
Capital assets, net	$ 2,605,488	$ (82,663)	$ -	$ 2,522,825

Depreciation expense of $82,663 was charged to operations.

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NOTE 5. LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

	Balance July 1, 2019	Additions/ Adjustments	Retirements/ Adjustments	Balance June 30, 2020	Due Within One Year
Compensated absences	$ 67,409	$ 42,237	$ (32,397)	$ 77,249	$ 77,249
Sublease payable	2,284,685		(119,986)	2,164,699	123,969
Post-closure	1,865,833	833,903		2,699,736	
Net OPEB liability	421,693	33,196		454,889	
Total Long Term Liabilities	$ 4,639,620	$ 909,336	$ (152,383)	$ 5,396,573	$ 201,218

NOTE 5. LONG TERM LIABILITIES - CONT'D

Individual issues of debt payable outstanding at June 30, 2020, are as follows:
Sublease Payable:

County of Del Norte Facility Sublease issued May 1, 2004 in the amount of $3,535,000, due in annual installments of $78,475 to $183,454, with an interest rate of 3.32% and maturity of August 1, 2033. The sublease was used to finance the construction of the transfer station.	$ 2,164,699
Total Sublease Payable	$ 2,164,699

Following is a schedule of debt payment requirements of the proprietary fund, excluding compensated absences that have indefinite maturities, post-closure which is reported in Note 6 and Net OPEB Liability which is reported in Note 9.

	Sublease Payable		
Year Ended June 30	Principal	Interest	Total
2021	$ 123,969	$ 69,810	$ 193,779
2022	128,085	65,626	193,711
2023	132,337	61,303	193,640
2024	136,731	56,836	193,567
2025	141,270	52,222	193,492
2026-2030	779,897	186,342	966,239
2031-2034	722,410	48,947	771,357
Total	$ 2,164,699	$ 541,086	$ 2,705,785

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NOTE 6. POST-CLOSURE

The Authority is responsible for one closed solid waste landfill site. State and federal laws and regulations require the Authority to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. GASB Statement No. 18 requires a portion of these post-closure care costs are reported as an operating expense in each period based on landfill capacity used as of each statement of net position date. Since the landfill is no longer accepting waste, the entire estimated expense and liability have been reported.

As of June 30, 2020, the Authority's estimated remaining liability for post-closure maintenance costs were $2,699,736. This amount is based on the amount that would be paid if all equipment, facilities, and services required to monitor the landfill were acquired as of June 30, 2020. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The Authority is required by the California Code of Regulations to provide financial assurance that appropriate resources will be available to finance post-closure costs in the future. The Authority intends to fund the post-closure liability through a pledge of revenue from the new transfer station/materials recovery facility. The Authority expects that future inflation costs will be paid from interest earnings on these annual contributions.

NOTE 7. NET POSITION

The proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- **Net investment in capital assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Net Position Flow Assumption

When a government fund outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position is available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 8. EMPLOYEE BENEFITS

A. Employee's Retirement Plan

The Authority employees are covered under the retirement plan of the County of Del Norte. The County of Del Norte bills the Authority monthly for the costs of the retirement benefits.

The County contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employees defined benefit plan. PERS provides retirement and disability benefits, the annual cost of living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute. Copies of PERS' annual financial report may be obtained from their executive office - 400 Q Street, Lincoln Plaza East, Sacramento, CA 95811. Required disclosure information regarding the total retirement plan can be found in the County's audited financial statements. Separate information regarding the Authority is not available.

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NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal year end	June 30, 2020
Measurement date	June 30, 2019
Measurement period	June 30, 2018 to June 30, 2019
Valuation date	June 30, 2019

B. Plan Description

The Authority provides medical and dental benefits for retired employees and their dependents through a self-insured trust administered by Del Norte County. The Authority recently made dental-only coverage available to retirees at age 65 and over. Composite premium rates as of the valuation date are as follows:

Coverage	Employee Only	Employee +1	Employee+2 or more
Medical and Dental	$ 809	$ 1,568	$ 1,925
Post 65 Dental Only	60	115	165

This coverage is available to employees who retire after having attained age 50 (Classic employees) or age 52 (PEPRA employees) or with an approved disability retirement, Employees must also complete a minimum number of years of service with the Authority The required years of service to be eligible for benefits varies based on employment date, as shown below:

Date of Hire	Years of Service
Before January 01, 2007	5
January 01, 2007 to October 31, 2009	10
October 31, 2009 and after	15

The Authority permits eligible retirees to continue their medical and/or dental coverage through the Authority for their lifetime. The Authority then charges the retiree for coverage based on age, years of Authority service and coverage level (i.e. single, two-party or family coverage). The following table shows the monthly retiree costs for medical and dental coverage:

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NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - CONT'D

Premium Rates paid by Retirees Effective November 1, 2009						
Age	Under 65			65 and over		
Years of Service	Retiree Only	Retiree & 1 Dep.	Retiree & Family	Retiree Only	Retiree & 1 Dep.	Retiree & Family
Less than minimum*	Cobra coverage for up to 18 months					
At least the minimum*, but less than 16	$ 386.06	$ 748.89	$1,127.20	$ 225.00	$ 439.91	$555.15
At least 16, but less than 21	257.25	559.76	875.02	200.00	414.91	530.15
At least 21, but less than 25	128.68	343.59	458.83	175.00	389.91	505.15
At least 25 or more	-	214.91	344.50	150.00	364.91	480.15

*The minimum refers to the minimum service required based on employment date, as described above.

C. Actuarial Methods and Assumptions

The Authority's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 that was rolled forward to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
GASB 75 Measurement Date	Last day of prior fiscal year i.e. June 30, 2019
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Trust Administrative Expenses	.10% of trust assets
Long Term Return on Assets/ Discount Rates for Accounting	7.05% as of June 30, 2019 and 7.0% as of June 30, 2018, net of plan investment expenses and including inflation
Long Term Return on Assets/ Discount Rates for Funding	7.05% as of June 30, 2019 and 7.0% as of June 30, 2018, net of plan investment expenses, trust administrative expenses, and including inflation
Participants Valued	Only current active employees and retiree participants and covered dependents are valued. No future entrants are considered in this valuation.

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NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - CONT'D

Salary Increase	3.0% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years and to determine amortization payments for developing the Actuarially Determined Contributions.
General Inflation Rate	2.5% per year

Mortality rates and improvement: MacLeod Watts Scale 2018 applied generationally from 2015.

Termination rates: Termination rates are based on the sum of vested terminated and refund rates from the CalPERS Experience Study Report issued December 2017. Based on a review of Authority plan experience, base rates from the Experience Study were doubled for the following periods:

- All service values less than 5, regardless of attained age
- All service values less than 10 for attained ages less than 40

D. Discount rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

E. Funding Policy

GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to 20-year high grade municipal bond rate.

