



Mission statement of McKinleyville Community Services District:
"McKinleyville Community Services District provides authorized services fundamental to the health and well-being of the community."

**NOTICE IS HEREBY GIVEN THAT A *Special* MEETING OF THE
MCKINLEYVILLE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS
AUDIT AND FINANCE COMMITTEE MEETING
WILL BE HELD
FRIDAY, NOVEMBER 1, 2024 AT 9:00 A.M.**

**LOCATION: MCSD District Office Conference Room
1656 Sutter Road
McKinleyville, CA 95519**

MEETING AGENDA

1. Introductions & Call to Order
2. Pledge of Allegiance
3. Public Comment
4. Discussion on California CLASS Investments and Future Portfolio Diversification (Action) **P. 3**
 - Attachment 1 – California CLASS: A Joint Powers Authority Investment Pool Handout **P. 5**
 - Attachment 2- US Treasury Yield Curve Dated 10/24/24 **P. 7**
5. Update on Section 115 Trust (Informational) **P. 9**
 - Attachment 1 – CERBT Account Update Summary Dated 9/30/24 **P. 11**
6. Review of 2024 OPEB Valuation Report (Informational)
7. Discussion of Monthly Finance Director Reports (Discussion) **P. 19**
 - Attachment 1 – August 2024 Basic Treasurer’s Report As Presented at the October 2, 2024 Board Meeting. **P. 21**
 - Attachment 2 – September 2024 Expanded Treasurers Report **P. 35**

as Presented in the Board Packet for the November 6, 2024
Board Meeting

8. Adjournment

Posted 5:00 p.m. on October 29, 2024

Pursuant to California Government Code Section 54957.5, this agenda and complete packet are available for public inspection on the web at McKinleyvillecsd.com or upon request at the MCSD office, 1656 Sutter Road, McKinleyville.

McKinleyville Community Services District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact the Board Secretary at (707) 839-3251. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements for accommodations.

Alternatives:

Staff analysis consists of the following potential alternatives:

- Take No Action
- Recommend review by the entire Board

Fiscal Analysis:

Currently, the District's California CLASS investments are earning an average of \$70,117.80 of interest per month in the Prime Fund.

Environmental Requirements:

Not applicable

Exhibits/Attachments:

- Attachment 1 – California CLASS: A Joint Powers Authority Investment Pool Handout.
- Attachment 2- US Treasury Yield Curve Dated 10/24/24.



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A JOINT POWERS AUTHORITY INVESTMENT POOL

Client-First & User-Friendly Cash Management Solutions Designed for California Public Agencies of All Sizes

California CLASS provides Participants the following benefits:

- ✓ Convenient, modern transaction portal
- ✓ Dedicated client service team equally committed to all California public agencies
- ✓ Portfolios managed in accordance with California Government Code
- ✓ Transparent governance by Board of Trustees
- ✓ Portfolios marked-to-market with net asset value and yields posted to website daily

Fund Option	Prime	Enhanced Cash
Portfolio Type	Prime-style fund	Enhanced cash
Purpose	Operating Funds	Strategic Reserves
Rating	'AAAm'	'AAAf/S1'
Min/Max Investment	None	None
Withdrawals	Unlimited	Unlimited
Investment Horizon	Day-to-Day	12-18 Months
Liquidity	Same-Day	Next-Day
WAM	≤60 days	90-200 days
Net Asset Value (NAV)	Stable \$1.00 per share	Variable \$10.00 per share

Learn more about building an optimal liquidity portfolio for your public agency; contact us today.



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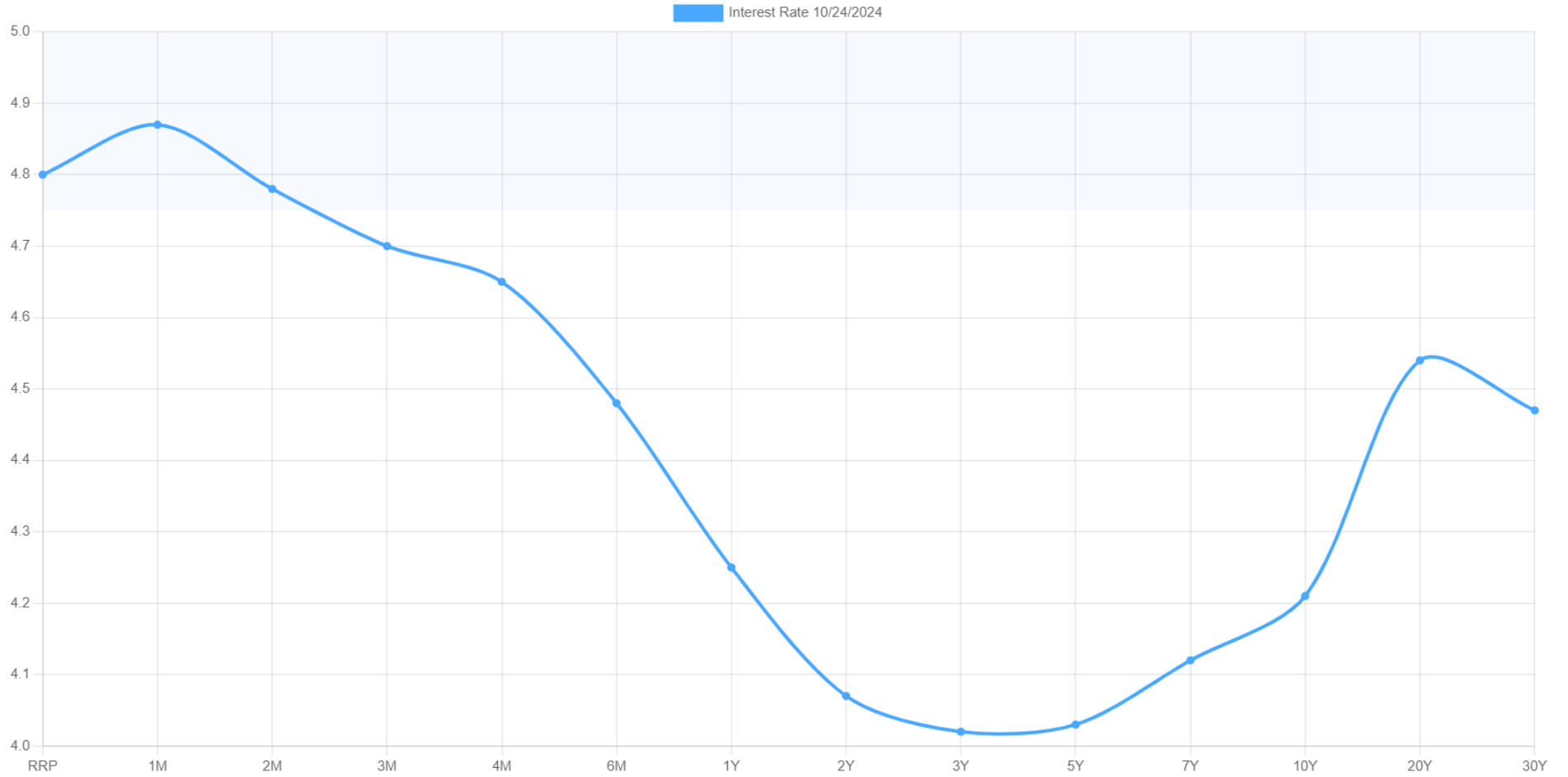
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US Treasuries Yield Curve

A charting app for interest rates and macroeconomic indicators

◀ 10/24/2024 ▶ ↗

Fed Funds Target Range CPI



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Environmental Requirements:

Not applicable

Exhibits/Attachments:

- Attachment 1 – CERBT Account Update Summary Dated 9/30/24

CERBT Account Update Summary

McKinleyville Community Services District

as of September 30, 2024



OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by GovInvest	
Valuation Date	6/30/2021
Measurement Date	6/30/2022
Total OPEB Liability (TOL)	\$6,942,623
Valuation Assets	\$0
Net OPEB Liability (NOL)	\$6,942,623
Funded Status	0%
Actuarially Determined Contribution (ADC)	--
CERBT Asset Allocation Strategy	Strategy 3
Discount Rate	3.69%

CERBT Account Summary

As of September 30, 2024	Strategy 3
Initial contribution (03/24/2023)	\$100
Additional contributions	\$2,500,000
Disbursements	\$0
CERBT expenses	(\$3,352)
Investment earnings	\$416,579
Total assets	\$2,913,327
Annualized net rate of return* (03/24/2023-09/30/2024 = 1.52 years)	10.76%

**Net rate of return is unaudited and includes rounding variances.*

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$0	\$0	\$0	\$0	\$0
2012-13	\$0	\$0	\$0	\$0	\$0
2013-14	\$0	\$0	\$0	\$0	\$0
2014-15	\$0	\$0	\$0	\$0	\$0
2015-16	\$0	\$0	\$0	\$0	\$0
2016-17	\$0	\$0	\$0	\$0	\$0
2017-18	\$0	\$0	\$0	\$0	\$0
2018-19	\$0	\$0	\$0	\$0	\$0
2019-20	\$0	\$0	\$0	\$0	\$0
2020-21	\$0	\$0	\$0	\$0	\$0
2021-22	\$0	\$0	\$0	\$0	\$0
2022-23	\$2,500,100	\$0	\$54,577	(\$549)	\$2,554,128
2023-24	\$0	\$0	\$215,772	(\$2,750)	\$2,713,123
as of 9/30/2024	\$0	\$0	\$416,579	(\$3,352)	\$2,913,327

CERBT/CEPPT Investment Returns

Periods ended August 31, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$19,422,541,229	2.85%	7.18%	5.77%	17.04%	1.78%	7.39%	6.16%	5.59%
Benchmark		2.85%	7.14%	5.76%	16.83%	1.57%	7.14%	5.82%	5.21%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,013,137,916	2.65%	6.86%	5.57%	14.50%	0.35%	5.20%	4.96%	6.59%
Benchmark		2.65%	6.83%	5.56%	14.34%	0.21%	5.02%	4.68%	6.34%
CERBT Strategy 3 (Inception January 1, 2012)	\$782,925,383	2.42%	6.47%	5.28%	12.52%	-0.25%	3.68%	3.99%	5.03%
Benchmark		2.43%	6.45%	5.27%	12.39%	-0.34%	3.55%	3.74%	4.78%
CERBT Total	\$22,346,741,255								
CEPPT Strategy 1 (Inception October 1, 2019)	\$203,369,974	2.43%	6.46%	5.19%	14.36%	1.06%	-	-	5.29%
Benchmark		2.43%	6.48%	5.22%	14.31%	0.90%	-	-	5.19%
CEPPT Strategy 2 (Inception January 1, 2020)	\$64,130,683	2.01%	5.78%	4.63%	11.34%	-0.11%	-	-	2.54%
Benchmark		2.02%	5.75%	4.63%	11.29%	-0.18%	-	-	2.44%
CEPPT Total	\$267,500,657								

CERBT Portfolios

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.4%	6.1%	5.8%
Standard Deviation	11.5%	9.5%	8.1%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	- +2%	- +2%	- +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, not-for-profit
 - Fee is applied daily to assets under management
 - 8.5 basis points - CERBT
 - 25 basis points - CEPPT

Financial Reporting

- CERBT provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
2020-21 2021-22 2022-23	Available at https://www.calpers.ca.gov/cerbt

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trusts & 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
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Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers

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- Attachment 1 – August 2024 Basic Treasurer's Report As Presented at the October 2, 2024 Board Meeting.
- Attachment 2 – September 2024 Expanded Treasurers Report as Presented in the Board Packet for the November 6, 2024 board meeting.

McKinleyville Community Services District
DRAFT Treasurer's Report
August 2024

Table of Contents

Page 2	Activity Summary by Fund with Selected Graphic Comparisons
Page 9	Cash Disbursement Report

Ratios

as of August 31, 2024

- Utility Accounts Receivable Turnover Days	<table border="1"><tr><td>11</td></tr></table>	11
11		
- YTD Breakeven Revenue, Water Fund:	<table border="1"><tr><td>\$ 553,323</td></tr></table>	\$ 553,323
\$ 553,323		
- YTD Actual Water Sales:	<table border="1"><tr><td>\$ 844,455</td></tr></table>	\$ 844,455
\$ 844,455		
- Days of Cash on Hand-Operations Checking/MM	<table border="1"><tr><td>216</td></tr></table>	216
216		

McKinleyville Community Services District
DRAFT Activity Summary by Fund, Approved Budget
August 2024

							% Year Remaining: 83.33%		
Department Summaries	July	August	% of Year 16.67% YTD	Approved YTD Budget	Over (Under) YTD Budget	Over (Under) YTD Budget %	Total	Remaining	
							Budget	Budget	Budget %
Water									
Water Sales	377,798	466,657	844,455	725,000	119,455	16.48%	4,350,000	3,505,545	80.59%
Other Revenues	18,199	19,951	38,150	51,158	(13,008)	-25.43%	306,950	268,800	87.57%
Total Operating Revenues	395,997	486,608	882,605	776,158	106,447	13.71%	4,656,950	3,774,345	81.05%
Salaries & Benefits	136,738	111,520	248,258	243,453	4,805	1.97%	1,460,717	1,212,459	83.00%
Water Purchased	107,688	108,330	216,018	215,833	185	0.09%	1,295,000	1,078,982	83.32%
Other Expenses	49,723	47,132	96,855	154,664	(57,809)	-37.38%	927,985	831,130	89.56%
Depreciation	33,333	33,333	66,666	66,667	(1)	0.00%	400,000	333,334	83.33%
Total Operating Expenses	327,482	300,315	627,797	680,617	(52,820)	-7.76%	4,083,702	3,455,905	84.63%
Net Operating Income	68,515	186,292	254,808	95,541	53,627		573,248	318,440	
Grants	560	-	560	1,166,667	(1,166,107)		7,000,000	6,999,440	99.99%
Interest Income	22,552	42,302	64,855	25,000	39,855	159.42%	150,000	85,145	56.76%
Interest Expense	7,138	-	7,138	33,454	26,316	-78.66%	200,724	193,586	96.44%
Total Non-Operating Income	15,974	42,302	58,276	1,158,213	(1,152,568)		6,949,276	6,891,000	
Net Income (Loss)	84,489	228,595	313,084	1,253,754	(1,098,941)		7,522,524	7,209,440	
Wastewater									
Wastewater Service Charges	365,828	395,146	760,974	700,000	60,974	8.71%	4,200,000	3,439,026	81.88%
Other Revenues	26,213	26,294	52,507	47,740	4,767	9.99%	286,442	233,935	81.67%
Total Operating Revenues	392,041	421,440	813,481	747,740	65,741	8.79%	4,486,442	3,672,961	81.87%
Salaries & Benefits	150,184	131,183	281,366	253,814	27,552	10.86%	1,522,885	1,241,519	81.52%
Other Expenses	62,277	63,980	126,257	193,598	(67,341)	-34.78%	1,161,585	1,035,328	89.13%
Depreciation	125,000	125,000	250,000	250,000	-	0.00%	1,500,000	1,250,000	83.33%
Total Operating Expenses	337,461	320,162	657,623	697,412	(39,789)	-5.71%	4,184,470	3,526,847	84.28%
Net Operating Income	54,580	101,278	155,858	50,328	105,530		301,972	146,114	
Grants	560	-	560	120,833	(120,273)	-99.54%	725,000	724,440	99.92%
Interest Income	28,754	60,872	89,626	20,000	69,626	348.13%	120,000	30,374	25.31%
Interest Expense	-	278,317	278,317	42,642	(235,675)	552.68%	255,851	(22,466)	-8.78%
Total Non-Operating Income	29,314	(217,445)	(188,131)	98,191	185,028		589,149	777,280	131.93%
Net Income (Loss)	83,894	(116,167)	(32,273)	148,519	(180,792)		891,121	923,394	
Enterprise Funds Net Income (Loss)	168,384	112,428	280,811	1,402,273	(1,121,462)		8,413,645	8,132,834	

