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 **Wednesday January 14, 2015** **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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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**

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS:

4:00 PM ANY MEMBER OF THE PUBLIC MAY ADDRESS THE SOLID WASTE MANAGEMENT AUTHORITY ON ANY MATTER ON OR OFF THE AGENDA. After receiving recognition from the Chair, please give your name and address for the record. Comments will be limited to three minutes.

4:00 PM **OPEN SESSION ITEMS:**

1. **CONSENT AGENDA**

   1.1 Approve minutes, Regular Session, Wednesday, December 10, 2014. **
   1.2 File response by Authority staff to November 2, 2014 letter from Spencer Fine of CalRecycle regarding the Authority's commercial recycling programs. **
   1.3 Approve budget transfer in the amount of $32,764.00 **

END CONSENT AGENDA

DISCUSSION/ACTION ITEMS

2. LANDFILL POSTCLOSURE

2.1 Review and file Semi-annual Monitoring and Reporting report submitted to the North Coast Regional Water Quality Control Board regarding the Crescent City Landfill for the period July – December 2014.

3. COLLECTIONS FRANCHISE

3.1 Discussion and possible action regarding new bin crank system developed by Recology Del Norte for use at the Klamath and Gasquet Transfer Stations.

4. TRANSFER STATION

4.1 Presentation regarding PaintCare producer responsibility program supporting paint collection and recycling. **

4.2 Status report on wall repair at the Del Norte County Transfer Station.

5. GENERAL SOLID WASTE AUTHORITY MATTERS

5.1 Discussion and possible action regarding allocation of up to four Authority–directed bin pulls to support the cleanup of former Surfside Bar and Grill on Front Street.

5.2 Discussion and possible action regarding FY 13/14 Audit of the Del Norte Solid Waste Management Authority by Smith & Newell and Corrective Action Plan. **

5.3 Discussion and possible action regarding notices soliciting applications for the Authority's Public Commissioner position. **

6. DIRECTOR'S & TREASURER'S REPORTS

Agenda items 8.1 through 8.5 are provided for information only

6.1 Acting Director's Report **
6.2 Treasurer/Controller Report for November 2014 **
6.3 Claims approved by Treasurer & Director for December 2014 **
6.4 Monthly Cash and Charge Reports for December 2014 **
6.5 Earned Revenue Comparisons between FY13/14 and FY14/15 **

7. ADJOURNMENT

Adjourn to the next meeting of the Del Norte Solid Waste Management Authority scheduled for 3:30 PM February 14, 2015 at the Del Norte County Board of Supervisor's Chambers, 981 H Street, Suite 100 in Crescent City.

**** Asterisks next to Agenda Item indicates an associated attachment**

MINUTES
DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA
Regular Session, Wednesday December 10, 2014, 4:00 PM

PRESENT: Commissioner Rick Holley, City, Vice-Chair
Commissioner Mike Sullivan, County
Commissioner Mary Wilson, Public, Secretary/Clerk
Commissioner Rich Enea, City Alternate
Legal Counsel Martha Rice
Acting Director/Program Manager Tedd Ward
Treasurer/Controller Richard Taylor

ABSENT: Commissioner Roger Gitlin, County, Chair
Commissioner Ron Gastineau

ALSO PRESENT: Charlie Helms, CEO Harbormaster
Kathryn Murray, Crescent City Councilperson
Richard Miles, Chair, Del Norte Solid Waste Task Force
Karen Phillips, PS Business Services
Wes White, Hambro/ WSG
Joel Wallen, Hambro/WSG
Jeremy Herber, Recology Del Norte

4:00 PM CALL MEETING TO ORDER

Vice-Chairman Holley called the meeting to order at 4:03 p.m.

PLEDGE OF ALLEGIANCE

The pledge was led by Commissioner Holley.

A MOMENT OF SILENCE was observed in remembrance of Donald Scanlon, who passed away on November 30th, 2014

4:00 PM PUBLIC COMMENTS:

The following person(s) addressed the Authority: Dale Watson, former employee with the Del Norte County Department of Environmental Health, asked about the run-off water monitoring and noted how difficult it was, and how much more difficult it will be with new regulations. He noted that it will be a real drain on the Authority's budget and staffing resources. State regulations make work difficult and drive the work product. He

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suggested that the Authority pay attention to what the State is doing and intervene when possible.

4:00 PM OPEN SESSION ITEMS:

1. **DEL NORTE SOLID WASTE TASK FORCE**
   - 1.1 Discussion regarding meeting of November 17, 2014.
   - 1.2 Discussion regarding meeting of December 10, 2014.

Discussion was held regarding the Task Force meetings held on November 17 and December 10th. A copy of the revised letter was provided as approved by the Task Force as listed in item 6.1. Director Ward noted that the Task Force letter indicated that the elimination of the block grants from the Department of Conservation, Division of Recycling to promote bottle and can recycling, will reduce the resources and funding available to promote and expand such recycling in Del Norte.

6.1 Discussion and possible action regarding the Five Year Review of the Authority's Regional Agency Integrated Waste Management Plan and an associated letter from the Del Norte Solid Waste Task Force to the California Department of Resources Recycling and Recovery (CalRecycle).

Discussion was held regarding the Five-Year Review and the Task Force's letter. Task Force Chairman Richard Miles said he hoped that the Authority would read the work that the Task Force has accomplished in the last six-months. This is the first review that has been submitted on time. Mr. Miles thanked the members of the Task Force for their work. He also noted the concept of the diversion and education programs should be supported by the Authority. City Concilperson Kathryn Murray asked about publication and education listed in the review. She noted that other grants should be available for the education component. She expressed support for full funding of both the Director and Program Manager positions. She thanked Recology and Hambro for the recycling of the Christmas trees. She also wanted to know, under item 9, what the "overall effectiveness" means. Item 10 she noted, was confusing. Mr. Ward explained the comments and the programs including product stewardship. Resident Elizabeth Henry noted that the renegotiation of the 15 years of capacity and the Authority's refusal of CalRecycle's offer to participate in a waste characterization study should be reconsiered. She feels that this study would be worthwhile in for future planning and program monitoring. Commissioner Wilson noted that she spent quite a bit of time on the review, she had an issue in 2012 personally with getting the 2010 review of completed. She wanted to clarify this and give it closure with the timely completion of this review.

On a motion by Commissioner Sullivan, seconded by Commissioner Wilson, and unanimously carried on a polled vote, with Commissioners Gitlin and Gastineau absent, the Del Norte Solid Waste Management Authority approved submittal of the Five-Year Review and acknowledged receipt of the letter from the Task Force.

2. **CONSENT AGENDA**
   - 2.1 Approve minutes, Regular Session, Wednesday, November 13, 2014.

2.2 Receive and file Hazardous Waste Generator Inspection Report of 14 November 2014, and California Environmental Reporting System Submittal Summary.
2.3 File letter sent to Del Norte mattress retailers regarding SB 254.
2.4 Approve payment of claim to North Coast Laboratories for invoices #117811, #117812, and #117813 in the amount of $ 22,552.00.
2.5 Approve payment of claim to North Coast Laboratories for invoice #118620 in the amount of $ 8,368.00
2.6 Approve payment of claim to Clean Harbors Environmental Services for invoice #1000682466 in the amount of $29,293.00.
2.7 Approve budget transfer in the amount of $592.00.

END CONSENT AGENDA

On a motion by Commissioner Sullivan, seconded by Commissioner Enea, and unanimously carried on a polled vote, with Commissioners Gitlin and Gastineau absent, the Del Norte Solid Waste Management Authority approved and adopted the consent agenda, consisting of items 2.1 through 2.7, as presented.

Discussion was held regarding the invoices for Northcoast Laboratories testing costs. Commissioner Wilson feels that there should be to research for better pricing. Acting Director Ward explained that the recent invoices were associated with Constituent of Concern monitoring which is done every five years and which includes analytes that cannot be processed by any labs in the region. Director Ward also explained that while the City Wastewater Treatment Plant might be able to run some of the tests, the additional effort and coordination required to schedule and parse out the samples would not likely be justified by cost savings. Staff will continue to review for more cost effective alternatives.

DISCUSSION/ACTION ITEMS

3. LANDFILL POSTCLOSURE

4. COLLECTIONS FRANCHISE

4.1 Discussion and possible action status and allocation of Authority-directed bin pulls for 2014. 031205, 180510

Discussion was held regarding the status and allocation of the Authority directed bins for 2014. Staff recommended that they be used in Gasquet and Klamath transfer stations to reduce the annual costs.

On a motion by Commissioner Sullivan, seconded by Commissioner Wilson, and unanimously carried on a polled vote, with Commissioner Gastineau and Gitlin absent, the Del Norte Solid Waste Management Authority approved using the remaining three Authority-allocated bins for servicing the Klamath and Gasquet small-volume transfer stations in the month of December 2014 as recommended by staff.

5. TRANSFER STATION

5.1 Discussion and possible action regarding polices related to charge applications from out-of-state companies. 040501

Discussion was held regarding the policies related to applications and transfer station charge accounts. Staff noted that it is difficult to collect on out of state checks. Commissioner Wilson requested that staff add the date of birth to the applications for collection purposes. Also suggested was making the applications have a California bank account prior to allowing charges. Kathryn Murray, city resident, noted that this is a good policy, but staff should verify that there is a current business license also.

On a motion by Commissioner Wilson, seconded by Commissioner Sullivan, and unanimously carried on a polled vote, with Commissioners Gitlin and Gastineau absent, the Del Norte Solid Waste Management Authority approved the policy, with the addition of date of birth, California bank account, and staff checking on business licenses or corporate filings

6. GENERAL SOLID WASTE AUTHORITY MATTERS

6.1 Information and discussion regarding the meetings and status relating to the job description and recruitment or release of a request for proposals for the position of Interim Director for the Del Norte Solid Waste Management Authority. 101501

A committee meeting was held and this matter will be coming back to the Authority in January. The discussion at the meeting was of processes that have been used in the past by local governmental agencies. It was also noted that the description is being simplified.

6.2 Discussion and possible action regarding the content of the final R3 report including but not limited to developing elements of a strategic plan such as short, medium, and long-range goals and possible setting of future meeting date(s) for such planning.

No action was necessary at this time.

7. DIRECTOR'S & TREASURER'S REPORTS

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7.1 Acting Director's Report 231501
7.2 Treasurer/Controller Report for October 2014
7.3 Claims approved by Treasurer & Director for November 2014
7.4 Monthly Cash and Charge Reports for November 2014
7.5 Earned Revenue Comparisons between FY13/14 and FY14/15

The above listed reports were reviewed, including notification of a perimeter wall panel being knocked down on December 5th by a vehicle accident. Staff traffic collision report

was obtained and the driver's insurance agency was contacted for payment of the repair, of which staff feels will be completely covered by the policy. A pump was stolen and a person started a fire by disposing of ashes at the transfer station. Discussion was held regarding the Stormwater testing and drainage.

8. **ADJOURNMENT**
   Adjourn to the next meeting of the Del Norte Solid Waste Management Authority scheduled for 3:30 PM January 14, 2015 at the Del Norte County Board of Supervisor's Chambers, 981 H Street, Suite 100 in Crescent City.

There being no further business to come before the Commission, Vice-Chairman Holley adjourned the meeting at 4:56 p.m. until the next scheduled meeting on January 14, 2014.

_____ Date / /

Roger Gitlin, Chair
Del Norte Solid Waste Management Authority

ATTEST:

_____ Date / /

Mary Wilson, Secretary/Clerk of the Board

Del Norte Solid Waste Management Authority

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

Staff Report

Date:	**30 December 2014**
To:	**Spencer Fine, CalRecycle**
Cc:	**Del Norte Solid Waste Task Force** **Del Norte Solid Waste Management Authority Commissioners**
From:	**Tedd Ward, M.S. – Acting Director / Program Manager** **Del Norte Solid Waste Management Authority**
File Number:	**091405 – Commercial Recycling**
Topic:	**Supplemental Information to 2013 Electronic Annual Report regarding implementation of commercial recycling programs**

I apologize for the delays in getting this information to you. This agency remains short staffed at present. Regarding your letter of November 26, 2014, the following are responses to the questions posed in that letter:

1. **A description of the education and outreach activities implemented.**

The Del Norte Solid Waste Management Authority contracts for collection services with Recology Del Norte. As part of these services, Recology Del Norte mails quarterly statements to residential customers and monthly statements to commercial customers, and provides outreach and assistance to the Del Norte Unified School District.

After adopting the Authority's Mandatory Commercial Recycling program, it was posted to the Authority's website, and can be viewed by clicking on the question: *'What are Del Norte's Commercial Recycling Program requirements?'* from the Authority's Recycling page: http://www.recycledelnorte.ca.gov/wp/?page_id=10

Elements of Recology's outreach that addressed the commercial recycling requirements included information on their website at: http://www.recologydelnorte.com/index.htm (to see the info on AB 341, wait for the top

1.2

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banner to cycle through to the 3rd rotating display, then click on the link).

Recology also included an insert regarding AB 341 and the Mandatory Commercial Recycling in their June 2013 billing mailing to all customers. Recology also purchased related newspaper and radio ads in August and September 2013.

2. **The total number of businesses that meet the threshold and how many are not recycling**

Trash collection is not mandatory in Del Norte, so commercial businesses may opt to be self-haulers. For such commercial customers, it is not practical to try to keep track of the volume disposed per month. Furthermore, there is no practical mechanism to confirm that any specific business has an active recycling program if they are self-haulers, as recyclables from such businesses could be delivered to Julindra Recycling or any of the unstaffed community drop-off recycling bins throughout the County, and these facilities collect little or no information about customer-specific usage.

