

**MIDWAY CITY SANITARY DISTRICT
REGULAR MEETING
BOARD OF DIRECTORS
DISTRICT OFFICE
14451 CEDARWOOD STREET
WESTMINSTER, CA**

**Tuesday, September 5, 2023
5:30 P.M.**

AGENDA

OUR MISSION STATEMENT

THE BOARD OF DIRECTORS AND EMPLOYEES OF THE MIDWAY CITY SANITARY DISTRICT WORK DILIGENTLY TO PROVIDE SEWER AND SOLID WASTE SERVICES TO THE RESIDENTS OF THE DISTRICT. OUR TOP PRIORITY IS TO ACCOMPLISH THIS IN AN ETHICAL, EFFICIENT, AND COST-EFFECTIVE MANNER THAT WILL PROTECT THE HEALTH AND SAFETY OF THOSE WE SERVE.

In accordance with the requirements of California Government Code Section 54954.2, this Agenda is posted not less than 72 hours prior to the meeting date and time above. All written materials relating to each agenda item are available for public inspection in the office of the Board Secretary.

In the event any matter not listed on this agenda is proposed to be submitted to the Board for discussion and/or action, it will be done in compliance with Section 54954.2, or as set forth on a Supplemental Agenda posted not less than 72 hours prior to the meeting.

Please Note: The District complies with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact the District's Secretary at (714) 893-3553, at least one business day prior to the meeting so that we may accommodate you.

- 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE AND INVOCATION**
- 2. ROLL CALL AND DECLARATION OF QUORUM**
- 3. PUBLIC COMMENTS**

All persons wishing to address the Board on specific Agenda items or matters of general interest should do so at this time. As determined by the President, speakers may be deferred until the specific item is taken for discussion and remarks may be limited to three (3) minutes.

4. APPROVAL OF THE MINUTES

- A. Approval of the Minutes of the Regular Meeting on August 15, 2023

5. APPROVAL OF EXPENDITURES

- A. Approval of Demands in the Amount of \$197,835.20

6. REPORTS

The President, General Manager, Legal Counsel, and other staff present verbal reports on miscellaneous matters of general interest to the Directors. These reports are for information only and require no action by the Directors.

- A. Report of President
- B. Report of General Manager
- C. Report from the Franchise Meeting on August 11, 2023
- D. Report from the Calendar Committee on August 18, 2023
- E. Report from the District Employee Luncheon on August 23, 2023
- F. Report from the OC San District Board of Directors Meeting on August 23, 2023
- G. Report from the Clean-up event at Goldenwest Park on August 26, 2023
- H. Report from the CSDA Annual Conference on August 28 – August 31, 2023

7. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered routine and will be acted upon at the same time unless separate discussion and/or action is requested by a Board Member, the public, or staff.

- A. Approve the 4th Quarter Fiscal Year 2022-2023 Financial Reports and Budget Review
- B. Consider Attendance at the 2024 Work Truck Week Trade Show Held at the Indiana Convention Center in Indianapolis, Indiana March 5-8, 2024
- C. Consider Rejection of Government Claim Filed on Behalf of Cari McCormick

8. OLD BUSINESS

None

9. NEW BUSINESS

- A. Consider Approval of a Proposed Job Description for the Position of Accountant

10. INFORMATIONAL ITEMS

- A. ISDOC Quarterly Luncheon (in person) – September 28, 2023

11. BOARD CONCERNS/COMMENTS

12. GM/STAFF CONCERNS/COMMENTS

13. LEGAL COUNSEL CONCERNS/COMMENTS

14. CLOSED SESSION

CLOSED SESSION: During the course of conducting the business set forth on this agenda as a regular meeting of the Board, the Chair may convene the Board in closed session to consider matters of pending real estate negotiations, pending or potential litigation, or personnel matters, pursuant to Government Code Sections 54956.8, 54956.9, 54957 or 54957.6, as noted.

Reports relating to (a) purchase and sale of property; (b) matters of pending or potential litigation; (c) employment actions or negotiations with employee representatives; or which are exempt from public disclosure under the California Public Records Act, may be reviewed by the Board during a permitted closed session and are not available for public inspection. At such time as the Board takes final action on any of these subjects, the minutes will reflect all required disclosures of information.

- A. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)
Agency Designated Representatives: General Manager Robert Housley and Labor Counsel Joseph Larsen, Employee Organization: American Federation of State, County, and Municipal Employees, LOCAL 1734-01

15. ADJOURNMENT TO TUESDAY, SEPTEMBER 19, 2023

**MINUTES OF THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF THE MIDWAY CITY
SANITARY DISTRICT OF ORANGE COUNTY
14451 CEDARWOOD STREET
WESTMINSTER, CA 92683**

August 15, 2023

CALL TO ORDER

President T. Diep called the regular meeting of the Governing Board of the Midway City Sanitary District to order at 14451 Cedarwood Street, Westminster, California on Tuesday, August 15, 2023 at 5:30 PM.

BOARD MEMBERS PRESENT:

Tyler Diep
Chi Charlie Nguyen (arrived @ 5:46)
Andrew Nguyen
Sergio Contreras
Mark Nguyen

STAFF PRESENT:

Robert Housley, General Manager
Siamlu Cox, Director of Finance & Human Resources
Milo Ebrahimi, District Engineer, P.E.
Cynthia Olsder, Executive/Board Secretary

OTHERS PRESENT:

James H. Eggart, General Counsel Woodruff & Smart
Mike Carey, CR&R
Gabriel Angulo, CR&R

PLEDGE AND INVOCATION

Director S. Contreras led the Pledge of Allegiance. Director M. Nguyen gave the Invocation.

PUBLIC COMMENTS

None

APPROVAL OF THE MINUTES OF THE REGULAR MEETING ON AUGUST 1, 2023

A motion was made by Director S. Contreras, seconded by Director A. Nguyen, to approve the minutes of the Regular Meeting on August 1, 2023. The motion was approved by the following 4-0 vote:

AYES: A. Nguyen, M. Nguyen, T. Diep, S. Contreras

NAYS:

ABSTAIN:

ABSENT: C. Nguyen

APPROVAL OF EXPENDITURES

A. Demands in the amount of \$1,362,553.43.

#	CK #	DATE	AMOUNT	VENDOR CHECKS:	MEMO:
1	14838	7/27	0.00	Grainger	VOID: Acct # 814369849 PO# 30757
2	14839	7/27	142.50	Advanced Workplace Strategies, Inc.	DOT TEST 06/27/2023 (M.L/R.G)
3	14840	7/27	130.11	Cameron Welding Supply	Acetylene (1)
4	14841	7/27	1,600.00	Commerford Inspection, Inc.	Epoxy, Welding, Material ID Inspection
5	14842	7/27	225,548.97	CR Transfer, Inc.	Monthly Tonnage Fees
6	14843	7/27	8.07	Cummins Pacific LLC	O Ring Seals (2) NG-13
7	14844	7/27	80.00	MemorialCare Medical Foundation	Radex Spine S.Cox 05/19/2023
8	14845	7/27	1,422.50	Rengel + Company Architects, Inc	Soil Engineering Inspection Reimb 05/08/2023
9	14846	7/27	2,203.99	Siamlu Cox	Reimb Laptop Ser #PF-4FE6TW S. Cox
10	14847	7/27	320.00	Ayala's Car Wash	Fleet wash 07/24/23
11	14848	7/27	1,891.48	Clean Energy	CNG Station Monthly Maintenance July-2023
12	14849	7/27	350.00	CRC Cloud	Windows 11 Pro Upgrade License S. Cox
13	14850	7/27	2,809.84	Cummins Pacific LLC	Position Sensor Repair NG-1 Engine Check Light Repair NG-5
14	14851	7/27	8,918.45	Daniels Tire Service	Recap Tires (28) Front Tires (4)
15	14852	7/27	81.62	Dartco Transmission Sales & Svcs.	Transmission Body Assm NG-15
16	14853	7/27	307.83	Grainger	Vibration Strut Clamp (30) Filter Crusher Machine Tubing (100Ft) Elbow (1)
17	14854	7/27	2,370.26	NVB Equipment, Inc.	A/C Repair NG-15
18	14855	7/27	33.90	Pre-Paid Legal Services, Inc.	Prepaid legal July-2023
19	14856	7/27	6,232.50	Rengel + Company Architects, Inc	Bldg Proj Mgt July-2023
20	14857	7/27	80,303.32	SDRMA - Workers' Compensation	Workers' Comp FY23-24
21	14858	7/27	90.05	SoCal Auto & Truck Parts, Inc.	Power Steering Oil (4)
22	14859	7/27	12,229.48	Southern California Edison	Electricity July 2023
23	14860	7/27	351.58	UniFirst Corporation	July - 2023
24	14861	8/4	94.91	Cameron Welding Supply	PO# 30776
25	14862	8/4	95.00	CMTA	Government Associate - Individual
26	14863	8/4	1,968.60	CR&R Incorporated	Acct # 63-0001259-2
27	14864	8/4	3,425.57	CRC Cloud	Monitors, Scanner and August 2023
28	14865	8/4	617.91	Frontier Communications	Acct # 209-188-5155-071808-5
29	14866	8/4	1,013.18	Haaker Equipment Co.	Customer # 129
30	14867	8/4	4,175.51	SDRMA - Employee Benefits	Member # 7732
31	14868	8/4	1,000.00	Shuster Advisory Group, LLC	Q2 2023 Advisory Fee for 457(b) & OBRA Plans
32	14869	8/4	9,009.55	SoCalGas	Acct # 021-760-4610 6
33	14870	8/4	98.02	Spectrum Enterprise (Time Warner Cable)	Acct # 8448 40 013 0973956
34	14871	8/4	1,508.32	Standard Insurance Company Life	Policy # 00 141873 0003
35	14872	8/4	1,517.03	Studio E. Interiors	07/10 - 07/31
36	14873	8/4	9,020.22	TEC Of California, Inc.	Restock Parts and Supplies July 2023
37	14874	8/4	567.84	UniFirst Corporation	Uniform & Laundry June - 2023
38	14875	8/4	2,062.50	VNCR	07/14/23 - 07/21/23
39	14876	8/4	1,000.00	Westminster Mall, LLC	Compost Event Sat 07/22/23
40	14877	8/4	186,188.72	Woodcliff Corporation - Contractor	Project No: 202041
41	14878	8/4	9,799.40	Woodcliff Corporation - Escrow Account	Account No. 3586554618
42			\$ 580,588.73	CHECKS SUBTOTAL	
43					
44				PAYROLL:	MEMO
45		7/25	87,550.97	Paychex	Employee Payroll - Checks, Taxes, & Direct Deposits
		7/28	5,997.06	Nationwide	457 Deferred Compensation (Employees)
60		8/3	7,939.13	Paychex	Board Payroll - Checks, Taxes, & Direct Deposits
46		8/4	846.00	Nationwide	457 Deferred Compensation (Board)
49			\$ 102,333.16	ACH TRANSFERS SUBTOTAL	
50					

50					
51				ACH PAYMENTS:	MEMO
55	7/25	72.00		WEX Health Inc	Monthly HRA Admin Fee
58	7/25	1,442.19		Wex	Fleet Fuel
59	7/26	451.10		Paychex	Time & Attendance
53	7/27	6,874.06		CalPERS - Health Benefits	Employee Health 2023_08
54	7/27	70,314.59		CalPERS - Health Benefits	Board Health 2023_08
55	7/27	18,995.00		CalPERS-Retirement	Earned Period 07/10/23 - 07/23/23
52	7/28	589.84		US Bank	Account Fees
54	8/4	304.03		Paychex	Time & Attendance
48		\$ 99,042.81		ACH TRANSFERS SUBTOTAL	
61					
62		\$ 1,362,553.43		TOTAL EXPENDITURES (ACCOUNTS PAYABLE CHECKS, PAYROLL, ACH TRANSFERS)	
63					
64				BANK TRANSFERS:	
64	7/28	\$ 500,000.00		Funds Transfer Money Market to Checking	
65	7/31	\$ 1,000,000.00		Funds Transfer LAIF to Checking	
67		\$ 1,000,000.00		BANK TRANSFERS	

A motion was made by Director S. Contreras, seconded by Director A. Nguyen, to approve the expenditures in the amount of \$1,362,553.43. The motion was approved by the following 4-0 vote:

AYES: T. Diep, A. Nguyen, M. Nguyen, S. Contreras

NAYS:

ABSTAIN:

ABSENT: C. Nguyen

REPORTS

Report of President:

None

Report of General Manager

GM R. Housley reported that this year's Holiday Party will take place at 4:30 PM on Sunday, December 17, 2023, at The Ranch Restaurant.