The Authority has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. With the Authority's approval, the assumed trust rate and discount rate applied for accounting purposes is 7.05%, reflecting the Authority's expectations as of the measurement date. Actuarially Determined Contributions for plan funding purposes were developed using a 6.95% discount rate, equal to the assumed trust rate of return less 0.1% for trust administrative fees.

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NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - CONT'D

F. Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for the fiscal year end 2020 is 7.05%. Healthcare cost trend rate was assumed to start at 5.4% (increase effective January 1, 2021) and grade down to 4.0% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Change in Discount Rate	Discount Rate-1% (6.05%)	Current Discount Rate (7.05%)	Discount Rate+1% (8.05%)
Total OPEB Liability	$ 1,122,198	$ 978,917	$ 863,433
Net OPEB Liability (Assets)	$ 598,170	$ 454,889	$ 339,405

Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend +1%
Total OPEB Liability	$ 859,324	$ 978,917	$ 1,127,841
Net OPEB Liability (Assets)	$ 335,296	$ 454,889	$ 603,813

G. Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2020.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of Assumptions	$ 91,311	$ -
Differences Between Expected and Actual Experience	62,347	-
Net Difference Between Projected and Actual Earnings on Investments	7,726	-
Deferred Contributions	186,698	-
Total	$ 348,082	$ -

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NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - CONT'D

H. Detail of Changes to Net Position

The chart below details changes to all components of Net Position:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2019	$ 761,379	$ 339,686	$ 421,693
Changes During the Period:			
Service Cost	19,795	-	19,795
Interest Cost	53,257	-	53,257
Expected Investment Income	-	29,496	(29,496)
Employer Contributions	-	204,180	(204,180)
Changes of Benefit Terms	-	-	-
Administrative Expenses	-	(73)	73
Other Trust Expenses	-	-	-
Benefit Payments	(40,724)	(40,724)	-
Assumption Changes	110,061	-	110,061
Benefit Payments	-	-	-
Plan Experience	75,149	-	75,149
Investment Experience	-	(8,537)	8,537
Recognized Deferred Resources	-	-	-
Employer Contributions Subsequent to Measurement date	-	-	-
Net Changes in Fiscal Year 2019-2020	217,538	184,342	33,196
Balance at Fiscal Year Ending 6/30/2020	$ 978,917	$ 524,028	$ 454,889

The Authority will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

Measurement Period Ended June 30:	Deferred Outflows/ (Inflows) of Resources
2021	33,222
2022	33,224
2023	34,227
2024	33,261
2025	27,450
Thereafter	-

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NOTE 10. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority purchases coverage from a private insurance company. In addition, they participate in the County liability program. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. As of June 30, 2020, the Authority did not have landfill insurance.

NOTE 11. RELATED PARTY TRANSACTIONS

The Authority has related party transactions with the County of Del Norte. During the year ended June 30, 2020, the Authority paid the County $2,464 for liability insurance and $8,894 for health insurance. The Authority provides free dumping service to the County of Del Norte and the City of Crescent City as required in the Joint Powers Agreement.

NOTE 12. SUBSEQUENT EVENTS

Management has evaluated events subsequent to June 30, 2020 through March 09, 2021, the date at which the financial statements were available to be issued and have determined that no adjustments were necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2020

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018, 2019 and 2020) are shown in the table.

	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability			
Service cost	$ 19,795	$ 19,172	$ 18,569
Interest cost	53,257	51,422	48,880
Changes of benefit terms	-	-	-
Differences between expected and actual experience	75,149	-	-
Changes of assumptions	110,061	-	-
Benefit payments	(40,724)	(49,296)	(14,175)
Net change in Total OPEB Liability	217,538	21,298	53,274
Total OPEB Liability - Beginning	761,379	740,081	686,807
Total OPEB Liability - Ending (a)	978,917	761,379	740,081
Plan fiduciary net position			
Employer Contributions	204,180	212,752	36,425
Expected investment income	29,496	17,203	14,706
Benefit payments	(40,724)	(49,296)	(14,175)
Investment experience	(8,537)	(4,836)	-
Other trust expenses	-	(217)	-
Administrative expenses	(73)	(112)	(75)
Net change in plan fiduciary net position	184,342	175,494	36,881
Plan fiduciary net position - Beginning	339,686	164,192	127,311
Plan fiduciary net position - Ending (b)	524,028	339,686	164,192
Net OPEB Liability - Ending (a) - (b)	$ 454,889	$ 421,693	$ 575,889
Covered - employee payroll	$ 286,686	$ 267,781	$ 257,645
Net OPEB liability as a % of covered - employee payroll	158.67 %	157.48 %	223.52 %

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
SCHEDULE OF CONTRIBUTIONS
JUNE 30, 2020

Since establishing the OPEB trust, the Authority has consistently contributed 100% or more of the Actuarially Determined Contribution (ADC) each year and confirmed its intention to continue doing so. This chart shows the contributions for the years since GASB 75 was implemented.

Schedule of Contributions	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially Determined Contribution (ADC)	$ 48,802	$ 53,877	$ 163,456
Contributions in relation to the ADC	186,698	204,180	212,752
Contribution deficiency (excess)	$ (137,896)	$ (150,303)	$ (49,296)
Covered employee payroll during fiscal year	$ 295,287	$ 286,686	$ 267,781
Contributions as a % of covered-employee payroll	63.23%	71.22%	79.45%

Notes to Schedule:

Summary of methods and assumptions used in the valuation:

Valuation date	June 30, 2017	June 30, 2017	June 30, 2017
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level % of Pay, closed 30 yrs	Level % of Pay, closed 30 yrs	Level % of Pay, closed 30 yrs
Amortization period	19 yrs remain	20 yrs remain	21 yrs remain
Asset valuation method	Market value	Market value	Market value
Inflation	2.75%	2.75%	2.75%
Healthcare cost trend rates	8% in 2019 to 5% in steps of 0.5%	8% in 2019 to 5% in steps of 0.5%	8% in 2017 to 4.5% in steps of 0.5%
Salary increases	3.25%	3.25%	3.25%
Investment rate of return	7.00%	7.00%	7.00%
Retirement age	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2014 Experience Study	CalPERS 2014 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2017 generationally	MW Scale 2017 generationally	MW Scale 2014 generationally

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COMPLIANCE SECTION

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HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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*

To the Board of Commissioners
Del Norte Solid Waste Management Authority
Crescent City, California

We have audited, in accordance with the auditing standards 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 the proprietary fund of the Del Norte Solid Waste Management Authority, Crescent City, California (Authority) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated March 09, 2021.