For tracking purposes the most readily available information is from Recology Del Norte's customer records. In 2013, Recology Del Norte had 59 customers subscribing to trash collection services of 4 cubic yards or more collected each week, and 29 of these customers also subscribed to some level of recycling collection service as well. As several or even many of the remaining 30 businesses could also have been recycling by self-hauling their recyclables, we cannot definitively say if such businesses had recycling programs in place in 2013.

3. **The total number of multifamily complexes that meet the threshold and how many are not recycling**

Under their collections franchise which began in July 2011, Recology Del Norte considers all multifamily complexes, including trailer and RV parks, as residential customers. The table below summarizes the information from Recology Del Norte for multi-family collections in 2013:

MF Facility Type	Customer Count	Recycling Count	Percentage
Apartments	54	37	69%
Mobile home parks	18	17	94%
RV parks	16	11	69%
Condominiums	25	10	40%

Recycling collection services are provided to multi-family collection customers for no additional charge. While some of these multi-family facilities could have potentially self-hauled their recyclables in 2013, Authority staff feel less likely that many of these multi-family facilities made the effort to do so.

4. **How were the businesses/multifamily complexes that were not recycling informed of the law and how to recycle.**

Outreach activities were described in the answer to the first question. Monitoring of this program is driven by citizen complaints. The Authority received no complaints were received regarding a lack of recycling at any commercial business in 2013.

The Authority continues to receive calls from residents at multi-family facilities. Most of these calls related to the requirements under Authority Ordinances adopted in 2008 and 2009 that Del Norte landlords are expected to provide trash and recycling services to their tenants. Authority staff work with the County Code Enforcement Officer and Recology Del Norte to make sure that if a tenant complains that the landlord has a clear understanding of their obligations under these Ordinances.

5. **If applicable, the enforcement efforts and the rationale for allowing exemptions.**

Not applicable, as the Authority's adopted and approved Mandatory Commercial Recycling Program does not include provisions for enforcement by the Authority.

Del Norte Solid Waste Management Authority Budget Transfer

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		$ 2,000
Solid Waste	422	421	10012	Overtime		$ 1,000
Solid Waste	422	421	10015	Part-Time / Temp		$ 5,000
Solid Waste	422	421	20140	Household		$ 1,000
Solid Waste	422	421	20171	Maintenance - Vehicles		$ 500
Solid Waste	422	421	20180	Maintenance Structures & Improvements TS		$ 7,764
Solid Waste	422	421	20200	Memberships		$ 6,100
Solid Waste	422	421	20232-002	Software		$ 1,000
Solid Waste	422	421	20235	Treasurer		$ 4,000
Solid Waste	422	421	20236	Security		$ 900
Solid Waste	422	421	20237	Credit Card Service Fees		$ 1,000
Solid Waste	422	421	20275	Small Tools		$ 2,500
Solid Waste	422	421	91122	Insurance Recovery	$ 7,764	
	422	421	91004	Authority Service Fees	$ 25,000	
				Total Amounts	$ 32,764	$ 32,764

Department complete and

Department Justification -

Department Head Signature _____ _____ Date

AUDITOR'S OFFICE: SUFFICIENT BALANCES EXIST PER ABOVE

_____ Date

Classification Rev# _____ _____ Deputy Auditor- Controller

budget revision form

Auditor's Office: Sufficient balances exist per above

Inder $100 Auditor's Office approves)

Deputy Auditor-Controller _____ _____ Date

TR No. _____

Budget Revision No. _____

_____Includes Revenue Appropriation _____Requires 4/5ths Vote

Passed by the Del Norte Solid Waste Management Authority on _____

Ayes:
Noes:
Absent:

Attest: Clerk of the Board

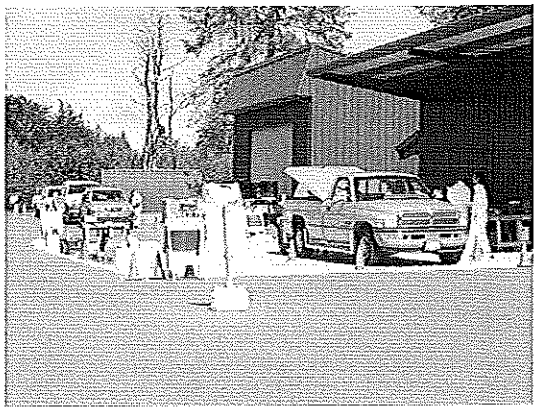
By: _____

Chairperson
Del Norte Solid Waste Management Authority

1.3

Paint Recovery Overview 2005 - 2012

- Before PaintCare
  - Transfer Station operations contractor Hambro/WSG required to accept most common HHW, including non-aerosol latex paint for no charge every day.
  - DNSWMA does not generally take possession of any materials
  - Only water-based latex accepted, dried using animal bedding
  - Some paint made available for re-use in Reuse shed purchased under HHW grant
  - Enamels, stains, and thinners accepted only during one-day HHW Event.



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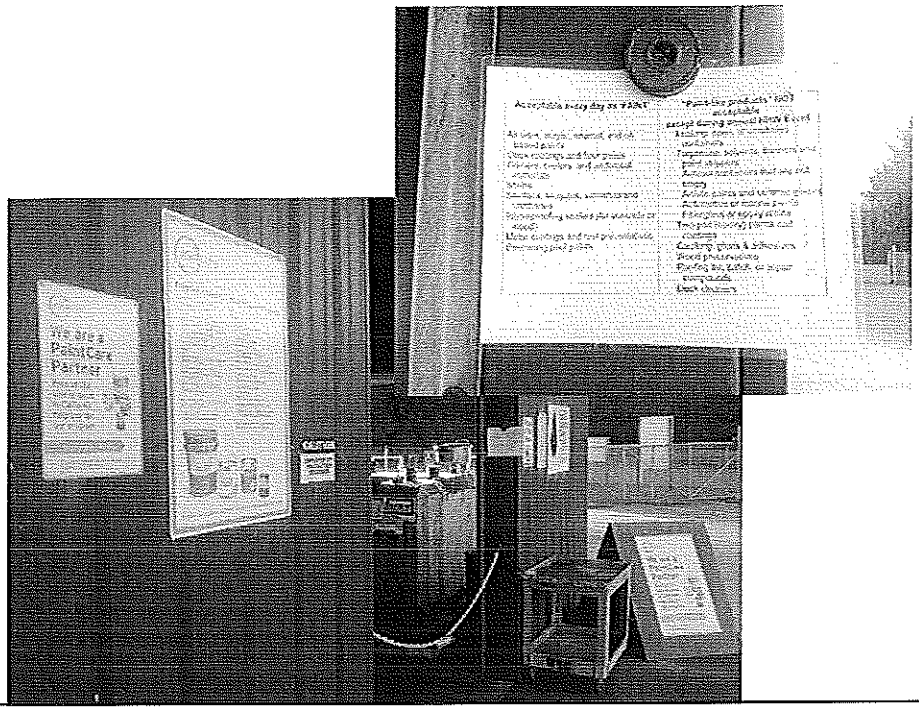
Getting to PaintCare

- DNSWMA is a founding member of CPSC in 2008
- CPSC made paints a priority target product
- Initial law, AB 1343 in 2010
- Negotiating model agreement with PaintCare through ESJPA & CPSC
- Change Order with Hambro/WSG in July 2013
- Hambro/ WSG and Clean Harbors contract with PaintCare
- First advertisements & lessons learned
- Site visit from PaintCare, fencing to address storage concerns

Drop-off area for paint and other HHW

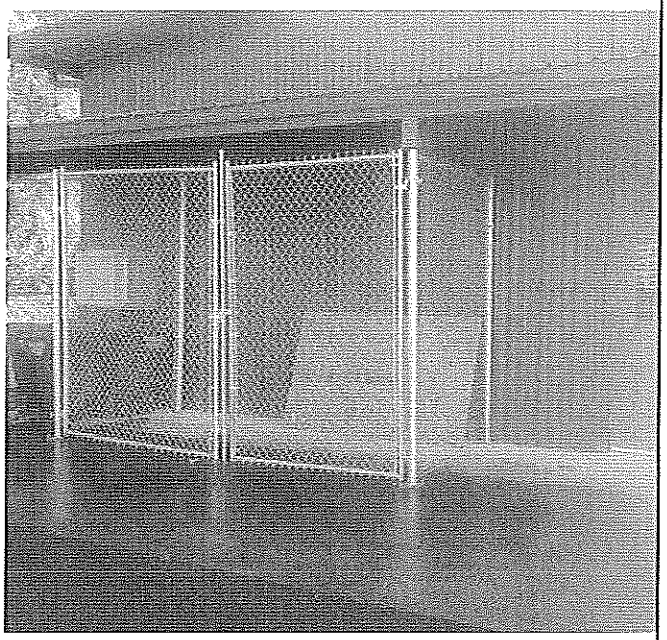


PaintCare in Del Norte

- Start-up costs shared
  - PaintCare ads in local paper and on radio
  - PaintCare agrees to cover fencing costs to increase storage
- Reduced program costs, not all easily quantified
  - Hambro / WSG – no purchase of animal bedding or labor to dry latex paint
  - Cost to receive and stack paint containers into labelled shipping containers
  - Cost to stock and track paint reuse
  - DNSWMA – PaintCare also covers Clean Harbors disposal cost for paint materials from HHW Event ($3,870 paid in 2012, none since)
- Dramatic increase in convenience
  - Oil-based paints now accepted daily at Del Norte County Transfer Station
  - In 2012, 56% of paint collected daily rather than at HHW event. In 2013, up to 88%
  - Still no retail Take Back location, though paint sold in about 5 stores County-wide
  - 2012: 17,664 pounds of paint. 2014: 26,340 pounds of paint – nearly a 50% increase

- Paint in process in HHW Building

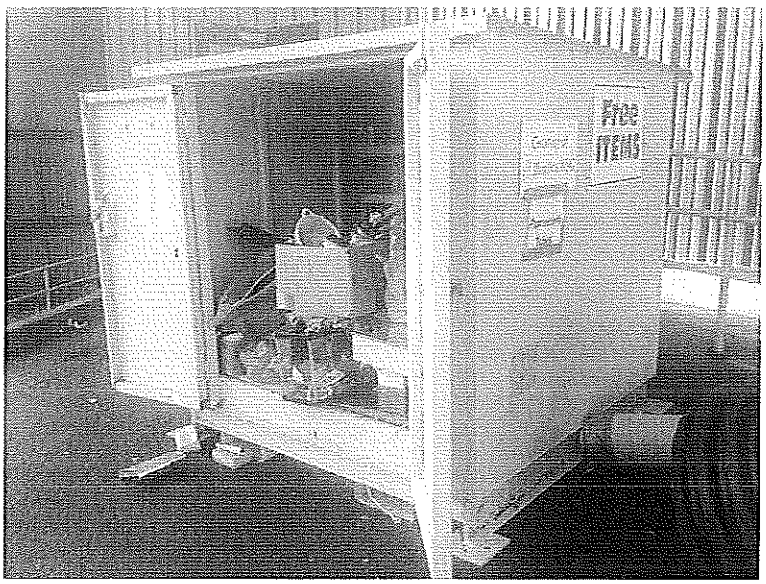
PaintCare will pay for fencing under overhang on HHW building for secure storage of boxes of paint



Reuse Shed

Next to self-haul dropoff area

Not just for paints



Paint Reuse

- Paint Reuse has been part of Del Norte's programs since 2005
- PaintCare would pay $0.25 per container
- HWSG puts some paint in Reuse Shed
- Some customers go to HHW Building for paint – more effort for HWSG
- Amount of Paint Reused as part of daily Transfer Station operations:
  - 0.08 of 5.44 tons in 2013
  - 0.62 of 7.72 tons in 2014 (about 8%)
- Amount sought for reimbursement: $0 so far
- Conclusion: Payment is minor incentive so far
  - If each container in 2014 had just 2 pounds of paint (it is likely more), reimbursement would be about $155 for the whole year.

Looking ahead....

- PaintCare program reduces local costs and increases convenience
- Point of sale education and outreach efforts need expansion
- Need one or more retail take back location for paints in every county
- From a customer standpoint, thinners & aerosols should be included
- No bulking means more intensive need for storage space
- Del Norte County Transfer Station slightly improved by expanding storage area for paints prior to collection (at minimal expense)
- PaintCare staff (except perhaps legal) have generally been helpful
- Contracting with Product Stewardship Organizations re. hazardous wastes must address multiple, complicated liability issues and individual local governments have little negotiating leverage

Del Norte Solid Waste Management Authority

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

Date:	**22 December 2014**
To:	**Norm Newell, Smith & Newell Auditors**
From:	**Tedd Ward, M.S. – Acting Director / Program Manager** Tedd **Richard D. Taylor – Treasurer / Controller** **Del Norte Solid Waste Management Authority**
cc:	**Clinton Schaad, Del Norte County Auditor**
Attachments:	**Management Letter Comments from Smith & Newell** **Independent Auditor's Management Letter** **Summary of General Accounting Standards Board Statement No. 68**

File Number: **012101 – DNSWMA Audit for FY 13/14**

The following are staff responses and proposed corrective actions to the audit, findings and recommendations presented by Smith & Newell in their Schedule of Findings and Recommendations for the Year Ended June 30, 2014 pertaining to the Del Norte Solid Waste Management Authority. Responses are specific to the numbered findings presented in that report.

2014-001 Deficit Net Position (Significant Deficiency)

The audit report indicates that this repeat of prior year findings, that charges for services are not sufficient to cover postclosure liability and debt service requirements, resulting in a net deficit position for the agency of ($1,642,661) at the end of FY 13/14.