He reported that the mailer for the clean-up event will be mailed by August 17, 2023, and that the business cards should be available for pickup on that day. Additionally, he reported that just two of the four distributors submitted bids for the redesign of the board room. The lowest bid was made by PeopleSpace.

Report from CR&R Quarterly Reports

G. Angulo from CR&R reported the average diversion percentage for the first half of 2023 was at 44.53%. He stated that they have been putting a lot of effort into promoting SB1383.

Report from the Building Project Ad Hoc Committee Meeting on August 1, 2023

Director S. Contreras and M. Nguyen both received a status update from GM R. Housley. Director S. Contreras reported that there is a minor change order currently being prepared.

Report from the CR&R Tenant Workshop at Cinnamon Creek on August 9, 2023

Director C. Nguyen attended the workshop and reported that CR&R must prepare these events more effectively. In order to avoid wasting time and effort, he suggested that CR&R come up with ideas to draw more attendees to the event.

Report from the Outreach VietLink Radio on August 10, 2023

Director A. Nguyen and Director C. Nguyen attended the radio recording to discuss the District's services and forthcoming events.

CONSENT CALENDAR

- A. Approve the Engineer Report for July 2023
- B. Approve the August 2, 2023 Outreach Committee Recommendations
- C. Approve and File the Treasurer's Investment Report for July 2023

A motion was made by Director S. Contreras, seconded by Director A. Nguyen, to approve the Consent Calendar. The motion was approved by the following 4-0 vote:

- AYES: T. Diep, A. Nguyen, M. Nguyen, S. Contreras
- NAYS:
- ABSTAIN:
- ABSENT: C. Nguyen

OLD BUSINESS

None

Director C. Nguyen arrived at the meeting at 5:46 PM.

NEW BUSINESS

- A. Discussion and Consideration of the level of participation at the City of Westminster Fall Festival

A staff report and recommendations were provided and considered by the Board. A motion was made by Director S. Contreras, seconded by Director M. Nguyen, to approve District sponsorship of the City of Westminster Fall Festival at the silver sponsor level in the amount of \$1,000.00. The motion was approved by the following 5-0 call vote:

- AYES: A. Nguyen, M. Nguyen, T. Diep, C. Nguyen, S. Contreras
- NAYS:
- ABSTAIN:
- ABSENT:

INFORMATIONAL ITEMS

None

BOARD CONCERNS/COMMENTS

The Board thanked Staff.

Director S. Contreras expressed that he would like the district to reach out to more people than just the Vietnamese community.

GM/STAFF CONCERNS/COMMENT

GM R. Housley reminded the Board of upcoming events, including the calendar committee meeting on August 18, the district employee luncheon on August 23, and the clean-up event at Goldenwest park on August 26. He also reminded the Board that he, Director A. Nguyen, Director C. Nguyen, and Director of Finance/HR S. Cox will all attend the CSDA annual meeting from August 28 through August 31.

LEGAL COUNSEL CONCERNS/COMMENTS

GC J. Eggart informed the Board that new legislation has been passed that modifies the procedure for approving district-related expenditures. More details will be given to staff, who will then bring it back to the board for discussion.

At President Diep's direction, General Counsel, J. Eggart convened the meeting to closed session at 5:57 PM pursuant to Government Code Section 54957.6, as identified on the agenda as item 14A, in order for Board to confer with its designated Labor Negotiator representatives. General Counsel J. Eggart noted that Robert Housley and Joseph Larsen were the Designated Representatives.

CLOSED SESSION

CLOSED SESSION: During the course of conducting the business set forth on this agenda as a regular meeting of the Board, the Chair may convene the Board in closed session to consider matters of pending real estate negotiations, pending or potential litigation, or personnel matters, pursuant to Government Code Sections 54956.8, 54956.9, 54957 or 54957.6, as noted.

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A. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6) Agency Designated Representatives: General Manager Robert Housley and Labor Counsel Joseph Larsen, Employee Organization: American Federation of State, County, and Municipal Employees, LOCAL 1734-01

President T. Diep reconvened the open session portion of the meeting at 6:00 PM.

General Counsel J. Eggart reported that the Board had met in closed session as identified on Agenda Item 14A, and that no reportable action had been taken.

ADJOURNMENT

President T. Diep adjourned the meeting at 6:00 PM to the next Board Meeting to be held at the District on Tuesday, September 5, 2023, at 5:30 PM.

Andrew Nguyen, Secretary

AGENDA ITEM 5A

Date: September 5, 2023

To: Board of Directors

Prepared by: Siamlu Cox, Director of Finance & Human Resources

Subject: Approval of Demands in the Amount of \$197,835.20

BACKGROUND

The laws of the State of California governing Special Districts provide that the Midway City Sanitary District Board of Directors shall review for approval all payments made by the District.

A Register of Demands is provided at each regular Midway City Sanitary District Board Meeting describing each payment made or to be made by the district during the specified period. The report is designed to communicate fiscal activity based on adopted and approved budget appropriations.

The Treasurer has duly reviewed the demands on the attached register.

FISCAL IMPACT

The total value of demand for this period is \$197,835.20. This includes expenses, payroll, and payroll-related disbursements.

Sufficient funds are available to process all payments.

RECOMMENDATION

Staff recommends that the Board of Directors review and approve the attached Register of Demands.

**DISBURSEMENTS FOR
Sep 5 2023**

#	CK #	DATE	AMOUNT	VENDOR CHECKS:	MEMO:
1	14879	8/11	0.00	SoCalGas	VOID: Acct # 021-760-4610 6
2	14880	8/11	450.37	AT&T Mobility (First Net)	July-2023
3	14881	8/11	660.00	Ayala's Car Wash	Fleet Wash
4	14882	8/11	5,721.49	Bodyworks Equip. Inc.	2" Cam Follower (13) 4" Cam Follower (2) RR Hose Tray Kit (2) RockerSwitch (20)
5	14883	8/11	1,413.12	Daniels Tire Service	Recap Tires (6)
6	14884	8/11	984.91	Dtntech	August Clean Up Mailer (1000)
7	14885	8/11	559.50	Konecranes, Inc.	Crane inspection Aug-2023 Shop
8	14886	8/11	828.36	Merchants Building Maintenance, LLC	Janitorial Services August-2023
9	14887	8/11	308.12	Motion and Flow Control Products, Inc.	Tube fittings (5) Hydraulic fittings (20)
10	14888	8/11	487.20	Snap-On Tools	Tools for Shop
11	14889	8/11	38.23	SoCalGas	Maint. Shop & Wash Rack - Aug 2023
12	14890	8/11	474.57	Staples Business Credit	Office Supplies Jul-2023
13	14891	8/11	8,766.45	SoCalGas	CNG Station Jun-2023 (11,900)
14	14892	8/18	15,598.00	AKM Consulting Engineers, Inc.	Spill Emergency Response & Master Plan
15	14893	8/18	980.00	Ayala's Car Wash	Fleet Wash
16	14894	8/18	4,678.36	Bodyworks Equip. Inc.	2" Cam Follower (10) 4" Cam Follower (2) Prox Switch (4) Spring (10) Check & Relief Valve (2)
17	14895	8/18	1,000.00	City of Westminster	Fall Festival Silver Sponsorship 09/22-24/23
18	14896	8/18	363.00	County of Orange/ Healthcare	CUPA APSA CUPA HAZ MAT Disclosure & Above Ground Tank
19	14897	8/18	157.34	Cummins Pacific LLC	Expansion Plugs (6) NG-10
20	14898	8/18	461.34	Daniels Tire Service	Recap Tires (2)
21	14899	8/18	36.58	Hillco Fastener Warehouse Inc.	Extruded U Nut (25) NG-17
22	14900	8/18	1,931.00	Jaycox Construction CNG	CNG Receptable Connectors (7)
23	14901	8/18	1,274.71	Los Angeles Truck Centers, LLC	Sight Glass (4)
24	14902	8/18	2,000.00	MacLeod Watts Inc.	GASB 75 Actuarial Update Report June 30 2023
25	14903	8/18	74.52	Motion and Flow Control Products, Inc.	Hydraulic fittings (5)
26	14904	8/18	18,854.67	Orange County Sanitation District	Permit Fees Jul-2023
27	14905	8/18	307.09	Pitney Bowes/Purchase Power	Postage August-2023
28	14906	8/18	11,536.00	PumpMan	Lift Stations Maintenance 07-09/2023
29	14907	8/18	2,009.00	Rutan & Tucker, LLP	Legal Services July-2023
30	14908	8/18	3,290.82	Safety-Kleen Systems, Inc.	Transmission fluid (201)
31	14909	8/18	1,349.00	Spectrum Enterprise (Time Warner Cable)	August-2023
32	14910	8/18	353.97	SoCal Auto & Truck Parts, Inc.	Air Flow Sensor Cleaner (12) Brake Parts Cleaner (24)
33	14911	8/18	598.14	UniFirst Corporation	August - 2023
34			\$ 87,545.86	CHECKS SUBTOTAL	
35					
36				PAYROLL:	MEMO
37		8/8	83,721.00	Paychex	Employee Payroll - Checks, Taxes, & Direct Deposits
38		8/18	5,968.34	Nationwide	457 Deferred Compensation (Employees)
39			\$ 89,689.34	ACH TRANSFERS SUBTOTAL	
40					
41				ACH PAYMENTS:	MEMO
42		8/14	473.57	US Bank	Account Fees
43		8/15	1,050.00	CalPERS	GASB68
44		8/15	19,076.43	CalPERS-Retirement	Earned Period 07/24/23 - 08/06/23
45			\$ 20,600.00	ACH TRANSFERS SUBTOTAL	
46					
47			\$ 197,835.20	TOTAL EXPENDITURES (ACCOUNTS PAYABLE CHECKS, PAYROLL, ACH TRANSFERS)	
48					
49				BANK TRANSFERS:	
50				BANK TRANSFERS	

AGENDA ITEM 7A

Date: September 5, 2023

To: Board of Directors

Prepared by: Siamlu Cox, Director of Finance/Human Resources

Subject: Approve the 4th Quarter Fiscal Year 2022-2023 Financial Reports and Budget Review

BACKGROUND

This report provides a financial update and analysis of the district's finances (revenues, expenditures, and reserves) for fiscal year-to date.

The attached financial reports are:

1. Statement of Net Assets [Purple]
2. Statement of Revenues & Expenses by Department (Class) [Yellow]
3. Budget vs. Actual

STAFF RECOMMENDATION

Staff recommends that the Board of Directors approve the financial reports and budget review as presented.

FISCAL IMPACT

Informational item only.