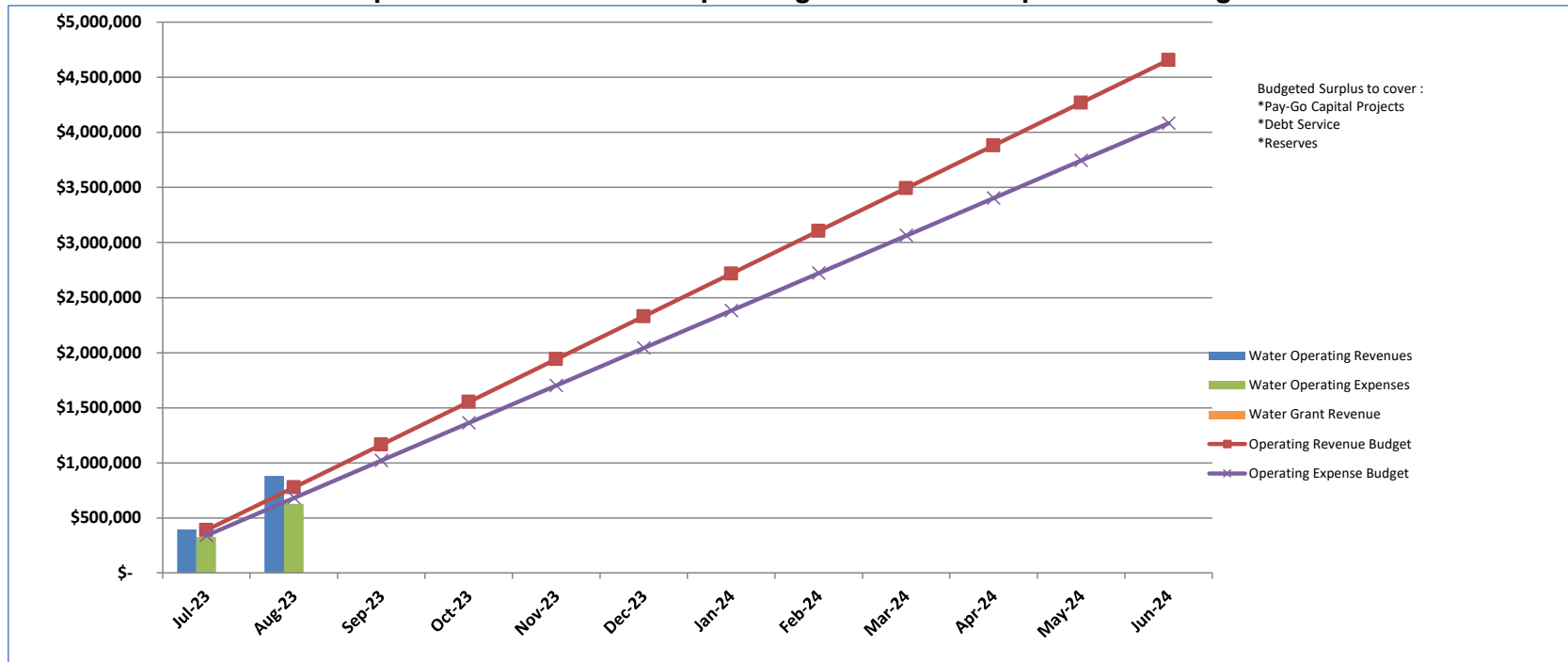
McKinleyville Community Services District
DRAFT Activity Summary by Fund, Approved Budget
August 2024

						% Year Remaining: 83.33%			
Department Summaries	July	August	% of Year 16.67% YTD	Approved YTD Budget	Over (Under) YTD Budget	Over (Under) YTD Budget %	Total	Remaining	
							Budget	Budget	Budget %
*Parks & Recreation									
Program Fees	65,991	9,156	75,147	71,025	4,122	5.80%	426,150	351,003	82.37%
Rents & Facility Related Fees	8,508	16,190	24,698	16,888	7,810	46.25%	101,325	76,627	75.62%
Property Taxes	-	-	-	122,299	(122,299)	-100.00%	733,794	733,794	100.00%
Other Revenues	12,292	12,284	24,576	33,258	(8,682)	-26.10%	199,550	174,974	87.68%
Interest Income	21,059	23,175	44,234	12,500	31,734	253.87%	75,000	30,766	41.02%
							802,025		
Total Revenues	107,850	60,806	168,656	255,970	(87,314)	-34.11%	1,535,819	1,367,163	89.02%
Salaries & Benefits	95,370	87,799	183,169	183,324	(155)	-0.08%	1,099,941	916,772	83.35%
Other Expenditures	25,733	21,154	46,887	48,996	(2,109)	-4.30%	293,975	247,088	84.05%
Total Expenditures	121,103	108,953	230,056	232,320	(2,264)	-0.97%	1,393,916	1,163,860	83.50%
Other Financing Sources:									
Grant Revenues	-	-	-	216,667	(216,667)	-100.00%	1,300,000	1,300,000	100.00%
Capital Expenditures	-	500	500	1,016,667	(1,016,167)	-84.06%	1,300,000	1,299,500	99.96%
Excess (Deficit)	(13,252)	(48,648)	(61,900)	(776,350)	714,450		141,903	1,503,303	
*Measure B Assessment									
Total Revenues	100	138	237	117,443	(117,206)	-99.80%	704,659	704,422	99.97%
								-	
Salaries & Benefits	8,874	13,812	22,686	28,252	(5,566)	-19.70%	169,514	146,828	86.62%
Other Expenditures	5,283	8,075	13,358	28,706	(15,348)	-53.47%	172,235	158,877	92.24%
Capital Expenditures/Loan Repayment			-	45,661	(45,661)	-100.00%	273,968	273,968	100.00%
Total Expenditures	14,157	21,887	36,044	102,619	(66,575)	-64.88%	615,717	579,673	94.15%
Excess (Deficit)	(14,057)	(21,749)	(35,806)	14,824	(50,630)		88,942	124,748	
*Street Lights									
Total Revenues	11,855	12,389	24,244	23,100	1,144	4.95%	138,600	114,356	82.51%
Salaries & Benefits	6,933	4,664	11,597	10,980	617	5.62%	65,882	54,285	82.40%
Other Expenditures	5,103	6,629	11,731	10,283	1,448	14.09%	61,695	49,964	80.98%
Capital Expenditures/Loan Repayment	-	-	-	833	(833)	-100.00%	5,000	5,000	100.00%
Total Expenditures	12,035	11,293	23,328	22,096	1,232	5.58%	132,577	109,249	82.40%
Excess (Deficit)	(180)	1,095	915	1,004	89		6,023	5,108	
Governmental Funds Excess (Deficit)	(27,490)	(69,301)	(96,791)	(760,522)	663,731		236,868	1,633,159	

*Governmental Funds use a modified accrual basis of accounting per GASB

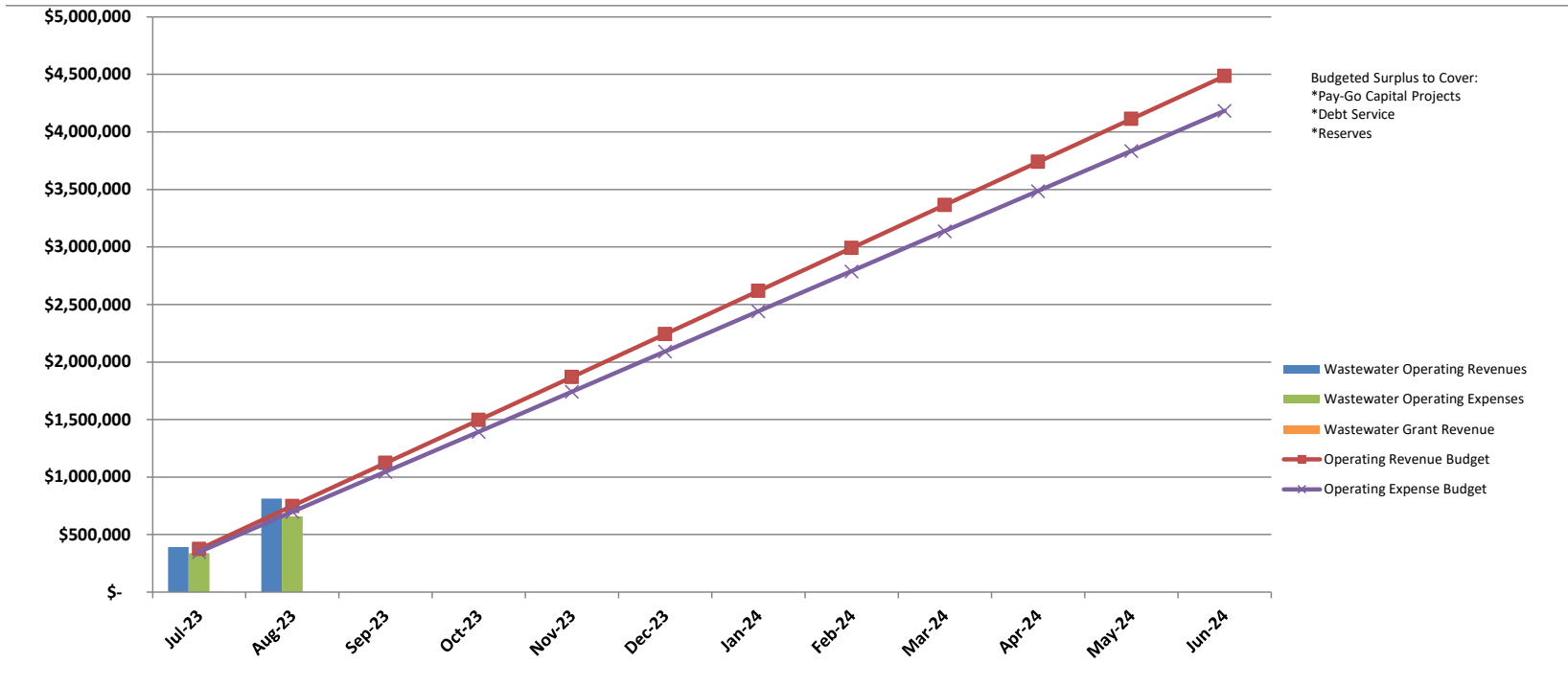
McKinleyville Community Services District August 2024

Comparison of Water Fund Operating Revenues & Expenses to Budget



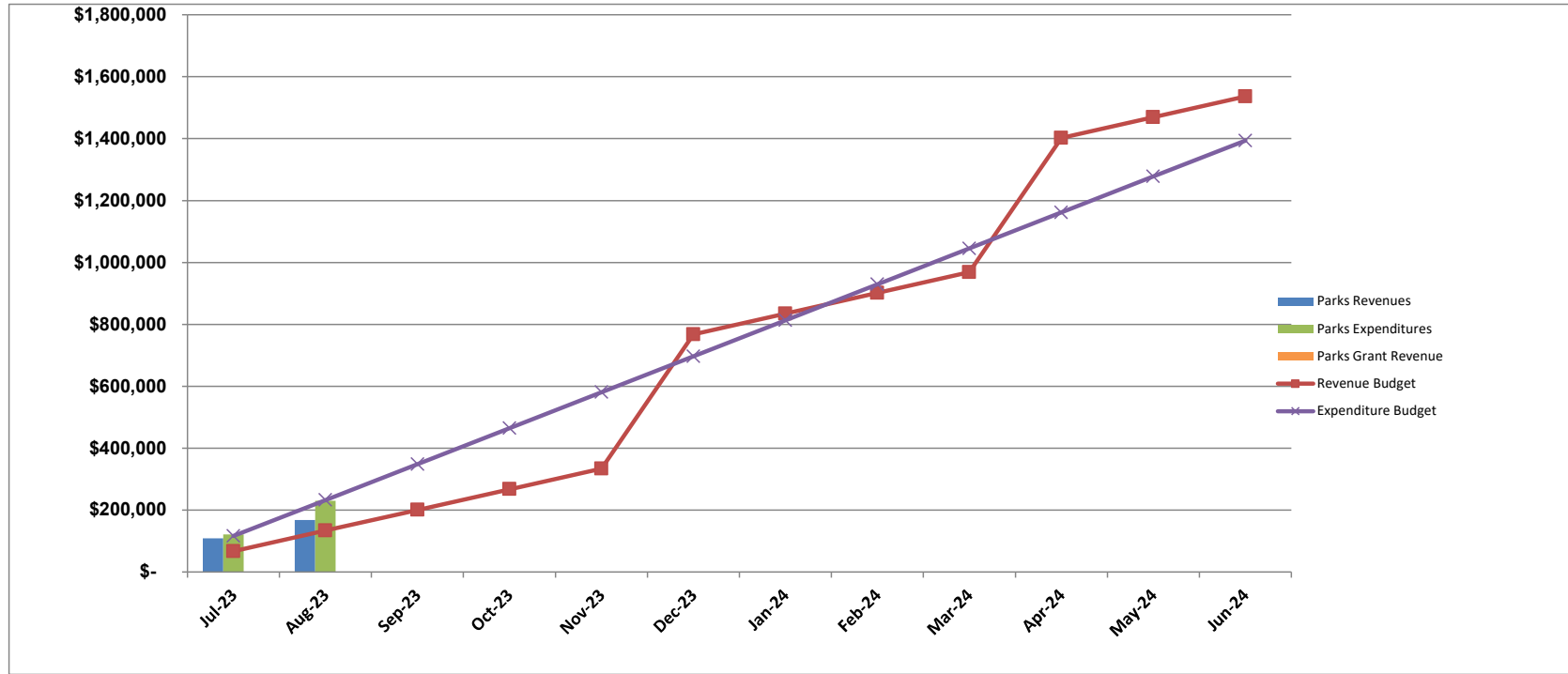
McKinleyville Community Services District August 2024