13-FS-01 Deficit Net Position

The report indicates that this is a repeat of a prior finding (12-FS-01), noting that the rates as set by the Authority were not sufficient to cover post-closure liability and debt service requirements, resulting in the Authority having a net position deficit of ($1,624,650). The audit report recommends that the Authority consider all expenses, including depreciation and postclosure costs when adopting the annual budget, and tha

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the Authority review options to manage this deficit and begin a program to fund the liability.

2014-001 & 13-FS-01 Authority Staff Response & Plan for Action

When the Del Norte Solid Waste Management Authority was formed in 1992 the adopted Joint Powers Agreement transferred all debt and liability related to solid waste, recycling and the County-owned, Crescent City Landfill to the Authority, and these debts and liabilities still impact the financial position of this agency.

Because historical landfill operations and oversight did not set rates sufficiently high in the past to provide funds for closure and post-closure, the Authority must pledge revenue from the operational transfer station to pay for post-closure maintenance costs. This means that current customers are paying for expenses that accrued in the past.

While the Authority's continuing obligations with respect to the post-closure maintenance of the Crescent City Landfill will continue to keep the Authority in a net deficit position for the short and medium term, raising rates is not the only way to address this fiscal responsibility. Specifically, the California Department of Resources Recycling and Recovery (CalRecycle) requires that the Authority demonstrate that mechanisms are in place to address any potential urgent needs associated with this closed landfill.

CalRecycle requires under California Public Resources Code (PRC) sections 43500 through 43610.1 and Title 27 of the California Code of Regulations ("Regulations"), Division 2, Subdivision 1, Chapter 6, Article 2, that operators of solid waste landfills to demonstrate the availability of financial resources to conduct postclosure maintenance and corrective action activities, and sections 22228 and 22245 of the Regulations specify a Pledge of Revenue as an acceptable mechanism to demonstrate financial responsibility for financing postclosure maintenance and corrective action costs of a solid waste landfill. Towards that end, the Authority has used a Pledge of Revenue, approved by CalRecycle and provided to Smith & Newell, to address these requirements.

Furthermore, the Authority Board has standing direction that Authority staff annually request that CalRecycle review and approve a reduced multiplier for the approved annual postclosure maintenance cost estimate. This cost estimate of post-closure liability is determined by multiplying the annual post-closure maintenance cost estimate times 30. CalRecycle has already approved the Authority's application to reduce this multiplier from 30 to 23, reducing the Authority's post-closure liability by $683,679.

Compared to the prior fiscal year, the Authority's net position worsened by just over $18,000 from ($1,624,659) to ($1,642,661). Factors that impacted this calculation included using updated estimates for annual landfill post-closure maintenance expenses, hiring consultants to provide a discretionary assessment of the Authority as an agency, and increased legal and professional accounting oversight expenses. During fiscal year 13/14, the Authority's Program Manager also served as Acting

Director while the Administrative Assistant was out on medical leave for a substantial portion of the year. As these staffing shortages directly resulted in increased legal and professional expenses during this period, it appears unlikely that the Authority's net position would improve by continuing with reduced staff or by further efforts to reduce Authority staff expenses.

This is the third consecutive audit that has identified the Authority's deficit net position as a significant deficiency, and this deficiency will likely continue until the Authority Board approves a rate increase that will increase the Authority's annual budget. It is also worth noting that if the Authority Board were to raise rates as recommended by Smith & Newell that it would be many years before revenues would accrue to adequately address the calculated liabilities associated with the Crescent City Landfill.

Considered together, the Authority's Pledge of Revenue addresses the potential financial obligations associated with the Crescent City Landfill, regardless of the specific amount, while the annual application to reduce the multiplier represents the Authority's ongoing efforts to reduce those calculated liabilities.

2014-002 & 13-FS-02 GASB 68 Implementation (Significant Deficiency)

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 audit for FY 12/13.

2014-002 & 13-FS-02 Authority Staff Response & Plan for Action

Authority staff will review the requirements of Governmental Accounting Standards Board Statement number 68, summary attached, 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.

2014-003 & 13-FS-03 Year End Closing Process (Significant Deficiency)

The report noted that financial statements provided by the Del Norte County Auditor's office contained material misstatements that required adjustment, including postclosure liability, net OPEB obligation and sublease payable on the Del Norte County Transfer Station. Reconciliation of these differences was provided, but not before the close of the fiscal year on June 30,2014. Smith & Newell recommend that the Authority work with Del Norte County to record all adjustments in a timely manner so required adjustments can be recorded prior to the start of the annual audit. A similar comment was made as part of the FY 12/13 audit.

2014-003 & 13-FS-03 Authority Staff Response & Plan for Action

The Del Norte County Auditor keeps their accounts on a cash basis for nine months of each year, and three months on a modified accrual basis to reconcile account

balances for the previous fiscal year. During the past year, Authority staff have been working to establish a parallel cash and accrual accounting system so the Authority's and County Auditor's records can be more readily reconciled, both for the annual audit and for more timely reporting to the Authority Commissioners. Unfortunately, staff shortages during this past fiscal year delayed preparation of reconciliation reports and have further delayed implementation of this parallel accounting system which would enable timely reporting. Though the Authority had delays associated with some accounts receivable, the identified adjusting entries are made through the Del Norte County Auditor's office.

2014-004 & 13-FS-04 Gasquet and Klamath Transfer Station Collections Policies and Procedures (Significant Deficiency)

The report noted (for the second year in a row) that manual receipts are used at the small-volume transfer stations in Gasquet and Klamath, and recommended that the Authority develop policies and procedures to ensure that all funds collected at the Gasquet and Klamath transfer stations are properly deposited and recorded in the Authority accounts.

2014-004 &13-FS-04 Authority Staff Response & Plan for Action

Neither the Gasquet nor the Klamath transfer station site have power, scales, water, sewer, or reliable cell phone coverage, and each of these facilities is staffed by a lone refuse site attendant during open hours. Authority staff assess charges at these facilities by can or item count and measuring waste by volume, documented on each receipt, and reconciled and balanced by a different Authority employee prior to deposit in Authority accounts.

Authority administration has considered other means of increasing fiscal controls at these facilities, including use of monitoring, additional staff, and/or equipment. As each of these facilities operate at a net loss each year, actions that increase operational costs need to be justified by projected savings or increased revenue. At this time, there is little evidence indicating that additional policies or procedures have significant potential to result in a net increase revenue from these facilities.

Independent Auditor's Management Letter: Insurance

The report noted that the Authority does not have insurance coverage for the landfill, and that this is a repeat of a prior year finding.

Authority Staff Response & Plan for Action

The Authority Board directed staff to research the cost of acquiring landfill liability insurance, and staff presented landfill insurance options for the Board's consideration in October 2013. The Board took no action. The following are excerpts from the staff report presented to the Authority Board on this topic.

Since 1977, the Crescent City Landfill has never had an event that would be

covered by such a policy. Investigations by the Authority Treasurer found just one County that had such a policy and had ever had a claim paid. The lowest cost quote exceeds the budgeted amount for this expense, and the circumstances that would allow for the Authority to make a claim on such a policy appear unlikely. If this same amount of cash was placed in a separate account for landfill repair and maintenance, within three years such a fund would likely prove more useful for landfill maintenance and repair than such an environmental liability policy.

Insurance coverage provides – for a price - some peace of mind that generally unanticipated events will not create a large expense at some future date. Insurance companies make profits by charging premiums that (over time and with enough clients) are projected to exceed their expenses for providing the coverage and paying claims.

On 04 September 2013, the Authority Treasurer / Controller and Acting Director spoke with a representative of Trindel Insurance. He explained the following details about this coverage:

- Trindel is a kind of self-insurance pool for several rural counties that covers many liabilities, but general coverage specifically excludes environmental liabilities associated with landfills
- The additional landfill liability coverage would be a separate policy under a different insurance company for property damage and environmental liability associated with the Crescent City Landfill,
- The policy would have a $25,000 deductible, but claims under that amount would be eligible for a no-interest loan from Trindel, paid by increases to the Authority's annual premium,
- Environmental liabilities associated with major disasters such as earthquakes or torrential storms would be covered, but only to the extent adjacent property owners could demonstrate that the landfill was directly implicated in damages. Claims and benefits of coverage would likely be paid to the Authority or the County only if expenses had been incurred correcting or addressing the environmental damage to such properties. Fines or additional expenses (like repair, grading, and revegetation) required by oversight agencies such as the Regional Water Quality Control Board or CalRecycle would likely ***not be covered,*** as these expenses are generally not environmental or property liabilities for adjacent property owners or residents.

The lowest cost option include in the attached proposal would cost $8770.68 annually, and would provide coverage of up to $2 million in aggregate coverage, with up to $1 million in coverage for each of the following categories: Cleanup costs for new conditions, Bodily injury or property damage, Cleanup costs for pre-existing conditions, or Bodily injury or property damage for pre-existing conditions.

In summary, Authority staff believe that insurance premiums are a certain annual cost with a much less-than-certain assurance of coverage of the Authority's costs in the case of a major disaster.

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
Appendix A: Management Letter Comments
For the Fiscal Year Ended June 30, 2014

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

Insurance

Condition

During our audit we noted the Authority did not have insurance coverage for the landfill. This is a repeat of a prior year finding.

Cause

The Authority did not have adequate insurance coverage.

Criteria

Insurance coverage should be maintained in order to minimize the risk of loss.

Effect of Condition

The Authority is exposed to increased loss without insurance coverage for the landfill.

Recommendation

We recommend that the Authority maintain insurance coverage for the landfill to minimize the risk of loss.

Corrective Action Plan

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STATUS OF PRIOR YEAR RECOMMENDATIONS

Insurance

Prior Year Recommendation

We recommend that the Authority maintain insurance coverage for the landfill to minimize the risk of loss.

Status of Prior Year Recommendation

Not Implemented

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 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, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated XXX, 2014.

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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) to determine the 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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations that we consider to be significant deficiencies (2014-001, 2014-002, 2014-003, and 2014-004).

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

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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 recommendations. 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.

Draft Report
For Internal Use Only

Smith & Newell, CPAs
Yuba City, California
XXX, 2014

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
Schedule of Findings and Recommendations
For the Year Ended June 30, 2014

2014-001 Deficit Net Position (Significant Deficiency)

Condition

The charges for services were not sufficient to cover postclosure liability and debt service requirements which resulted in the Authority having a net position deficit of ($1,642,661). This is a repeat of a prior year finding.

Cause

The Authority's rates charged to customers were not adequate to cover postclosure costs and debt service requirements.

Criteria

Prudent management of Authority resources requires that charges for services be adequate to cover the cost of providing the service.

Effect of Condition

The Authority had inadequate reserves to settle the estimated accrued liabilities.

Recommendation

We recommend that the Authority consider all expenses including depreciation and postclosure costs when setting rates and adopting the annual budget. We further recommend that the Authority review options to manage this deficit and begin a program to fund the liability.

Corrective Action Plan

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2014-002 GASB 68 Implementation (Significant Deficiency)

Condition

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

Cause

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

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.

2014-002 GASB 68 Implementation (Significant Deficiency) (Continued)

Effect of Condition

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

Recommendation

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

Corrective Action Plan

2014-003 Year End Closing Process (Significant Deficiency)

Condition

At the time of our audit we noted the financial statements as presented for audit contained misstatements that required adjustment. The postclosure liability, net OPEB obligation and sublease payable had not been adjusted at June 30, 2014.

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Cause

The process to close the Authority's accounting records and produce the annual financial report is labor intensive and the reports produced by the accounting system can require additional analysis and reconciliation. When all accounts are not reconciled on a monthly basis and adjustments recorded in a timely manner year end financial reporting may not be accurately stated or may not be available in a timely manner.

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Also producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

Effect of Condition

The financial statements as presented to us for audit contained misstatements and required adjustment.

Recommendation

We recommend that the Authority work with Del Norte County to record all adjustments in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.

Corrective Action Plan

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
Schedule of Findings and Recommendations
For the Year Ended June 30, 2014

2014-004 Gasquet and Klamath Transfer Station Collections Policies and Procedures (Significant Deficiency)

Condition

At the time of our fieldwork we noted that collections at the Gasquet and Klamath transfer stations are receipted on manual receipts. The accuracy of the receipts could not be verified.

Cause

The transfer stations at Gasquet and Klamath are each open part time, staffed by one employee and are not automated.

Criteria

Good internal control over receipts requires that amounts collected be supported by appropriate documentation.

Effect of Condition

The Authority may not be collecting appropriate amounts at the Gasquet and Klamath transfer stations.

Recommendation

We recommend that the Authority develop policies and procedures for collections and develop a process to ensure that all collections at the Gasquet and Klamath transfer stations are properly deposited and recorded in the Authority accounts.

Corrective Action Plan

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DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2014

Audit Reference	Status of Prior Year Audit Recommendation
13-FS-01	**Deficit Net Assets**
	Recommendation
	We recommend that the Authority consider all expenses including depreciation and post closure costs when setting rates and adopting the annual budget. We further recommend that the Authority review options to manage this deficit and begin a program to fund the liability.
	Status
	Not Implemented
13-FS-02	**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
13-FS-03	**Year End Closing Process**
	Recommendation
	We recommend that the Authority work with Del Norte County to record all adjustments in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.
	Status
	Partially Implemented
13-FS-04	**Gasquet and Klamath Transfer Station Collections Policies and Procedures**
	Recommendation
	We recommend that the Authority develop policies and procedures for collections and develop a process to ensure that all collections at the Gasquet and Klamath transfer stations are properly deposited and recorded in the Authority accounts.
	Status
	Not Implemented

Draft Report For Internal Use Only

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of Del Norte Solid Waste Management Authority, (the Authority) as of and for the year ended June 30, 2014, 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, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion 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 no express an opinion on the effectiveness of the Authority's internal control.