Midway City Sanitary District
Statement of Net Assets
As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000.00 · Cash in Checking - UB 5683	543,745.82	478,199.46	65,546.36
1020.00 · Money Market - UB 5691	977,176.90	93,083.88	884,093.02
1030.00 · Petty Cash	300.00	300.00	0.00
1035.00 · HRA Reserve Fund - WEX	2,878.09	0.00	2,878.09
1040.00 · Local Agency Investment Fund			
1040.10 · Operating	9,513,535.71	6,907,323.94	2,606,211.77
1040.20 · Midway City	2,037,548.97	2,889,514.49	-851,965.52
1040.30 · Buildings, Equip & Facilities	3,819,885.37	5,846,248.74	-2,026,363.37
1040.40 · Lift Stations & Sewer Lines	30,793,481.33	30,292,834.61	500,646.72
1040.50 · CNG Station & Facilities	1,947,820.17	1,765,582.29	182,237.88
1040.60 · Vehicle Replacement	3,577,570.33	3,817,092.02	-239,521.69
1040.80 · LAIF Market Gain/(Loss)	-784,212.47	-663,280.59	-120,931.88
Total 1040.00 · Local Agency Investment Fund	50,905,629.41	50,855,315.50	50,313.91
1070.00 · CalTRUST			
1070.10 · CalTRUST Medium-Term Fund	1,532,350.48	1,515,412.64	16,937.84
1070.20 · CalTRUST Market Gain/(Loss)	-86,969.03	-61,790.68	-25,178.35
Total 1070.00 · CalTRUST	1,445,381.45	1,453,621.96	-8,240.51
1090.00 · 115 Trust Fund, Restricted			
1090.10 · CEPPT Trust Related to Pensions	4,575,000.00	3,875,000.00	700,000.00
1090.20 · CEPPT Trust Market Gain/(Loss)	346,960.54	113,370.94	233,589.60
Total 1090.00 · 115 Trust Fund, Restricted	4,921,960.54	3,988,370.94	933,589.60
Total Checking/Savings	58,797,072.21	56,868,891.74	1,928,180.47
Other Current Assets			
2005.00 · Accrued Receivables	290,203.08	289,028.93	1,174.15
2010.00 · Taxes Receivable	160,600.36	139,293.96	21,306.40
2015.00 · Interest Receivable	413,182.30	95,144.39	318,037.91
2600.00 · Inventory			
2600.20 · Pump Inventory	329,195.65	0.00	329,195.65
2600.10 · Parts Inventory	135,266.15	0.00	135,266.15
2600.00 · Inventory - Other	0.00	164,878.66	-164,878.66
Total 2600.00 · Inventory	464,461.80	164,878.66	299,583.14
Total Other Current Assets	1,328,447.54	688,345.94	640,101.60
Total Current Assets	60,125,519.75	57,557,237.68	2,568,282.07
Fixed Assets			
3500.00 · Land	92,948.00	92,948.00	0.00
3510.00 · Construction Work In Progress	3,670,848.51	352,234.99	3,318,613.52
3520.00 · Buildings & Improvements	906,409.40	1,024,973.61	-118,564.21
3530.00 · Lift Stations	5,582,673.12	5,582,673.12	0.00
3540.00 · Gravity Lines & Force Mains	17,818,984.25	17,818,984.25	0.00
3550.00 · Resident Containers	857,689.02	857,689.02	0.00
3560.00 · CNG Station & Facilities	3,459,268.18	3,459,268.18	0.00
3570.00 · Solid Waste Trash Trucks	5,019,135.23	4,561,684.06	457,451.17
3580.00 · Other Vehicles			
3580.10 · Administration Vehicles	63,387.30	23,165.57	40,221.73
3580.20 · Solid Waste Vehicles	165,249.21	165,249.21	0.00
3580.30 · Sewer Trucks & Vehicles	1,223,647.19	1,223,647.19	0.00
Total 3580.00 · Other Vehicles	1,452,283.70	1,412,061.97	40,221.73
3590.00 · Other Equipment			
3590.10 · Office Furniture & Equipment	64,770.46	64,770.46	0.00
3590.20 · Garage Facilities	88,726.39	88,726.39	0.00
3590.30 · Garage Equipment & Vehicles	161,985.14	161,985.14	0.00
3590.40 · Solid Waste Equipment - Other	58,325.84	58,325.84	0.00
3590.50 · Sewer Equipment - Other	685,214.46	646,889.46	38,325.00
Total 3590.00 · Other Equipment	1,059,022.29	1,020,697.29	38,325.00
3600.00 · Accumulated Depreciation			
3600.10 · Accumulated Depreciation Admin	-2,073,887.35	-2,126,882.80	52,995.45
3600.20 · Accumulated Depreciation Garage	-12,847.20	-5,965.36	-6,881.84
3600.30 · Accum Depreciation Solid Waste	-4,809,060.12	-3,997,288.29	-811,771.83
3600.40 · Accumulated Depreciation Sewer	-9,102,629.51	-8,516,283.81	-586,345.70
Total 3600.00 · Accumlated Depreciation	-15,998,424.18	-14,646,420.26	-1,352,003.92
Total Fixed Assets	23,920,837.52	21,536,794.23	2,384,043.29
Other Assets			
6500.00 · Deferred Outflows from Pension	2,134,820.00	3,032,187.00	-897,367.00
6510.00 · Deferred Outflows from OPEB	1,879,200.00	220,451.00	1,658,749.00
Total Other Assets	4,014,020.00	3,252,638.00	761,382.00
TOTAL ASSETS	88,060,377.27	82,346,669.91	5,713,707.36

Midway City Sanitary District
Statement of Net Assets
As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
5000.00 · Accounts Payable	559,432.55	479,403.01	80,029.54
Total Accounts Payable	559,432.55	479,403.01	80,029.54
Credit Cards			
5005.00 · US Bank Cal Card	2,952.91	0.00	2,952.91
Total Credit Cards	2,952.91	0.00	2,952.91
Other Current Liabilities			
5010.00 · Accrued Expenses			
5010.10 · Payroll	69,651.18	51,279.87	18,371.31
5010.20 · 457(b) Deferred Compensation	0.52	0.00	0.52
5010.40 · Group Insurance	16.95	2,240.42	-2,223.47
5010.00 · Accrued Expenses - Other	-552.00	0.00	-552.00
Total 5010.00 · Accrued Expenses	69,116.65	53,520.29	15,596.36
Total Other Current Liabilities	69,116.65	53,520.29	15,596.36
Total Current Liabilities	631,502.11	532,923.30	98,578.81
Long Term Liabilities			
6020.00 · Compensated Absences	264,377.55	273,389.32	-9,011.77
6520.00 · Deferred Inflows from Pension	61,731.00	472,822.00	-411,091.00
6530.00 · Deferred Inflows from OPEB	1,732,662.00	1,755,522.00	-22,860.00
6540.00 · Net Pension Liability	611,954.00	-2,768,839.00	3,380,793.00
6550.00 · Net OPEB Liability	-847,810.40	-2,292,610.40	1,444,800.00
Total Long Term Liabilities	1,822,914.15	-2,559,716.08	4,382,630.23
Total Liabilities	2,454,416.26	-2,026,792.78	4,481,209.04
Equity			
4000.00 · Net Position	84,176,904.67	75,554,430.48	8,622,474.19
4100.00 · Restricted	41,804.02	109,840.71	-68,036.69
Net Income	1,387,252.32	8,709,191.50	-7,321,939.18
Total Equity	85,605,961.01	84,373,462.69	1,232,498.32
TOTAL LIABILITIES & EQUITY	88,060,377.27	82,346,669.91	5,713,707.36

Midway City Sanitary District Revenues & Expenditures by Department

08/28/23

Accrual Basis

July 2022 through June 2023

	Administrati...	Board of Dir...	Fleet Maint	Sewer	Solid Waste	TOTAL
Income						
7000.00 · Operating Revenues						
7010.00 · Trash & Sewer Collection Fees	7,318,538.08	0.00	0.00	0.00	0.00	7,318,538.08
7020.00 · Add'l Container & Service Fees	0.00	0.00	0.00	774.97	14,635.42	15,410.39
7030.00 · Franchise Fees	0.00	0.00	0.00	0.00	1,246,183.83	1,246,183.83
7040.00 · Plan Check & Inspection Fees	0.00	0.00	0.00	50,384.93	600.00	50,984.93
7050.00 · Connection Fees	0.00	0.00	0.00	19,501.90	0.00	19,501.90
Total 7000.00 · Operating Revenues	7,318,538.08	0.00	0.00	70,661.80	1,261,419.25	8,650,619.13
8000.00 · Non-Operating Revenues						
8010.00 · Property Tax Secured	1,298,523.24	0.00	0.00	0.00	0.00	1,298,523.24
8020.00 · Property Tax Unsecured	38,604.76	0.00	0.00	0.00	0.00	38,604.76
8030.00 · Property Tax Supplemental	56,348.50	0.00	0.00	0.00	0.00	56,348.50
8040.00 · Homeowner's Prop Tax Relief	5,764.91	0.00	0.00	0.00	0.00	5,764.91
8050.00 · Public Utility & Reg. Railroad	64,479.71	0.00	0.00	0.00	0.00	64,479.71
8060.00 · Pass-thru County of Orange	413,629.42	0.00	0.00	0.00	0.00	413,629.42
8070.00 · Pass-thru City of Westminster	3,371,929.33	0.00	0.00	0.00	0.00	3,371,929.33
8080.00 · Investment Income	1,322,304.79	0.00	0.00	0.00	0.00	1,322,304.79
8090.00 · Interest on Unapportioned Taxes	9,822.06	0.00	0.00	0.00	0.00	9,822.06
8100.00 · Other Revenue						
8100.10 · Mattress Recycling	0.00	0.00	0.00	0.00	6,826.50	6,826.50
8100.20 · Scrap Metals & Recyclables	0.00	0.00	0.00	0.00	8,939.90	8,939.90
8100.30 · Used Oil Recycling	0.00	0.00	0.00	0.00	648.00	648.00
8100.40 · CalRecycle Curbside Program	0.00	0.00	0.00	0.00	25.56	25.56
8100.50 · Renewable Fuel RINS/LCFS	0.00	0.00	0.00	0.00	13,224.27	13,224.27
8100.60 · Waste Disposal Agreement	0.00	0.00	0.00	0.00	187,682.80	187,682.80
8100.70 · Grants & Agreements	0.00	0.00	0.00	0.00	0.00	0.00
8100.80 · Miscellaneous Other Revenue	1,899.03	0.00	0.00	0.00	0.00	1,899.03
Total 8100.00 · Other Revenue	1,899.03	0.00	0.00	0.00	217,347.03	219,246.06
8150.00 · Gain/Loss on Disposal of Assets	-4,919.84	0.00	0.00	0.00	0.00	-4,919.84
Total 8000.00 · Non-Operating Revenues	6,578,385.91	0.00	0.00	0.00	217,347.03	6,795,732.94
Total Income	13,896,923.99	0.00	0.00	70,661.80	1,478,766.28	15,446,352.07
Gross Profit	13,896,923.99	0.00	0.00	70,661.80	1,478,766.28	15,446,352.07
Expense						
7500.00 · Personnel & Benefits						
7510.00 · Salaries & Wages	862,673.19	104,100.00	307,056.36	406,429.56	961,790.46	2,642,049.57
7520.00 · Medicare	12,811.00	1,465.04	4,199.74	5,795.75	13,681.14	37,952.67
7530.00 · CalPERS Retirement						
7530.10 · PERS Pension Expense GASB 68	1,360,151.00	0.00	585,634.00	811,159.00	1,225,151.00	3,982,095.00
7530.20 · PERS Contra Account GASB 68	-92,149.27	0.00	-39,675.35	-54,954.20	-83,001.18	-269,780.00
7530.00 · CalPERS Retirement - Other	91,334.38	0.00	39,325.41	54,469.35	82,269.11	267,398.25
Total 7530.00 · CalPERS Retirement	1,359,336.11	0.00	585,284.06	810,674.15	1,224,418.93	3,979,713.25
7550.00 · Group Insurance						
7550.10 · Health Benefits	141,660.70	78,205.26	67,830.72	96,918.77	261,940.35	646,555.80
7550.20 · Health Reimbursement Agreement	17,613.35	8,602.47	0.00	0.00	0.00	26,215.82
7550.30 · Life & AD&D	4,114.00	1,004.00	1,721.52	2,352.00	6,004.64	15,196.24
7550.40 · Dental Benefits	5,259.88	4,112.14	2,007.81	3,773.33	13,927.86	29,081.02
7550.50 · Vision Benefits	626.04	426.20	304.48	399.88	1,400.02	3,156.62
Total 7550.00 · Group Insurance	169,273.97	92,350.07	71,864.53	103,444.06	283,272.87	720,205.50
7560.00 · Group Insurance Retirees						
7560.10 · Contra Account GASB 75	-102,345.43	0.00	-6,347.93	-80,154.56	-47,961.08	-236,809.00
7560.00 · Group Insurance Retirees - Other	77,580.59	0.00	4,811.76	36,355.80	60,759.60	179,507.75
Total 7560.00 · Group Insurance Retirees	-24,764.84	0.00	-1,536.17	-43,798.76	12,798.52	-57,301.25
7570.00 · Workers' Compensation	3,956.12	347.75	10,352.40	14,683.06	54,083.93	83,423.26
7575.00 · Uniforms & Laundry Service	528.03	0.00	2,593.58	2,256.49	9,147.72	14,525.82
7580.00 · Employee Reimbursements	2,372.92	0.00	1,666.48	1,547.76	4,081.25	9,668.41
Total 7500.00 · Personnel & Benefits	2,386,186.50	198,262.86	981,480.98	1,301,032.07	2,563,274.82	7,430,237.23
7600.00 · Operating Expenses						
7605.00 · Election Costs	0.00	91,109.98	0.00	0.00	0.00	91,109.98
7610.00 · Board Meeting Expenses	0.00	5,420.64	0.00	0.00	0.00	5,420.64
7615.00 · Office Expenses	9,733.77	0.00	0.00	0.00	0.00	9,733.77
7620.00 · Operating Expense	15,836.15	0.00	0.00	4,918.72	4,626.06	25,380.93
7625.00 · LAFCO	19,152.59	0.00	0.00	0.00	0.00	19,152.59
7630.00 · Services & Supplies						
7630.10 · Alarm Services	335.00	0.00	0.00	0.00	3,711.00	4,046.00
7630.20 · Banking Services & Fees	4,976.98	0.00	0.00	0.00	0.00	4,976.98
7630.30 · GPS Services	0.00	0.00	2,746.86	5,493.72	33,210.86	41,451.44
7630.40 · Janitorial Services & Supplies	9,804.90	0.00	0.00	0.00	0.00	9,804.90
7630.60 · Payroll Services	14,802.72	2,984.13	0.00	0.00	0.00	17,786.85
7630.70 · Postage & Postage Machine	3,081.31	0.00	0.00	0.00	0.00	3,081.31
7630.80 · Wash & Detail Fleet & Vehicles	0.00	0.00	0.00	0.00	20,710.00	20,710.00
Total 7630.00 · Services & Supplies	33,000.91	2,984.13	2,746.86	5,493.72	57,631.86	101,857.48
7640.00 · Permits Fees Testing & Taxes	1,499.52	0.00	0.00	20,618.23	0.00	22,117.75
7645.00 · Memberships Dues & Subscriptions	10,873.00	0.00	0.00	594.00	0.00	11,467.00
7650.00 · Staff Development & Travel	18,511.25	10,384.77	0.00	0.00	0.00	28,896.02
7655.00 · Education & Training	2,910.57	0.00	2,486.20	4,451.49	1,237.45	11,085.71
7660.00 · Employee Awards & Recognition	39,311.60	0.00	0.00	0.00	0.00	39,311.60
7665.00 · Medical Exams & Testing	807.82	0.00	784.00	684.10	2,263.27	4,539.19
7670.00 · Property & Liability Insurance	70,988.78	0.00	74,816.93	86,398.89	138,954.68	371,159.28
7675.00 · Claims Expenses	0.00	0.00	0.00	0.00	1,511.01	1,511.01
7680.00 · Gasoline & Diesel Fuel	2,294.85	0.00	4,764.56	7,075.26	6,347.62	20,482.29
7685.00 · Tonnage Disposal Fees						
7685.10 · Trash (Black Cart)	0.00	0.00	0.00	0.00	1,339,673.46	1,339,673.46
7685.30 · Organics (Green Cart)	0.00	0.00	0.00	0.00	1,014,044.73	1,014,044.73
Total 7685.00 · Tonnage Disposal Fees	0.00	0.00	0.00	0.00	2,353,718.19	2,353,718.19