Comparison of Wastewater Fund Operating Revenues & Expenses to Budget



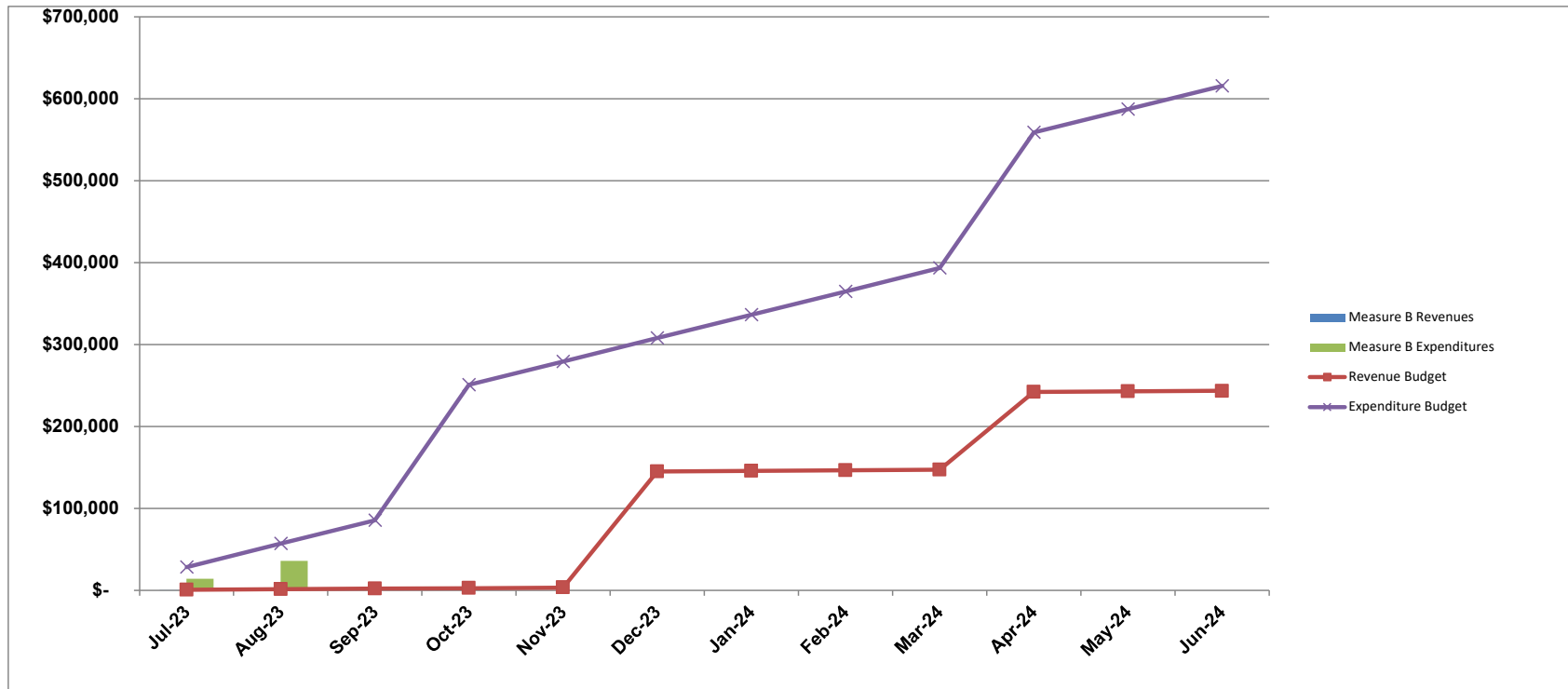
**McKinleyville Community Services District
August 2024**

Comparison of Parks & Recreation Total Revenues & Expenditures to Budget



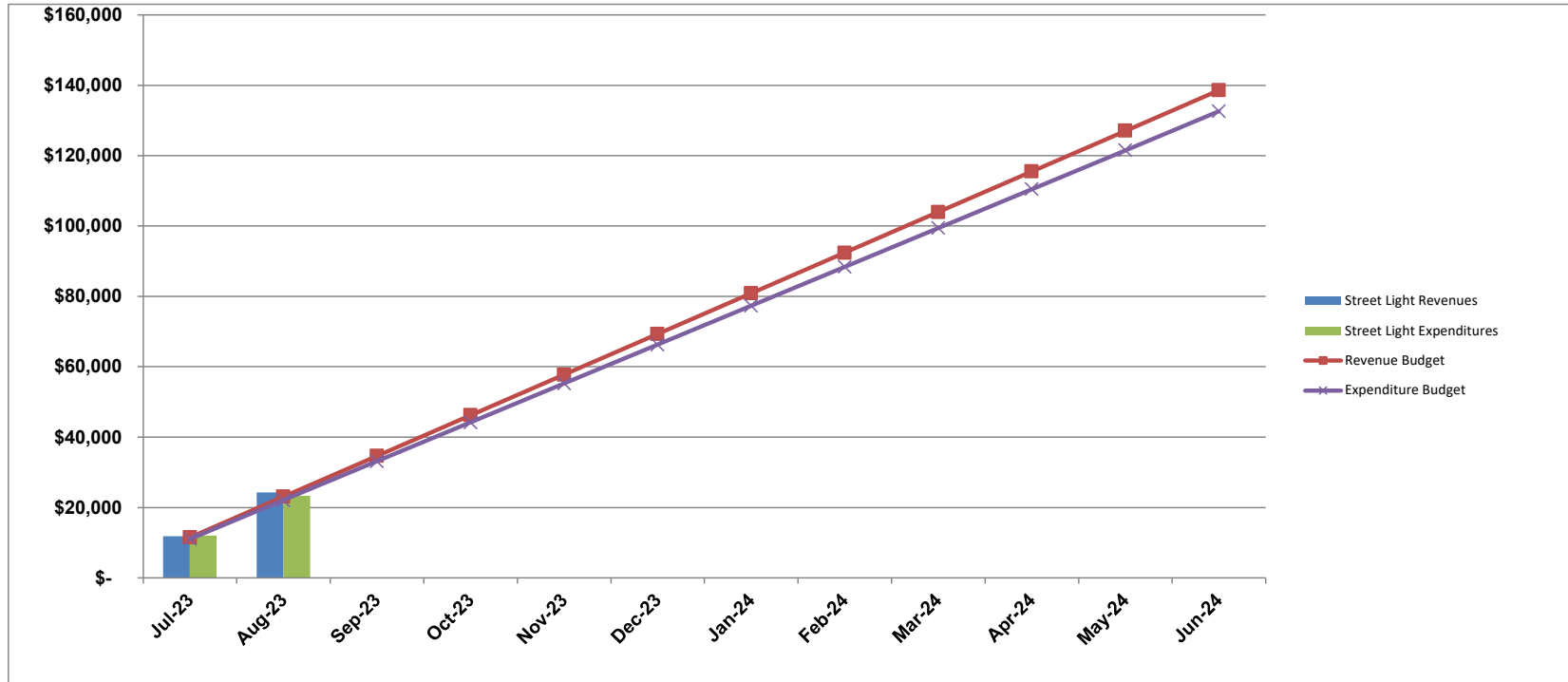
McKinleyville Community Services District
August 2024

Comparison of Measure B Fund Total Revenues & Expenditures to Budget



McKinleyville Community Services District August 2024

Comparison of Street Light Fund Total Revenues & Expenditures to Budget



McKinleyville Community Services District
Cash Disbursement Detail Report
For the Period August 1 through August 31, 2024

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
Accounts Payable Disbursements						
042718	8/29/2024	BAV01	BAVCO-BACKFLOW APPARATUS	(78.11)	280035u	Ck# 042718 Reversed
042855	8/8/2024	*0011	MCSD Customer	190.00	C40807	REFUND (SOFTBALL TEAM)
042856	8/8/2024	*0012	MCSD Customer	138.20	C40807	REFUND (BASKETBALL CAMP)
042857	8/8/2024	10102	101 NETLINK	80.00	0240801-1	BACKUP INTERNET SERVICES
042858	8/8/2024	70701	707 PEST SOLUTIONS	85.00	74010	795 HILLER RD
				120.00	74912	1656 SUTTER
				175.00	75129	1705 GWIN RD
				150.00	75130	1620 PICKETT RD
			Check Total:	530.00		
042859	8/8/2024	ACC04	ACCURATE DRUG TESTING	130.00	0011708	DRUG TEST + PHYSICAL
042860	8/8/2024	ACW01	CB&T/ACWA-JPIA	13,916.37	0703515	GRP. HEALTH INSURANCE
042861	8/8/2024	ADV01	ADVANCED SECURITY SYSTEM	155.02	701989	COMMERCIAL ONSITE SERVICE
042862	8/8/2024	AIR01	AIRGAS USA, LLC.	369.77	151869513	REPAIRS/SUPPLIES
042863	8/8/2024	ATT07	AT&T ACCT 9391081626	178.79	022086347	PHONE LINES
042864	8/8/2024	BAD01	BADGER METER, Inc.	424.90	80166917	MONTHLY FEE
042865	8/8/2024	BNY01	BNY MELLON TRUST COMPANY,	137,387.50	C40807	LOAN CT2124633 (2021B)
042866	8/8/2024	COA01	COASTAL BUSINESS SYSTEMS	176.86	37131162	LEXMARK XM3250 COPIERS
042867	8/8/2024	GHD01	GHD	12,604.55	0-0054776	SWSRF GRANT APP RECYCLED
				1,488.76	0-0054976	MICROGRID
				11,194.77	0-0055447	FISCHER LIFT STATION UPGRADE
			Check Total:	25,288.08		
042868	8/8/2024	GRA02	GRAINGER	25.17	194689031	FIRE HOSE ADAPTER
042869	8/8/2024	HAR03	HARPER MOTORS CO.	98.00	858703	PARTS & LABOR (UNIT #11)
042870	8/8/2024	HAR13	The Hartford - Priority A	464.10	189495854	GRP. HEALTH INS
042871	8/8/2024	HEN04	HENSEL'S ACE HARDWARE	44.20	C40807	REPAIRS/SUPPLY
042872	8/8/2024	HUM01	HUMBOLDT BAY MUNICIPAL	107,687.92	C40807	WTR PURCHASED
042873	8/8/2024	HUM08	HUMBOLDT SANITATION	771.00	47X02660	1620 PICKETT RD TRASH SERVICE
				831.00	47X02661	1656 SUTTER TRASH SERVICE
				771.00	47X02662	1705 GWIN RD TRASH SERVICE
				384.35	47X02663	675 HILLER RD TRASH SERVICE
			Check Total:	2,757.35		
042874	8/8/2024	INF03	INFINITE CONSULTING SERVICES	227.90	12016	ADOBE ACROBAT SUBSCRIPTION
				5,069.03	12038	MONTHLY HOSTING FEE
			Check Total:	5,296.93		

042875	8/8/2024	LDA01	LDA PARTNERS	6,242.79	13/635022	ARCHITECTURAL SERVICES
042876	8/8/2024	MCK04	MCK ACE HARDWARE	1,903.66	C40807	REPAIRS/SUPPLY
042877	8/8/2024	MEN01	MENDES SUPPLY CO.	95.88	C40807	REPAIRS/SUPPLY
042878	8/8/2024	MES01	MCSO Employee	180.80	C40807	REIMBURSEMENT
042879	8/8/2024	MIL01	Miller Farms Nursery	285.80	C40807	REPAIRS/SUPPLY
042880	8/8/2024	MIT01	MITCHELL LAW FIRM	527.00	4746	LEGAL SERVICES
				240.50	4747	LEGAL SERVICES
			Check Total:	767.50		
042881	8/8/2024	NOR01	MICROBAC LABORATORIES, INC	955.00	C40807	LAB TESTS
				6,195.00	C40807.1	LAB TESTS
			Check Total:	7,150.00		
042882	8/8/2024	NOR13	NORTHERN CALIFORNIA SAFET	120.00	30030	MONTHLY FEE
042883	8/8/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	31.38	37-195214	TAIL LIGHT (OLD INVOICE)
				21.54	37-212655	DEF FOR 580 SN
			Check Total:	52.92		
042884	8/8/2024	PGE01	PG & E (Office & Field)	28,349.91	C40807	GAS & ELECTRIC
042885	8/8/2024	PIT02	PITNEY BOWES BANK INC	96.38	C40807	FINANCE CHARGES
042886	8/8/2024	RCS01	DAYS SMART SOFTWARE	6,091.53	V01258780	REC PRO ANNUAL SUBSCRIPTION
042887	8/8/2024	ROJ01	ROJAS COMMUNICATIONS GROUP	2,500.00	202411	GOVERNMENT RELATIONS/LOBB
042888	8/8/2024	SEC03	SECURITY LOCK & ALARM	92.32	220029690	PROFESSIONAL SERVICES
042889	8/8/2024	STRO1	STREAMLINE	375.00	F9E7-0046	SUBSCRIPTIONS
042890	8/8/2024	THO02	Thomas Home Center	409.19	C40807	REPAIRS/SUPPLY
042891	8/8/2024	UMP01	UMPQUA COMMERCIAL CARD	2,092.99	0824BD	TRAVEL/TRAINING/SUPPLIES
				443.93	0824JH	TRAVEL/TRAINING/SUPPLIES
				330.86	0824KM	TRAVEL/TRAINING/SUPPLIES
				565.20	0824LF	TRAVEL/TRAINING/SUPPLIES
				1,679.30	0824PK	TRAVEL/TRAINING/SUPPLIES
				57.19	0824SH	TRAVEL/TRAINING/SUPPLIES
				1,060.30	0824PARKS	TRAVEL/TRAINING/SUPPLIES
			Check Total:	6,229.77		
042892	8/8/2024	UND01	UNDERGROUND SERVICE ALERT	532.87	2434USB24	STATE OF CALIFORNIA
042893	8/8/2024	VAL01	VALLEY PACIFIC PETROLEUM	929.60	24-785510	GAS/OIL/LUBE
042894	8/8/2024	VAL02	VALLEY PACIFIC	4,297.08	24-784926	GAS/OIL/LUBE
042895	8/8/2024	\A005	MCSO Customer	71.00	000C40701	MQ CUSTOMER REFUND FOR AN
042896	8/8/2024	\C030	MCSO Customer	80.93	000C40701	MQ CUSTOMER REFUND FOR CO
042897	8/8/2024	\G027	MCSO Customer	62.09	000C40701	MQ CUSTOMER REFUND FOR GR
042898	8/8/2024	\H025	HUMBOLDT SPLASH & DASH	282.38	000C40701	MQ CUSTOMER REFUND FOR HU
042899	8/8/2024	\K009	MCSO Customer	8.80	000C40701	MQ CUSTOMER REFUND FOR KL
042900	8/8/2024	\S034	MCSO Customer	18.73	000C40701	MQ CUSTOMER REFUND FOR SC