Draft Report

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are described in the attached appendix.

For Internal Use Only

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. It is our intention to use our knowledge of the Authority gained during our work to make comments and suggestions that will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of management, the Board of Commissioners and others with the Authority and is not intended to be and should not be used by anyone other than these specified parties.

Smith & Newell, CPAs
Yuba City, California
XXX, 2014

Summary of General Accounting Standards Board Statement No. 68 Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 (Issued 06/12)

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

Statement No. 67, Financial Reporting for Pension Plans, revises existing standards of financial reporting for most pension plans. This Statement and Statement 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement—determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.

Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.

Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Employers are classified in one of the following categories for purposes of this Statement:

Single employers are those whose employees are provided with defined benefit pensions through single-employer pension plans—pension plans in which pensions are provided to the employees of only one employer (as defined in this Statement).

Agent employers are those whose employees are provided with defined benefit pensions through agent multiple-employer pension plans—pension plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.

Cost-sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans—pension plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

In addition, this Statement details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. This Statement also addresses circumstances in which a nonemployer entity has a legal requirement to make contributions directly to a pension plan.

Defined Benefit Pensions

This Statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position.

Actuarial valuations of the total pension liability are required to be performed at least every two years, with more frequent valuations encouraged. If a valuation is not performed as of the measurement date, the total pension liability is required to be based on update procedures to roll forward amounts from an earlier actuarial valuation (performed as of a date no more than 30 months and 1 day prior to the employer's most recent year-end). Unless otherwise specified by this Statement, all assumptions underlying the determination of the total pension liability and related measures set forth

by this Statement are required to be made in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

Projections of benefit payments are required to be based on the benefit terms and legal agreements existing at the measurement date and to incorporate the effects of projected salary changes (if the pension formula incorporates future compensation levels) and service credits (if the pension formula incorporates periods of service), as well as projected automatic postemployment benefit changes, including automatic cost-of-living-adjustments (COLAs). Projections also are required to include the effects of ad hoc postemployment benefit changes (including ad hoc COLAs), if they are considered to be substantively automatic.

Projected benefit payments are required to be discounted to their actuarial present value using the single rate that reflects (1) a long-term expected rate of return on pension plan investments to the extent that the pension plan's fiduciary net position is projected to be sufficient to pay benefits and pension plan assets are expected to be invested using a strategy to achieve that return and (2) a tax-exempt, high-quality municipal bond rate to the extent that the conditions for use of the long-term expected rate of return are not met.

The actuarial present value of projected benefit payments is required to be attributed to periods of employee service using the entry age actuarial cost method with each period's service cost determined as a level percentage of pay. The actuarial present value is required to be attributed for each employee individually, from the period when the employee first accrues pensions through the period when the employee retires.

Single and Agent Employers

In financial statements prepared using the economic resources measurement focus and accrual basis of accounting, a single or agent employer that does not have a special funding situation is required to recognize a liability equal to the net pension liability. The net pension liability is required to be measured as of a date no earlier than the end of the employer's prior fiscal year (the measurement date), consistently applied from period to period.

The pension expense and deferred outflows of resources and deferred inflows of resources related to pensions that are required to be recognized by an employer primarily result from changes in the components of the net pension liability—that is, changes in the total pension liability and in the pension plan's fiduciary net position.

This Statement requires that most changes in the net pension liability be included in pension expense in the period of the change. For example, changes in the total pension liability resulting from current-period service cost, interest on the total pension liability, and changes of benefit terms are required to be included in pension expense immediately. Projected earnings on the pension plan's investments also are required to be included in the determination of pension expense immediately.

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), beginning with the current period. The effect on the net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. Changes in the net pension liability not included in pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to pensions.

Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Financial Statements Prepared Using the Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting

In governmental fund financial statements, a net pension liability should be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. Pension expenditures should be recognized equal to the total of (1) amounts paid by the employer to the pension plan and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources.

Notes to Financial Statements

The Statement requires that notes to financial statements of single and agent employers include descriptive information, such as the types of benefits provided and the number and classes of employees covered by the benefit terms. Single and agent employers also should disclose the following information:

For the current year, sources of changes in the net pension liability

Significant assumptions and other inputs used to calculate the total pension liability, including those about inflation, salary changes, ad hoc postemployment benefit changes (including ad hoc COLAs), and inputs to the discount rate, as well as certain information about mortality assumptions and the dates of experience studies

The date of the actuarial valuation used to determine the total pension liability, information about changes of assumptions or other inputs and benefit terms, the basis for determining employer contributions to the pension plan, and information about the purchase of allocated insurance contracts, if any.

Required Supplementary Information

This Statement requires single and agent employers to present in required supplementary information the following information, determined as of the measurement date, for each of the 10 most recent fiscal years:

Sources of changes in the net pension liability

The components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percentage of covered-employee payroll.

If the contributions of a single or agent employer are actuarially determined, the employer should present in required supplementary information a schedule covering each of the 10 most recent fiscal years that includes information about the actuarially determined contribution, contributions to the pension plan, and related ratios. If the contributions of a single or agent employer are not actuarially determined but are established in statute or by contract, the employer should present a schedule covering each of the 10 most recent fiscal years that includes information about the statutorily or contractually required contribution rates, contributions to the pension plan, and related ratios.

Significant methods and assumptions used in calculating the actuarially determined contributions, if applicable, should be presented as notes to required supplementary information. In addition, the employer should explain factors that significantly affect trends in the amounts reported in the schedules, such as changes of benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions.

Cost-Sharing Employers

In financial statements prepared using the economic resources measurement focus and accrual basis of accounting, a cost-sharing employer that does not have a special funding situation is required to recognize a liability for its proportionate share of the net pension liability (of all employers for benefits provided through the pension plan)—the collective net pension liability. An employer's proportion is required to be determined on a basis that is consistent with the manner in which contributions to the pension plan are determined, and consideration should be given to separate rates, if any, related to separate portions of the collective net pension liability. The use of the employer's projected long-term contribution effort as compared to the total projected long-term contribution effort of all employers as the basis for determining an employer's proportion is encouraged.

A cost-sharing employer is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions.

In addition, the effects of (1) a change in the employer's proportion of the collective net pension liability and (2) differences during the measurement period between the employer's contributions and its proportionate share of the total of contributions from employers included in the collective net pension liability are required to be determined. These effects are required to be recognized in the employer's pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive employees). The portions of the effects not recognized in the employer's pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to pensions. Employer contributions to the pension plan subsequent to the measurement date of the collective net pension liability also are required to be reported as deferred outflows of resources related to pensions.

In governmental fund financial statements, the cost-sharing employer's proportionate share of the collective net pension liability is required to be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. Pension expenditures should be recognized equal to the total of (1) amounts paid by the employer to the pension plan and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources.

This Statement requires that notes to financial statements of cost-sharing employers include descriptive information about the pension plans through which the pensions are provided. Cost-sharing employers should identify the discount rate and assumptions made in the measurement of their proportionate shares of net pension liabilities, similar to the disclosures about those items that should be made by single and agent employers. Cost-sharing employers, like single and agent employers, also should disclose information about how their contributions to the pension plan are determined.

This Statement requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

Defined Contribution Pensions

An employer whose employees are provided with defined contribution pensions is required to recognize pension expense for the amount of contributions to employees' accounts that are defined by the benefit terms as attributable to employees' services in the period, net of forfeited amounts that are removed from employees' accounts. A change in the pension liability is required to be recognized for the difference between amounts recognized in expense and amounts paid by the employer to a defined contribution pension plan. In governmental fund financial statements, pension expenditures should be recognized equal to the total of (1) amounts paid by the employer to a pension plan and

(2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. A pension liability should be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. Notes to financial statements of an employer with a defined contribution plan should include descriptive information about the pension plan and benefit terms, contribution rates and how they are determined, and amounts attributed to employee service and forfeitures in the current period.

Special Funding Situations

In this Statement, special funding situations are defined as circumstances in which a nonemployer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of contributions for which the nonemployer entity legally is responsible is not dependent upon one or more events unrelated to pensions or (2) the nonemployer is the only entity with a legal obligation to make contributions directly to a pension plan.

This Statement requires an employer that has a special funding situation for defined benefit pensions to recognize a pension liability and deferred outflows of resources and deferred inflows of resources related to pensions with adjustments for the involvement of nonemployer contributing entities. The employer is required to recognize its proportionate share of the collective pension expense, as well as additional pension expense and revenue for the pension support of the nonemployer contributing entities. This Statement requires the employer to disclose in notes to financial statements information about the amount of support provided by nonemployer contributing entities and to present similar information about the involvement of those entities in 10-year schedules of required supplementary information.

The approach required by this Statement for measurement and recognition of liabilities, deferred outflows of resources and deferred inflows of resources, and expense by a governmental nonemployer contributing entity in a special funding situation for defined benefit pensions is similar to the approach required for cost-sharing employers.

The information that should be disclosed in notes to financial statements and presented in required supplementary information of a governmental nonemployer contributing entity in a special funding situation depends on the proportion of the collective net pension liability that it recognizes. If the governmental nonemployer contributing entity recognizes a substantial proportion of the collective net pension liability, it should disclose in notes to financial statements a description of the pensions, including the types of benefits provided and the employees covered, and the discount rate and assumptions made in the measurement of the net pension liability. The governmental nonemployer contributing entity also should present schedules of required supplementary information similar to those required of a cost-sharing employer. Reduced note disclosures and required supplementary information are required for governmental nonemployer

contributing entities that recognize a less-than-substantial portion of the collective net pension liability.

This Statement also establishes requirements related to special funding situations for defined contribution pensions.

Effective Date and Transition

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information, as follows:

More robust disclosures of assumptions will allow for better informed assessments of the reasonableness of pension measurements.

Explanations of how and why the net pension liability changed from year to year will improve transparency.

The summary net pension liability information, including ratios, will offer an indication of the extent to which the total pension liability is covered by resources held by the pension plan.

The contribution schedules will provide measures to evaluate decisions related to the assessment of contribution rates—in comparison to actuarially, statutorily, or contractually determined rates, when such rates are determined. It also will provide information about whether employers and nonemployer contributing entities, if applicable, are keeping pace with those contribution rates.

The consistency and transparency of the information reported by employers and governmental nonemployer contributing entities about pension transactions will be improved by requiring:

The use of a discount rate that considers the availability of the pension plan's fiduciary net position associated with the pensions of current active and inactive employees and the investment horizon of those resources, rather than utilizing only the long-term expected rate of return regardless of whether the pension plan's fiduciary net position is projected to be sufficient to make projected benefit payments and is expected to be invested using a strategy to achieve that return

A single method of attributing the actuarial present value of projected benefit payments to periods of employee service, rather than allowing a choice among six methods with additional variations

Immediate recognition in pension expense, rather than a choice of recognition periods, of the effects of changes of benefit terms and the effects of projected pension plan investment earnings

Recognition of pension expense that incorporates deferred outflows of resources and deferred inflows of resources related to pensions over a defined, closed period, rather than a choice between an open or closed period.

The comparability of reported pension information also will be improved by the changes related to the attribution method used to determine service cost and the total pension liability, requirements for immediate recognition in pension expense of certain items, and the establishment of standardized expense recognition periods for amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraphs 5 and 6 discuss the applicability of this Statement.

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.

Staff Report

Date:	**07 January 2015**
To:	**Commissioners of the Del Norte Solid Waste Management Authority**
From:	**Tedd Ward, M.S. – Acting Director / Program Manager Del Norte Solid Waste Management Authority**
File Number:	**012104 – Authority Commissioners and Officers**
Attachment:	**Copy of Authority Resolution 2014-04**
Topic:	**Process for Appointing Public Member**

Summary / Recommendation: That the Board direct staff to publish public notices in the Del Norte Triplicate that the Authority will be accepting applications for appointment as the Public Member to the Del Norte Solid Waste Management Authority, and that applications will be due no later than 5 PM on February 27, 2015, and that the Board will consider such applications at the Authority meeting scheduled for March 11, 2015.

Background: The Authority Board is comprised of five members: two county Supervisors appointed annually by the Chair of the Board of Supervisors, two City Councilpersons appointed annually by the Mayor of Crescent City, and a public member appointed by the other four.

Commissioner Mary Wilson was appointed on April 23, 2013, selected from a pool of seven applicants. In May 2014, Commissioner Wilson was re-appointed through March 2015, and the Authority adopted the attached Resolution 2014-04.

Analysis: Resolution 2014-04 sets the standard term for the Public Commissioner as 24 months, and specifies that two months prior to the end of the Public Commissioner's term that the Authority Board shall direct staff to solicit applications for this appointment. The first meeting including the next appointed Public Commissioner will likely be on April 8, 2015. Following appointment, the Public Commissioner must be separately approved for service by the Crescent City Council and the Del Norte County Board of Supervisors. If either the City or County vote to disapprove of the Public Commissioner,

5.3

A Joint Powers Authority of
the City of Crescent City and County of Del Norte
& member, North Coast Recycling Market Development Zone

Printed on minimum 30% post-consumer
100% recycled paper

the Public Commissioner would be immediately removed from the appointment, and the Authority Board would consider how to fill this position at the next regular Authority meeting.

Alternatives: 1. The Board could change the submittal date for applicants or otherwise provide additional direction to staff as to how to advertise this process.