Midway City Sanitary District Revenues & Expenditures by Department

July 2022 through June 2023

	Administrati...	Board of Dir...	Fleet Maint	Sewer	Solid Waste	TOTAL
7690.00 · Containers/Carts						
7690.10 · Black Carts	0.00	0.00	0.00	0.00	98,825.47	98,825.47
7690.20 · Blue Carts	0.00	0.00	0.00	0.00	146,531.63	146,531.63
7690.30 · Green Carts	0.00	0.00	0.00	0.00	48,230.20	48,230.20
Total 7690.00 · Containers/Carts	0.00	0.00	0.00	0.00	293,587.30	293,587.30
7695.00 · Tools & Equipment	0.00	0.00	36,789.34	0.00	0.00	36,789.34
Total 7600.00 · Operating Expenses	224,920.81	109,899.52	122,387.89	130,234.41	2,859,877.44	3,447,320.07
7700.00 · Repairs & Maintenance						
7700.05 · Buildings & Facilities	0.00	0.00	4,388.05	0.00	0.00	4,388.05
7700.10 · CNG Facilities	0.00	0.00	0.00	0.00	39,365.39	39,365.39
7700.15 · Vehicles	6,270.00	0.00	8,553.62	3,524.15	0.00	18,347.77
7700.20 · Trash Trucks	0.00	0.00	0.00	0.00	224,817.84	224,817.84
7700.25 · Vactor Trucks	0.00	0.00	0.00	15,781.51	0.00	15,781.51
7700.30 · Tires	0.00	0.00	3,850.92	1,798.54	86,335.40	91,984.86
7700.35 · Restock Parts & Supplies	0.00	0.00	2,821.64	2,338.11	237,679.37	242,839.12
7700.45 · Lift Station No. 2 Hammon	0.00	0.00	0.00	2,001.84	0.00	2,001.84
7700.50 · Lift Station No. 3 Westminster	0.00	0.00	0.00	2,877.68	0.00	2,877.68
7700.55 · Lift Station No. 4 Brookhurst	0.00	0.00	0.00	2,200.00	0.00	2,200.00
7700.60 · Lift Station Maintenance	0.00	0.00	0.00	64,448.58	0.00	64,448.58
7700.65 · Manholes	0.00	0.00	0.00	8,715.43	0.00	8,715.43
7700.70 · Sewer Lines	0.00	0.00	0.00	28,510.48	0.00	28,510.48
7700.85 · Hazardous Waste Used/Mixed Oil	0.00	0.00	647.00	0.00	0.00	647.00
Total 7700.00 · Repairs & Maintenance	6,270.00	0.00	20,261.23	132,196.32	588,198.00	746,925.55
7725.00 · Professional & Tech Services						
7725.10 · Audit & Financial Services	19,490.00	0.00	0.00	0.00	0.00	19,490.00
7725.20 · Engineering & Consulting	0.00	0.00	0.00	188,555.00	0.00	188,555.00
7725.30 · Legal Services Personnel	13,014.00	0.00	0.00	0.00	0.00	13,014.00
7725.40 · Legal Services General Counsel	115,639.82	0.00	0.00	0.00	0.00	115,639.82
7725.50 · Information Technology	51,509.25	0.00	1,620.19	194.66	0.00	53,324.10
7725.70 · Prof & Consulting Services	5,050.00	0.00	0.00	7,168.50	7,168.50	19,387.00
7725.80 · SCADA System	0.00	0.00	0.00	10,092.57	0.00	10,092.57
7725.90 · Temporary Personnel	63,602.50	0.00	0.00	0.00	0.00	63,602.50
Total 7725.00 · Professional & Tech Services	268,305.57	0.00	1,620.19	206,010.73	7,168.50	483,104.99
7750.00 · Community Outreach & Programs						
7750.05 · Community & District Events	22,357.83	0.00	0.00	0.00	0.00	22,357.83
7750.10 · District Calendar	44,595.41	0.00	0.00	0.00	0.00	44,595.41
7750.20 · Media & Program Development	28,797.30	0.00	0.00	0.00	0.00	28,797.30
7750.25 · Clean-up Events	0.00	0.00	0.00	0.00	13,856.00	13,856.00
7750.30 · SB 1383 Orangic Waste Reduction	40.00	0.00	0.00	0.00	31,670.83	31,710.83
7750.35 · Fats Oil Grease (FOG) Program	0.00	0.00	0.00	17,400.00	0.00	17,400.00
Total 7750.00 · Community Outreach & Programs	95,790.54	0.00	0.00	17,400.00	45,526.83	158,717.37
7800.00 · Utilities						
7800.10 · Electricity	0.00	0.00	0.00	27,674.13	78,494.52	106,168.65
7800.20 · Natural Gas	225.89	0.00	456.61	10,000.00	166,190.51	176,873.01
7800.40 · Phone & Internet	22,912.38	0.00	0.00	11,869.63	0.00	34,782.01
7800.50 · Mobile Phone	961.78	0.00	0.00	2,161.96	1,080.98	4,204.72
7800.60 · Television	1,113.18	0.00	0.00	0.00	0.00	1,113.18
7800.70 · Underground Service Alerts	0.00	0.00	0.00	418.15	0.00	418.15
7800.80 · Water & Sewer	1,725.90	0.00	613.58	1,247.05	0.00	3,586.53
Total 7800.00 · Utilities	26,939.13	0.00	1,070.19	53,370.92	245,766.01	327,146.25
7900.00 · Depreciation & Amortization	60,648.92	0.00	6,881.84	586,345.70	811,771.83	1,465,648.29
Total Expense	3,069,061.47	308,162.38	1,133,702.32	2,426,590.15	7,121,583.43	14,059,099.75
Net Income	<u>10,827,862.52</u>	<u>-308,162.38</u>	<u>-1,133,702.32</u>	<u>-2,355,928.35</u>	<u>-5,642,817.15</u>	<u>1,387,252.32</u>

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

QTR 4 FY 22-23

		FY 2022-23	FY 2022-23	PERCENT of
		ACTUAL	BUDGET	BUDGET
SUMMARY				
1	REVENUES			
2	Trash & Sewer Collection Fees	7,318,538	7,150,000	102.4%
3	Franchise Fees	1,246,184	1,170,000	106.5%
4	Property Taxes	1,473,543	1,450,527	101.6%
5	Pass-Thru Property Tax Funds	3,785,559	3,525,000	107.4%
6	Investment Income	1,322,305	1,650,000	80.1%
7	Other Revenue Sources	300,223	289,000	103.9%
8	TOTAL REVENUES	\$ 15,446,352	\$ 15,234,527	101.4%
9	EXPENSES			
10	Salaries and Wages	2,642,050	2,811,000	94.0%
11	Benefits	1,288,487	1,644,150	78.4%
12	Tonnage Fees	2,353,718	2,650,000	88.8%
13	Repairs and Maintenance	746,279	841,600	88.7%
14	Depreciation & Amortization Expense	1,458,766	1,457,400	100.1%
15	Other Operating Expenses	5,569,800	\$ 2,682,960	207.6%
16	TOTAL EXPENSES	\$ 14,059,100	\$ 12,087,110	116.3%
17	Net Resources Over/(Under) Expenses	1,387,252	3,147,417	
18	ACTUAL/BUDGET	\$ 15,446,352	\$ 15,234,527	