042901	8/8/2024	\S035	MCS D Customer	39.60	000C40701	MQ CUSTOMER REFUND FOR SE
042902	8/8/2024	\T017	MCS D Customer	702.09	000C40701	MQ CUSTOMER REFUND FOR TH
042903	8/16/2024	*0013	MCS D Customer	100.00	C40814	SECURITY DEPOSIT REFUND
042904	8/16/2024	AGB01	AGB	2,429.00	M24-2412	SEISMIC INSPECTION OF TANK
042905	8/16/2024	AMA01	AMAZON CAPITAL SERVICES	2,906.57	C40814	PARTS AND SUPPLIES
042906	8/16/2024	BOR01	BORGES & MAHONEY CO.	641.74	C40814	PARTS AND SUPPLIES
042907	8/16/2024	CAS01	CASH	9.10	C40814	PETTY CASH
				(9.10)	C40814u	Ck# 042907 Reversed
			Check Total:	-		
042908	8/16/2024	COA02	COASTAL BUSINESS SYSTEMS	1,180.00	AR168068	DOCSTAR ANNUAL RENEWAL
042909	8/16/2024	FED02	C.J. BROWN & COMPANY CPAS	8,736.00	C40816	ACCT. / AUDIT PROFESSIONAL
042910	8/16/2024	GHD01	GHD	2,150.41	800055796	PROFESSIONAL SERVICES CWS
042911	8/16/2024	GON01	Softball Umpire	160.00	C40815	SOFTBALL UMPIRE PMT
042912	8/16/2024	HUM08	HUMBOLDT SANITATION	3,081.40	48V70675	PROPERTY CLEAN UP 675 HILLER
042913	8/16/2024	IND01	INDEPENDENT BUS. FORMS	468.95	43342	OFFICE SUPPLIES
				92.41	43367	OFFICE SUPPLIES
			Check Total:	561.36		
042914	8/16/2024	MCB02	MCS D Employee	84.29	C40815	EMPLOYEE REIMBURSEMENT
042915	8/16/2024	MER03	MERCER, FRASER COMPANY	905,384.87	C40815	4.5 TANK PROJECT MONTH PM
042916	8/16/2024	MER04	MERCER FRASER ESCROW48611	47,651.84	C40815	CIP: 4.5M TANK DESIGN.CON
042917	8/16/2024	MUD01	MUDDY WATERS COFFEE CO.,	80.00	292138781	OFFICE SUPPLIES
042918	8/16/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	10.76	537215108	REPAIRS/SUPPLY
042919	8/16/2024	PGE10	PGE STREETLIGHTS	6.26	C40815	GAS & ELECTRIC S.L.- ZONE
042920	8/16/2024	THR01	THRIFTY SUPPLY COMPANY	895.77	103294301	PVC PIPE FOR WWMF
042921	8/16/2024	THR02	DAZEY'S SUPPLY	70.03	7044	REPAIRS/SUPPLY TREATMENT
042922	8/19/2024	PGE17	PG&E	3,500.00	8321927-9	P000306821, EP 1656 SUTTE
042923	8/22/2024	#0001	MCS D Customer	328.70	C40822	DEPOSIT REFUND (JOB AZ1)
042924	8/22/2024	*0014	NORTHERN CALIFORNIA INDIA	100.00	C40822	SECURITY DEPOSIT REFUND
042925	8/22/2024	ACC04	ACCURATE DRUG TESTING	130.00	0011831	DRUG TEST + PHYSICAL
				100.00	0011848	DOT PHYSICAL EXAM
			Check Total:	230.00		
042926	8/22/2024	ATT04	ATT	860.81	448722907	TELEMETRY
042927	8/22/2024	CAL01	CALIFORNIA LIHWAP	650.49	2618	RETURN OF EXCESS LIHWAP FUNDS
042928	8/22/2024	CHA03	CHASE INC.	58,184.34	000001333	PIALORSI LOAN REPAYMENT
042929	8/22/2024	COA01	COASTAL BUSINESS SYSTEMS	1,104.36	37227672	OFFC EQUIP LEAS (SHARP)
042930	8/22/2024	COR01	CORBIN WILLITS SYSTEMS,	1,182.27	00C408151	SUBSCRIPTIONS

042931	8/22/2024	DEP05	DEPARTMENT OF JUSTICE	64.00	752733	FINGERPRINTING
042932	8/22/2024	EUR07	Eureka Rubber Stamp Co.	20.29	A38498	NAME PLATE (KIRSTEN MESSM
042933	8/22/2024	LUB01	LUBE CENTRAL	117.22	15392	PARTS AND LABOR (UNIT #5)
				99.90	15402	PARTS AND LABOR (UNIT #4)
				132.80	15425	PARTS AND LABOR (UNIT #9)
			Check Total:	349.92		
042934	8/22/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	305.34	37-215489	REPAIRS/SUPPLY (UNIT #2)
042935	8/22/2024	PRO01	PROFESSIONAL CREDIT SERVI	25.59	39761	REC. BAD DEBTS
				109.95	40752	REC. BAD DEBTS
			Check Total:	135.54		
042936	8/27/2024	SCH03	MCS D Employee	1,716.42	C40827	PAYROLL PERIOD 08/01/2024
042937	8/29/2024	*0015	MCS D Customer	65.00	C40829	REFUND (PROGRAM WITHDRAWAL)
042938	8/29/2024	*0016	MCS D Customer	100.00	C40829	SECURITY DEPOSIT REFUND
042939	8/29/2024	BIN02	SCOTT BINDER	244.50	C40829	TRAVEL ADV (CSDA ANNUAL)
042940	8/29/2024	CAS01	CASH	10.90	C40829	PETTY CASH
042941	8/29/2024	COU07	DAVID COUCH	244.50	C40829	TRAVEL ADV (CSDA ANNUAL)
042942	8/29/2024	CRA01	CRAWFORD & ASSOCIATES, INC	8,762.32	41410	4.5MG TANK
042943	8/29/2024	EUR06	EUREKA READY MIX	1,986.91	96799	PEA GRAVEL, 3/4 BASE CLAS
				742.99	96864	4000PSI, SHORT LOAD, DARA
			Check Total:	2,729.90		
042944	8/29/2024	GHD01	GHD	7,775.15	0-0056289	SWSRF GRANT APP RECYCLED
				438.95	0-0056291	MICROGRID
				13,972.17	0-0056746	FISCHER LIFT STATION UPGRADE
			Check Total:	22,186.27		
042945	8/29/2024	GON01	Softball Umpire	160.00	C40829	SOFTBALL UMPIRE PMT
042946	8/29/2024	HUM04	HUMBOLDT COUNTY PLANNING	500.25	LI24-1417	COUNTY PERMIT FOR BMX
042947	8/29/2024	IND01	INDEPENDENT BUS. FORMS	248.61	43375	PAYROLL CHECKS
042948	8/29/2024	KEN02	KENNEDY/JENKS CONSULTANTS	31,728.20	173704	4.5MG TANK
042949	8/29/2024	MAY02	DENNIS MAYO	125.00	C40829	DIRECTORS FEES FOR 08/07/
042950	8/29/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	75.22	37-217334	REPAIRS/SUPPLY (TORO)
042951	8/29/2024	ORS03	GREG ORSINI	244.50	C40829	TRAVEL ADV (CSDA ANNUAL)
042952	8/29/2024	PGE05	PGE	656.80	C40829	GAS & ELECTRIC S.L.- ZONE
042953	8/29/2024	PGE06	PG&E-STREETLIGHTS	29.83	C40829	GAS & ELECTRIC S.L.- ZONE
042954	8/29/2024	PGE07	PG&E STREETLIGHTS	1,886.95	C40829	GAS & ELECTRIC
042955	8/29/2024	PGE08	PGE STREETLIGHTS	28.88	C40829	GAS & ELECTRIC S.L.- ZONE
042956	8/29/2024	PGE09	PGE-STREETLIGHTS	144.66	C40829	GAS & ELECTRIC S.L.- ZONE
042957	8/29/2024	PGE11	PGE STREETLIGHTS	22.64	C40829	GAS & ELECTRIC SEWER PUMP

042958	8/29/2024	PGE12	PGE	175.80	C40829	GAS & ELECTRIC HILLER
042959	8/29/2024	PGE13	PGE	5.68	C40829	GAS & ELECTRIC OPEN SPACE
042960	8/29/2024	SHN01	SHN ENGINEERING	4,072.50	122232	PROFESSIONAL SERVICES
042961	8/29/2024	TPX01	TPx COMMUNICATIONS	2,979.12	1207020-0	INTERNET SERVICES
042962	8/29/2024	WIL09	WILLDAN FINANCIAL SERVICE	1,250.00	010-59471	WATER COP ARBITRAGE REBAT
				1,250.00	010-59472	SEWER COP ARBITRAGE REBAT
			Check Total:	2,500.00		
D00098	8/29/2024	BIN01	BINDER, SCOTT	125.00	C40829	DIRECTORS FEES FOR 08/07/24
		BIT01	BITEMAN, JAMES	125.00	C40829	DIRECTORS FEES FOR 08/07/24
		COU09	COUCH, DAVID	125.00	C40829	DIRECTORS FEES FOR 08/07/24
			Check Total:	375.00		
			Total Disbursements, Accounts payable:	1,488,395.48		
Payroll Related Disbursements						
20205	8/8/2024		MCS D Employees	1,504.99		Early Issue Payroll
20206-20225	8/9/2024		MCS D Employees	17,830.86		
20226	8/6/2024	CAL12	CalPERS 457 Plan	8,146.19	C40806	RETIREMENT
				779.86	1C40806	PERS 457 LOAN PMT
				374.95	2C40806	ROTH 457
			Check Total:	9,301.00		
20227	8/6/2024	DIR01	DIRECT DEPOSIT VENDOR- US	43,851.10	C40806	Direct Deposit
20228	8/6/2024	EMP01	Employment Development	-	C40724	STATE INCOME TAX
				268.08	C40726	STATE INCOME TAX
				-	C40729	STATE INCOME TAX
				53.83	C40805	STATE INCOME TAX
				2,481.23	C40806	STATE INCOME TAX
				43.55	1C40724	SDI
				91.33	1C40726	SDI
				7.35	1C40729	SDI
				23.79	1C40805	SDI
				1,006.48	1C40806	SDI
			Check Total:	3,975.64		
20229	8/6/2024	HEA01	HEALTH EQUITY, ATTN: CLIEN	65.00	C40806	HSA
20230	8/6/2024	HUM29	UMPQUA BANK--PAYROLL DEP.	-	C40724	FEDERAL INCOME TAX
				871.68	C40726	FEDERAL INCOME TAX
				6.02	C40729	FEDERAL INCOME TAX
				268.98	C40805	FEDERAL INCOME TAX
				9,410.74	C40806	FEDERAL INCOME TAX
				245.46	1C40724	FICA
				1,029.54	1C40726	FICA
				82.90	1C40729	FICA
				268.20	1C40805	FICA
				11,345.86	1C40806	FICA
				57.41	2C40724	MEDICARE
				240.78	2C40726	MEDICARE
				19.38	2C40729	MEDICARE
				62.72	2C40805	MEDICARE
				2,653.48	2C40806	MEDICARE
			Check Total:	26,563.15		
20231-20233	8/9/2024		VOIDS	(88,969.89)		VOIDS

20234	8/6/2024	ACW01	CB&T/ACWA-JPIA	59,373.54	C40731	MED-DENTAL-EAP INSUR
20235	8/6/2024	PUB01	Public Employees PERS	29,446.35	C40731	PERS PAYROLL REMITTANCE
20236-20265	8/23/2024		MCSD Employees	21,439.66		Employee Payroll
20266	8/21/2024	CAL12	CalPERS 457 Plan	7,780.21	C40821	RETIREMENT
				779.86	1C40821	PERS 457 LOAN PMT
				286.44	2C40821	ROTH 457
			Check Total:	8,846.51		
20267	8/21/2024	DIR01	DIRECT DEPOSIT VENDOR- US	44,245.30	C40821	Direct Deposit
20268	8/21/2024	EMP01	Employment Development	2,350.24	C40821	STATE INCOME TAX
				1,042.53	1C40821	SDI
			Check Total:	3,392.77		
20269	8/21/2024	HEA01	HEALTHEQUITY, ATTN: CLIEN	65.00	C40821	HSA
20270	8/21/2024	HUM29	UMPQUA BANK--PAYROLL DEP.	9,419.44	C40821	FEDERAL INCOME TAX
				11,820.72	1C40821	FICA
				2,764.46	2C40821	MEDICARE
			Check Total:	24,004.62		
			Total Disbursements, Payroll	204,935.60		
			TOTAL CHECK DISBURSEMENTS	1,693,331.08		

**McKinleyville Community Services District
Treasurer's Report **DRAFT**
September 2024**

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Page 14	Cash Disbursement Report

Ratios

DRAFT as of September 30, 2024

- Utility Accounts Receivable Turnover Days	<table border="1"><tr><td>12</td></tr></table>	12
12		
- YTD Breakeven Revenue, Water Fund:	<table border="1"><tr><td>\$ 802,266</td></tr></table>	\$ 802,266
\$ 802,266		
- YTD Actual Water Sales:	<table border="1"><tr><td>\$ 1,232,020</td></tr></table>	\$ 1,232,020
\$ 1,232,020		
- Days of Cash on Hand-All Operations Checking/MM	<table border="1"><tr><td>362</td></tr></table>	362
362		

**McKinleyville Community Services District
Investments & Cash Flow Report
DRAFT as of September 30, 2024**

Petty Cash & Change Funds 9,111.56

Cash

Operating & Money Market - Beginning Balance		3,583,007.04
Cash Receipts:		
Utility Billings & Other Receipts	883,743.93	
Money Market Account Interest	7,895.48	
Transfers from County Funds #2560, #4240, CalCLASS, Meas. B	-	
Other Cash Receipts (Grants/Other Receivables)	3,046,787.56	
Other MISC monthly adjustments	55,708.90	
Total Cash Receipts		3,994,135.87
Cash Disbursements:		
Adjustments due to timing		
Payroll Related Expenditures (incl. CalPERS UAL pmt)	(344,087.54)	
Debt Service	-	
Accounts Payable & Other/Misc Expenditures	(949,582.08)	
Other MISC monthly adjustments	(28,320.96)	
Total Cash Disbursements		(1,321,990.58)
Operating & Money Market - Ending Balance		6,255,152.33
Total Cash		6,264,263.89

Investments (Interest and Market Valuation will be re-calculated as part of the year-end close, if material)