A RESOLUTION OF THE GOVERNING BOARD OF THE
DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
COUNTY OF DEL NORTE
CITY OF CRESCENT CITY
STATE OF CALIFORNIA

RESOLUTION NO. 2014-04

A RESOLUTION ESTABLISHING THE STANDARD TERM
FOR THE PUBLIC COMMISSIONER

WHEREAS, section 3 of the First Amended Joint Powers Agreement (JPA Agreement) between the City of Crescent City and the County of Del Norte Creating the Del Norte Solid Waste Management Authority adopted in 2012 established that the Board of Commissioners of the Del Norte Solid Waste Management Authority will include two Commissioners appointed by the Del Norte County Board of Supervisors, two Commissioners appointed by the Crescent City Council, and a fifth member, the 'Public Commissioner,' appointed by the other four appointed Commissioners; and

WHEREAS, section 3 of the JPA Agreement also requires that the appointed Public Commissioner be approved by the City Council and the Del Norte County Board of Supervisors on an annual basis; and

WHEREAS, the JPA Agreement does not set a standard term for the Public Commissioner;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Del Norte Solid Waste Management Authority (DNSWMA) that:

1. The standard term of the Public Commissioner will be for a period of 24 calendar months.

2. Two months prior to the end of the Public Commissioner's term, the Authority Board shall direct staff to solicit applications from persons interested in being appointed as Public Commissioner.

3. Within two months of soliciting applications for the Public Commissioner position, the four appointed Commissioners must select and appoint the Public Commissioner.

4. Pursuant to the JPA Agreement, the Public Commissioner must be approved annually by both the Crescent City City Council and the Del Norte County Board of Supervisors.

5. If the continuation or appointment of the Public Commissioner is not approved by either the Crescent City City Council or the Del Norte County Board of Supervisors, the Public Commissioner will thereby be immediately removed from the Public Commissioner position.

6. If the Public Commissioner is removed or resigns, the four appointed Authority Commissioners will consider at the next regular Authority meeting whether to appoint one of the other most recent applicants for the Public Commissioner position or to solicit new applications for this position.

The foregoing resolution was passed and adopted by the Del Norte Solid Waste Management Authority on this 21st day of May, 2014.

AYES: Giltin, Holley, Gastineau, Sullivan, Wilson
NOES: None
ABSENT: None

Signed: _____ Date: 5/21/14
Roger Giltin, Chair

ATTEST: Mary Wilson
Mary Wilson
Clerk of the Del Norte Solid Waste Management Authority

Del Norte Solid Waste Management Authority

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Director's Report

Date:	**09 January 2015**
To:	**Commissioners of the Del Norte Solid Waste Management Authority**
From:	**Tedd Ward, M.S. - Acting Director / Program Manager**
Attachments:	**Marine Flare Advisory Committee Meeting Minutes** **Proper disposal of Marine flares per CA Dept. of Toxic Substances Control**
File:	**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, accounting and reports to overseeing agencies.

Partial List of Significant Activities since 05 December 2014:

In addition to working on tasks described on other items in this agenda, preparing all staff reports, posting all materials to the Authority's website, the following is a partial list of other significant activities during the past month.

1. Drafted Corrective Action response to Smith & Newell regarding the external audit of the Authority for FY 13/14 in coordination with Authority Treasurer / Controller Rich Taylor. (18 hours)
2. Completed inspection and sampling of stormwater at the Crescent City Landfill. (3.5 hours)
3. Completed quarterly gas monitoring at the Crescent City Landfill (3 hours)
4. Solicited bids for wall repair at the Del Norte County Transfer Station, secured payment from State Farm insurance for the full cost of the repair. (16 hours)
5. Compiled information from Recology and Authority records regarding the Authority's implementation of the California commercial recycling mandate (6 hours)
6. Completed Treecycling inserts for Recology Del Norte billing, coupons handed out at the transfer stations, coupons for tree sellers and the Forest service, and radio ads. (8 hours)
7. Sent Five Year review and letter from the Del Norte Solid Waste Task Force to

CalRecycle. (1 hour)

8. Diagnosed problem, ordered and replaced power transformer for digital port connecting scales to the computer at the Del Norte County Transfer Station. This part failure (no replacements were available in the region) resulted in gate staff having to hand-enter weights for over two days. (4 hours)
9. Coordinated, set agenda and recorded minutes from meetings related to management of expired marine flares. (4 hours)
10. Met with Recology to review design and implementation of new crank system for bins used at the Klamath and Gasquet Transfer Stations. (4 hours)
11. Ordered a replacement mechanical pump and fittings to assist with groundwater sampling, and coordinated with County staff for assessing groundwater levels, and sampling surface water and groundwater at the Crescent City Landfill in January. (2 hours)

Personnel / Staffing: All Authority-managed facilities were open during posted hours and all shifts were covered. I continue to coordinate with Refuse Site Attendant Charles Steel and Hambro/WSG to repair the metal flaps and safety painting of bumper stops at the Klamath and Gasquet Transfer Stations. Two of the Authority's temporary / part-time refuse site attendants have taken other jobs to make ends meet, creating some additional scheduling challenges.

The extended medical leave of the Authority's Administrative Assistant continues to leave remaining staff overextended and/or working out of class. I have been working with County Personnel to reach some resolution on this issue, and I anticipate that there will be more to discuss in this regard at the February meeting. In the meantime, the Authority still has our Account Clerk Lisa Babcock working out of class to fill the Administrative Assistant duties and for the past 18 months one person has been assigned all duties for both the Program Manager and Director positions. Though Refuse Site Attendant Keith Estes continues to help with accounts payable and receivable, at present the Authority remains short staffed with respect to accounting, personnel, administration, and contract oversight.

This past month I had intended to work with the County Personnel Department to refine the job description for recruiting an Interim Director. I had also planned to draft a document describing my current job duties and some mutual expectations of how long I am expected to serve in the combined Director and Program Manager positions. Unfortunately with the staff vacancies, holidays, scheduled staff vacations, and other regulatory deadlines, I did not make any progress on either of these Personnel issues.

Finances and Audits: During this past month I worked with Treasurer Rich Taylor reviewing the draft Authority Audit for FY 13/14 from Smith & Newell and preparing the Corrective Action Plan under agenda item 5.2.

I am working our Acting Administrative Assistant and Treasurer Rich Taylor to collect on past-due accounts, refer them to collections, and assemble the list of insufficient fund checks and past due commercial accounts that are unlikely to be collected so those amounts can be approved by the County Auditor to be written off the Authority's accounts in compliance with the procedures adopted in September 2013.

Vendor Contract Management and Oversight: I met with Recology staff a few times to review plans to use a new crank system for the lids on the containers in Gasquet and Klamath. I will show a slide or two and describe this system at the Authority meeting. At this time, we need to refine the cranking mechanism and this new cranking system has only been installed on one bin.

Compliance: Several days of work is needed for data entry and analysis to complete the semi-annual report regarding the Crescent City Landfill due to the North Coast Regional Water Quality Control Board on 15 January. This report also includes review of the Constituent of Concern monitoring, which required a more comprehensive-than-usual data review and analysis. I hope to have completed this report by the Authority meeting, and if so I will have copies available for review.

I also submitted the Five year review and associated letter from the Del Norte Solid Waste Task Force to CalRecycle as discussed at the last Authority meeting.

Programs / Policies: I continue to participate with the Marine Flare Advisory Committee, and minutes from our last meeting are attached. Generally, we have confirmed this is a statewide problem among coastal communities – especially those without local bomb squads. We are in the preliminary stages of possibly developing procedures and outreach materials to encourage boat owners to conduct safety trainings using recently expired flares during a target week in May. This approach has potential to reduce the accumulation of expired marine flares while we coordinate with statewide efforts to develop procedures to address stockpiles of older expired flares.

Concerns: The number and intensity of tasks and reports that are being deferred by staff continue to accumulate. Some items on this agenda do not have a complete staff report as there was not staff capacity and / or time available to do so.

Major Activities on the 'To-Do' list:

I recognize that several of the items I have listed in this section have not been completed within the past few months. Still, such items remain on the 'To Do' list as time and staff capacity allows.

1. Submit the semi-annual water quality monitoring report to the North Coast Regional Water Quality Control Board.
2. Work with the County Personnel Department regarding strategies to address Authority staffing issues.
3. Continue to work with Recology and Authority staff regarding new cranking system on bins in Gasquet and Klamath.
4. Work with X-Charge to enable the use of credit or debit cards as a means of payment for the Authority's commercial charge account customers.
5. Complete inspection and sampling of stormwater and surface water at the Crescent City Landfill.
6. Conduct grading activities at the Crescent City Landfill to control minor erosion

issues and to impede roads used for trespassing on the landfill property

7. Continue to coordinate meetings related to management of expired marine flares.
8. Personally conduct Inspections of certified oil recycling centers in Del Norte County, as required under CalRecycle's Oil Payment Program.
9. Continue to work with Creative Information Systems and X-Charge regarding partial payments using credit and debit cards, and accounting for oil payments.
10. Coordinate with staff of Sutter Coast hospital to assure that accurate and correct information is being provided to patients regarding management of expired medicines and home-generated sharps.
11. Clean out and filing the backlog of documents accumulated in the former Director's and Program Manager's offices.
12. Draft letter to the North Coast Regional Water Quality Control Board regarding the investigation wells and how data collected relates to the Authority's appeal of the Threat/Complexity rating (and WDR Fees) pertaining to the landfill.
13. If staff capacity allowed, staff should be working to remove stormwater monitoring and reporting requirements associated with the Crescent City Landfill before these additional requirements become effective starting July 2015.
14. Update, prepare and deliver an Orientation binder for new Authority member.
15. Issue communications and public notices regarding the Public Commissioner position.

MARINE FLARE ADVISORY MEETING MINUTES

Crescent City Harbor District
Crescent City, CA

Thursday December 18, 2014 **2:30 PM**

Invited: Charlie Helms, Harbormaster
Tedd Ward, Acting Director, Del Norte Solid Waste Management Authority
Devin Perry, Del Norte County Sheriff's Department Boating Deputy
Bev Noll, Coast Guard Auxiliary
Wes White, Crescent City Harbor Commissioner
Mark Tatara, U.S. Coast Guard

Also invited: Randy Smith, captain/owner of the F/V Mistasea
Chris Hegnes, Englund Marine
Steve Wakefield, Crescent Fire Protection District
Cindy Henderson, Office of Emergency Services

For more information call 465-1100 or email dnswma@recycledelnorte.ca.gov

10:00 AM CALL MEETING TO ORDER

1. **Introductions**
   1.1 **Meet and Greet**
   1.2 **Review and approve draft Minutes from 20 November 2014 meeting.** Everyone reviewed and approved.
   1.3 **Purposes of this Meeting** – Tedd opened meeting, providing background to Mark Tartara
      1.3.1 Report back on follow-up
      1.3.2 Understand current laws and practices
      1.3.3 Identify additional research needed,
      1.3.4 possible funding sources
      1.3.5 Develop safe disposal practices
      1.3.6 Support & Coordinate with related State agency efforts

2. Reporting Back –

2.1 Tedd – DTSC, State Fire Marshall

Tedd summarized his conversations with DTSC, Antonia Becker said there was a small working group between DTSC and the State Fire Marshall. At this time there is no effort on this front from the Fire Marshall, though they are working on handling illegal fireworks. He also said that in his opinion, the cost for legal disposal is so high, there is better chance of statewide action than there would be of finding funding to pay for such a collection.

2.2 **Wes-** Wes spoke to Corple Borges in Humboldt. He sent an e-mail indicating that it would cost at least $15 per flare to legally dispose, if a truck was

completely filled with expired flares or explosives ($15k per truck just for shipping). If the truck was not filled, the cost per flare would increase. E-mail sent: "I was able to contact Pyro Spectaculars this morning and they told me that they too have a problem disposing of their fireworks. They utilize Clean Harbors and supposedly they dispose of those materials in Colfax, Louisiana. He also stated that the problem is nationwide and that the state fire marshal here in CA even has a problem disposing of materials they have.

I also spoke with Jay Sarina of the county explaining our problem and asked him if he would research possible grants for the disposal of the marine flares. He will do so and I will advise.

I also spoke with Clean Harbors (rep is Michael Clark @ 408-425-7413). He told me that they take this type of material to the only facility in the country capable of doing this type of disposal. Due to DOT rules and regulations for each flare they would need the manufacturer's name, MSDS for each flare, & flare model. We may be able, if there are mixed flares, figure out what hazardous category they fall into and utilize those categories instead. If that can be done then Clean Harbors could develop profiles and packaging specifications so that Clean Harbors could properly arrange transport and disposal of them. Ballpark figure for disposal is $7-8 per lb but would require a $2500 minimum. Transportation would be between $5000 and $5500. Packaging and profiles estimated costs would be around $2000. Estimated total for 1000 flares at 0.5 lbs each would be around $12,000 - $15,000.

He did state however when I told him this may not be feasible due to the age of some of the flares and their "readability" that they may be able to get a general category and

I also spoke with the state fire marshal's office. I spoke with Deputy Jason DeWitt of the state fire marshal's office. He told me that they no longer take them at all. He had two suggestions #1. Work with the most local bomb squad who would blow them up – suggested we call the sheriff's in Sonoma and Mendocino Counties. #2. Work with a disposal company – only two that anyone in CA can work with. General Dynamics which has a site in NC and Clean Harbors who we talked with.

Will call sheriff's departments in both above counties and report back as well as General Dynamics. "

Wes suggested that this issue be termed a 'public emergency category 1' then they could be destroyed at Travis Air Force base. At the Port Safety Meeting, Tim Athey said he was skeptical that this would meet that criteria.

2.3 **Charlie - Coastal Commission** Charlie said there would be a call with Vivian Matouk of Coastal Commission in January (possibly the same meeting involving DTSC) that he would participate.

2.4 **Bev - Cindy Henderson, OES, David Finigan, Steve Wakefield** Bev said she spoke with Veolia (Rene Cordova) about containers. She also tried to talk to flare manufacturers. They take them back in

their original packaging. It appears a good number are used in training. Marine flares are a '1.4' explosives.