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 audit 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiency in internal control, described in the accompanying schedule of findings and responses as an item 2020-001 that we consider to be significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from 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 financial statement. 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*.

Authority's Response to Findings

The Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Authority's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

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Harshwal & Company LLP

Oakland, California
March 09, 2021

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
▪ Material weakness(es) identified?	No
▪ Significant deficiency(ies) identified that are not considered to be material weakness?	Yes
▪ Noncompliance material to financial statements noted?	No

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

SECTION II - AUDIT FINDING IN RELATION TO FINANCIAL STATEMENTS

2020-001 GASB 68 Implementation (Significant Deficiency) - Repeated (PY Finding 2019-001)

Condition:

During our audit we noted that Authority employees are reported to CalPERS under the County of Del Norte pension plan.

Criteria:

Governmental Accounting Standards Board Statement No. 68, which is effective for the Authority for periods beginning after June 15, 2014, addresses accounting and financial reporting for pensions that are provided to employees of local governments.

Effect:

The Authority may not have information for compliance with GASB 68.

Cause:

The Authority employees are treated as County of Del Norte employees for purposes of pension reporting.

Auditor's Recommendations:

We recommend that the Authority review the requirements of GASB 68 and take steps necessary to ensure compliance with GASB 68.

Management's Response:

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

SECTION III - STATUS OF PRIOR YEAR AUDIT RECOMMENDATIONS

2019-001 **GASB 68 Implementation**

Recommendation

We recommend that the Authority review the requirements of GASB 68 and take steps necessary to ensure compliance with GASB 68.

Status

Not Implemented

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Californians Against Waste

SB343 (ALLEN) RECYCLING SYMBOLS

OVERVIEW:

SB343 would prohibit the use of the chasing-arrows symbol or any other suggestion that a material is recyclable, unless the material is actually recyclable in most California communities and is routinely sold to manufacturers to make new products.

THE PROBLEM:

Before 2017, the United States was sending 4,000 shipping containers full of waste to China each day, including two-thirds of California's potentially recyclable materials. Exporting this material allowed cities and counties to keep it out of local landfills. It also inaccurately inflated state recycling rates, as recyclers China and other countries picked out valuable material and dumped or burned the rest. Since 2018, China and other countries have refused to accept all but the most valuable material – collapsing the markets for plastic packaging that was previously considered "recyclable.

This change has severely strained local

POSITION: CAW SPONSORED
CAW STAFF CONTACT: NICK LAPIS

BILL SUMMARY:

SB 343 will end consumer confusion about which material is suitable for the blue bin, with a mind toward reducing contamination, lowering waste volume, and improving real recycling rates. The measure expands the existing "Truth in Environmental Advertising" law that prohibits the use of the word "recyclable" on unrecyclable products to include the use of the chasing-arrows symbol or any other suggestion that a material is recyclable, unless the material is actually recyclable in most California communities and is routinely sold to manufacturers to make new products. Through regulations, CalRecycle will determine which material is truly recyclable and publish a list of acceptable types on its website.

SB 343 includes a process for producers of material that does not yet meet the criteria to submit a plan to CalRecycle that demonstrates a commitment to increasing the collection, sorting, and recycling of their material. If their plan is approved they can continue to encourage consumers to put their material in the blue bins.

STATUS:

Current language, analysis, and votes: SB289

7.3

waste collection systems. Without a willing buyer for most of the plastic material being produced, the costs associated with sorting and landfilling the waste falls to local jurisdictions and their ratepayers. Recent waste management rate increases in Sacramento and elsewhere have been attributed, at least in part, to this problem. A 2018 study by CalRecycle found that plastic bags, films, and wraps – despite being only 12% of the waste stream – were "the largest type of contamination in curbside recycling bins." This flexible plastic material with limited market value interferes with recycling facility machinery and, as a contaminant, lowers the value of recyclable paper and cardboard.

The strain on local recycling and waste systems is compounded as most consumers lack a clear understanding on what is acceptable. Further confusing consumers is the plastic resin identification coding (RIC) system, which classifies plastic types by numbers one through seven displayed within the chasing-arrows symbol. The RIC system was designed as a method for waste facilities to properly sort plastics. Most consumers simply see the chasing arrows and assume a product can be recycled.

The Statewide Commission on Recycling Markets and Curbside Recycling recently reported, "Since consumers equate the 'recycle' word and symbol with what is accepted in curbside recycling bins, the 'recycle' word and symbol must be reserved for materials which are accepted in curbside bins and do not cause contamination."

AMENDED IN SENATE APRIL 8, 2021

AMENDED IN SENATE MARCH 17, 2021

SENATE BILL No. 343

Introduced by Senator Allen
(Principal coauthors: Assembly Members Friedman and Lorena Gonzalez)

February 9, 2021

An act to amend ~~Section 17580~~ *Sections 17580 and 17580.5* of the Business and Professions Code, and to amend Sections 18015 and 42355.5 of, and to add Section 42355.51 to, the Public Resources Code, relating to environmental advertising.

LEGISLATIVE COUNSEL'S DIGEST

SB 343, as amended, Allen. Environmental advertising: recycling symbol.

(1) Existing law declares that it is the public policy of the state that environmental marketing claims, whether explicit or implied, should be substantiated by competent and reliable evidence to prevent deceiving or misleading consumers about the environmental impact of plastic products and that, for consumers to have accurate and useful information about the environmental impact of plastic products, environmental marketing claims should adhere to uniform and recognized standards.

This bill would further declare that it is the public policy of the state that claims related to the recyclability of a plastic product be truthful and that consumers deserve accurate and useful information related to how to properly handle the end of life of a plastic product.

The bill would require the Department of Resources Recycling and Recovery to update certain regulations to include the types and forms of plastic products and packaging for which a claim of recyclability

may be made. The bill would require the department director to consider specified criteria to make that determination. The bill would require the department, based on those specified criteria, to develop and publish a list of the material types and forms determined to be recyclable. The bill would require the department to update the list, as specified. The bill would, if a material type and form is not on the list, or is removed from the list, prohibit a person from offering for sale, selling, distributing, or importing into the state any product or packaging manufactured 90 days after the list is published or updated if the product or packaging displays a chasing arrows symbol, a chasing arrows symbol surrounding a resin identification code, or any other symbol or statement indicating the product or packaging is recyclable, or directing the consumer to recycle the product or packaging. The bill would authorize a producer, or group of producers, that seeks to have a material type and form that does not meet the specified criteria included on the list to submit a plan to the department detailing how and by what date the product type and form will meet the criteria. If the department determines the product type and form will meet the criteria if the plan is implemented, the bill would require the department to include that material type and form on the list, as specified.