LAIF - Beginning Balance	148,662.40	
Net Quarterly Activity	-	
LAIF - Ending Balance		148,662.40
Humboldt Co. #2560 - Beginning Balance	1,555,631.20	
Property Taxes and Assessments	-	
Transfer to/from Operating Cash Acct or CalCLASS	-	
Interest Income (net of adjustments)	-	
Humboldt Co. #2560 - Ending Balance		1,555,631.20
Humboldt Co. #4240 - Beginning Balance	91,472.63	
Net Quarterly Activity	-	
Humboldt Co. #4240 - Ending Balance		91,472.63
Humboldt Co. #9390 - Beginning Balance	-	
Net Quarterly Activity	-	
Humboldt Co. #9390 - Ending Balance		-
Market Valuation Account (updated annually at year end)		(37,294.11)
BNY COPS Series A & B - Beginning Balance	5,312,857.03	
Bond Principal Total (Series A & B)	-	
Bond Draws for Capital Projects	(1,000,000.00)	
Bond Reserve Payment/Transfer to Service Fund	-	
Debt Service Payment, Principal/Interest (Net)	-	
Bond Earned Interest	59,756.19	
BNY COPS Series A & B - Ending Balance		4,372,613.22
Section 115 Trust Beginning Balance	2,713,123.00	
Net Transfer to/from Designated Reserves: OPEB	-	
Net: Interest Income/Unrealized Gain/Loss	200,205.00	
		2,913,328.00
CalCLASS - Beginning Balance	15,899,941.21	
Net Transfer to/from Checking	-	
Net Transfer to/from Designated Reserves: PERS/OPEB	-	
Net Transfer to/from Capacity Fees/Catastrophe/Other Reserves	-	
Net: Interest Income/Unrealized Gain/Loss	68,523.65	
CalCLASS - Ending Balance		15,968,464.86
Total Investments		25,012,878.20
Total Cash & Investments - Current Quarter		31,277,142.09
Cash & Cash Equivalents		31,259,643.91
Davis-Grunsky Loan Reserve		17,498.18
Total Cash & Investments		31,277,142.09

McKinleyville Community Services District
 Consolidated Balance Sheet by Fund **DRAFT**
 DRAFT as of September 30, 2024

	Governmental Funds			Proprietary Funds		Total (Memorandum Only)
	Parks & General	Measure B	Streetslights	Water	Wastewater	
ASSETS						
Current Assets						
Unrestricted cash & cash equivalents	\$ 1,091,460.68	\$ (711,859.85)	\$ 143,584.41	\$ 9,364,359.39	\$ 14,119,178.92	\$ 24,006,723.55
Accounts receivable	82,008.98	-	4,384.77	1,081,773.03	640,804.07	1,808,970.85
Prepaid expenses & other current assets	66,435.95	-	5,234.84	140,474.36	74,894.69	287,039.84
Total Current Assets	1,239,905.61	(711,859.85)	153,204.02	10,586,606.78	14,834,877.68	26,102,734.24
Noncurrent Assets						
Restricted cash & cash equivalents	199,339.22	-	-	1,088,312.57	3,301,798.83	4,589,450.62
Other noncurrent assets	-	-	-	932,250.00	1,124,438.00	2,056,688.00
Capital assets (net)	-	-	-	18,625,328.55	31,327,666.61	49,952,995.16
Total Noncurrent Assets	199,339.22	-	-	20,645,891.12	35,753,903.44	56,599,133.78
TOTAL ASSETS	\$ 1,439,244.83	\$ (711,859.85)	\$ 153,204.02	\$ 31,232,497.90	\$ 50,588,781.12	\$ 82,701,868.02
LIABILITIES & FUND BALANCE/NET ASSETS						
Current Liabilities						
Accounts payable & other current liabilities	\$ 92,709.85	\$ 7,222.51	\$ 182.58	\$ 259,434.81	\$ (47,425.34)	\$ 312,124.41
Accrued payroll & related liabilities	136,560.60	-	-	78,582.24	78,302.06	293,444.90
Total Current Liabilities	229,270.45	7,222.51	182.58	338,017.05	30,876.72	605,569.31
Noncurrent Liabilities						
Long-term debt	-	-	-	6,118,796.96	20,034,453.32	26,153,250.28
Other noncurrent liabilities	-	-	-	3,938,320.93	4,214,869.77	8,153,190.70
Total Noncurrent Liabilities	-	-	-	10,057,117.89	24,249,323.09	34,306,440.98
TOTAL LIABILITIES	229,270.45	7,222.51	182.58	10,395,134.94	24,280,199.81	34,912,010.29
Fund Balance/Net Assets						
Fund balance	(2,879,497.88)	(719,082.36)	153,021.44	-	-	(3,445,558.80)
Net assets	4,089,472.26	-	-	8,330,831.37	15,015,368.02	27,435,671.65
Investment in capital assets, net of related debt	-	-	-	12,506,531.59	11,293,213.29	23,799,744.88
Total Fund Balance/Net Assets	1,209,974.38	(719,082.36)	153,021.44	20,837,362.96	26,308,581.31	47,789,857.73
TOTAL LIABILITIES & FUND BALANCE/NET ASSETS	\$ 1,439,244.83	\$ (711,859.85)	\$ 153,204.02	\$ 31,232,497.90	\$ 50,588,781.12	\$ 82,701,868.02
Difference in Reclass from Cap Assets to Net Assets:						
Investment in General Capital Assets	\$ 3,390,814.74					
General Long-term Liabilities						
PG&E Streetslights Loan	-					
Meas. B Loan: Teen/Community Center	672,720.00					
OPEB Liability	3,291,932.47			1,207,254.38	1,446,632.90	5,945,819.75
CalPERS Pension Liability/Deferred Inflows-Outflows	1,101,418.97			692,481.42	849,101.42	2,643,001.81
Accrued Compensated Absences	72,357.75					
TOTAL GENERAL LONG-TERM LIABILITIES	\$ 5,138,429.19					

McKinleyville Community Services District
DRAFT Activity Summary by Fund, Approved Budget
September 2024

								% Year Remaining: 75.00%		
Department Summaries	July	August	September	% of Year 25.00% YTD	Approved YTD Budget	Over (Under) YTD Budget	Over (Under) YTD Budget %	Total Budget	Remaining	
									Budget	Budget %
Water										
Water Sales	377,798	466,657	387,565	1,232,020	1,087,500	144,520	13.29%	4,350,000	3,117,980	71.68%
Other Revenues	18,199	19,951	9,039	47,189	76,738	(29,549)	-38.51%	306,950	259,761	84.63%
Total Operating Revenues	395,997	486,608	396,604	1,279,209	1,164,238	114,971	9.88%	4,656,950	3,377,741	72.53%
Salaries & Benefits	136,738	111,520	104,841	353,099	365,179	(12,080)	-3.31%	1,460,717	1,107,618	75.83%
Water Purchased	107,688	108,330	111,217	327,235	323,750	3,485	1.08%	1,295,000	967,765	74.73%
Other Expenses	49,723	47,132	39,224	136,079	231,996	(95,917)	-41.34%	927,985	791,906	85.34%
Depreciation	33,333	33,333	33,333	99,999	100,000	(1)	0.00%	400,000	300,001	75.00%
Total Operating Expenses	327,482	300,315	288,616	916,413	1,020,925	(104,512)	-10.24%	4,083,702	3,167,289	77.56%
Net Operating Income	68,515	186,292	107,988	362,796	143,313	10,458		573,248	210,452	
Grants	560	-	-	560	1,750,000	(1,749,440)		7,000,000	6,999,440	99.99%
Interest Income	22,552	42,302	28,947	93,801	37,500	56,301	150.14%	150,000	56,199	37.47%
Interest Expense	7,138	-	-	7,138	50,181	43,043	-85.77%	200,724	193,586	96.44%
Total Non-Operating Income	15,974	42,302	28,947	87,223	1,737,319	(1,736,181)		6,949,276	6,862,053	
Net Income (Loss)	84,489	228,595	136,935	450,019	1,880,632	(1,725,723)		7,522,524	7,072,505	
Wastewater										
Wastewater Service Charges	365,828	395,146	369,717	1,130,691	1,050,000	80,691	7.68%	4,200,000	3,069,309	73.08%
Other Revenues	26,213	26,294	10,630	63,138	71,611	(8,473)	-11.83%	286,442	223,304	77.96%
Total Operating Revenues	392,041	421,440	380,347	1,193,829	1,121,611	72,218	6.44%	4,486,442	3,292,613	73.39%
Salaries & Benefits	150,184	131,183	136,410	417,776	380,721	37,055	9.73%	1,522,885	1,105,109	72.57%
Other Expenses	62,277	63,980	52,065	178,322	290,396	(112,074)	-38.59%	1,161,585	983,263	84.65%
Depreciation	125,000	125,000	125,000	375,000	375,000	-	0.00%	1,500,000	1,125,000	75.00%
Total Operating Expenses	337,461	320,162	313,474	971,097	1,046,117	(75,020)	-7.17%	4,184,470	3,213,373	76.79%
Net Operating Income	54,580	101,278	66,873	222,731	75,494	147,237		301,972	79,241	
Grants	560	-	-	560	181,250	(180,690)	-99.69%	725,000	724,440	99.92%
Interest Income	28,754	60,872	44,303	133,929	30,000	103,929	346.43%	120,000	(13,929)	-11.61%
Interest Expense	-	278,317	-	278,317	63,963	(214,354)	335.12%	255,851	(22,466)	-8.78%
Total Non-Operating Income	29,314	(217,445)	44,303	(143,828)	147,287	137,593		589,149	732,977	124.41%
Net Income (Loss)	83,894	(116,167)	111,176	78,903	222,781	(143,878)		891,121	812,218	
Enterprise Funds Net Income (Loss)	168,384	112,428	248,111	528,922	2,103,413	(1,574,491)		8,413,645	7,884,723	

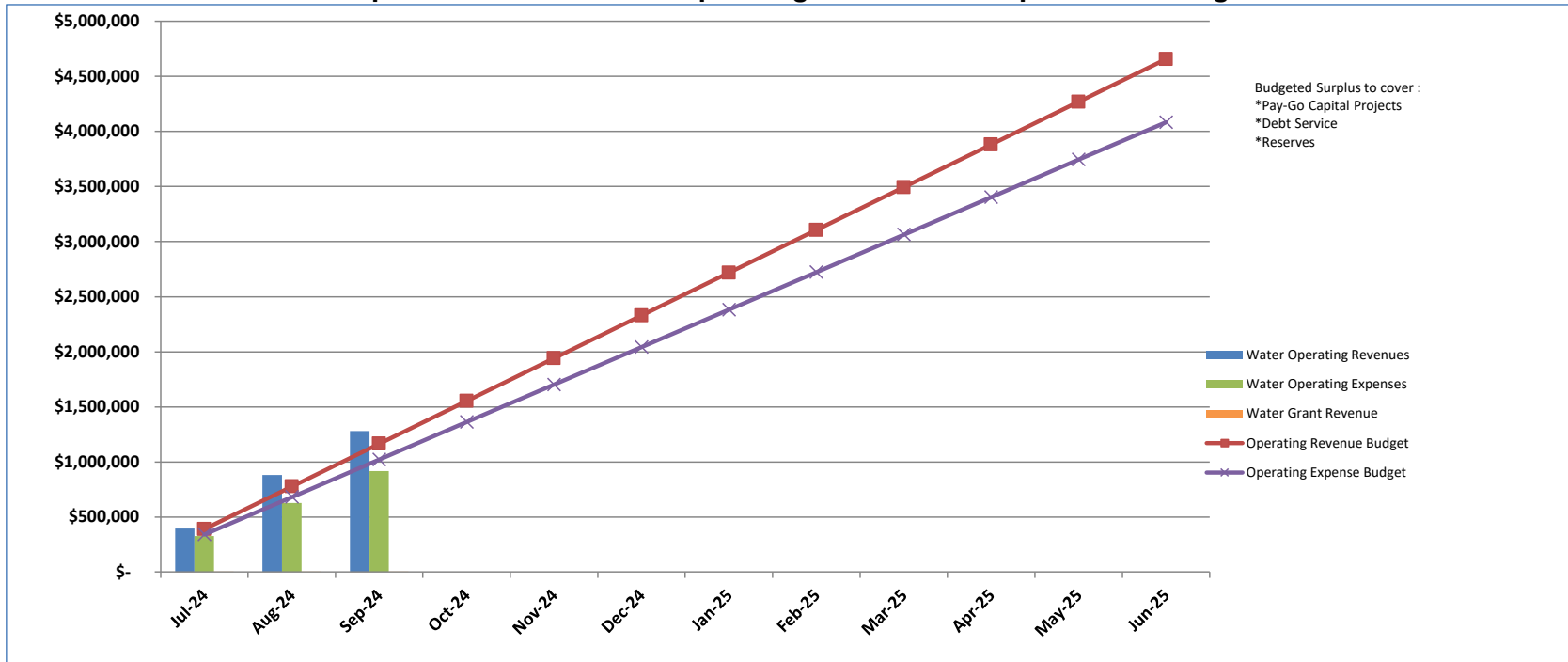
McKinleyville Community Services District
DRAFT Activity Summary by Fund, Approved Budget
September 2024

Department Summaries	July	August	September	% of Year 25.00% YTD	Approved YTD Budget	Over (Under) YTD Budget	Over (Under) YTD Budget %	% Year Remaining: 75.00%		
								Total Budget	Remaining Budget	Budget %
*Parks & Recreation										
Program Fees	65,991	9,156	2,066	77,213	106,538	(29,325)	-27.53%	426,150	348,937	81.88%
Rents & Facility Related Fees	8,508	16,190	3,795	28,493	25,331	3,162	12.48%	101,325	72,832	71.88%
Property Taxes	-	-	-	-	183,449	(183,449)	-100.00%	733,794	733,794	100.00%
Other Revenues	12,292	12,284	14,610	39,186	49,888	(10,702)	-21.45%	199,550	160,364	80.36%
Interest Income	21,059	23,175	17,359	61,593	18,750	42,843	228.50%	75,000	13,407	17.88%
Total Revenues	107,850	60,806	37,829	206,485	383,956	(177,471)	-46.22%	1,535,819	1,329,334	86.56%
Salaries & Benefits	95,370	87,799	94,991	278,160	274,985	3,175	1.15%	1,099,941	821,781	74.71%
Other Expenditures	25,733	21,154	15,122	62,009	73,494	(11,485)	-15.63%	293,975	231,966	78.91%
Total Expenditures	121,103	108,953	110,114	340,169	348,479	(8,310)	-2.38%	1,393,916	1,053,747	75.60%
Other Financing Sources:										
Grant Revenues	-	-	-	-	325,000	(325,000)	-100.00%	1,300,000	1,300,000	100.00%
Capital Expenditures	-	500	15,867	16,368	1,016,667	(1,000,299)	-84.06%	1,300,000	1,283,632	98.74%
Excess (Deficit)	(13,252)	(48,648)	(88,152)	(150,052)	(656,190)	506,138		141,903	1,575,588	
*Measure B Assessment										
Total Revenues	100	138	3,848	4,086	176,165	(172,079)	-97.68%	704,659	700,573	99.42%
Salaries & Benefits	8,874	13,812	14,428	37,114	42,379	(5,265)	-12.42%	169,514	132,400	78.11%
Other Expenditures	5,283	8,075	7,277	20,636	43,059	(22,424)	-52.08%	172,235	151,600	88.02%
Capital Expenditures/Loan Repayment	-	-	-	-	68,492	(68,492)	-100.00%	273,968	273,968	100.00%
Total Expenditures	14,157	21,887	21,706	57,749	153,930	(96,181)	-62.48%	615,717	557,968	90.62%
Excess (Deficit)	(14,057)	(21,749)	(17,857)	(53,664)	22,235	(75,899)		88,942	142,606	
*Street Lights										
Total Revenues	11,855	12,389	12,154	36,398	34,650	1,748	5.05%	138,600	102,202	73.74%
Salaries & Benefits	6,933	4,664	4,732	16,329	16,471	(142)	-0.86%	65,882	49,553	75.22%
Other Expenditures	5,103	6,629	3,863	15,594	15,424	170	1.10%	61,695	46,101	74.72%
Capital Expenditures/Loan Repayment	-	-	-	-	1,250	(1,250)	-100.00%	5,000	5,000	100.00%
Total Expenditures	12,035	11,293	8,595	31,923	33,145	(1,222)	-3.69%	132,577	100,654	75.92%
Excess (Deficit)	(180)	1,095	3,560	4,475	1,505	(2,970)		6,023	1,548	
Governmental Funds Excess (Deficit)	(27,490)	(69,301)	(102,450)	(199,241)	(632,450)	433,209		236,868	1,719,741	