2.5 **Mark - Coast Guard point person on this issue?** Mark said they fire off theirs shortly after they expire. Bev asked if Mark could compile a list of procedures that boaters could follow, and will run this by his chain of command. Tedd said with that information, his staff could work up a brochure. Charlie liked that idea as something we could do now. Charlie said the Harbor District would take the time to make the calls on behalf of the fishermen. Mark said he was most interested in doing this outreach to commercial fishermen. He said he would try to get that information out soon.

Mark said apart from the brochure regarding training usages (in May?), he felt we had to wait for more progress from the State or Feds.

3. Further Research

3.1 **Devin:** Devin said there was a metal container where he would be more comfortable storing expired flares near Animal Control. He said that the Humboldt Bomb squad came up and occasionally collect those materials. Gene McManus is the local 'bomb guy' Devin said he knows Lane Christ of CalFire. Bev and Tedd were interested in getting answers as to who services this container, how often, and if these containers could be used to store additional expired flares.

4. Review individual tasks for follow-up before next meeting

4.1 **Charlie** will participate on a call with Vivian Matouk of Coastal Commission in January (possibly the same meeting involving DTSC) and report back.

4.2 **Tedd** follow-up with other solid waste agencies cited as providing marine flare disposal services, DTSC, Cal Fire and the State Fire Marshall, possibly participate in conference call on this issue. Use procedures drafted by Mark to draft a brochure explaining how, after notifying the Coast Guard, to properly use expired flares during safety trainings at sea.

4.3 **Wes** will check with Boating and Waterways.

4.4 **Bev**

4.5 **Devin** Devin would contact Humboldt and would further investigate the operations and management of the containers out near Animal Control.

4.6 **Mark** compile a list of procedures that boaters could follow to use recently expired flares in safety training during one or two target weeks in May, and will run this by his chain of command.

5. **ADJOURNMENT** Adjourned at 3:40 PM to the next meeting of the Marine Flare Advisory Committee scheduled for Thursday January 29th at 10 AM (?).

Proper Disposal Policy for Marine Flares (The CA Department of Toxic Substance Control (DTSC) was working on developing a policy on this topic since 2012.)

On 1/7/2015, Antonia called me back to update me on the last information she gave me on 9/3/2014 which are copied below with the 2015 update:

- 9/3/2014: For the last couple of years, DTSC was hoping to develop a combined policy for treatment/disposal of fireworks and marine flares. However, the only movement forward that has been accomplished thus far is a draft CA policy for proper fireworks treatment/disposal which is now before the Governor's office to review. **UPDATE FOR 2015:** Governor's office has decided not to pursue this at this time.
- 9/3/2014: Antonia Becker has asked management what they plan to do about policy for marine flares and other explosives. Management may want to explore Product Stewardship as an option for flares as that might be the easier route to take than to combine them with other materials. Antonia says they are going to make a decision on this next week. **UPDATE FOR 2015:** They decided there are enough EPR items on the agenda right now and will wait before deciding to pursue this option.
- 9/3/2014: The USEPA, led by Ken Schuster, is researching technologies and treatment for explosives that contain perchlorate (this includes marine flares, fireworks, ammunition, and other explosives). This research will help in the DTSC decision about marine flares treatment/disposal in the long run. **UPDATE FOR 2015:** Still on going. But the plan is in the long term, federal regulations will be developed for the proper treatment/disposal of flares and fireworks based on this research.
- **FOLLOW UP QUESTION I POSED TO ANTONIA:** What about flare disposal in the meantime? **Response:** Local disposal issues should be brought to the local CUPAs for how best to handle disposal. It IS possible to ship flares to treatment facilities but it is expensive and notthat easy to get the proper permits from the Dept of Transportation, etc. for them to cross state lines.

Prepared by B. Heinsch, 1/8/2015

Solid Waste
Balance Sheet
November 30, 2014

Unaudited

ASSETS

422 010 00000	Cash Solid Waste	594,985.19
422 010 00300	Imprest Cash	3,500.00
422 010 00500	I Bank Loan Deposit Held by County	198,177.17
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	(155,589.00)
422 010 03450	Accum Depr Bldg & Improv	(87,556.00)
422 010 03460	Accum Depr Transfer Station	(755,527.00)
	Total Assets	3,858,063.44

LIABILITIES AND FUND EQUITY

422 010 05210	Sublease Payable	2,927,831.58
422 010 05300	Compensated Absences Payable	39,330.71
422 010 05500	Post Closure Liability	2,226,050.00
422 010 05600	Net OPEB Obligation	139,766.00
422 010 07100	Fund Balance	(2,191,377.77)
422 010 09600	Investment in Capital Assets net of related debt	529,203.00
	Revenue	1,102,872.55
	Expenditure	(915,612.63)
	Total Liabilities and Fund Equity	3,858,063.44

6.2

Solid Waste

Statement of Revenues and Expenditures
5 Months Ended 11/30/2014

		CURRENT MONTH ACTUAL	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	% EXPENDED
Revenues:						
422-421-90153	Franchise Fees	21,151.80	81,294.80	247,725.00	(166,430.20)	32.82%
422-421-90210	Code Enforcement	0.00	0.00	500.00	(500.00)	0.00%
422-421-90300	Interest - Solid Waste	0.00	833.99	1,605.00	(771.01)	51.96%
422-421-91003	Gate Tipping Fees	139,213.91	658,296.55	1,734,000.00	(1,075,703.45)	37.96%
422-421-91004	Authority Service Fees	73,772.10	361,672.20	959,552.00	(597,879.80)	37.69%
422-421-91121	Misc Reimbursements	408.99	483.99	1,000.00	(516.01)	48.40%
422-421-90650-061	Oil Grant 13/14	0.00	0.00	15,000.00	(15,000.00)	0.00%
422-421-90650-075	Oil Grant - 14/15	0.00	0.00	15,000.00	(15,000.00)	0.00%
422-421-91003-099	Gate Tipping Fees - Prior Yr	29.09	160.35	0.00	160.35	0.00%
422-421-91004-099	DNSWMA Tipping Fees - Prior Yr	14.63	80.67	0.00	80.67	0.00%
422-421-91121-123	Bad Check Fee Reimb	0.00	50.00	0.00	50.00	0.00%
422-421-91129-068	DOC Grant 13/14	0.00	0.00	15,000.00	(15,000.00)	0.00%
Total Revenues		234,590.52	1,102,872.55	2,989,382.00	(1,886,509.45)	36.89%
Expenses:						
422-421-10010	Payroll	14,187.62	78,346.57	286,841.00	208,494.43	27.31%
422-421-10012	Overtime	12.10	658.30	655.00	(3.30)	100.50%
422-421-10015	Part-time/Temp	1,498.04	14,367.75	16,600.00	2,232.25	86.55%
422-421-10020	Retirement	4,118.99	23,490.91	83,331.00	59,840.09	28.19%
422-421-10030	Employee Benefits	15,147.90	38,386.55	82,899.00	44,512.45	46.31%
422-421-10033	Employee Life Insurance	19.20	91.20	331.00	239.80	27.55%
422-421-10035	Management Life Insurance	42.21	209.01	920.00	710.99	22.72%
422-421-10040	Worker's Compensation	4,552.39	11,100.40	26,890.00	15,789.60	41.28%
Total Salaries and Benefits		39,578.45	166,650.69	498,467.00	331,816.31	33.43%
422-421-20121	Communications	156.54	1,017.54	3,220.00	2,202.46	31.60%
422-421-20140	Household Expense	324.90	3,380.76	3,725.00	344.24	90.76%
422-421-20150	Insurance-Office	0.00	1,620.75	6,450.00	4,829.25	25.13%
422-421-20152	Vehicle Insurance	2,441.75	3,521.75	3,522.00	0.25	99.99%
422-421-20155	Liability Insurance	0.00	400.00	1,600.00	1,200.00	25.00%
422-421-20170	Maintenance-Equipment	0.00	28.86	350.00	321.14	8.25%
422-421-20171	Maintenance-Vehicles	0.00	197.53	500.00	302.47	39.51%

422-421-10030	Employee Benefits					
422-421-10033	Employee Life Insurance	19.20	91.20	331.00	239.80	27.55%
422-421-10035	Management Life Insurance	42.21	209.01	920.00	710.99	22.72%
422-421-10040	Worker's Compensation	4,552.39	11,100.40	26,890.00	15,789.60	41.28%
Total Salaries and Benefits		39,578.45	166,650.69	498,467.00	331,816.31	33.43%
422-421-20121	Communications	156.54	1,017.54	3,220.00	2,202.46	31.60%
422-421-20140	Household Expense	324.90	3,380.76	3,725.00	344.24	90.76%
422-421-20150	Insurance-Office	0.00	1,620.75	6,450.00	4,829.25	25.13%
422-421-20152	Vehicle Insurance	2,441.75	3,521.75	3,522.00	0.25	99.99%
422-421-20155	Liability Insurance	0.00	400.00	1,600.00	1,200.00	25.00%
422-421-20170	Maintenance-Equipment	0.00	28.86	350.00	321.14	8.25%
422-421-20171	Maintenance-Vehicles	0.00	197.53	500.00	302.47	39.51%
422-421-20175	Maintenance-Computers	0.00	0.00	500.00	500.00	0.00%
422-421-20180	Maint-Structures/Improvements & TS M	0.00	0.00	250.00	250.00	0.00%
422-421-20200	Memberships	0.00	1,000.00	1,500.00	500.00	66.67%
422-421-20221	Printing	0.00	8.49	0.00	(8.49)	0.00%
422-421-20223	Postage	0.00	435.40	1,400.00	964.60	31.10%
422-421-20224	Office Supplies	20.81	1,538.78	4,500.00	2,961.22	34.20%
422-421-20227	Books/Subscriptions	0.00	0.00	200.00	200.00	0.00%
422-421-20230	Prof Serv-Co/City	0.00	298.68	10,000.00	9,701.32	2.99%
422-421-20231	Prof Serv	244.90	7,392.50	15,000.00	7,607.50	49.28%
422-421-20232	Prof Serv-Well Monitoring	0.00	0.00	61,360.00	61,360.00	0.00%
422-421-20233	Audit	0.00	0.00	9,500.00	9,500.00	0.00%
422-421-20234	Legal Counsel	0.00	4,386.20	12,000.00	7,613.80	36.55%
422-421-20235	Treasurer	0.00	3,620.00	4,500.00	880.00	80.44%
422-421-20236	Security	0.00	72.00	500.00	428.00	14.40%
422-421-20237	Credit Card Service Fees	789.36	5,162.23	8,500.00	3,337.77	60.73%
422-421-20238	TS Collection	2,219.04	10,706.40	25,500.00	14,793.60	41.99%
422-421-20239	Transfer Station Operations	157,202.25	494,188.83	1,774,000.00	1,279,811.17	27.86%
422-421-20240	Advertising/Publications	0.00	0.00	1,000.00	1,000.00	0.00%
422-421-20250	Lease of Equipment	426.21	1,597.30	3,500.00	1,902.70	45.64%
422-421-20251	Lease - Gasquet Transfer Station	0.00	0.00	700.00	700.00	0.00%
422-421-20270	Minor Equipment	0.00	0.00	4,000.00	4,000.00	0.00%
422-421-20280	Delivery Service	76.00	202.00	600.00	398.00	33.67%
422-421-20281	Household Hazardous Waste Event	0.00	825.00	32,000.00	31,175.00	2.58%
422-421-20283	Community Clean-up	452.24	1,808.96	5,200.00	3,391.04	34.79%
422-421-20285	Special Dept Expense	160.00	1,104.00	1,700.00	596.00	64.94%
422-421-20286	Cash Over/Under	(46.15)	26.79	187.00	160.21	14.33%
422-421-20288	City Collections	1,559.44	6,237.76	16,500.00	10,262.24	37.80%
422-421-20290	Travel	0.00	778.96	2,000.00	1,221.04	38.95%
422-421-20297	Vehicle Fuel	55.25	689.32	2,400.00	1,710.68	28.72%
422-421-20301	State Fees	0.00	0.00	62,776.00	62,776.00	0.00%
422-421-20221-055	Printing	0.00	0.00	400.00	400.00	0.00%
422-421-20221-061	Printing-Oil Grant 13/14	0.00	0.00	1,000.00	1,000.00	0.00%
422-421-20221-068	Printing- DOC 13/14	0.00	0.00	400.00	400.00	0.00%
422-421-20221-075	Printing - Oil Grant 14/15	0.00	0.00	1,000.00	1,000.00	0.00%
422-421-20239-001	Post Closure Maintenance	462.28	3,302.80	8,000.00	4,697.20	41.29%
422-421-20240-061	Advertising Oil Grant 13/14	0.00	1,320.00	3,500.00	2,180.00	37.71%
422-421-20240-068	Advertising - DOC 13/14	0.00	0.00	2,600.00	2,600.00	0.00%
422-421-20240-075	Advertising - Oil Grant 14/15	315.00	315.00	3,500.00	3,185.00	9.00%