(2) Under existing law, a person who represents in advertising or on the label or container of a consumer good that the consumer good that it manufactures or distributes is not harmful to, or is beneficial to, the natural environment, through the use of environmental terms, is required to maintain in its records specified information and documentation supporting the validity of the representation, including, if applicable, whether the consumer good conforms with the uniform standards contained in the Federal Trade Commission Guidelines for Environmental Marketing Claims for the use of the term "recyclable." A violation of this requirement is a misdemeanor.

This bill would apply that recordkeeping requirement to a person who makes those representations through the use of a chasing arrows symbol, as defined, and would add to the required information and documentation for the use of the term "recyclable," the use of a chasing arrows symbol, or other representation that advises consumers to recycle a consumer good, whether the consumer good meets the criteria for statewide recyclability, as specified above. Violation of these provisions would be a misdemeanor. This bill would therefore create a new crime and impose a state-mandated local program.

(3) Existing law requires all rigid plastic bottles and rigid plastic containers sold in the state to be labeled with a code that indicates the resin used to produce the bottles or containers, with specified numbers and letters placed in relation to a triangle.

This bill, on and after the date the Department of Resources Recycling and Recovery lists the approved material types and forms of products and packaging that are recyclable, would prohibit the resin identification code from being placed inside a chasing arrows symbol, unless the department has determined the rigid plastic bottle or rigid plastic container is recyclable in the state, as specified.

(4) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

SECTION 1. Section 17580 of the Business and Professions Code is amended to read:

17580. (a) A person who represents in advertising or on the label or container of a consumer good that the consumer good that it manufactures or distributes is not harmful to, or is beneficial to, the natural environment, through the use of such terms as "environmental choice," "ecologically friendly," "earth friendly," "environmentally friendly," "ecologically sound," "environmentally sound," "environmentally safe," "ecologically safe," "environmentally lite," "green product," or any other like term, or through the use of a chasing arrows symbol or by otherwise directing a consumer to recycle a consumer good, shall maintain in written form in its records the following information and documentation supporting the validity of the representation:

(1) The reasons the person believes the representation to be true.

(2) Any significant adverse environmental impacts directly associated with the production, distribution, use, and disposal of the consumer good.

(3) Any measures that are taken by the person to reduce the environmental impacts directly associated with the production, distribution, and disposal of the consumer good.

(4) Violations of any federal, state, or local permits directly associated with the production or distribution of the consumer good.

(5) Whether, if applicable, the consumer good conforms with the uniform standards contained in the Federal Trade Commission Guidelines for Environmental Marketing Claims for the use of the terms "recycled," "recyclable," "biodegradable," "photodegradable," or "ozone friendly."

(6) If the person uses the term "recyclable," uses a chasing arrows symbol, or otherwise directs consumers to recycle the consumer good, whether the consumer good meets all of the criteria for statewide recyclability pursuant to Section 42355.51 of the Public Resources Code.

(b) Information and documentation maintained pursuant to this section shall be furnished to any member of the public upon request.

(c) For the purposes of this section, a wholesaler or retailer who does not initiate a representation by advertising or by placing the representation on a package shall not be deemed to have made the representation.

(d) It is the intent of the Legislature that the information and documentation supporting the validity of the representation maintained under this section shall be fully disclosed to the public, within the limits of all applicable laws.

(e) For the purposes of this section, "chasing arrows symbol" means an equilateral triangle, formed by three arrows curved at their midpoints, depicting a clockwise path, with a short gap separating the apex of each arrow from the base of the adjacent arrow. "Chasing arrows symbol" also includes variants of that symbol that are likely to be interpreted by consumers as an implication of recyclability, including, but not limited to, one or more arrows arranged in a circular pattern or around a globe.

SEC. 2. Section 17580.5 of the Business and Professions Code is amended to read:

17580.5. (a) It is unlawful for any person to make any untruthful, deceptive, or misleading environmental marketing claim, whether explicit or implied. For the purpose of this section,

"environmental marketing claim" shall include any claim contained in the "Guides for the Use of Environmental Marketing Claims" published by the Federal Trade Commission.

(b) *(1)* It shall be a defense to any suit or complaint brought under this section that the person's environmental marketing claims conform to the standards or are consistent with the examples contained in the "Guides for the Use of Environmental Marketing Claims" published by the Federal Trade Commission.

(2) Paragraph (1) does not apply to claims for violations of subdivision (d) of Section 18015 of the Public Resources Code and of subdivisions (a) and (b) of, and paragraph (2) of subdivision (e) of, Section 42355.51 of the Public Resources Code.

~~SEC. 2.~~

SEC. 3. Section 18015 of the Public Resources Code is amended to read:

18015. (a) All rigid plastic bottles and rigid plastic containers sold in California shall be labeled with a code that indicates the resin used to produce the rigid plastic bottle or rigid plastic container. Rigid plastic bottles or rigid plastic containers with labels and basecups of a different material shall be coded by their basic material. The code shall consist of a number placed inside a triangle, and letters placed below the triangle. The numbers and letters used shall be as follows:

1 = PETE (polyethylene terephthalate)
2 = HDPE (high density polyethylene)
3 = V (vinyl)
4 = LDPE (low density polyethylene)
5 = PP (polypropylene)
6 = PS (polystyrene)
7 = OTHER (includes multilayer)

(b) A "7" shall appear below the resin abbreviation when the bottle or container is composed of more than one layer of that resin.

(c) The Division of Recycling in the Department of Resources Recycling and Recovery shall maintain a list of abbreviations used on labels pursuant to subdivision (a) and shall provide a copy of that list to a person upon request.

(d) The resin identification code required pursuant to subdivision (a) shall not be placed inside a chasing arrows symbol, as defined in subdivision (e) of Section 17580 of the Business and Professions

Code, unless the product is recyclable in the State of California pursuant to Section 42355.51.

~~SEC. 3.~~

SEC. 4. Section 42355.5 of the Public Resources Code is amended to read:

42355.5. (a) The Legislature finds and declares that it is the public policy of the state that environmental marketing claims, whether explicit or implied, should be substantiated by competent and reliable evidence to prevent deceiving or misleading consumers about the environmental impact of plastic products. For consumers to have accurate and useful information about the environmental impact of plastic products, environmental marketing claims should adhere to uniform and recognized standards, including those standard specifications established by the American Society for Testing and Materials.

(b) The Legislature further finds and declares that it is the public policy of the state that claims related to the recyclability of a plastic product be truthful in practice and accurate. Consumers deserve accurate and useful information related to how to properly handle the end of life of a plastic product.

~~SEC. 4.~~

SEC. 5. Section 42355.51 is added to the Public Resources Code, to read:

42355.51. (a) A person shall not offer for sale, sell, distribute, or import into California any product or packaging for which a deceptive or misleading claim about the recyclability of the product or packaging is made.