*Governmental Funds use a modified accrual basis of accounting per GASB

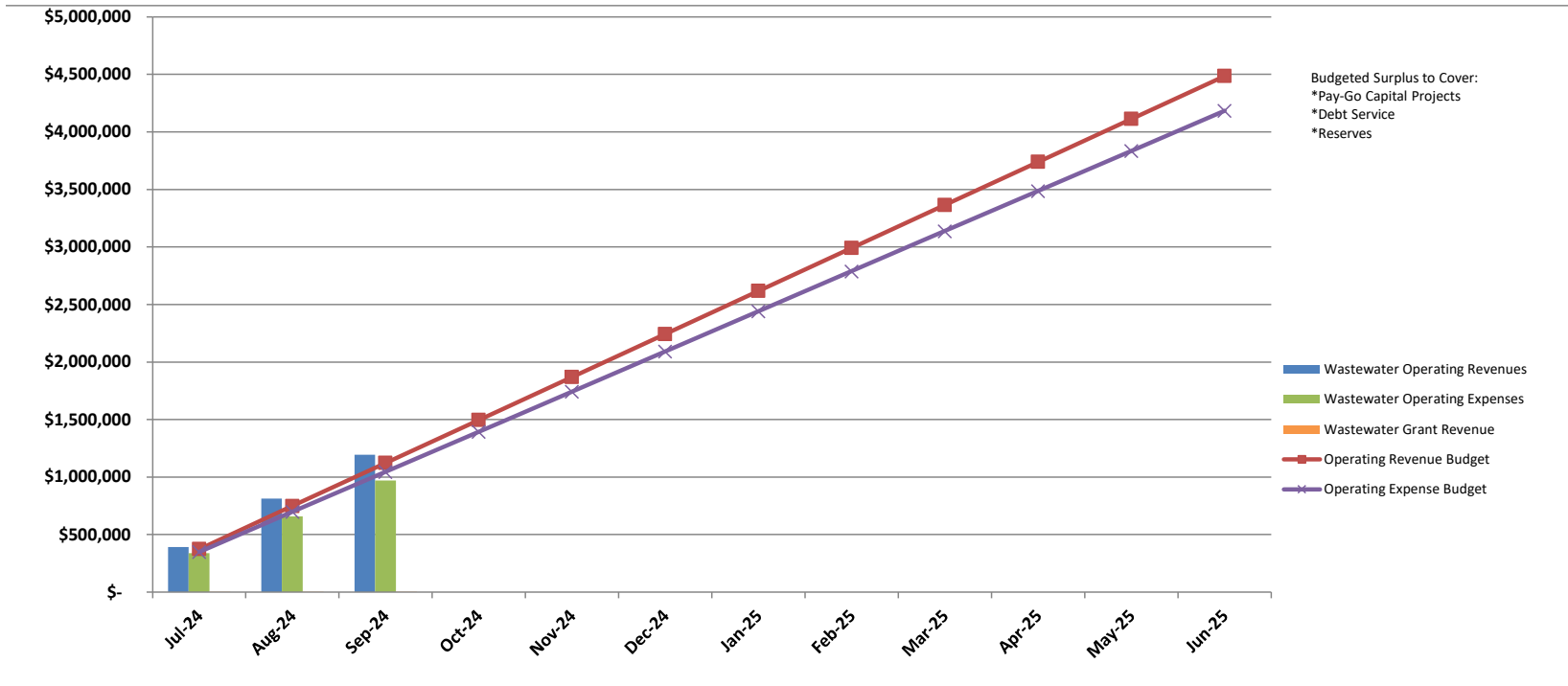
**McKinleyville Community Services District
DRAFT as of September 30, 2024**

Comparison of Water Fund Operating Revenues & Expenses to Budget



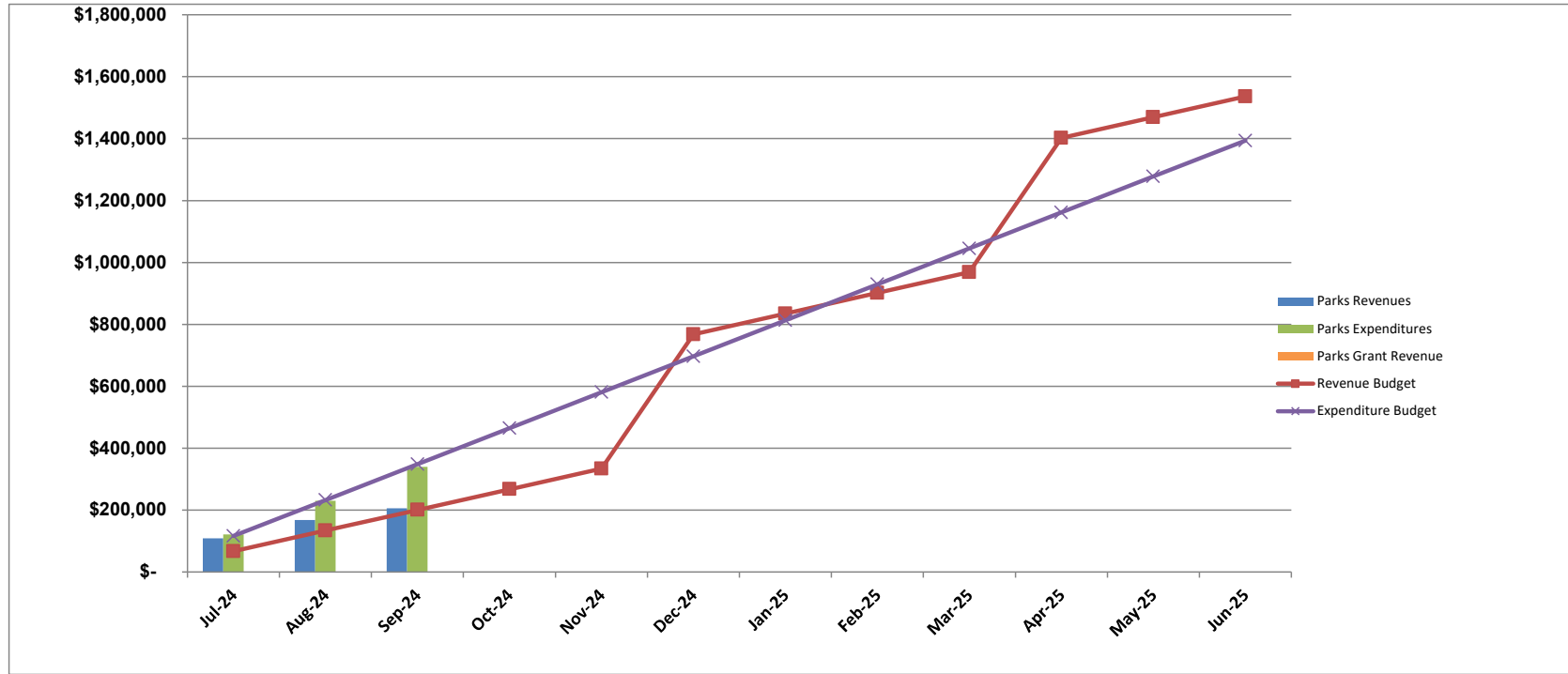
**McKinleyville Community Services District
DRAFT as of September 30, 2024**

Comparison of Wastewater Fund Operating Revenues & Expenses to Budget



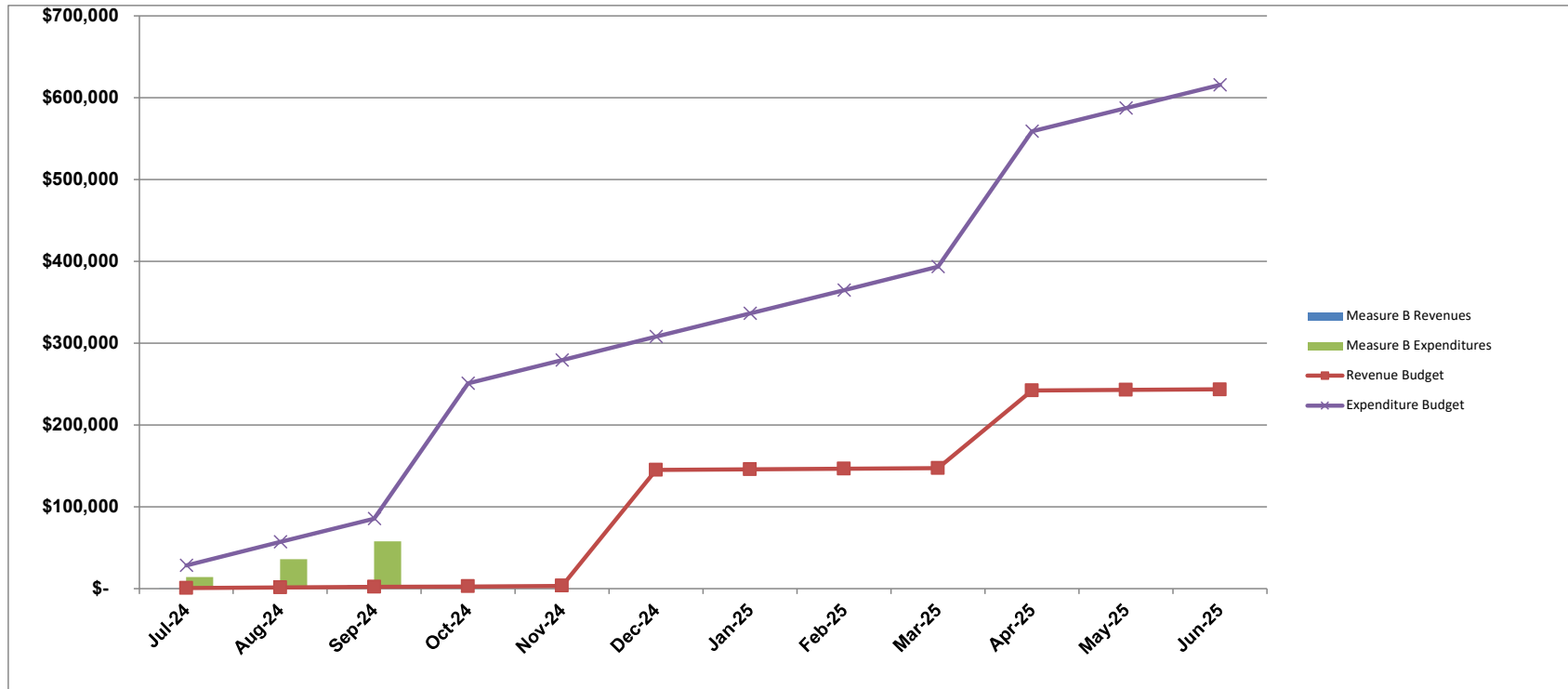
**McKinleyville Community Services District
DRAFT as of September 30, 2024**

Comparison of Parks & Recreation Total Revenues & Expenditures to Budget



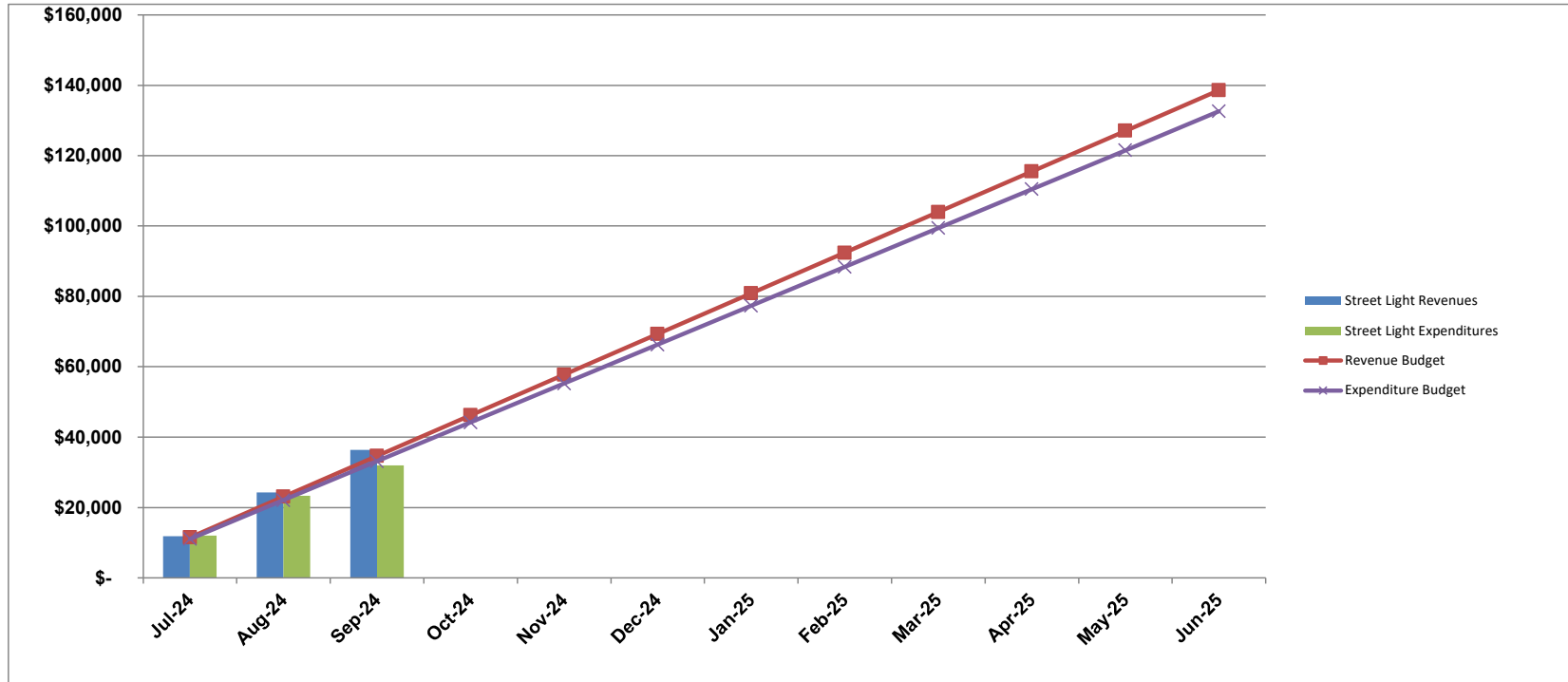
McKinleyville Community Services District
DRAFT as of September 30, 2024