422-421-20285-061	Special Dept Exp-Oil Grant 13/14	0.00	2,376.00	6,500.00	4,124.00	36.55%
422-421-20285-068	Spec Dept Exp - DOC 13/14	0.00	0.00	6,000.00	6,000.00	0.00%
422-421-20285-075	Spec Dept Exp - Oil Grant 14/15	0.00	0.00	6,500.00	6,500.00	0.00%
422-421-20290-061	Travel - Oil Grant 13/14	0.00	1,061.36	1,000.00	(61.36)	106.14%
422-421-20290-068	Travel - DOC 13/14	0.00	0.00	2,000.00	2,000.00	0.00%
422-421-20290-075	Travel - Oil Grant 14/15	0.00	0.00	1,000.00	1,000.00	0.00%
Total Services and Supplies		166,859.82	560,621.95	2,124,540.00	1,563,918.05	26.39%
422-421-30490	Depreciation Expense	0.00	0.00	97,975.00	97,975.00	0.00%
Total Other Charges		0.00	0.00	97,975.00	97,975.00	0.00%
Total Fixed Assets		0.00	0.00	0.00	0.00	0.00%
422-421-70800	ARC Payment OPEB	11,125.00	11,125.00	11,125.00	0.00	100.00%
422-421-81000	Contingency	0.00	0.00	3,000.00	3,000.00	0.00%
422-421-70530-025	Interfund-Repayment to County	0.00	157,359.99	202,633.00	45,273.01	77.66%
422-421-70530-199	Interfund-Cost Plan	3,961.00	19,805.00	51,639.00	31,834.00	38.35%
422-421-70910-123	Op Trans Out Bad Check Fee	0.00	50.00	0.00	(50.00)	0.00%
Total Intrafund Transfers		15,086.00	188,339.99	268,397.00	80,057.01	70.17%
Total Expenses		221,524.27	915,612.63	2,989,379.00	2,073,766.37	30.63%
Revenues Over (Under) Expenditures		13,066.25	187,259.92	3.00	187,256.92	##########

CLAIMS APPROVED BY THE DIRECTOR				Dec-14
Date Paid	*Paid to:*	*Budget*	*Amt. Paid*	*Description*
12/3/2014	North Coast Laboratories	20232	8,368.00	water testing
12/4/2014	North Coast Laboratories	20232	$22,552.00	water testing
12/8/2014	G.H. Outreach	20285	$120.00	November recycle pick-up
12/9/2014	Black & Rice LLP	20234	$491.40	Nov. 2014 legal fees
12/9/2014	Quill	20224	$483.48	Office supplies
12/9/2014	Mission Linen Supply	20140	$55.78	Nov. 2014 linen service
12/9/2014	P.S. Business Services	20231	$104.00	Nov. clerical services
12/9/2014	Curry Transfer Roto-Rooter	20140	$269.12	KTS/GTS November
12/9/2014	Richard Taylor	20235	$600.00	Treasurer/controller 11/14
12/15/2014	Josey's Delivery Service	20280	$108.50	Nov. delivery service
12/15/2014	North Coast Laboratories	20232	$3,022.00	Landfill water testing
12/15/2014	Ricoh USA, Inc.	20250	$249.41	11/30/14-12/29/14
12/15/2014	SWRCB Fees	20301	$1,632.00	Annual permit fee
12/16/2014	Hambro/WSG	20239	$138,587.94	11/1/2014
12/16/2014	North Coast Laboratories	20232	$1,519.00	Landfill water testing
12/23/2015	Katherine Brewer	20290	$173.04	Personal mileage
12/23/2015	Recology Del Norte	20283	$452.24	500 Cooper Avenue
12/23/2015	Recology Del Norte	20288	$1,309.91	1001 Front Street
12/23/2015	Recology Del Norte	20288	$249.53	900 Tenth Street
12/23/2015	Recology Del Norte	20238	$369.84	Old Gasquet Toll Road
12/23/2015	Recology Del Norte	20238	$1,294.44	Klamath Beach Road
12/23/2015	Hi-Tech Security	20236	$144.00	Well monitoring
12/23/2015	Frontier	20121	$166.81	Communications
12/23/2014	U.S. Bank	20239-001	$67.24	Water testing supplies
12/23/2014	U.S. Bank	20200	$39.00	Software subscritption
12/23/2014	U.S. Bank	20140	$21.95	Household expenses
12/23/2014	U.S. Bank	20224	$924.70	Office supplies
12/23/2014	U.S. Bank	20223	$6.05	Postage fee
12/23/2014	U.S. Cellular	20121	$94.48	communications
12/23/2015	North Coast Laboratories	20232	$1,519.00	Landfill water testing
	TOTAL		$ 184,994.86	

6.3

DNSWMA
GRAND TOTALS
DECEMBER 2014

	Amount to 422-421 91003	Amount to 422-421 91004	TOTAL AMOUNT
	66.53%	**33.47%**	
DNCTS Cash Total	27,638.82	13,904.57	**41,543.39**
DNCTS Charge Total	103,147.84	51,891.75	**155,039.59**
DNCTS Credit/Debit	14,403.61	7,246.19	**21,649.80**
DNCTS Totals	***145,190.27***	***73,042.51***	**218,232.78**
Klamath Cash Total		2,643.91	**2,643.91**
Klamath Charge Total		34.88	**34.88**
Klamath Totals		***2,678.79***	**2,678.79**
Gasquet Cash Total		1,081.22	**1,081.22**
Gasquet Charge Total		56.81	**56.81**
Gasquet Totals		***1,138.03***	**1,138.03**
Adjustments			
GRAND TOTALS	***145,190.27***	***76,859.33***	***222,049.60***

6.4

MONTHLY SPLIT SHEET
DNSWMA TRANSFER STATION
MONTH: DECEMBER 2014

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	$ 1,789.97	$ 100.99	$ 1,890.96	$ 1,187.19	$ 98.71	$ 7.10	$ 27.03	$ 1,320.03	$ 8,104.20	$ 11,315.19	$ 1,258.06	$ 632.90		$ 1,890.96
2	$ 2,066.55	$ 269.52	$ 2,336.07					$ -	$ 6,097.46	$ 8,433.53	$ 1,554.19	$ 781.88	$0.04	$ 2,336.11
3	$ 1,058.60	$ 203.40	$ 1,262.00	$ 389.73				$ 389.73	$ 5,467.97	$ 7,119.70	$ 839.61	$ 422.39	($5.59)	$ 1,256.41
4	$ 1,666.34	$ 259.20	$ 1,925.54	$ 481.03		$ 12.80		$ 493.83	$ 5,485.21	$ 7,904.58	$ 1,281.06	$ 644.48	$1.00	$ 1,926.54
5	$ 1,203.17	$ 284.83	$ 1,488.00	$ 663.18				$ 663.18	$ 6,558.11	$ 8,709.29	$ 989.97	$ 498.03	$0.01	$ 1,488.01
6	$ 1,741.65	$ 113.65	$ 1,855.30	$ 867.26	$ 122.33			$ 989.59	$ 422.13	$ 3,267.02	$ 1,234.33	$ 620.97	($0.10)	$ 1,855.20
7	$ 1,580.14	$ 131.94	$ 1,712.08	$ 1,043.79	$ 8.53			$ 1,052.32	$ 844.92	$ 3,609.32	$ 1,139.05	$ 573.03	$0.04	$ 1,712.12
8	$ 958.45	$ 453.82	$ 1,412.27	$ 478.82	$ 136.55			$ 615.37	$ 9,003.06	$ 11,030.70	$ 939.58	$ 472.69	$0.11	$ 1,412.38
9	$ 949.54	$ 315.53	$ 1,265.07	$ 287.93	$ 85.48			$ 373.41	$ 4,849.18	$ 6,487.66	$ 841.65	$ 423.42	$0.31	$ 1,265.38
10	$ 461.45	$ -	$ 461.45	$ 598.01				$ 598.01	$ 5,838.14	$ 6,897.60	$ 307.00	$ 154.45		$ 461.45
11	$ 411.50	$ 15.64	$ 427.14	$ 295.81		$ 7.10		$ 302.91	$ 4,011.76	$ 4,741.81	$ 284.18	$ 142.96	$0.35	$ 427.49
12	$ 1,052.59	$ 250.66	$ 1,303.25	$ 1,179.94	$ 46.94		$ 17.07	$ 1,243.95	$ 8,030.10	$ 10,577.30	$ 867.05	$ 436.20	$0.94	$ 1,304.19
13	$ 1,305.69	$ 394.81	$ 1,700.50	$ 1,321.26	$ 48.36			$ 1,369.62	$ 34.13	$ 3,104.25	$ 1,131.34	$ 569.16		$ 1,700.50
14	$ 1,352.27	$ 275.49	$ 1,627.76	$ 796.62	$ 15.65			$ 812.27	$ 889.00	$ 3,329.03	$ 1,082.95	$ 544.81		$ 1,627.76
15	$ 832.46	$ 124.44	$ 956.90	$ 530.51	$ 49.78			$ 580.29	$ 8,876.68	$ 10,413.87	$ 636.63	$ 320.27		$ 956.90
16	$ 814.75	$ 204.21	$ 1,018.96	$ 334.05				$ 334.05	$ 8,123.96	$ 9,476.97	$ 677.91	$ 341.05	$0.01	$ 1,018.97
17	$ 924.36	$ 64.63	$ 988.99	$ 280.21	$ 7.11			$ 287.32	$ 4,659.69	$ 5,936.00	$ 657.98	$ 331.01	$1.00	$ 989.99
18	$ 1,057.58	$ 85.33	$ 1,142.91	$ 980.51			$ 54.05	$ 1,034.56	$ 4,681.10	$ 6,858.57	$ 760.38	$ 382.53	($0.02)	$ 1,142.89
19	$ 988.81	$ 114.14	$ 1,102.95	$ 381.68	$ 35.55			$ 417.23	$ 6,451.99	$ 7,972.17	$ 733.79	$ 369.16	$0.33	$ 1,103.28
20	$ 551.91	$ 78.24	$ 630.15	$ 366.60		$ 9.96		$ 376.56	$ 348.48	$ 1,355.19	$ 419.24	$ 210.91		$ 630.15
21	$ 915.04	$ 200.56	$ 1,115.60	$ 542.86			$ 18.49	$ 561.35	$ 156.46	$ 1,833.41	$ 742.21	$ 373.39	($0.15)	$ 1,115.45
22	$ 1,445.01	$ 219.72	$ 1,664.73	$ 491.32	$ 24.18		$ 7.11	$ 522.61	$ 9,228.98	$ 11,416.32	$ 1,107.54	$ 557.19	$0.04	$ 1,664.77
23	$ 1,589.52	$ 229.02	$ 1,818.54	$ 1,132.81				$ 1,132.81	$ 9,480.85	$ 12,432.20	$ 1,209.87	$ 608.67	($1.57)	$ 1,816.97
24	$ 453.43	$ 61.16	$ 514.59	$ 68.24	$ 56.90			$ 125.14	$ 4,991.14	$ 5,630.87	$ 342.36	$ 172.23		$ 514.59
25			$ -					$ -		$ -	$ -	$ -		$ -
26	$ 1,640.37	$ 190.57	$ 1,830.94	$ 1,024.05	$ 64.95		$ 52.63	$ 1,141.63	$ 6,364.75	$ 9,337.32	$ 1,218.12	$ 612.82	$3.04	$ 1,833.98
27	$ 1,824.13	$ 306.17	$ 2,130.30	$ 1,137.14	$ 132.26			$ 1,269.40	$ 4,746.27	$ 8,145.97	$ 1,417.29	$ 713.01	$0.05	$ 2,130.35
28	$ 1,633.03	$ 310.09	$ 1,943.12	$ 928.73				$ 928.73	$ 925.64	$ 3,797.49	$ 1,292.76	$ 650.36		$ 1,943.12
29	$ 948.31	$ 166.31	$ 1,114.62	$ 656.27	$ 41.25			$ 697.52	$ 8,107.71	$ 9,919.85	$ 741.56	$ 373.06	$0.01	$ 1,114.63
30	$ 1,449.14	$ 91.57	$ 1,540.71	$ 947.52	$ 17.06		$ 24.88	$ 989.46	$ 7,186.77	$ 9,716.94	$ 1,025.03	$ 515.68	($0.11)	$ 1,540.60
31	$ 1,118.26	$ 243.73	$ 1,361.99	$ 915.54	$ 63.02		$ 48.36	$ 1,026.92	$ 5,073.75	$ 7,462.66	$ 906.13	$ 455.86	0.68	$ 1,362.67
								$ -						
TOTALS	$ 35,784.02	$ 5,759.37	$ 41,543.39	$ 20,308.61	$ 1,054.61	$ 36.96	$ 249.62	$ 21,649.80	$ 155,039.59	$ 218,232.78	$ 27,638.82	$ 13,904.57	$ 0.42	$ 41,543.81

DAILY TICKET REPORT
DNSWMA TRANSFER STATION
MONTH: DECEMBER 2014

Date	BEGIN	END	VOIDED TICKETS	TICKET COUNT
1	792506	792701	1	**195**
2	792702	792865	2	**162**
3	792866	792981	3	**113**
4	792982	793113	1	**131**
5	793114	793260	1	**146**
6	793261	793411		**151**
7	793412	793574	1	**162**
8	793575	793711	1	**136**
9	793712	793814		**103**
10	793815	793889		**75**
11	793890	793954	1	**64**
12	793955	794103		**149**
13	794104	794284		**181**
14	794285	794438		**154**
15	794439	794558	1	**119**
16	794559	794699	2	**139**
17	794700	794793		**94**
18	794794	794910		**117**
19	794911	795041		**131**
20	795042	795119		**78**
21	795120	795240		**121**
22	795241	795411		**171**
23	795412	795614	1	**202**
24	795615	795679		**65**
25	795680	795679		**0**
26	795680	795894	1	**214**
27	795895	796121		**227**
28	796122	796308		**187**
29	796309	796469	1	**160**
30	796470	796675	2	**204**
31	796676	796864	1	**188**
TOTAL			**20**	**4339**