		FY 2022-23	FY 2022-23	PERCENT of
		ACTUAL	BUDGET	BUDGET
REVENUES				
1	OPERATING REVENUES			
2	7010.00 Trash & Sewer Collection Fees	7,318,538	7,150,000	102.4%
3	7020.10 Additional Container & Service Fees	15,410	12,500	123.3%
4	7030.00 Franchise Fees	1,246,184	1,170,000	106.5%
5	7040.00 Sewer Plan Check & Inspection Fees	50,985	48,000	106.2%
6	7050.00 Sewer Connection Fees	19,502	15,500	125.8%
7	OPERATING REVENUES	\$ 8,650,619	\$ 8,396,000	103.0%
8	NON-OPERATING REVENUES			
9	8010.00 Property Tax Secured	1,298,523	1,310,000	99.1%
10	8020.00 Property Tax Unsecured	38,605	34,000	113.5%
11	8030.00 Property Tax Supplemental	56,349	38,027	148.2%
12	8040.00 Homeowner's Property Tax Relief	5,765	4,500	128.1%
13	8050.00 Public Utility Tax & Reg. Railroad	64,480	62,000	104.0%
14	8060.00 Pass thru Property Taxes County of Orange	413,629	525,000	78.8%
15	8070.00 Pass thru Property Taxes City of Westminster	3,371,929	3,000,000	112.4%
16	8080.00 Investment Income	1,322,305	1,650,000	80.1%
17	8090.00 Interest on Undistributed Taxes	9,822	2,000	491.1%
18	8100.00 Other Revenue	219,246	213,000	102.9%
19	8150.00 Gain/(Loss) on Disposal of Capital Assets	(4,920)	-	0.0%
21	NON-OPERATING REVENUES	\$ 6,795,733	\$ 6,838,527	99.4%
22	TOTAL REVENUES	\$ 15,446,352	\$ 15,234,527	101.4%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

QTR 4 FY 22-23

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
BOARD OF DIRECTORS					
23	7510.00	Directors' Fees (salaries)	104,100	115,000	90.5%
24	7520.00	Medicare	1,465	1,600	91.6%
25	7550.00	Group Insurance	92,350	90,000	102.6%
26	7570.00	Workers' Compensation Insurance	348	350	99.4%
27	7580.00	Director Reimbursements	-	-	0.0%
28	7610.00	Board Meeting Expenses	5,421	5,000	108.4%
29	7620.00	Operating Expense	-	4,000	0.0%
30	7630.00	Services & Supplies	2,984	2,000	149.2%
31	7605.00	Board Election Costs	91,110	91,110	100.0%
32	7650.00	Board Development & Travel Expenses	10,385	45,000	23.1%
33		TOTAL BOARD OF DIRECTORS	\$ 308,162	\$ 354,060	87.0%

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
ADMINISTRATION					
34	7510.00	Salaries & Wages	862,673	906,000	95.2%
35	7520.00	Medicare	12,811	16,000	80.1%
36	7530.00	CalPERS Retirement	91,334	200,000	45.7%
37	7530.10	CalPERS Pension Expense GASB 68	1,360,151	-	
38	7530.20	CalPERS Contra Account GASB 68	(92,149)	-	
39	7550.00	Group Insurance	169,274	190,000	89.1%
40	7560.00	Group Insurance - Retirees	77,581	78,000	99.5%
41	7560.10	Group Ins. Retirees Contra Account GASB 75	(102,345)	-	
42	7565.00	Group Insurance Retirees Trust Reimbursement	-	(50,000)	0.0%
43	7570.00	Workers' Compensation Insurance	3,956	4,000	98.9%
44	7575.00	Uniforms & Laundry Services	528	550	96.0%
45	7580.00	Employee Reimbursements	2,373	3,000	79.1%
46	7615.00	Office Expenses & Supplies	9,734	15,000	64.9%
47	7620.00	Operating Expenses	15,836	45,000	35.2%
48	7625.00	Local Govt. Formation Commission (LAFCO)	19,153	19,200	99.8%
49	7630.00	Services & Supplies	33,001	32,000	103.1%
50	7635.00	Printing & Publications	-	2,000	0.0%
51	7640.00	Permits Fees Testing & Taxes	1,500	3,500	42.8%
52	7645.00	Memberships Dues & Subscriptions	10,873	13,000	83.6%
53	7650.00	Staff Development & Travel	18,511	30,000	61.7%
54	7655.00	Education & Training	2,911	6,000	48.5%
55	7660.00	Employee Awards Incentives & Recognition	39,312	40,000	98.3%
56	7665.00	Medical Exams & Testing	808	4,500	18.0%
57	7670.00	Property & Liability Insurance	70,989	71,000	100.0%
58	7680.00	Gasoline & Diesel Fuel	2,295	3,000	76.5%
59	7700.00	Repairs & Maintenance	6,270	10,000	62.7%
60	7725.10	Audit & Financial Services	19,490	19,500	99.9%
61	7725.30	Legal Services Personnel	13,014	35,000	37.2%
62	7725.40	Legal Services General Counsel	115,640	110,000	105.1%
63	7725.50	Information Technology	51,509	50,000	103.0%
64	7725.70	Professional & Consulting Services	5,050	65,000	7.8%
65	7725.90	Temporary Personnel	63,603	50,000	127.2%
66	7750.05	Community Outreach & District Events	22,398	70,000	32.0%
67	7750.20	Media & Program Development	28,797	40,000	72.0%
68	7750.10	District Calendar	44,595	45,000	99.1%
69	7750.15	Newsletters	-	-	
70	7800.00	Utilities	26,939	35,000	77.0%
71	7900.00	Depreciation & Amortization Expenses	60,649	65,000	93.3%
72		TOTAL ADMINISTRATION	\$ 3,069,061	\$ 2,226,250	137.9%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

QTR 4 FY 22-23

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
FLEET MAINTENANCE					
73	7510.00	Salaries & Wages	307,056	360,000	85.3%
74	7520.00	Medicare	4,200	4,500	93.3%
75	7530.00	CalPERS Retirement	39,325	55,000	71.5%
76	7530.10	CalPERS Pension Expense GASB 68	585,634	-	
77	7530.20	CalPERS Contra Account GASB 68	(39,675)	-	
78	7550.00	Group Insurance	71,865	80,000	89.8%
79	7560.00	Group Insurance Retirees	4,812	7,500	64.2%
80	7560.10	Group Ins. Retirees Contra Account GASB 75	(6,348)	-	
81	7565.00	Group Insurance Retirees Trust Reimbursement	-	(7,500)	0.0%
82	7570.00	Workers' Compensation Insurance	10,352	10,500	98.6%
83	7575.00	Uniforms & Laundry Services	2,594	4,500	57.6%
84	7580.00	Employee Reimbursements	1,666	2,000	83.3%
85	7630.00	Services & Supplies	2,747	3,500	78.5%
86	7655.00	Education & Training	2,486	3,000	82.9%
87	7665.00	Medical Exams & Testing	784	700	112.0%
88	7670.00	Property & Liability Insurance	74,817	75,000	99.8%
89	7680.00	Gasoline & Diesel Fuel	4,765	4,250	112.1%
90	7695.00	Tools & Equipment	36,789	35,000	105.1%
91	7700.00	Repairs & Maintenance	19,614	18,000	109.0%
92	7700.85	Hazardous Waste Used/Mixed Oil	647	-	
93	7725.50	Information Technology	1,620	-	
94	7800.00	Utilities	1,070	2,000	53.5%
95	7900.00	Depreciation & Amortization Expenses	6,882	6,900	99.7%
96			\$ 1,133,702	\$ 664,850	170.5%

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
SOLID WASTE					
97	7510.00	Salaries & Wages	961,790	990,000	97.2%
98	7520.00	Medicare	13,681	18,000	76.0%
99	7530.00	CalPERS Retirement	82,269	200,000	41.1%
100	7530.10	CalPERS Pension Expense GASB 68	1,225,151	-	
101	7530.20	CalPERS Contra Account GASB 68	(83,001)	-	
102	7550.00	Group Insurance	283,273	295,000	96.0%
103	7560.00	Group Insurance Retirees	60,760	58,000	104.8%
104	7560.10	Group Ins. Retirees Contra Account GASB 75	(47,961)	-	
105	7565.00	Group Insurance Retirees Trust Reimbursement	-	(58,000)	0.0%
106	7570.00	Workers' Compensation Insurance	54,084	55,000	98.3%
107	7575.00	Uniforms & Laundry Services	9,148	12,000	76.2%
108	7580.00	Employee Reimbursements	4,081	5,000	81.6%
109	7600.00	Operating Expenses	4,626	5,000	92.5%
110	7630.00	Services & Supplies	57,632	66,500	86.7%
111	7655.00	Education & Training	1,237	9,000	13.7%
112	7665.00	Medical Exams & Testing	2,263	5,000	45.3%
113	7670.00	Property & Liability Insurance	138,955	140,000	99.3%
114	7675.00	Claims Expense	1,511	10,000	15.1%
115	7680.00	Gasoline & Diesel Fuel	6,348	6,750	94.0%
116	7685.10	Tonnage Fees Trash (black cart)	1,339,673	1,550,000	86.4%
117	7685.20	Tonnage Fees Recycling (blue cart)	-	-	
118	7685.30	Tonnage Fees Organics (green cart)	1,014,045	1,100,000	92.2%
119	7690.00	Refuse, Recycling, and Organic Containers	293,587	300,000	97.9%
120	7700.00	Repairs, Maintenance, Tires, and Restock Parts	548,833	460,000	119.3%
121	7700.10	Repairs & Maintenance CNG Facilities	39,365	50,000	78.7%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

QTR 4 FY 22-23

122	7725.70	Professional & Tech Services	7,169	7,500	95.6%
123	7750.25	Clean-up Events	13,856	30,000	46.2%
124	7750.30	Organics & Compost Giveaway	31,671	34,000	93.1%
125	7800.00	Utilities	79,576	75,000	106.1%
126	7800.30	Natural Gas Fuel CNG Facilities	166,191	225,000	73.9%
127	7900.00	Depreciation & Amortization Expenses	811,772	800,000	101.5%
128		TOTAL SOLID WASTE	\$ 7,121,583	\$ 6,448,750	110.4%

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
SEWER DEPARTMENT					
129	7510.00	Salaries & Wages	406,430	440,000	92.4%
130	7520.00	Medicare	5,796	6,000	96.6%
131	7530.00	CalPERS Retirement	54,469	100,000	54.5%
132	7530.10	CalPERS Pension Expense GASB 68	811,159	-	
133	7530.20	CalPERS Contra Account GASB 68	(54,954)	-	
134	7550.00	Group Insurance	103,444	120,000	86.2%
135	7560.00	Group Insurance Retirees	36,356	40,000	90.9%
136	7560.10	Group Ins. Retirees Contra Account GASB 75	(80,155)	-	
137	7565.00	Group Insurance Retirees Trust Reimbursement	-	(40,000)	0.0%
138	7570.00	Workers' Compensation Insurance	14,683	14,700	99.9%
139	7575.00	Uniforms & Laundry Services	2,256	3,500	64.5%
140	7580.00	Employee Reimbursements	1,548	3,000	51.6%
141	7620.00	Operating Expenses	4,919	5,500	89.4%
142	7630.00	Services & Supplies	5,494	7,000	78.5%
143	7640.00	Permits Fees Testing & Taxes	20,618	25,000	82.5%
144	7645.00	Memberships Dues & Subscriptions	594	1,000	59.4%
145	7655.00	Education & Training	4,451	4,000	111.3%
146	7665.00	Medical Exams & Testing	684	900	76.0%
147	7670.00	Property and Liability Insurance	86,399	86,500	99.9%
148	7675.00	Claims Expense	-	10,000	0.0%
149	7680.00	Gasoline & Diesel Fuel	7,075	7,000	101.1%
150	7700.00	Repairs & Maintenance	132,196	200,000	66.1%
151	7700.90	Emergency Repairs	-	150,000	0.0%
152	7725.70	Professional & Tech Services	206,011	535,000	38.5%
153	7750.35	Fats, Oils & Grease (FOG) Program	17,400	25,000	69.6%
154	7750.45	Resident Lateral Assistance Program	-	3,600	0.0%
155	7800.00	Utilities	43,371	50,000	86.7%
156	7800.30	Natural Gas Fuel CNG Station	10,000	10,000	100.0%
157	7900.00	Depreciation & Amortization Expenses	586,346	585,500	100.1%
158		TOTAL SEWER	\$ 2,426,590	\$ 2,393,200	101.4%

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
MIDWAY CITY SANITARY DISTRICT					
159		REVENUES	\$ 15,446,352	\$ 15,234,527	101.4%
160		EXPENSES	\$ 14,059,100	\$ 12,087,110	116.3%
161		REVENUES - EXPENSES =	\$ 1,387,252	\$ 3,147,417	