(b) (1) Subject to paragraph (2), a product or packaging that displays a chasing arrows symbol, as defined in Section 17580 of the Business and Professions Code, a chasing arrows symbol surrounding a resin identification code, or any other symbol or statement indicating the product or packaging is recyclable, or directing the consumer to recycle the product or packaging, is deemed to be a deceptive or misleading claim unless the department has determined the product or packaging is of a material type and form that is determined to be recyclable pursuant to subdivision (c).

(2) Paragraph (1) applies to any product or packaging that is manufactured 90 days or more after the date the list of approved material types and forms is published pursuant to subdivision (c).

(c) (1) On or before January 1, 2023, the department shall update the regulations developed pursuant Section 42370.2 to include the types and forms of plastic products and packaging for which a claim of recyclability, including through the use of a chasing arrows symbol, may be made.

(2) Concurrently with the regulations described in paragraph (1), the department shall develop a list of material types and forms that are determined to be recyclable based on the criteria listed in subdivision (d) and shall publish the list on its internet website within 90 days of the Office of Administrative Law approving the regulations.

(d) For purposes of determining which material types and forms are recyclable, the director shall consider, at a minimum, all of the following criteria:

(1) Whether the material type and form is eligible to be labeled as "recyclable" in accordance with the uniform standards contained in Article 7 (commencing with Section 17580) of Chapter 1 of Part 3 of Division 7 of the Business and Professions Code.

(2) Whether the material type and form is regularly collected, separated, and cleansed for recycling by recycling service providers.

(3) Whether the material type and form is regularly sorted and aggregated into defined streams for recycling processes.

(4) Whether the material type and form is regularly processed and reclaimed or recycled with commercial recycling processes.

(5) Whether the material type and form regularly becomes feedstock that is used in the production of new products.

(6) Whether the material type and form is recycled in sufficient quantity, and is of sufficient quality, to maintain a market value.

(e) (1) The department shall regularly, but no less than once every five years, evaluate the list described in paragraph (2) of subdivision (c) and may amend the list to remove or add a material type and form based on whether the material meets the criteria in subdivision (d) at the time of evaluation. The department shall post any updates to the list on its internet website.

(2) If a material type or form no longer meets the criteria in subdivision (d) and is removed from the published list, a person shall not offer for sale, sell, distribute, or import into California any product or packaging manufactured 90 days after the date the updated list is published if the product or packaging displays a

chasing arrows symbol, as defined in Section 17580 of the Business and Professions Code, a chasing arrows symbol surrounding a resin identification code, or any other symbol or statement indicating the product or packaging is recyclable, or directing the consumer to recycle the product or packaging.

(f) (1) A producer, or group of producers, that seeks to have a material type and form that does not meet the criteria in subdivision (d) included on the list shall submit a plan to the department detailing how and by what date the product type and form will meet the criteria.

(2) The department shall review the plan and determine if the material type and form will meet the criteria in subdivision (d) by the date prescribed in the plan if the plan is implemented. If the department determines it will, the department shall include the material type and form on the list.

(3) The department may offer revisions to the plan if necessary, including requiring that the material type and form meet the criteria in a more timely manner.

(4) The department may require the producer, or group of producers, who submitted a plan pursuant to paragraph (1) to submit annual reports detailing the progress made toward implementing the plan. If the department determines the producer, or group of producers, ~~are~~ *is* not implementing the plan or that progress is not sufficient to ensure the product type and form can meet the criteria by the date included in the plan, the department may do either of the following:

(A) Remove the material type and form from the list within 180 days.

(B) Allow the producer, or group of producers, to update and resubmit the plan.

(g) Development of, publication of, and updates made to the list pursuant to this section are exempt from Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code.

~~SEC. 5.~~

SEC. 6. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty

for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

O

ORDINANCE NO. 2021-02

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY ADJUSTING RATES FOR THE DEL NORTE COUNTY, GASQUET AND KLAMATH TRANSFER STATIONS AND ADJUSTING THE MAXIMUM RATES FOR COLLECTION

WHEREAS, the Del Norte Solid Waste Management Authority is a Joint Powers Authority of the City of Crescent City and the County of Del Norte formed in part to manage the disposition of solid waste and other discards; and

WHEREAS, the Board of Commissioners of the Del Norte Solid Waste Management Authority has adopted Transfer Station Operations Change Order 30 to the Transfer Station Operations Agreement with Hambro / WSG. Change Order 30 adjusts transfer station operations fees based upon increases in the mandatory minimum wage and the Consumer Price Index (CPI-U); and

WHEREAS, the Board of Commissioners of the Del Norte Solid Waste Management Authority has adopted Collections Change Order 20 to the Collections Franchise Agreement with Recology Del Norte. Change Order 20 adjusts the collection services and rates based upon the global collapse of the recycling markets, increases in the mandatory minimum wage, and changes to the Consumer Price Index (CPI-U); and

WHEREAS, external audits have recommended for several consecutive years that the Authority increase revenues to offset the liabilities associated with the Crescent City Landfill and the debt obligations associated with the construction of the Del Norte County Transfer Station.

NOW, THEREFORE, the Board of Commissioners of the Del Norte Solid Waste Management Authority, Del Norte County, California hereby ordains as follows:

SECTION 1. Findings. The Board of Commissioners of the Del Norte Solid Waste Management Authority adopts the recitals stated herein and finds them to be true.

SECTION 2. Transfer Station Rates. New Transfer Station rates will take effect on July 1, 2021.

2.01 Increase to Transfer Station rates based on Operations Change Order 30. All Transfer Station rates are increased as set forth in Schedule B and Schedule C.

2.02 Increase to Transfer Station rates based on changes to the Consumer Price Index. Transfer Station rates for all customers as established by this ordinance may be adjusted annually by 100% of the change to the consumer price index (CPI-U) with a cap of 4.0%.

SECTION 3. Maximum Collection Rates. New maximum approved collection rates will take effect on July 1, 2021.

3.01 Increases to rates based on Collections Change Order 20. The maximum approved collection rates are increased and restructured as set forth in Schedule A.

3.02 Increase to all rates based on changes to the Consumer Price Index. Maximum approved collection rates as established by this ordinance may be adjusted annually by 100% of the change to the consumer price index (CPI-U) with a cap of 4.0%.

SECTION 4. Rate Schedules. The rate schedules attached hereto as Schedule A, Schedule B, and Schedule C are hereby adopted, made a part hereof, and made effective July 1, 2021.

SECTION 5. Publication. The Clerk of the Board shall cause this Ordinance, or a summary thereof, along with the names of the commissioners voting for and against said ordinance, to be published once within fifteen (15) days after its passage in a newspaper of general circulation in the County of Del Norte in accordance with Govt. Code Section 36933.