DNSWMA
KLAMATH TRANSFER STATION CASH
DECEMBER 2014

Date	Amount to 422-421 91004	TOTAL CASH AMOUNT
December 3, 2014	163.88	$163.88
December 7, 2014	374.06	$374.06
December 10, 2014	185.89	$185.89
December 14, 2014	455.71	$455.71
December 17, 2014	220.51	$220.51
December 21, 2014	243.84	$243.84
December 24, 2014	0.00	$0.00
December 28, 2014	771.21	$771.21
December 31, 2014	228.81	$228.81
		$0.00
		$0.00
		$0.00
		$0.00
		$0.00
		$0.00
TOTAL	*2,643.91*	*$2,643.91*

DNSWMA
KLAMATH TRANSFER STATION CHARGES
DECEMBER 2014

Date	Charge Name	Receipt #	Amount to 422-421 91004	TOTAL AMOUNT
December 17, 2014	Yurok EDC	654212	34.88	*$34.88*
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
TOTAL			34.88	*$34.88*

DNSWMA
GASQUET TRANSFER STATION - CASH
DECEMBER 2014

Date	Amount to 422-421 91004	TOTAL CASH AMOUNT
December 6, 2014	247.04	$247.04
December 13, 2014	296.33	$296.33
December 20, 2014	135.37	$135.37
December 27, 2014	402.48	$402.48
		$0.00
		$0.00
		$0.00
		$0.00
		$0.00
		$0.00
TOTAL	*1081.22*	*$1,081.22*

DNSWMA
GASQUET TRANSFER STATION - CHARGES
DECEMBER 2014

		Receipt #	Amount to 422-421	TOTAL
Date	Charge Name		91004	AMOUNT
December 13, 2014	Gasquet Mobile Home	424563	56.81	$56.81
				$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			*56.81*	$56.81

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of January 8, 2015

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Abandoned Vehicle Abatement	778.61	0.00	0.00	0.00	0.00	778.61
Affordable Home & Rental Rep.	55.47	0.00	0.00	0.00	0.00	55.47
Agricultural Commission(solid waste o...	36.64	0.00	0.00	0.00	0.00	36.64
Aladdin Realty	17.06	0.00	0.00	0.00	36.73	53.79
Albers Seafood	177.80	167.84	0.00	0.00	0.00	345.64
Alexandre EcoDairy Farms	160.73	0.00	0.00	0.00	0.00	160.73
All About Town Home Repair	0.00	0.00	0.00	0.00	264.78	264.78
Babich Construction	500.69	0.00	0.00	0.00	0.00	500.69
Bart Kast Builders	57.82	0.00	0.00	0.00	0.00	57.82
Benner Mini Storage	293.79	0.00	0.00	0.00	0.00	293.79
Bommelyn Construction	0.00	0.00	0.00	0.00	428.63	428.63
Borges Dairy	183.49	0.00	0.00	0.00	0.00	183.49
Brown, Hector	261.72	0.00	0.00	0.00	0.00	261.72
C.A.R.R.E. / Full - Spectrum	182.06	0.00	0.00	0.00	0.00	182.06
Cal-Ore LIFE FLIGHT	0.00	0.00	0.00	126.84	0.00	126.84
California Auto Image	234.70	0.00	0.00	0.00	0.00	234.70
California Dept. of Fish & Wildlife	0.00	0.00	7.10	0.00	0.00	7.10
California Dept. Parks & Rec.	169.24	431.11	193.78	0.00	0.00	794.13
Castle Rock Countertop's	21.34	0.00	0.00	0.00	0.00	21.34
Certified Construction	0.00	0.00	0.00	0.00	6.90	6.90
Certified Plumbing Co.	0.00	0.00	0.00	0.00	12.76	12.76
Cetnar Construction Inc.	0.00	49.78	0.00	0.00	0.00	49.78
City of Crescent City.	64.01	0.00	0.00	0.00	0.79	64.80
College of the Redwoods	36.98	0.00	0.00	0.00	0.00	36.98
Corner Stone Assembly of God	42.68	79.61	0.00	0.00	0.00	122.29
Crescent Ace Hardware.	268.83	0.00	0.00	0.00	0.00	268.83
Crescent City KOA	80.19	0.00	0.00	0.00	0.00	80.19
Crescent City Nursing & Rehab	3.55	0.00	0.00	0.00	0.00	3.55
Crescent Fire Protection Dist.	17.07	0.00	0.00	0.00	0.00	17.07
Custom Construction	7.10	0.00	0.00	0.00	0.00	7.10
Del Norte Realty	41.25	76.81	213.82	571.08	0.00	902.96
Del Norte Roofing	928.82	549.04	0.00	0.00	0.00	1,477.86
DN Unified School District	283.77	0.00	0.00	0.00	0.00	283.77
Elk Valley Rancheria	14.22	0.00	0.00	0.00	0.00	14.22
Elk Valley Storage	173.53	0.00	0.00	0.00	0.00	173.53
Ellers Fort Dick Market	281.63	0.00	0.00	0.00	0.00	281.63
Fashion Blacksmith	2,641.42	0.00	0.00	0.00	0.00	2,641.42
G. H. Outreach	9.47	336.36	0.00	0.00	0.00	345.83
Gasquet Mobile Home Park	66.76	0.00	0.00	0.00	0.00	66.76
Golden State Construction	56.90	0.21	0.00	0.00	0.00	57.11
GR Construction	76.81	0.00	0.00	0.00	0.00	76.81
Green Scapes	8.53	38.93	282.39	136.14	0.00	465.99
Griffin's Furniture Outlet	14.85	0.00	0.00	0.00	0.00	14.85
Hambro/Waste Solutions Group	432.99	0.00	0.00	0.00	0.00	432.99
Hank's Hauling	128.02	0.00	0.00	0.00	0.00	128.02
Hartley Construction	256.03	0.00	0.00	0.00	0.00	256.03
HASP / Jordan Recovery Centers	216.20	184.15	155.82	592.86	0.00	1,149.03
Hintz Construction	0.00	0.00	0.00	0.00	127.60	127.60
Hiouchi Community Fellowship	0.00	0.00	40.75	0.00	0.00	40.75
Humboldt Moving & Storage	42.67	0.00	0.00	0.00	0.00	42.67
Investment Realty	108.21	0.00	0.00	0.00	0.00	108.21
Larson Services	0.00	27.03	0.00	0.00	0.00	27.03
Loren Stonebrink's Const.	1,685.23	0.00	0.00	0.00	0.00	1,685.23
Malloroy Construction	22.76	0.00	0.00	0.00	0.00	22.76
Mark Wooding Construction	0.00	0.00	0.00	0.00	-120.00	-120.00
Ming Tree Real Estate	0.00	0.00	0.00	0.00	-16.10	-16.10
Mountain Power Tree Co.	55.47	19.70	0.00	0.00	0.00	75.17
Mow Blow and Go	229.74	0.00	0.00	0.00	0.00	229.74
Murray Construction	19.92	0.00	0.00	0.00	0.00	19.92
Niehoff Construction	120.90	0.00	0.00	0.00	0.00	120.90
Norbury Construction	0.00	0.00	0.00	0.00	116.70	116.70
North Coast Properties	8.53	0.00	0.00	0.00	0.00	8.53
North Woods Realty	11.38	0.00	0.00	0.00	0.00	11.38
Pacific Northwest Physical Therapy	32.71	0.00	0.00	0.00	0.00	32.71
PALM Industries, Inc.	35.85	0.00	0.00	0.00	0.00	35.85
Pappas Dry Wall	41.24	0.00	0.00	0.00	0.00	41.24

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of January 8, 2015

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Pebble Beach Apartments	135.70	0.00	0.00	0.00	0.00	135.70
Pelican Bay Evangelical Free Church	7.11	0.00	0.00	0.00	0.00	7.11
Pelican Bay Roofing Co.	28.45	0.00	0.00	0.00	0.00	28.45
Plunkett's Family Painting	28.45	0.00	0.00	0.00	0.00	28.45
Porter's Trucking & Logging	0.00	0.00	0.00	238.96	1,794.88	2,033.84
Ray's Mobile Home Service	200.06	0.00	0.00	0.00	0.00	200.06
Recology Del Norte (Franchise)	102,880.42	0.00	0.00	0.00	0.01	102,880.43
Recology Del Norte (Prison)	12,363.51	0.00	0.00	0.00	0.00	12,363.51
Red Sky Roofing	9,569.35	8,347.30	0.00	0.00	0.00	17,916.65
Redwood Community Action Agency	0.00	153.61	0.00	0.00	0.00	153.61
Redwood National Park	668.64	0.00	0.00	0.00	1,516.45	2,185.09
Reservation Ranch	756.72	0.00	0.00	0.00	0.00	756.72
Richterich & Jones Const	196.28	88.19	0.00	0.00	0.00	284.47
Rick Parker Construction	336.76	0.00	0.00	0.00	0.00	336.76
Ritchie Homes	325.73	0.00	311.49	0.00	0.00	637.22
Roy Rook Construction	150.77	183.49	0.00	0.00	0.00	334.26
Ruiz Construction	55.47	0.00	0.00	0.00	0.00	55.47
S.O.S. Construction	51.21	0.00	0.00	0.00	0.00	51.21
Schnacker's General Hauling	0.00	0.00	256.96	8.53	79.66	345.15
Seagull Apartments	0.00	0.00	0.00	0.00	-15.59	-15.59
Seawood Village	7,003.90	0.00	0.00	0.00	0.00	7,003.90
Smith River Rancheria	341.38	0.00	0.00	0.00	0.00	341.38
Spruce Haven Mobile Home Park	0.00	0.00	29.87	0.00	0.00	29.87
St. Joseph's Parish	61.11	0.00	0.00	0.00	0.00	61.11
Steel	61.16	0.00	0.00	0.00	67.91	129.07
Stephen F White Gen.Cont. Inc.	28.60	41.24	0.00	0.00	0.00	69.84
Stone Roofing	3,332.68	0.00	0.00	0.00	0.00	3,332.68
Tab & Associates	246.31	0.00	0.00	0.00	0.00	246.31
Thermo Fluids, Inc. / Outbound OIL	0.00	0.00	0.00	0.00	-55.80	-55.80
Thomas Gavin Construction	0.00	12.80	0.00	0.00	0.00	12.80
Tim Haban Construction	81.07	0.00	0.00	0.00	0.00	81.07
U.S. Forest Service-Gasquet CA	0.00	0.00	0.00	320.80	569.71	890.51
V Primo Construction	137.98	0.00	0.00	0.00	0.00	137.98
Van Arsdale Construction	172.11	717.94	728.27	0.00	0.00	1,618.32
Van Nocker's Cleaning	21.34	0.00	0.00	0.00	0.00	21.34
Wigley Contracting	55.68	0.00	0.00	0.00	0.00	55.68
Winn's Maintance Service	0.00	0.00	0.00	0.00	-25.00	-25.00
Yurok Economic Development Corp.	0.00	34.88	0.00	0.00	0.00	34.88
Yurok Indian Housing Authority	42.67	0.00	0.00	0.00	0.00	42.67
Yurok Tribe	147.44	9.71	0.00	0.00	0.00	157.15
TOTAL	151,185.44	11,549.73	2,220.25	1,995.21	4,791.02	171,741.65

AUTHORITY REVENUE REPORT December 2014

Source	2013/2014		2014/2015		
Authority	Actual Annual			Budget/Month	Budget/Year
Service Fees	$ 976,517.87			$ 79,962.67	$ 959,552.00

	Actual/Month	Comparison FYE15 & FYE14		Actual/Month	Over Budget
July	$ 93,409.33	$ 2,594.88	July	**$ 96,004.21**	$ 16,041.54
August	$ 91,982.30	$ (2,544.43)	August	**$ 89,437.87**	$ 9,475.20
September	$ 81,572.16	$ 3,132.37	September	**$ 84,704.53**	$ 4,741.86
October	$ 90,070.63	$ (6,972.40)	October	**$ 83,098.23**	$ 3,135.56
November	$ 73,073.25	$ (500.82)	November	**$ 72,572.43**	$ (7,390.24)
December	$ 68,239.89	$ 8,619.44	December	**$ 76,859.33**	$ (3,103.34)
January	$ 73,574.88	$ -	January		$ -
February	$ 69,527.00	$ -	February		$ -
March	$ 76,183.02	$ -	March		$ -
April	$ 88,290.79	$ -	April		$ -
May	$ 86,383.95	$ -	May		$ -
June	$ 84,210.67	$ -	June		$ -
Total	$ 976,517.87	$ 4,329.04	Total	**$ 502,676.60**	$ 22,900.60

6.5

AUTHORITY REVENUE REPORT **December 2014**

Source

Franchise Fee

2013/2014 Actual Annual	Actual/Month	Comparison FY 13/14
July	$ 19,964.00	$ (844.00)
August	$ 19,902.00	$ 545.00
September	$ 20,871.00	$ (296.00)
October	$ 20,538.00	$ 614.00
November	$ 20,103.00	$ (604.00)
December	$ 20,453.00	$ (1,053.00)
January	$ 20,420.00	$ -
February	$ 20,022.00	$ -
March	$ 19,503.00	$ -
April	$ 19,276.00	$ -
May	$ 21,261.00	$ -
June	$ 20,267.00	$ -
Total	$ 242,580.00	$ (1,638.00)

2014/2015

Budget/Month	Budget/Year
$ 20,643.75	$ 247,725.00

	Actual/Month	Over/Under Budget
July	**$ 19,120.00**	$ (1,523.75)
August	**$ 20,447.00**	$ (196.75)
September	**$ 20,575.00**	$ (68.75)
October	**$ 21,152.00**	$ 508.25
November	**$ 19,499.00**	$ (1,144.75)
December	**$ 19,400.00**	$ (1,243.75)
January		$ -
February		$ -
March		$ -
April		$ -
May		$ -
June		$ -
Total	**$ 120,193.00**	$ (3,669.50)