Comparison of Measure B Fund Total Revenues & Expenditures to Budget



McKinleyville Community Services District
DRAFT as of September 30, 2024

Comparison of Street Light Fund Total Revenues & Expenditures to Budget



**McKinleyville Community Services District
Capital Expenditure Quarterly Report
DRAFT as of September 30, 2024**

	July	August	September	YTD Total	FY 24-25 Budget	Remaining		Notes
						Budget \$	Budget %	
Water Department								
4.5m New Water Tank	993,527	-	53,375	1,046,902	9,000,000	7,953,098	88%	
Water Tank Cathodic	-	-	1,064	1,064	25,000	23,936	96%	
Emergency Water Supply Mad River	-	-	-	-	250,000	250,000	100%	
Meter Reader Upgrade	-	-	-	-	8,000	8,000	100%	
MCCLUSKI Tank 3 Replacement	-	-	-	-	200,000	200,000	100%	
Fire Hydrant System Upgrade	-	-	-	-	7,000	7,000	100%	
Water Tank Painting	-	-	-	-	750,000	750,000	100%	
Water Main Rehab & Replacement	-	-	-	-	1,800,000	1,800,000	100%	Water Main Rehab
Subtotal	993,527	-	54,438	1,047,966	12,040,000	10,992,034	91%	
Wastewater Department								
Sewer Main Rehab & Replacement	-	-	-	-	1,500,000	1,500,000	100%	Sewer Main Rehab
Fischer Lift Station Upgrades	11,195	13,972	21,129	-	250,000	250,000	100%	
WWMF Engr Study (Disinfection Upgrade)	-	-	-	-	70,000	70,000	100%	
WWMF Sludge Disposal - next	-	-	-	-	200,000	200,000	100%	Sludge handling/disposal
WWMF Pond Armoring	-	-	-	-	80,000	80,000	100%	WWMF Pond Armoring
WWMF Pumps & Motors	-	-	-	-	16,000	16,000	100%	
WWMF Fencing and Gate/Security Proj.	-	32	953	-	10,000	10,000	100%	
Collection Upgrades-UndercrossingsProj	-	-	-	-	100,000	100,000	100%	Collection System upgrades
Fischer Lift Station Generator	-	-	-	-	60,000	60,000	100%	Fischer Lift Stn Generator
Solar Project - CWSRF Grant/Loan	5,561	439	2,039	-	250,000	250,000	100%	WWMF Solar Project
WWMF - CEQA/ NPDES Permit	-	-	4,000	-	25,000	25,000	100%	NPDES Permit Project
SCBA Apparatus and Bottles	-	-	-	-	6,000	6,000	100%	WWMF Lab Cabinets
Sewer Main Camera Replacement	-	-	-	-	30,000	30,000	100%	SwrLiftStnUpgrade-Letz
Subtotal	16,756	14,444	28,121	-	2,597,000	2,597,000	100%	
Water & Wastewater Operations								
Heavy Equipment	-	-	-	-	230,000	230,000	100%	backhoe, tractor/attachemnts/aircc
Utility Vehicles	-	-	-	-	160,000	160,000	100%	CCTV truck, 3/4 or 1-ton Pickup
Office Remodel, Corporate Yard & Shops	6,243	32,120	-	-	130,000	130,000	100%	Facilities upgrade/sealcoat
Computers & Software	-	-	-	-	23,000	23,000	100%	Server, PCs, GIS/SEMS/CADD
Fischer Ranch - Reclamation Site Upgrade (tree farm)	12,605	7,775	7,856	-	130,000	130,000	100%	Match to 3rd party grant funding
Fischer Ranch - Barn & Fence upgrades, Irrig pip	-	-	-	-	15,000	15,000	100%	Barn/ house/ fence, Irrig. pipe, Unx
Office Remodel-Land Purchase	-	-	-	-	450,000	450,000	100%	Purch property behind main offc
Small Equipment & Other	-	-	-	-	20,000	20,000	100%	Misc,response, & GPS surveying
Subtotal	18,847	39,896	7,856	-	1,158,000	1,158,000	100%	
Enterprise Funds Total	1,029,131	54,339	90,416	1,047,966	15,795,000	14,747,034	93%	
Parks & Recreation Department								
Hiller Park & Sports Complex	-	-	-	-	40,000	40,000	100%	Hiller Sports Sealcoat-CountyGrant
Pierson Park - Landscaping, Restrooms, Gazebo	-	-	-	-	112,000	112,000	100%	Pierson Pk-Landscape & signage
Azalea Hall Projects	-	-	-	-	19,000	19,000	100%	Major appliance replacemnt
McKinleyville Activity Center Upgrades	-	-	-	-	25,000	25,000	100%	Flooring replacement
Teen & Community Center	-	-	-	-	5,000	5,000	100%	Parking Lot/Exterior Rehab
McKinleyville Library Projects	-	-	-	-	63,000	63,000	100%	Floor/Furnace/ADA
Projects Funded by Quimby/ Other	-	500	-	-	1,300,000	1,300,000	100%	BMX Track and Park Project
Projects Contingent upon Grant Funding	-	-	-	-	80,000	80,000	100%	Community Forest
Other Parks Projects & Equipment	-	-	15,867	-	27,000	27,000	100%	Utility truck from Ops?
Subtotal	-	500	15,867	-	1,671,000	1,671,000	100%	
Streetlights								
Pole Replacement	-	-	-	-	5,000	5,000	100%	Pole Replacement
Subtotal	-	-	-	-	5,000	5,000	100%	
Governmental Funds Total	-	500	15,867	-	1,676,000	1,676,000	100%	
All Funds Total	1,029,131	55,340	106,283	1,047,966	17,471,000	16,423,034	94%	

McKinleyville Community Services District
 Summary of Long-Term Debt Quarterly Report
 DRAFT as of September 30, 2024

Principal Maturities and
 Scheduled Interest

	%	Maturity Date		Balance- June 30, 2024	Balance- Sept 30, 2024	FY-25	Thereafter
Water Fund:							
I-Bank		8/1/30	P	423,648.50	368,975.82	54,672.68	368,975.85
Interest	3.37%		I			13,355.72	38,504.72
State of CA Energy Commission (ARRA)		12/22/26	P	30,665.24	30,665.24	12,114.94	18,490.58
Interest	1.0%		I			275.02	185.39
State of CA (Davis Grunsky)		1/1/33	P	990,324.98	990,324.98	99,484.97	890,840.01
State of CA (Davis Grunsky) Deferred Interest		1/1/33	P	153,310.73	153,310.73	17,035.12	136,275.61
Interest	2.5%		I			24,758.13	103,104.72
COPS - Series 2021A, Water Fund		8/1/51	P	4,575,520.19	4,575,520.19	90,000.00	4,095,000.00
Interest	2.93%	8/1/51	I			145,300.00	2,261,637.50
Total Water Fund-Principal				6,173,469.64	6,118,796.96	273,307.71	5,509,582.05
Total Water Fund-Interest						183,688.87	2,403,432.33
Total Water Fund				6,173,469.64	6,118,796.96	456,996.58	7,913,014.38
Wastewater Fund:							
WWMF SRF Loan		7/31/47	P	13,127,829.72	12,674,842.92	452,986.80	12,674,842.92
Interest	1.6%		I			210,045.28	2,574,894.92
Chase Bank (Pialorsi Property)		3/8/35	P	1,150,400.00	1,103,100.00	95,000.00	1,055,400.00
Interest	2.9%		I			21,408.25	108,419.70
COPS - Series 2021B, Wastewater Fund		9/15/51	P	3,782,286.63	3,702,286.63	80,000.00	3,656,759.63
Interest	2.93%	9/15/51	I			113,575.00	1,826,700.00
Microgrid SRF Loan		12/31/49	P				
Interest	1.80%		I				
Total Wastewater Fund-Principal				18,060,516.35	17,480,229.55	627,986.80	17,387,002.55
Total Wastewater Fund-Interest						345,028.53	4,510,014.62
Total Sewer Fund				18,060,516.35	17,480,229.55	973,015.33	21,897,017.17
Meas. B Fund: Teen/Comm Center Loan	3.55%	11/1/29	P	672,720.00	672,720.00	105,968.00	516,500.00
			I			21,485.38	47,709.67
Total Principal				24,906,705.99	24,271,746.51	1,007,262.51	25,002,496.48
Total Interest						550,202.78	7,511,360.76
Total				24,906,705.99	24,271,746.51	1,557,465.29	32,513,857.24

Non-debt Long Term Liabilities, District-wide

OPEB Liability	5,945,819.75
CalPERS Pension Liability	2,643,001.81

Summary of Grants
DRAFT as of September 30, 2024

District Grants	Total Grant Amount	Required District Match	Estimated District Asset Value
CalOES Hazard Mitigation Grant - 4.5 mg Tank	\$ 9,617,085	\$ 2,404,271	\$ 12,104,237
Northcoast Resource Partnership - 4.5 mg Tank	\$ 879,209	\$ -	
CalOES Hazard Mitigation Grant - Sewer Undercrossings	\$ 135,000	\$ 45,000	\$ 180,000
CalOES Hazard Mitigation Grant-Fischer Lift Station	\$ 230,760	\$ 23,076	\$ 4,000,000
SWRCB Energy Efficiency Grant/Loan	\$ 2,484,590	\$ 2,484,590	\$ 4,100,000
CA State Dept of Parks & Rec - Habitat Conservation Fund	\$ 56,600	\$ -	\$ 56,600
CalOES Hazard Mitigation Grant-McCluski & Hewitt Tanks	\$ 116,812.45	\$ 29,203.11	\$2,800,000
State of CA Prop 68 - BMX Track	\$ 2,331,375	\$ -	\$ 2,331,375
State of CA Prop 68 Per Capita - Azalea Hall Upgrades	\$ 177,952	\$ -	\$ 177,952
Recycled Water Grant	\$ 150,000	\$ -	\$ 50,000

McKinleyville Community Services District
Cash Disbursement Detail Report
For the Period September 1 through September 30, 2024

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
Accounts Payable Disbursements						
20319	9/10/2024	PUB01	Public Employees PERS	(29,462.20)	C40831u	Ck# 020319 Reversed
042941	9/26/2024	COU07	DAVID COUCH	(244.50)	C40829u	Ck# 042941 Reversed
042963	9/4/2024	OPE01	OPEN GOV	6,500.00	INV15296	SEMS LICENSE KEY
042964	9/4/2024	STA08	SWRCB ACCOUNTING OFFICE	663,032.08	C40904	SRF LOAN PAYMENT
042965	9/6/2024	*0017	MCSD Customer	100.00	C40905	DEPOSIT REFUND (FACILITY)
042966	9/6/2024	*0018	MCSD Customer	100.00	C40905	DEPOSIT REFUND (FACILITY)
042967	9/6/2024	*0019	MCSD Customer	190.00	C40905	REFUND (SKATE CAMP)
042968	9/6/2024	10102	101 NETLINK	80.00	0240901-1	BACKUP INTERNET SERVICES
042969	9/6/2024	ADV04	ADVANCED DISPLAY AND SIGN	216.86	520958	BMX PARK SIGN
042970	9/6/2024	ATT07	AT&T ACCT 9391081626	186.13	022234142	PHONE LINES
042971	9/6/2024	BAD01	BADGER METER, Inc.	425.04	80170717	MONTHLY FEE
042972	9/6/2024	CAM01	CAMPTON ELECTRIC SUPPLY	382.00	0-1057296	39W EVOLVE LED SERIES
042973	9/6/2024	COA01	COASTAL BUSINESS SYSTEMS	176.86	37347641	LEXMARK XM3250 COPIERS
042974	9/6/2024	DES01	MCSD Employee	176.71	C40905	REIMBURSEMENT (WORK BOOTS)
042975	9/6/2024	FED01	FedEx Office	109.53	860618799	LAB SHIPPING
042976	9/6/2024	FED02	C.J. BROWN & COMPANY CPAS	423.00	C40905	ACCT. / AUDIT
042977	9/6/2024	HAR13	The Hartford - Priority A	532.95	186220770	GRP. HEALTH INS
042978	9/6/2024	HUM01	HUMBOLDT BAY MUNICIPAL WATER	108,330.29	C40905	WTR PURCHASED
042979	9/6/2024	HUM41	HUMBOLDT WASTE	197.50	10614	WASTE DISPOSAL
042980	9/6/2024	IBS01	IBS OF THE REDWOODS	185.12	5109284	BATTERY (UNIT #6)
042981	9/6/2024	IND02	INDUSTRIAL ELECTRIC SERVICES	20.04	IN51353	KOYO BEARING (TANK 3)
042982	9/6/2024	INF02	INFOSEND	3,727.41	270134	MAILING AND POSTAGE
042983	9/6/2024	INF03	INFINITE CONSULTING SERVICES	5,283.87	12113	MONTHLY HOSTING FEE
042984	9/6/2024	KER01	KERNEN CONSTRUCTION	697.52	29607	1/2" ASPHALT
042985	9/6/2024	LDA01	LDA PARTNERS	28,620.35	14/635-02	ARCHITECTURAL SERVICES
042986	9/6/2024	MAY03	DENNIS MAYO	111.00	C40905	TRAVEL ADV. (ACWA)
042987	9/6/2024	MIT01	MITCHELL LAW FIRM	1,054.50	5051	LEGAL SERVICES
042988	9/6/2024	NOR13	NORTHERN CALIFORNIA SAFET	120.00	30090	MONTHLY FEE
042989	9/6/2024	NOR35	NORTHERN HUMBOLDT	1,277.38	ES25-006	WEEDING AND MULCHING