			FY 2022-23	FY 2022-23	PERCENT of
			ACTUAL	BUDGET	BUDGET
162		Sewer System Department	2,426,590	2,393,200	101.4%
163		Solid Waste Department	7,121,583	6,448,750	110.4%
164		Fleet Maintenance Department	1,133,702	664,850	170.5%
165		Administration Department	3,069,061	2,226,250	137.9%
166		Board of Directors	308,162	354,060	87.0%
167		TOTAL SUMMARY BY DEPT	\$ 14,059,100	\$ 12,087,110	116.3%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

QTR 4 FY 22-23

		FY 2022-23	FY 2022-23	PERCENT of
		ACTUAL	BUDGET	BUDGET
CAPITAL OUTLAY & IMPROVEMENTS BUDGET				
168	<i>District Offices & Yard</i>			
169	Solar Project Design	6,522	115,000	5.7%
170	Solar Project Construction	-	735,000	0.0%
171	District Building Project Construction	3,664,326	6,700,000	54.7%
172	District Buildings Facility, Features, & Furnishings	-	100,000	0.0%
173	District Buildings Technology	-	100,000	0.0%
174	1 New Class C Vehicle	40,222	40,500	99.3%
175	<i>Fleet Maintenance</i>			
176	New Steam Cleaner for Wash Rack	-	-	
177	<i>Solid Waste</i>			
178	1 New Class C Vehicle	-	-	
179	1 New Side Loader Trash Truck	416,927	425,000	98.1%
180	Rebuilt Engines & Packers for CNG Trash Trucks	40,525	60,000	67.5%
181	<i>Sewer</i>			
182	New Sewer Lift Station Pumps	329,196	350,000	94.1%
183	SCADA System Upgrades	38,325	50,000	76.7%
184	<i>Miscellaneous</i>			
185	Payments Towards Unfunded Liabilities	-	-	
186	Payment Towards 115 CEPPT Trust	700,000	700,000	100.0%
187	TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ 5,236,042	\$ 9,375,500	55.8%

AGENDA ITEM 7B

Date: September 5, 2023

To: Board of Directors

Prepared by: Nicolas Castro, Director of Operations/Safety

Subject: Consider Attendance at the 2024 Work Truck Week Trade Show Held at the Indiana Convention Center in Indianapolis, Indiana March 5-8, 2024

BACKGROUND

For more than 20 years, the people who design, build, use and maintain the work trucks and equipment the world relies on have gathered every March to see the industry's latest products and technology, learn from one another and discuss how to improve the future.

Work Truck Week – More Than a Trade Show

What started as a trade show has evolved to meet the changing needs of the industry. From Monday to Friday, its energy, scale and intensity encompass the city — making Work Truck Week a one-of-a-kind industry experience.

- Get up close to new equipment offerings from 500 exhibitors
- Hear truck OEM plans and upfitter solutions
- Identify operational improvement strategies
- Optimize commercial vehicle design and specification
- Evaluate vendors' latest offerings
- Meet with current and prospective customers
- Find new business opportunities and ways to stay competitive
- Collaborate with management, product and engineering teams

STAFF RECOMMENDATION

Staff recommends approval of attendance to the 2024 Work Truck Week Trade Show for Board members and staff who wish to attend.

FISCAL IMPACT

Cost for registration: \$699/per person

Potential cost for transportation, lodging, and food: \$1,500/per person

Attachment: Work Truck Week 2024 Announcement

WorkTruck Week[®]2024



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WorkTruck Week[®]2024

March 5-8 | Indiana Convention Center | Indianapolis, IN

MORE THAN A TRADE SHOW[™]

NORTH AMERICA'S LARGEST WORK TRUCK EVENT

For more than 20 years, the people who design, build, use and maintain the commercial vehicles and equipment the world relies on have gathered to see the industry's latest products and technology, learn from one another and discuss how to improve the future.

AGENDA ITEM 7C

Date: September 5, 2023

To: Board of Directors

Prepared by: Robert Housley, General Manager

Subject: Consider Rejection of Government Claim Filed on Behalf of Cari McCormick

BACKGROUND / DISCUSSION

On August 10, 2023, the District received a Government Claim and Notice of Discrimination complaint filed with the California Civil Rights Division by the Law Firm of Aiman-Smith & Marcy on behalf of claimant Cari McCormick. The Claim is presented on behalf of a class of similarly situated persons, with Ms. McCormick as the proposed representative claimant, as a precursor to a potential future class action lawsuit against Ms. McCormick's former employer, Lake County, CalPERS, the State of California, and over 1,500 other public entities that contract with CalPERS for disability retirement benefits. Presentation of the claim is a prerequisite to the filing of a lawsuit against the District and other CalPERS agencies.

Ms. McCormick and her attorneys question the manner California law calculates ordinary disability retirement benefits and claims current methodology discriminates based on advanced age at the time of an employee's CalPERS membership. McCormick and her attorneys seek to represent three classes of employees who were over age 40 at the time of CalPERS membership, who applied and were granted ordinary disability retirement administered by CalPERS, and who received disability retirement benefit payments.

Staff's initial analysis is that there are no District retirees that would fall within any of the proposed classes; however, Staff is continuing to research the issue.

Staff forwarded the claim to its insurance provider, SDRMA, which has made an initial determination that there are multiple coverage exclusions that would preclude insurance coverage for this claim.

The District's Claims Policy requires the Board to consider and act on all government claims filed against the District. Staff has consulted with the District's General Counsel and recommends the Board reject the claim. Rejection of the claim commences a six-month statute of limitations in which any lawsuit must be brought under the Government Claims Act.

RECOMMENDATION

Staff recommends that the Board of Directors reject the claim filed on behalf of Cari McCormick and authorize the General Manager to send a claim rejection letter.

Attachment: Claim of Cari McCormick



June 28, 2023

To Whom It May Concern:

My firm represents Cari McCormick. Enclosed you will find an administrative charge, with exhibits, filed by Ms McCormick with the California Civil Rights Department, naming as respondents the California Public Employees' Retirement System, Lake County, and the State of California.

As the charge explains, Ms McCormick's claims concern how certain pension benefits are calculated and paid through CalPERS. Those claims are brought *on behalf of* a putative class of California public employees ("Plaintiff Class"). Those claims are brought *against* a putative class of California public entity employers who employed one or more members of the proposed plaintiff class ("Defendant Class"). Ms McCormick will propose that the State of California, as represented by the California Attorney General's Office, serve as class representative for the proposed Defendant Class.

We have reason to believe your public entity may have employed one or more members of the proposed Plaintiff Class, because your public entity contracts to pay pension benefits through CalPERS. For that reason, we are serving Ms McCormick's FEHA charge on your public entity pursuant to Government Code section 12962(b). In addition, to the extent the government claim presentation requirements may apply, we hereby present the enclosed charge as a government claim.

For more information, please see the enclosed charge.

Regards,

AIMAN-SMITH & MARCY
PROFESSIONAL CORPORATION

/s/ Brent A. Robinson

Counsel for Plaintiff Cari McCormick
bar@asmlawyers.com

Enclosures



Civil Rights Department

KEVIN KISH, DIRECTOR

2218 Kausen Drive, Suite 100 | Elk Grove | CA | 95758
800-884-1684 (voice) | 800-700-2320 (TTY) | California's Relay Service at 711
calcivilrights.ca.gov | contact.center@calcivilrights.ca.gov

June 8, 2023

Brent Robinson
Aiman-Smith & Marcy, 7677 Oakport Street, Suite 1150
Oakland, California 94621

RE: **Notice to Complainant's Attorney**

CRD Matter Number: 202306-20925508

Right to Sue: McCormick / California Public Employees' Retirement System et al.

Dear Brent Robinson:

Attached is a copy of your complaint of discrimination filed with the Civil Rights Department (CRD) pursuant to the California Fair Employment and Housing Act, Government Code section 12900 et seq. Also attached is a copy of your Notice of Case Closure and Right to Sue.

Pursuant to Government Code section 12962, CRD will not serve these documents on the employer. You must serve the complaint separately, to all named respondents. Please refer to the attached Notice of Case Closure and Right to Sue for information regarding filing a private lawsuit in the State of California. A courtesy "Notice of Filing of Discrimination Complaint" is attached for your convenience.

Be advised that the CRD does not review or edit the complaint form to ensure that it meets procedural or statutory requirements.

Sincerely,

Civil Rights Department



Civil Rights Department

2218 Kausen Drive, Suite 100 | Elk Grove | CA | 95758
800-884-1684 (voice) | 800-700-2320 (TTY) | California's Relay Service at 711
calcivilrights.ca.gov | contact.center@calcivilrights.ca.gov

KEVIN KISH, DIRECTOR

June 8, 2023

RE: **Notice of Filing of Discrimination Complaint**

CRD Matter Number: 202306-20925508

Right to Sue: McCormick / California Public Employees' Retirement System et al.

To All Respondent(s):

Enclosed is a copy of a complaint of discrimination that has been filed with the Civil Rights Department (CRD) in accordance with Government Code section 12960. This constitutes service of the complaint pursuant to Government Code section 12962. The complainant has requested an authorization to file a lawsuit. A copy of the Notice of Case Closure and Right to Sue is enclosed for your records.

Please refer to the attached complaint for a list of all respondent(s) and their contact information.

No response to CRD is requested or required.

Sincerely,

Civil Rights Department



Civil Rights Department

2218 Kausen Drive, Suite 100 | Elk Grove | CA | 95758
800-884-1684 (voice) | 800-700-2320 (TTY) | California's Relay Service at 711
calcivilrights.ca.gov | contact.center@calcivilrights.ca.gov

June 8, 2023

Cari McCormick

RE: **Notice of Case Closure and Right to Sue**

CRD Matter Number: 202306-20925508

Right to Sue: McCormick / California Public Employees' Retirement System et al.

Dear Cari McCormick:

This letter informs you that the above-referenced complaint filed with the Civil Rights Department (CRD) has been closed effective June 8, 2023 because an immediate Right to Sue notice was requested.

This letter is also your Right to Sue notice. According to Government Code section 12965, subdivision (b), a civil action may be brought under the provisions of the Fair Employment and Housing Act against the person, employer, labor organization or employment agency named in the above-referenced complaint. The civil action must be filed within one year from the date of this letter.

To obtain a federal Right to Sue notice, you must contact the U.S. Equal Employment Opportunity Commission (EEOC) to file a complaint within 30 days of receipt of this CRD Notice of Case Closure or within 300 days of the alleged discriminatory act, whichever is earlier.

Sincerely,

Civil Rights Department

1 **Additional Complaint Details:** See Exhibits A, B, and C attached hereto.

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1 VERIFICATION

2 I, **Brent A. Robinson**, am the **Attorney** in the above-entitled complaint. I have read
3 the foregoing complaint and know the contents thereof. The matters alleged are
4 based on information and belief, which I believe to be true.

5 On June 8, 2023, I declare under penalty of perjury under the laws of the State of
6 California that the foregoing is true and correct.

7 **San Francisco, CA**

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EXHIBIT A

Exhibit A – Claim Narrative

Plaintiff Cari McCormick is an individual.

Defendants California Public Employees' Retirement System ("CalPERS"), State of California, and County of Lake are California governmental entities.

Plaintiff is ignorant of the true names or capacities of defendants named herein as Does 1 through 3,000, inclusive, and therefore identifies these defendants by these fictitious names. Each of the defendants named herein or designated as a Doe, is liable or in some manner legally responsible for the events alleged herein.

Plaintiff seeks to have the State of California, represented by the California Attorney General's Office, appointed to represent a defendant class, which includes all public entities that both employed one or more Plaintiffs, and are liable for employer-side retirement contributions for one or more Plaintiffs. A list of public entities believed to potentially be included within that defendant class, based on their listing as employers within the 2021-2022 Annual Comprehensive Financial Report published by CalPERS, is attached as Exhibit C.

Plaintiff refers to all defendants here collectively as "Defendants."