SECTION 6. Effective Date. This Ordinance will take effect 30 days after its final adoption.

SECTION 7. Severability. If any section, subsection, subdivision, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Ordinance. The Authority hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof, are declared invalid or unconstitutional.

SECTION 8. CEQA Findings. The Board of Commissioners finds that this Ordinance is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3), Review for Exemption, because it can be seen with certainty that it will not have a significant effect on the environment and therefore is not subject to CEQA.

INTRODUCED by the Board of Commissioners of the Del Norte Solid Waste Management Authority on the ____ day of _____, 2021.

PASSED AND ADOPTED by the Board of Commissioners of the Del Norte Solid Waste Management Authority on the _____ day of _____, 2021 by the following polled vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Blake Inscore, Chair

ATTEST:

_____
Kyra Seymour, Clerk

APPROVED AS TO FORM:

_____
Martha D. Rice, General Counsel
Del Norte Solid Waste Management Authority

Schedule A: Recology Del Norte Collection Rates, starting July 2021

Residential and Multi-family Weekly Cart Collection, Rate per month for separate subscription

Basic Residential Service Charge — $ 31.89 32 gallon trash + 32 gallon recycling

Additional Charges for selected additional service:	Trash	Recyclables Only	Organics
32 gal	$ 31.89	$ 23.14	$ 13.93
64 gal	$ 46.47	$ 33.72	$ 20.59
96 gal	$ 67.33	$ 48.85	$ 31.21
Additional Charges for larger Recycling Carts	$ 5.20	for each additional 32 gallons	
Extra bag charge	$ 8.00		
Extra Bulky Item Collection	$ 81.92		
Off-Curb	25% additional		
Off-Road	56% additional		
Secondary Franchise Area	65% additional		

Commercial Weekly Cart Collection, Rate per month for separate subscription

Basic Commercial Can Service Charge — $ 49.75 32 gallon trash + 32 gallon recycling

Additional Charges for selected additional service:	Trash	Recyclables Only	Organics
32 Gallon, Commercial	$ 49.75	$ 27.84	$ 14.75
64 Gallon, Commercial	$ 99.50	$ 55.68	$ 29.91
96 Gallon, Commercial	$ 174.14	$ 97.46	$ 54.79
Additional Charges for larger Recycling Carts	$ 5.20	for each additional 32 gallons	

Commercial Weekly Bin Collection Services, Rate per month

Additional Charges for selected additional services:	Trash	Recyclables Only	Organics
1 cubic yard	$ 176.84	$ 96.24	$ 131.30
1.5 cubic yard	$ 254.66	$ 138.58	$ 186.94
2 cubic yard	$ 317.17	$ 172.60	$ 228.15
3 cubic yard	$ 459.26	$ 249.93	$ 326.66
4 cubic yard	$ 574.82	$ 312.82	$ 400.14
6 cubic yard	$ 832.48	$ 453.04	$ 572.15
10 cubic yard	$ 2,812.25	$ 1,530.42	$ 1,856.95
20 cubic yard	$ 3,940.09	$ 1,989.54	$ 2,414.02
30 cubic yard	$ 4,923.95	$ 2,486.34	$ 3,016.82
40 cubic yard	$ 5,907.79	$ 2,983.12	$ 3,619.60
32 Gallon recycling for =>4 cubic yard service	$ 5.20		
More than weekly collection	100%	% Additional x (Coll/wk -1) x Rate	
Weekend service	50%	% Additional	
Medical Waste	80%	% Additional	
Compactors per cubic yard per collection	$ 90.37	not per month	
Locking bin	$ 6.15	$ Add'l per lock + locking bin / month	
Bear-proof bin	$ 123.03	$ Add'l per bin / month	

Rates Effective July 2021

Temporary Bin Solid Waste Collection Services, per collection

	Trash	Recyclables Only	Organics
64 gallon (Paired w/ 64 Gal Recycling)	$ 45.41		$ 15.99
96 gallon (Paired with 96 gal Recycling)	$ 79.48		$ 24.27
2 cubic yard bin	$ 89.27	$ 48.58	$ 83.94
3 cubic yard bin	$ 139.79	$ 76.07	$ 100.12
4 cubic yard bin	$ 184.45	$ 100.38	$ 132.10
6 cubic yard bin	$ 244.10	$ 132.83	$ 174.82
10 cubic yard bin	$ 800.87	$ 435.83	$ 573.60
20 cubic yard bin	$ 1,027.11	$ 518.64	$ 682.58
30 cubic yard bin	$ 1,253.07	$ 632.74	$ 832.74
40 cubic yard bin	$ 1,701.68	$ 859.26	$ 1,130.87
Additional collection for temp bins	100%	% of Rate for Single-Collection Temporary	
Extra time for temp bins	25%	% of Rate for Temp Bin for ea. Wk overdue	
Relocation for temp bins	$ 61.51	$ per relocation < 5 miles	
Unscheduled Collection	$ 6.15	$ Additional per unsch. Coll.	
Pass-through per item	$ -	$ PT + Transfer Station pre Item Charge	
Special Service Fee per half hour	$ 61.51	$ / h-hr	

Additional Services

Small-volume Transfer Station Collection or Authority-requested Pull Charge	$ 223.81
Sludge, screenings, skimmings and grit hauling and disposal as directed	$ 215.92

Maximum Allowed Weights by Container Volume

	Maximum Allowed Weight	
Pre-paid single-family residential bags	40	pounds
20 Gallon Cart	40	pounds
32 Gallon Cart	60	pounds
64 Gallon Cart	120	pounds
96 Gallon Cart	180	pounds
2 cubic yards	560	pounds
3 cubic yards	1400	pounds
4 cubic yards	1700	pounds
6 cubic yards	4500	pounds
10 cubic yards	4.00	tons
20 cubic yards	6.5	tons
30 cubic yards	7.50	tons
40 cubic yards	8.5	tons

Bags, Carts, and Bins placed for collection with more than the allowed weight may not be collected.
If Recology Del Norte collects an overweight container, they may charge for the amount over the allowed weight for that size container, at the approved rates charged at the Del Norte County Transfer Station.
Contractor may refuse to collect any bin or compactor weighing more than 8.5 tons.