				1,166.88	ES25-007	GROUNDS WORK PIERSON PARK
			Check Total:	2,444.26		
042990	9/6/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	20.67	37-216237	REPAIRS/SUPPLY (UNIT #2)
				4.30	37-217257	REPAIRS/SUPPLY (NORTHBANK)
				12.92	37-217461	REPAIRS/SUPPLY (UNIT #2)
			Check Total:	37.89		
042991	9/6/2024	PGE01	PG & E (Office & Field)	31,141.10	C40906	GAS & ELECTRIC
042992	9/6/2024	STR01	STREAMLINE	375.00	F9E7-0047	SUBSCRIPTIONS
042993	9/6/2024	TRA01	COLLEEN TRASK	1,921.57	C40906	TRAVEL/MEALS (TRAINING)
042994	9/6/2024	TRI02	TRINITY DIESEL INC.	231.15	0-1001859	REPAIRS/SUPPLY (TANK 3)
042995	9/6/2024	USA01	USA BLUEBOOK	2,707.86	V00465383	PARTS AND SUPPLIES
042996	9/6/2024	VAL01	VALLEY PACIFIC PETROLEUM	1,191.32	24-795227	GAS/OIL/LUBE
042997	9/6/2024	VAL02	VALLEY PACIFIC	3,931.39	24-794653	GAS/OIL/LUBE
042998	9/6/2024	VER01	VERIZON WIRELESS	71.80	972024449	PAGING/ALARMS
042999	9/6/2024	\C031	MQ CUSTOMER	2.65	000C40901	MQ CUSTOMER REFUND FOR CO
043000	9/6/2024	\G028	MQ CUSTOMER	152.00	000C40901	MQ CUSTOMER REFUND FOR GU
043001	9/6/2024	\M047	MQ CUSTOMER	17.01	000C40901	MQ CUSTOMER REFUND FOR MA
043002	9/6/2024	\M048	MQ CUSTOMER	33.06	000C40901	MQ CUSTOMER REFUND FOR MA
043003	9/6/2024	\S036	MQ CUSTOMER	31.70	000C40901	MQ CUSTOMER REFUND FOR SH
043004	9/6/2024	\V010	MQ CUSTOMER	5.37	000C40901	MQ CUSTOMER REFUND FOR VA
043005	9/6/2024	\V011	MQ CUSTOMER	21.17	000C40901	MQ CUSTOMER REFUND FOR VA
043006	9/13/2024	ACW01	CB&T/ACWA-JPIA	15,614.21	0703785	GRP. HEALTH INS
043007	9/13/2024	AMA01	AMAZON CAPITAL SERVICES	2,428.63	6H4RRPJNL	AMAZON PURCHASES
043008	9/13/2024	GHD01	GHD	2,628.50	0-0057179	CWSRF GRANT ASSISTANCE
043009	9/13/2024	HUM08	HUMBOLDT SANITATION	771.00	48X02185	1620 PICKETT RD TRASH SERVICES
				879.00	48X02186	1656 SUUTTER TRASH SERVICES
				771.00	48X02187	1705 GWIN RD TRASH SERVICES
				384.35	48X02188	675 HILLER RD TRASH SERVICES
			Check Total:	2,805.35		
043010	9/13/2024	IND02	INDUSTRIAL ELECTRIC SERVICES	570.71	IN51458	STATOR RECONDITION
043011	9/13/2024	MAD01	MAD RIVER ROTARY	225.00	372	ANNUAL DUES
043012	9/13/2024	MCK04	MCK ACE HARDWARE	529.24	C40912	REPAIRS/SUPPLY
043013	9/13/2024	MEN01	MENDES SUPPLY CO.	2,576.55	C40912	REPAIRS/SUPPLY
043014	9/13/2024	MIL01	Miller Farms Nursery	1,493.53	C40912	REPAIRS/SUPPLY
043015	9/13/2024	NOR01	MICROBAC LABORATORIES, IN	4,175.00	C40912	LAB TESTS
043016	9/13/2024	ORE01	O'REILLY AUTOMOTIVE, INC.	12.92	37-219416	REPAIRS/SUPPLY (UNIT #2)
				53.85	37-219464	REPAIRS/SUPPLY (UNITS #2)
				41.76	37-219533	REPAIRS/SUPPLY (UNIT #15)
				60.82	37-219591	REPAIRS/SUPPLY (UNIT #2)

			<u>Check Total:</u>	<u>169.35</u>		
043017	9/13/2024	ROJ01	ROJAS COMMUNICATIONS GROU	2,500.00	202426	GOVERNMENT RELATIONS/LOBB
043018	9/13/2024	SDR01	SDRMA	2,924.38	76429	ANNUAL WORKERS' COMPENSAT
043019	9/13/2024	THO02	Thomas Home Center	207.18	C40912	REPAIRS/SUPPLY
043020	9/13/2024	UMP01	UMPQUA COMMERCIAL CARD OP	3,513.81	0924BD	TRAVEL/TRAINING/SUPPLIES
				309.23	0924JH	TRAVEL/TRAINING/SUPPLIES
				573.15	0924KM	TRAVEL/TRAINING/SUPPLIES
				97.20	0924LF	TRAVEL/TRAINING/SUPPLIES
				4,540.18	0924PK	TRAVEL/TRAINING/SUPPLIES
				596.17	0924PARKS	TRAVEL/TRAINING/SUPPLIES
			<u>Check Total:</u>	<u>9,629.74</u>		
043021	9/19/2024	*0020	DIANE WILLIAMSON	100.00	C40919	SECURITY DEPOSIT REFUND
043022	9/19/2024	ADV01	ADVANCED SECURITY SYSTEM	1,212.75	708297	SECURITY ALARMS - MULT LOC.
043023	9/19/2024	ATT04	ATT	860.81	593063907	TELEMETRY
043024	9/19/2024	CAL04	CALPERS-FINANCIAL REPORTING	200.00	017661973	DELINQUENT PAYROLL
043025	9/19/2024	COA01	COASTAL BUSINESS SYSTEMS	1,270.77	37453084	OFFC EQUIP LEAS (SHARP)
043026	9/19/2024	GON01	SOFTBALL UNPIRE	160.00	C40919	SOFTBALL UMPIRE PMT
043027	9/19/2024	GRA02	GRAINGER	209.46	241712364	REPAIRS/SUPPLY
				73.73	246292776	REPAIRS/SUPPLY
			<u>Check Total:</u>	<u>283.19</u>		
043028	9/19/2024	HAY01	MCSD EMPLOYEE	13.47	C40919	REIMBURSEMENT
043029	9/19/2024	IND01	INDEPENDENT BUS. FORMS	55.46	43417	BUSINESS CARDS
043030	9/19/2024	IND02	INDUSTRIAL ELECTRIC SERVICES	82.68	IN51583	REPAIRS/SUPPLY
				60.53	IN51607	REPAIRS/SUPPLY
			<u>Check Total:</u>	<u>143.21</u>		
043031	9/19/2024	JOH04	MCSD EMPLOYEE	300.00	C40919	SAFETY ALLOWANCE (WORK BO
043032	9/19/2024	MCB02	MCSD EMPLOYEE	41.14	C40919	REIMBURSEMENT (09/2024 MO
043033	9/19/2024	MES01	MCSD EMPLOYEE	32.75	C40919	REIMBURSEMENT (09/2024 MO
043034	9/19/2024	NOR35	NORTHERN HUMBOLDT	1,445.34	ES25-022	WEEDING AND MULCHING CENT
				985.66	ES25-023	GROUNDWORK PIERSON PARK
			<u>Check Total:</u>	<u>2,431.00</u>		
043035	9/19/2024	PGE10	PGE STREETLIGHTS	6.10	C40919	GAS & ELECTRIC S.L.- ZONE
043036	9/19/2024	THR02	DAZEY'S SUPPLY	154.04	033847-01	REPAIRS/SUPPLY
				(154.04)	033847-01u	Ck# 043036 Reversed
			<u>Check Total:</u>	<u>-</u>		
043037	9/19/2024	WEI02	MCSD EMPLOYEE	269.32	C40919	SAFETY ALLOWANCE
043038	9/20/2024	THR01	THRIFTY SUPPLY COMPANY	154.04	033847-01	REPAIRS/SUPPLY
043039	9/26/2024	BOR01	BORGES & MAHONEY CO.	1,001.44	145445	PARTS/SUPPLIES
043040	9/26/2024	COR01	CORBIN WILLITS SYSTEMS, I	1,182.27	00C409151	SUBSCRIPTIONS
043041	9/26/2024	CRA01	CRAWFORD & ASSOCIATES, IN	10,882.24	41577	4.5MG TANK

043042	9/26/2024	DEP05	DEPARTMENT OF JUSTICE	96.00	759526	FINGERPRINTING
043043	9/26/2024	MAY02	DENNIS MAYO	250.00	C40926	DIRECTORS FEES FOR 9/4 & 9/16
043044	9/26/2024	PGE05	PGE	651.15	C40926	GAS & ELECTRIC S.L.- ZONE
043045	9/26/2024	PGE06	PG&E-STREETLIGHTS	29.55	C40926	GAS & ELECTRIC S.L.- ZONE
043046	9/26/2024	PGE07	PG&E STREETLIGHTS	1,870.58	C40926	GAS & ELECTRIC
043047	9/26/2024	PGE08	PGE STREETLIGHTS	28.65	C40926	GAS & ELECTRIC S.L.- ZONE
043048	9/26/2024	PGE09	PGE-STREETLIGHTS	143.40	C40926	GAS & ELECTRIC S.L.- ZONE
043049	9/26/2024	PGE13	PGE	11.94	C40926	GAS & ELECTRIC OPEN SPACE
043050	9/26/2024	STA12	SWRCB ACCOUNTING OFFICE	162.00	EW1046780	WATER SYSTEM ENFORCEMENT
043051	9/26/2024	THA01	THATCHER COMPANY, INC.	4,531.50	250105031	CHLORINE CYLINDER
				(1,000.00)	250105031C	CYLINDER CREDIT
			<u>Check Total:</u>	<u>3,531.50</u>		
043052	9/26/2024	TPX01	TPx COMMUNICATIONS	2,405.88	1789892-0	INTERNET SERVICES
043053	9/30/2024	EVE01	EVERBRIDGE, INC	5,000.00	M83772	ANNUAL SUBSCRIPTION RENEW
D00099	9/26/2024	BIN01	BINDER, SCOTT	250.00	C40926	DIRECTORS FEES FOR 9/4 & 9/16
		BIT01	BITEMAN, JAMES	250.00	C40926	DIRECTORS FEES FOR 9/4 & 9/16
		COU09	COUCH, DAVID	125.00	C40926	DIRECTORS FEES FOR 09/16/24
		ORS01	ORSINI, GREG	250.00	C40926	DIRECTORS FEES FOR 9/4 & 9/16
			<u>Check Total:</u>	<u>875.00</u>		
Total Disbursements, Accounts payable:				919,721.34		

Payroll Related Disbursements

20273	9/4/2024		MCS D Employees	888.33		Employee Payroll
20274-20311	9/6/2024		MCS D Employees	24,510.12		Employee Payroll
20312	9/6/2024	CAL12	CalPERS 457 Plan	7,925.85	C40906	RETIREMENT
				779.67	1C40906	PERS 457 LOAN PMT
				296.21	2C40906	ROTH 457
			<u>Check Total:</u>	<u>9,001.73</u>		
20313	9/6/2024	DIR01	DIRECT DEPOSIT VENDOR- US	45,568.28	C40906	Direct Deposit
20314	9/6/2024	EMP01	Employment Development	268.08	C40828	STATE INCOME TAX
				-	C40904	STATE INCOME TAX
				2,343.83	C40906	STATE INCOME TAX
				91.33	1C40828	SDI
				9.77	1C40904	SDI
				1,098.19	1C40906	SDI
			<u>Check Total:</u>	<u>3,811.20</u>		
20315	9/6/2024	HEA01	HEALTHEQUITY, ATTN: CLIEN	65.00	C40906	HSA
20316	9/6/2024	HUM29	UMPQUA BANK--PAYROLL DEP.	871.68	C40828	FEDERAL INCOME TAX
				-	C40904	FEDERAL INCOME TAX
				9,582.25	C40906	FEDERAL INCOME TAX
				1,029.54	1C40828	FICA
				55.08	1C40904	FICA
				12,449.40	1C40906	FICA
				240.78	2C40828	MEDICARE
				12.88	2C40904	MEDICARE
				2,911.50	2C40906	MEDICARE

			<u>Check Total:</u>	<u>27,153.11</u>		
20317	9/6/2024	ACW01	CB&T/ACWA-JPIA	59,918.81	C40831	MED-DENTAL-EAP INSURANCE
20318	9/6/2024	AFL01	AFLAC	150.00	C40831	AFLAC (PRE-TAX)
20319	9/6/2024	PUB01	Public Employees PERS	29,462.20	C40831	PERS PAYROLL REMITTANCE
20320	9/10/2024	PUB01	Public Employees PERS	29,590.10	C40910	PERS
20321	9/11/2024		MCS D EMPLOYEE	4,173.64		Employee Payroll
20322-20356	9/23/2024		MCS D Employees	22,848.93		Employee Payroll
20357	9/23/2024	CAL12	CalPERS 457 Plan	7,511.87	C40923	RETIREMENT
				483.75	1C40923	PERS 457 LOAN PMT
				316.92	2C40923	ROTH 457
			<u>Check Total:</u>	<u>8,312.54</u>		
20358	9/23/2024	DIR01	DIRECT DEPOSIT VENDOR- US	42,834.48	C40923	Direct Deposit
20359	9/23/2024	EMP01	Employment Development	-	C40911	STATE INCOME TAX
				2,085.96	C40923	STATE INCOME TAX
				45.91	1C40911	SDI
				1,027.18	1C40923	SDI
			<u>Check Total:</u>	<u>3,159.05</u>		
20360	9/23/2024	HEA01	HEALTHEQUITY, ATTN: CLIEN	65.00	C40923	HSA
20362	9/23/2024	HUM29	UMPQUA BANK--PAYROLL DEP.	-	C40911	FEDERAL INCOME TAX
				8,771.44	C40923	FEDERAL INCOME TAX
				258.77	1C40911	FICA
				11,569.68	1C40923	FICA
				60.52	2C40911	MEDICARE
				2,705.86	2C40923	MEDICARE
			<u>Check Total:</u>	<u>23,366.27</u>		
20363	9/30/2024		MCS D Employees	6,527.78		Employee Payroll
20364	9/30/2024	EMP01	Employment Development	6.77	C40923A	STATE INCOME TAX
				268.08	C40924	STATE INCOME TAX
				8.23	1C40923A	SDI
				91.33	1C40924	SDI
			<u>Check Total:</u>	<u>374.41</u>		
20365	9/30/2024	HUM29	UMPQUA BANK--PAYROLL DEP.	50.11	C40923A	FEDERAL INCOME TAX
				871.68	C40924	FEDERAL INCOME TAX
				92.76	1C40923A	FICA
				1,029.54	1C40924	FICA
				21.70	2C40923A	MEDICARE
				240.78	2C40924	MEDICARE
			<u>Check Total:</u>	<u>2,306.57</u>		
			<u>Total Disbursements, Payroll</u>	<u>344,087.55</u>		
			TOTAL CHECK DISBURSEMENTS	1,263,808.89		