



**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  
TUESDAY, FEBRUARY 24, 2026 AT 12:30 P.M.**

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

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**MEETING AGENDA**

1. Introductions, Call to Order, and Roll Call
2. Pledge of Allegiance
3. Public Comment
4. Discuss the 2024-25 OPEB Valuation Report and Direct Staff on FY26/27 Section 115 Contribution (Action)  

Attachment 1 – FY25 OPEB Valuation Report
5. Discuss MCSD's Appropriation Limits (Informational)  

Attachment 1 – California Municipal Revenue Sources Handbook
6. Consider Recommendation for Approval of FY24-25 Single Audit (Action)  

Attachment 1 – DRAFT FY24-25 Single Audit
7. Adjournment

**Posted 5:00 p.m. on February 20, 2026**

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

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