Schedule B: Transfer Station Rates — Effective starting July 2021

Except as provided below, the rate for disposal of refuse shall be as follows:	INCOMING	Rate	
Municipal Solid Waste			
Commercial, Franchise or Self-haul wastes	SW	$ 164.16	per ton
Minimum Charge for wastes	SW	$ 8.00	for up to 80 lbs
Separated Recyclable Items			
Non-waxed corrugated cardboard	CCIN	$ 21.51	per ton
Ferrous metals	METFE	$ 32.34	per ton
Non-ferrous metals	METNF	$ 21.51	per ton
Mixed metals	METMX	$ 32.34	per ton
Textiles: Clean, dry and bagged. Shoes bagged separately.	TEXT	$ 85.54	per ton
Bulky Items:			
Appliance, Large and metal	APPIN	$ 34.50	each
Bulky Furniture Handling Fee	FURN	$ 5.56	each + weight charge
Mattresses or box spring Handling Fee	MATBX	$ 11.03	each + weight charge
Refrigerators	REFR	$ 45.32	each
Tires:			
Auto, pickup, motorcycle each no rims	TIR_A	$ 7.55	each
Small, wheel barrow, scooter, small trailer, pneumatic <10" no rim	TIR_S	$ 7.00	each
Truck, no rim	TIR_T	$ 15.14	each
Auto, pickup, motorcycle each with rims	TIRAR	$ 8.60	each
Small, wheel barrow, scooter, small trailer, pneumatic <10" with rim	TIRSR	$ 10.77	each
Truck with rims	TIRTR	$ 27.98	each
Oversize tires (>60" in diameter), no rim	TIROS	$ 162.13	each
Separated food & meat waste			
Dead Animals	ANIML	$ 164.16	per ton
Fish Waste	FISH	$ 164.16	per ton
Mixed food and compostable paper	SW	$ 164.16	per ton
Separated Compostable Materials (no invasive weeds)			
Disposal of contained sewage sludge, screenings, grit or skimmings	SLUDG	$ 164.16	per ton
Brush (no tansy, scotch broom, english ivy, or pampas grass)	BRUSH	$ 86.87	per ton
Grass or leaves	GRASS	$ 86.87	per ton
Untreated wood or lumber	WOOD	$ 86.87	per ton
Stumps	STUMP	$ 86.87	per ton
Separated 'Inert' Rocks & Soils			
Asphalt	ASPH	$ 53.86	per ton
Concrete, <18" in longest dimension, no steel **	CONC	$ 59.27	per ton
Clean soil or sand	SOIL	$ 53.86	per ton
Street sweepings	SWEEP	$ 164.16	per ton
Special Wastes			
Autoclaved and containerized medical wastes	MEDI	$ 164.16	per ton
Non-friable asbestos	ASBES	$ 209.09	per ton
Minimum Charge for household electronics	CED	$ 4.00	for up to 40 pounds
Electronic appliances w/o CRT's	CED	$ 155.80	per ton
Construction Debris			
Trailers, modular homes, boats	MHOM	$ 269.04	per ton
Asphalt roofing	CONST	$ 164.16	per ton
Gypsum sheetrock	CONST	$ 164.16	per ton
Carpet, Clean and Rolled	CARPT	$ 63.37	per ton
Loose Brush per cubic yard	BRUCY	$ 10.86	per cubic yard
Loose Mixed Metals per cubic yard	METCY	$ 20.13	per cubic yard
Loose Construction Debris per cubic yard	CONCY	$41.04	per cubic yard
Household hazardous wastes (for Del Norte residents, only at the Del Norte County Transfer Station)			
Used motor oil	OILIN	$ 0	qt
Used oil filters	OILFT	$ 0	each
Ethylene glycol antifreeze	ANTIF	$ 0	gal
Non-aerosol paints, stains, lacquers & varnishes	PAINT	$ 0	gal
Lead acid batteries	BATT	$ 0	each
Stored Batteries	SBATT	$ 0	ton
Cathode ray tube devices (CRT's), televisions, computer monitors	CRT	$ 0	each
Residential flourescent tubes	FLOTB	$ 0	each
Used Oil Paid (CA only)	OILPD	$ 0.10	per quart, paid to custo
Commercial Hazardous Wastes			
Commercial Oil Pumping (15-55 gallon container)	OILPUMP	$ 17.05	per container pumped
Commercial Compact Fluorescent Tubes, each	FLOCC	$ 2.01	each
Commercial Fluorescent Tubes, each 4'	FLOC4	$ 3.95	each
Commercial Fluorescent Tubes, each 8'	FLOC8	$ 7.87	each
Solid wastes hauled directly from Klamath, Gasquet or Northern Transfer Stations (Recology Only)		$ 109.44	per ton

Note: Liquids are not acceptable as solid waste

Revised July 2021

***concrete chunks < 4' x 6' accepted only if all steel protrusions <3"*

Schedule C

DISPOSAL FEES AT THE GASQUET AND KLAMATH TRANSFER STATION SITES *Effective Starting July 2021*		Rate
STANDARD FEE FOR WASTE (0.44 cubic yard, 3 x 30 gal, 2 x 45 gal, or 1 x 55 gal)	minimum for mixed wastes	$ 10.00
MINIMUM FEE FOR ELECTRONICS (up to 4.8 cubic feet or 0.18 cubic yards)	minimum for electronics	$ 4.00
Each additional 30 gallon can over three	each additional can	$ 3.35
Each additional 45 gallon can over two	each additional can	$ 5.00
Each additional 55 gallon can	each additional can	$ 6.15
Improper Disposal Fee if Customer places Bulky Items or Trash in wrong bin.	per occurrence	$ 13.00
Appliance, Large and metal	each	$ 34.50
Furniture, Bulky (Incl. $5.56 Handling Fee + $14.79 for weight)	each (measured avg. weight 180 lbs)	$ 20.35
Mattress or box spring (incl. $11.03 for Handling + $6.57 for weight)	each (measured avg. weight 80 lbs)	$ 17.60
Refrigerators	each	$ 45.32
Tires: Small wheel barrow, scooter, small trailer, pneumatic <10"	each	$ 7.00
Tires: Small wheel barrow, scooter, small trailer, pneumatic <10" with rim	each	$ 10.77
Tires: Auto, pickup, motorcycle each	each	$ 7.55
Tires: Auto, pickup, motorcycle each with rims	each	$ 8.60
Tires: Truck	each	$ 15.14
Tires: Truck with rims	each	$ 27.98
Oversize tires (>60" in diameter), no rim	each	$ 162.13
Loose Refuse per cubic yard	per cubic yard	$ 22.57
Loose Brush per cubic yard (small quantities from self-haulers - GASQUET ONLY)	per cubic yard	$ 10.86

Updated July 2021

Gasquet Transfer Station Hours (July - September): Thursday & Saturday 10 AM - 4 PM

Gasquet Transfer Station Hours (October - June): Saturdays 10 AM - 4 PM

Klamath Transfer Station Hours (July - September): **Sunday, Wednesday & Friday 10 AM - 4 PM**

Klamath Transfer Station Hours (October - June): **Wednesday & Sunday 10 AM - 4 PM**

COUNTY OF DEL NORTE
COMMUNITY DEVELOPMENT DEPARTMENT

981 "H" Street, Suite 110
Crescent City, California 95531

Fax (707) 465-0340

Planning	Engineering & Surveying	Roads	Building Inspection	Code Enforcement	Environmental Health
(707) 464-7254	(707) 464-7229	(707) 464-7238	(707) 464-7253	(707) 464-7254	(707) 465-0426

DATE: 2/18/2021 AGENDA DATE: 3/16/2021

TO: Del Norte County Abandoned Vehicle Abatement Service Authority

FROM: Dominic Mello, Code Enforcement Officer

SUBJECT: Report for the 1st Quarter Abatement Activities.