Plaintiff seeks to represent a plaintiff class of similarly situated persons. The class includes all persons who were employed by Defendants; who were at or over age 40 at the time they became members of the CalPERS system; who applied for and were granted ordinary disability retirement; whose retirement benefits are administered by CalPERS; and either (1) who have ever received disability retirement benefit payments pursuant to Government Code section 21423, who were over age 41 at membership in CalPERS, and who at retirement were credited with 18.518 or fewer years of actual service; or (2) who have ever received disability retirement benefit payments pursuant to Government Code section 21098, and who at retirement were credited with 24.691 or fewer years of actual service; or (3) who have ever received disability retirement benefit payments pursuant to Government Code section 21424, and who at retirement were credited with 29.629 or fewer years of actual service.

Plaintiff was employed by County of Lake; was over age 40 at membership in CalPERS; applied for and was granted ordinary disability retirement; receives benefits administered by CalPERS; and presently receives monthly disability benefit payments pursuant to one of the sections listed above. *See, generally, McCormick v. Public Employees' Retirement System* (2019) 41 Cal.App.5th 428.

Plaintiff refers to herself and the proposed plaintiff class collectively as "Plaintiffs."

At all relevant times, each of the Defendants was the agent of each of the remaining Defendants and, in doing the things alleged herein, was acting with the course and scope of such agency.

Each of the Defendants' actions or omissions as alleged herein was ratified by each of the remaining Defendants. Each of the acts or omissions of a Defendant's agents as alleged herein was ratified by that Defendant, as well as by each of the remaining Defendants. Each of the Defendants had knowledge of unlawful discrimination practiced upon its employees by the other Defendants, and failed to thereafter take all reasonable steps to prevent further discrimination against its employees. Each of the Defendants provided substantial assistance or encouragement to the other Defendants in the discrimination alleged here, and thereby caused harm to Plaintiff and the proposed class. Each of the Defendants had knowledge of the discrimination alleged here, and cooperated in that discrimination. For purposes of the discrimination alleged here, each of the Defendants was a joint employer and engaged in a joint venture, including by engaging in a combination of resources to carry out a single undertaking, with each having separate ownership interests in the joint undertaking, joint control, and an agreement to share profits and losses of that joint undertaking.

California law governs Plaintiffs' retirement benefits, and provides for ordinary disability retirement benefits for certain public employees such as Plaintiff who are rendered unable to do their job by any non-industrial long-term disability.

California law calculates such ordinary disability retirement benefits in a way that discriminates based on advanced age at membership. Government Code sections 21098, 21424, and 21423 each provides for younger employees to receive an ordinary disability retirement benefit equal to at least 33.333% of their final compensation. By contrast, older employees receive significantly reduced benefits, because those benefits are based on imputed years of service through age 60. For example, assume two state miscellaneous first-tier employees are otherwise identical, except that one was hired at age 18, the other at age 49. Each puts in 10 years of actual credited service, and each is forced to retire due to disabilities. The 18-year-old-at-hire will receive a benefit equal to 33.333% of his final compensation, because the formula gives him service credit as if he had worked without interruption through age 60. By contrast, the 49-year-old-at-hire will receive a benefit equal to just 19.8% under section 21423, with the difference in benefit amounts solely due to the older employee's advanced age.

Defendants are liable for disparate treatment. Defendants are qualifying employers, and employed Plaintiffs. Plaintiffs were over age 40 at membership. Defendants paid Plaintiffs reduced retirement benefits compared to employees younger at membership. Plaintiffs' age over 40 at membership was a substantial motivating factor in Defendants' determination and payment of the amount of Plaintiffs' disability retirement benefits. Plaintiffs have been harmed. Defendants' payment of reduced benefits to Plaintiffs is a substantial factor in causing them harm.

Defendants are also liable for pattern-or-practice of intentional discrimination. Discrimination is Defendants' standard operating procedure, rather than an unusual practice, and that standard operating procedure is a substantial factor in harming Plaintiffs.

Defendants are also liable for disparate impact. Defendants are qualifying employers, and employed Plaintiffs. Plaintiffs were over age 40 at membership. Defendants maintained a common policy or practice that has a disproportionate adverse effect on persons over age 40 at membership. Plaintiffs have been harmed. Defendants' policy or practice was a substantial factor in causing Plaintiffs' harm.

Defendants are also liable for their failure to prevent discrimination against Plaintiffs. Defendants knew or should have known of the above-alleged discrimination, and failed to take all reasonable steps necessary to prevent the same from occurring, thereby causing harm to Plaintiffs.

Defendants are also liable for breach of contract. At hiring, Defendants promised Plaintiffs future pay in exchange for present work, and Defendants' monthly retirement benefit payments are wages paid after the fact for Plaintiffs' years of labor. *See, e.g., Kern v. Long Beach* (1947) 29 Cal.2d 848, 850-852. The retirement benefit provisions at issue are contractual terms of class members' employment agreements: by those retirement provisions, Defendants promised class members future pay in exchange for present work, and once class members began performance, class members obtained a vested contractual right to the benefits Defendants had promised. *See, e.g., McGlynn v. State of California* (2018) 21 Cal.App.5th 548, 559.

Defendants maintained express written contractual terms of employment that provided for class members to be paid reduced retirement benefits based on their advanced ages at hiring. *See, Gov. Code §§ 21098, 21424, 21423*. Those terms of employment violate or are contrary to overriding state laws (*i.e.*, Gov. Code § 12940, subd. (a)) regulating such terms of employment, by providing for reduced compensation based solely on an employees' advanced age at hiring. To that extent, those terms of employment are contrary to superseding state law, they are illegal contractual terms, they are contrary to public policy, and they are therefore void. *See, Civil Code § 1667*. The unlawful terms of Plaintiffs' contracts with Defendants are severable, such that the illegal contract terms should be severed, and the balance of the contracts enforced. *Armendariz v. Found. Health Psychcare Servs., Inc.* (2000) 24 Cal.4th 83, 124. With illegal contractual terms severed, class members' contracts with the Defendants provide for class members to receive equal retirement benefits.

Alternately, FEHA's prohibition on age discrimination constitutes a contractual term of employment implied by operation of law into Plaintiffs' employment agreements with Defendants, such that Defendants were subject to a contractual duty to pay nondiscriminatory retirement benefits. *See, Castillo v. Express Escrow Company* (2007) 146 Cal.App.4th 1301, 1308 ("all laws in existence when the agreement was made become part of the contract"); *Anderson v. Time Warner Telecom of California* (2005) 129 Cal.App.4th 411, 418 ("All applicable laws are presumed to be known by the parties and to form a part of the agreement as if those laws were expressly referred to and incorporated."); *Coral Farms, L.P. v. Mahony* (2021) 63 Cal.App.5th 719, 731 ("The incorporation of current law into a contract is presumed and does not require a deliberate expression by the parties.").

The terms of Plaintiffs' employment contracts were sufficiently clear that the parties could understand what each was required to do, the parties exchanged consideration, and the parties agreed to terms. Plaintiffs did all, or substantially all, of the significant things their contracts required of them. Defendants failed to pay non-discriminatory benefits under the contracts, or paid discriminatory benefits in violation of the contracts. Plaintiffs were harmed. Defendants' breaches of contract were a substantial factor in causing Plaintiffs' harm.

The harm to Plaintiffs includes the loss of retirement benefits, the loss of additional amounts of money each would have received had he or she not suffered such unlawful discrimination, and harm in the form of humiliation, mental anguish, and emotional distress.

Defendants are also liable for prospective relief for violations of California's Equal Protection clause. Such relief includes declaratory relief, injunctive relief, and issuance of writs of mandamus and/or prohibition.

Thus, Defendants' unlawful policies and practices as alleged adversely affect, in a similar manner, a class of persons of which Plaintiff is a member, and raise substantial questions of law and fact that are common to that class. For those reasons, Plaintiff files this charge on behalf of a class of all others similarly situated, and seeks to represent the same.

EXHIBIT B

Exhibit B – Required Claim Information (Gov. Code § 910)

Name of Claimant:	Cari McCormick
Address of Claimant, and Address Where Notices re Claim Should Be Sent:	Cari McCormick c/o Brent A. Robinson Aiman-Smith & Marcy, PC 7677 Oakport Street, Suite 1150 Oakland, CA 94621
Date, Place, and Other Circumstances of the Occurrence or Transaction which Gave Rise to the Claim Asserted:	Following a decision in favor of Ms McCormick by the First District Court of Appeal in 2019, CalPERS granted Ms McCormick ordinary disability retirement. For additional information about facts giving rise to claim asserted, see Exhibit A.
A General Description of the Loss Incurred:	See Exhibit A for detailed factual narrative.
The Name or Names of the Public Employees Causing the Injury, Damage, or Loss, if Known:	Unknown.
The Amount Claimed If Less than \$10k:	The amount claimed exceeds \$10k.

Note: This Claim is presented on behalf of a class of similarly situated persons. Claimant is the proposed representative claimant. The class description is provided in Exhibit A.

EXHIBIT C

Exhibit C – List of Potential Defendants

1. South San Joaquin County Fire Authority
2. Central Fire Protection District of Santa Cruz County
3. California Intergovernmental Risk Authority
4. State of California
5. Alameda County Office of Education
6. Alpine County Office of Education
7. Amador County Office of Education
8. Butte County Office of Education
9. Calaveras County Office of Education
10. Colusa County Office of Education
11. Contra Costa County Office of Education
12. Del Norte County Office of Education
13. El Dorado County Office of Education
14. Fresno County Office of Education
15. Glenn County Office of Education
16. Humboldt County Office of Education
17. Imperial County Office of Education
18. Inyo County Office of Education
19. Kern County Office of Education
20. Kings County Office of Education
21. Lake County Office of Education
22. Lassen County Office of Education
23. Los Angeles County Office of Education
24. Madera County Office of Education
25. Marin County Office of Education
26. Mariposa County Office of Education
27. Mendocino County Office of Education
28. Merced County Office of Education
29. Modoc County Office of Education
30. Mono County Office of Education
31. Monterey County Office of Education
32. Napa County Office of Education
33. Nevada County Office of Education
34. Los Angeles Unified School District
35. Los Angeles Community College District
36. San Diego County Office of Education
37. Alpine County
38. Amador County
39. Butte County
40. Calaveras County
41. Colusa County

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42. Del Norte County
43. El Dorado County
44. Glenn County
45. Humboldt County
46. Inyo County
47. Kings County
48. Lake County
49. Lassen County
50. Madera County
51. Mariposa County
52. Modoc County
53. Mono County
54. Monterey County
55. Napa County
56. Nevada County
57. Placer County
58. Plumas County
59. Riverside County
60. San Benito County
61. San Joaquin County
62. Santa Clara County
63. Santa Cruz County
64. Shasta County
65. Sierra County
66. Siskiyou County
67. Solano County
68. Sutter County
69. Tehama County
70. Trinity County
71. Tuolumne County
72. Yolo County
73. Yuba County
74. Adelanto
75. Agoura Hills
76. Alameda
77. Albany
78. Alhambra
79. Aliso Viejo
80. Alturas
81. American Canyon
82. Anaheim
83. Anderson
84. Angels

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85. Antioch
86. Apple Valley
87. Arcadia
88. Arcata
89. Arroyo Grande
90. Artesia
91. Arvin
92. Atascadero
93. Atherton
94. Atwater
95. Auburn
96. Avalon
97. Avenal
98. Azusa
99. Bakersfield
100. Baldwin Park
101. Banning
102. Barstow
103. Beaumont
104. Bell
105. Bell Gardens
106. Bellflower
107. Belmont
108. Belvedere
109. Benicia
110. Berkeley
111. Beverly Hills
112. Biggs
113. Bishop
114. Blue Lake
115. Blythe
116. Bradbury
117. Brawley
118. Brea
119. Brentwood
120. Brisbane
121. Buellton
122. Buena Park
123. Burbank
124. Burlingame
125. Calabasas
126. Calexico
127. California City