RECOMMENDATION FOR BOARD ACTION: Approve and Accept the 1st Quarter Report.

SUMMARY/DISCUSSION

See attached Exhibit A for the 1st quarter report for the AVA Service Authority.

Cost figures are expenses paid during the quarter specified. The number of vehicles represents actual number of vehicles abated by means of tow or voluntary abatement during specified quarter.

First Quarter

Number of automobiles/trailers/RV's voluntary abatement in first quarter: 3

Number of automobiles towed in first quarter: 2

Number of trailers/recreational vehicles towed in first quarter: 3

Abatement funds available as of 2/18/2021: $35,492.24

8.1

EXHIBIT A

Del Norte County Service Authority

Abandoned Vehicle Abatement Program Quarterly Status Report

2020/2021

Financing					
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year-To-Date
Revenues					
Registration Fees	$6,641.91				
Cost					
1) Towing	$600.00				
2) Disposal/Dismantling	$0				
3) Pumping	$224.00				
Total Costs	$846.98				
# of Vehicles Abated					
1)Del Norte County	5				
2)Crescent City	3				
Total	8				
% of Vehicles Abated					
1)Del Norte County	63%				
2)Crescent City	37%				
Total	100%				

Voluntary Abatements	Pub.	Priv.	Tot.	Pub.	Priv.	Tot.	Pub.	Priv.	Tot.	Pub.	Priv.	Tot.	Pub.	Priv.	Tot.
	3	0	3												
Tows (Abatements)	5	0	5												
Total Abatements	8	0	8												

COUNTY OF DEL NORTE
COMMUNITY DEVELOPMENT DEPARTMENT
981 H STREET, SUITE 110
CRESCENT CITY, CA 95531
FAX – (707) 465-0340

Planning	Engineering &Surveying	Roads	Building Inspection	Environmental Health	Code Enforcement
(707) 464-7254	(707) 464-7229	(707) 464-7238	(707) 464-7253	(707) 465-0426	(707) 464-7254

DATE: April 12, 2021 **AGENDA DATE:** April 20, 2021

TO: Del Norte County Abandoned Vehicle Abatement Service Authority

FROM: Heidi Kunstal, Director of Community Development

SUBJECT: Proposed Abandoned Vehicle Abatement Program Budget - Fiscal Year 21/22

RECOMMENDATION FOR AUTHORITY ACTION: Review and provide comment to staff for the draft Fiscal Year 21/22 Abandoned Vehicle Abatement Program budget.

SUMMARY/ DISCUSSION: The primary and only budgeted source of revenue for the Abandoned Vehicle Abatement Program ("AVA Program") comes from the collection of an annual service fee of one dollar on vehicles registered to an owner with an address in Del Norte. The funds are transmitted to the County quarterly by the State Controller's Office on behalf of the Department of Motor Vehicles. On average, the Del Norte County Abandoned Vehicle Abatement Service Authority ("AVA Service Authority") receives a minimum of $22,500 annually. As such, the proposed budget is designed to be no net cost with all expenditures offset by an equal amount of revenue. Expenditures include the cost of printing, postage, and office supplies as well as the cost associated with the software cost used to track activity within the AVA Program. The latter is a portion of a greater cost that is paid for by the County's Code Enforcement Division. The remaining funds are used for professional services which include towing, pumping (Roto-Rooter), and recycling/dismantling.

Staff prepared the attached draft budget and seeks feedback from the AVA Service Authority.

It is anticipated that there will also be a fund balance of $15,000 for FY 20/21 as the County's CalRecycle Illegal Disposal Sites grant has paid for a number of tows this current fiscal year.

ALTERNATIVES: Suggest alternative amounts for revenue/expenditure line items.

FINANCING: Department of Motor Vehicles – Annual Service Fee collection for registered vehicles.

OTHER AGENCY INVOLVEMENT: Department of Motor Vehicles

ENCLOSURE: Draft Abandoned Vehicle Abatement Budget (Budget Unit 127-127)

Department Budget Report 4/12/2021 4:31:53 PM

Fund: 127 Abandoned Vehicles
Dept: 127 Abandoned Vehicles

PROPOSED

Line	Proj	Description	2 FY Ago	Prev FY Actual	Adopted	Revised	YTD Exp	Balance	%	21/22 Dept	Aud Proposal
Services & Supplies											
20221		Printing	0.00	0.00	25.00	25.00	0.00	25.00	0	25.00	0.00
20223		Postage	33.43	162.76	180.00	180.00	52.96	127.04	29.4	180.00	0.00
20224		Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
20230		Professional Services	13,430.87	28,174.15	41,543.00	41,543.00	9,023.26	32,519.74	21.7	21,295.00	0.00
20231		Professional Services - P/Y	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
20232		Data Processing	650.00	650.00	650.00	650.00	650.00	0.00	100	1,000.00	0.00
			14,114.30	**28,986.91**	**42,398.00**	**42,398.00**	**9,726.22**	**32,671.78**		**22,500.00**	**0.00**
Intra/Inter Fund Tranfers											
70530		Interfund Transfers	184.44	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
70530	918	Oper Trans Out - Public Nuisance	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
			184.44	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**
		Total Expenditures	**14,298.74**	**28,986.91**	**42,398.00**	**42,398.00**	**9,726.22**	**32,671.78**		**22,500.00**	**0.00**
Revenues											
90210		Vehicle Abatement Fines	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00
90300		Interest - Abandoned Vehicles	-194.92	-314.90	0.00	0.00	-101.13	101.13	0	0.00	0.00
90410		Abandoned Vehicle	-24,596.37	-24,160.09	-22,500.00	-22,500.00	-12,482.92	-10,017.08	55.5	-22,500.00	0.00
			-24,791.29	**-24,474.99**	**-22,500.00**	**-22,500.00**	**-12,584.05**	**-9,915.95**		**-22,500.00**	**0.00**
		Net Cost	**-10,492.55**	**4,511.92**	**19,898.00**	**19,898.00**	**-2,857.83**	**22,755.83**		**0.00**	**0.00**