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128. Calimesa
129. Calipatria
130. Calistoga
131. Camarillo
132. Campbell
133. Canyon Lake
134. Capitola
135. Carlsbad
136. Carmel-By-The-Sea
137. Carpinteria
138. Carson
139. Cathedral City
140. Cerritos
141. Chico
142. Chino
143. Chowchilla
144. Chula Vista
145. Citrus Heights
146. Claremont
147. Clayton
148. Clearlake
149. Cloverdale
150. Clovis
151. Coachella City
152. Coalinga
153. Colfax
154. Colma
155. Colton
156. Colusa
157. Commerce
158. Compton
159. Concord
160. Corcoran
161. Corning
162. Corona
163. Coronado
164. Corte Madera
165. Costa Mesa
166. Cotati
167. Covina
168. Crescent City
169. Cudahy
170. Culver City

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171. Cupertino
172. Cypress
173. Daly City
174. Dana Point
175. Davis
176. Del Mar
177. Del Rey Oaks
178. Delano
179. Desert Hot Springs
180. Diamond Bar
181. Dinuba
182. Dixon
183. Dos Palos
184. Downey
185. Duarte
186. Dublin
187. Dunsmuir
188. East Palo Alto
189. Eastvale
190. El Cajon
191. El Centro
192. El Cerrito
193. El Monte
194. El Segundo
195. Elk Grove
196. Emeryville
197. Encinitas
198. Escalon
199. Escondido
200. Etna
201. Eureka
202. Exeter
203. Fairfax
204. Fairfield
205. Farmersville
206. Fillmore
207. Firebaugh
208. Folsom
209. Fontana
210. Fort Bragg
211. Fortuna
212. Foster City
213. Fountain Valley

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- 214. Fowler
- 215. Fremont
- 216. Fullerton
- 217. Galt
- 218. Garden Grove
- 219. Gardena
- 220. Gilroy
- 221. Glendale
- 222. Glendora
- 223. Goleta
- 224. Gonzales
- 225. Grand Terrace
- 226. Grass Valley
- 227. Greenfield
- 228. Gridley
- 229. Grover Beach
- 230. Guadalupe
- 231. Gustine
- 232. Half Moon Bay
- 233. Hanford
- 234. Hawaiian Gardens
- 235. Hawthorne
- 236. Hayward
- 237. Healdsburg
- 238. Hemet
- 239. Hercules
- 240. Hermosa Beach
- 241. Hesperia
- 242. Hidden Hills
- 243. Highland
- 244. Hillsborough
- 245. Hollister
- 246. Hughson
- 247. Huntington Beach
- 248. Huntington Park
- 249. Imperial
- 250. Imperial Beach
- 251. Indian Wells
- 252. Indio
- 253. Industry
- 254. Inglewood
- 255. Ione
- 256. Irvine

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- 257. Irwindale
- 258. Jackson
- 259. Kerman
- 260. King City
- 261. Kingsburg
- 262. La Canada Flintridge
- 263. La Habra
- 264. La Habra Heights
- 265. La Mesa
- 266. La Mirada
- 267. La Palma
- 268. La Puente
- 269. La Quinta
- 270. La Verne
- 271. Laguna Beach
- 272. Laguna Hills
- 273. Laguna Niguel
- 274. Laguna Woods
- 275. Lake Elsinore
- 276. Lake Forest
- 277. Lakeport
- 278. Lakewood
- 279. Lancaster
- 280. Larkspur
- 281. Lathrop
- 282. Lawndale
- 283. Lemon Grove
- 284. Lemoore
- 285. Lincoln
- 286. Lindsay
- 287. Live Oak
- 288. Livermore
- 289. Livingston
- 290. Lodi
- 291. Loma Linda
- 292. Lomita
- 293. Lompoc
- 294. Long Beach
- 295. Loomis
- 296. Los Alamitos
- 297. Los Altos
- 298. Los Altos Hills
- 299. Los Banos

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- 300. Los Gatos
- 301. Lynwood
- 302. Madera
- 303. Malibu
- 304. Mammoth Lakes
- 305. Manhattan Beach
- 306. Manteca
- 307. Marina
- 308. Martinez
- 309. Marysville
- 310. Maywood
- 311. Mendota
- 312. Menifee
- 313. Menlo Park
- 314. Merced
- 315. Mill Valley
- 316. Millbrae
- 317. Milpitas
- 318. Mission Viejo
- 319. Modesto
- 320. Monrovia
- 321. Montague
- 322. Montclair
- 323. Monte Sereno
- 324. Montebello
- 325. Monterey
- 326. Monterey Park
- 327. Moorpark
- 328. Moraga
- 329. Moreno Valley
- 330. Morgan Hill
- 331. Morro Bay
- 332. Mountain View
- 333. Mt. Shasta
- 334. Murrieta
- 335. Napa
- 336. National City
- 337. Needles
- 338. Nevada City
- 339. Newark
- 340. Newman
- 341. Newport Beach
- 342. Norco

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- 343. Norwalk
- 344. Novato
- 345. Oakdale
- 346. Oakland
- 347. Oakley
- 348. Oceanside
- 349. Ojai
- 350. Ontario
- 351. Orange
- 352. Orange Cove
- 353. Orland
- 354. Oroville
- 355. Oxnard
- 356. Pacific Grove
- 357. Pacifica
- 358. Palm Desert
- 359. Palm Springs
- 360. Palmdale
- 361. Palo Alto
- 362. Palos Verdes Estates
- 363. Paradise
- 364. Paramount
- 365. Parlier
- 366. Pasadena
- 367. Paso Robles
- 368. Patterson
- 369. Perris
- 370. Petaluma
- 371. Pico Rivera
- 372. Piedmont
- 373. Pinole
- 374. Pismo Beach
- 375. Pittsburg
- 376. Placentia
- 377. Placerville
- 378. Pleasant Hill
- 379. Pleasanton
- 380. Pomona
- 381. Port Hueneme
- 382. Porterville
- 383. Portola
- 384. Portola Valley
- 385. Poway

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- 386. Rancho Cordova
- 387. Rancho Cucamonga
- 388.
- 389. Rancho Mirage
- 390. Rancho Palos Verdes
- 391. Rancho Santa Margarita
- 392. Red Bluff
- 393. Redding
- 394. Redlands
- 395. Redondo Beach
- 396. Redwood City
- 397. Reedley
- 398. Rialto
- 399. Richmond
- 400. Ridgecrest
- 401. Rio Vista
- 402. Ripon
- 403. Riverbank
- 404. Riverside
- 405. Rocklin
- 406. Rohnert Park
- 407. Rolling Hills
- 408. Rolling Hills Estates
- 409. Rosemead
- 410. Roseville
- 411. Ross
- 412. Sacramento
- 413. Salinas
- 414. San Anselmo
- 415. San Bernardino
- 416. San Bruno
- 417. San Buenaventura
- 418. San Carlos
- 419. San Clemente
- 420. San Dimas
- 421. San Fernando
- 422. San Francisco
- 423. San Gabriel
- 424. San Jacinto
- 425. San Joaquin
- 426. San Jose
- 427. San Leandro
- 428. San Luis Obispo

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- 429. San Marcos
- 430. San Marino
- 431. San Mateo
- 432. San Pablo
- 433. San Ramon
- 434. Sand City
- 435. Sanger
- 436. Santa Ana
- 437. Santa Barbara
- 438. Santa Clara
- 439. Santa Clarita
- 440. Santa Cruz
- 441. Santa Fe Springs
- 442. Santa Maria
- 443. Santa Monica
- 444. Santa Paula
- 445. Santa Rosa
- 446. Santee
- 447. Saratoga
- 448. Sausalito
- 449. Scotts Valley
- 450. Seal Beach
- 451. Seaside
- 452. Sebastopol
- 453. Selma
- 454. Shafter
- 455. Shasta Lake
- 456. Sierra Madre
- 457. Signal Hill
- 458. Simi Valley
- 459. Solana Beach
- 460. Soledad
- 461. Solvang
- 462. Sonoma
- 463. Sonora
- 464. South El Monte
- 465. South Gate
- 466. South Lake Tahoe
- 467. South Pasadena
- 468. South San Francisco
- 469. St. Helena
- 470. Stanton
- 471. Stockton

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- 472. Suisun City
- 473. Sunnyvale
- 474. Susanville
- 475. Sutter Creek
- 476. Taft
- 477. Tehachapi
- 478. Temecula
- 479. Temple City
- 480. Thousand Oaks
- 481. Tiburon
- 482. Torrance
- 483. Tracy
- 484. Truckee
- 485. Tulare
- 486. Tulelake
- 487. Turlock
- 488. Tustin
- 489. Twentynine Palms
- 490. Ukiah
- 491. Union City
- 492. Upland
- 493. Vacaville
- 494. Vallejo
- 495. Vernon
- 496. Victorville
- 497. Villa Park
- 498. Visalia
- 499. Vista
- 500. Walnut
- 501. Walnut Creek
- 502. Wasco
- 503. Waterford
- 504. Watsonville
- 505. Weed
- 506. West Covina
- 507. West Hollywood
- 508. West Sacramento
- 509. Westlake Village
- 510. Westminster
- 511. Whittier
- 512. Wildomar
- 513. Williams
- 514. Willits

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- 515. Willows
- 516. Windsor
- 517. Winters
- 518. Woodlake
- 519. Woodland
- 520. Woodside
- 521. Yorba Linda
- 522. Yountville
- 523. Yreka
- 524. Yuba City
- 525. Yucaipa
- 526. Yucca Valley
- 527. Academic Senate for California Community Colleges
- 528. Access Services Incorporated
- 529. Agoura Hills and Calabasas Community Center
- 530. Alameda Alliance for Health
- 531. Alameda Corridor Transportation Authority
- 532. Alameda County Fire Department
- 533. Alameda County Law Library
- 534. Alameda County Mosquito Abatement District
- 535. Alameda County Schools Insurance Group
- 536. Alameda County Transportation Commission
- 537. Alameda County Waste Management Authority
- 538. Alameda County Water District
- 539. Alliance of Schools for Cooperative Insurance Programs
- 540. Alpine Fire Protection District
- 541. Alpine Springs County Water District
- 542. Alta California Regional Center, Inc.
- 543. Alta Irrigation District
- 544. Altadena Library District
- 545. Amador County Transportation Commission
- 546. Amador Transit
- 547. Amador Water Agency
- 548. American Canyon Fire Protection District
- 549. American River Flood Control District
- 550. Anderson Cemetery District
- 551. Anderson Fire Protection District
- 552. Angiola Water District
- 553. Antelope Valley Mosquito and Vector Control District
- 554. Antelope Valley Schools Transportation Agency
- 555. Antelope Valley Transit Authority
- 556. Apple Valley Fire Protection District
- 557. Arbuckle-College City Fire Protection District

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558. Arcade Creek Recreation and Park District
559. Arcata Fire Protection District
560. Area 12 Agency on Aging
561. Aromas Water District
562. Arrowbear Park County Water District
563. Arroyo Grande District Cemetery
564. Associated Students California State University San Bernardino
565. Associated Students Inc., California State University, Fullerton
566. Associated Students Incorporated of California State University East Bay
567. Associated Students Incorporated of California State University Stanislaus
568. Associated Students of California State University, Chico
569. Association of California Water Agencies
570. Association of California Water Agencies - Joint Powers Insurance Authority
571. Association of Monterey Bay Area Governments
572. Atascadero Cemetery District
573. Auburn Area Recreation and Park District
574. Auburn Public Cemetery District
575. Avila Beach Community Services District
576. Aztec Shops, Ltd.
577. Bard Water District
578. Bardsdale Cemetery District
579. Barstow Cemetery District
580. Bay Area Air Quality Management District
581. Bay Area Water Supply and Conservation Agency
582. Beach Cities Health District
583. Bear Mountain Recreation and Park District
584. Bear Valley Community Services District
585. Beaumont District Library
586. Beaumont-Cherry Valley Recreation and Park District
587. Beaumont-Cherry Valley Water District
588. Bella Vista Water District
589. Belmont Fire Protection District
590. Belmont-San Carlos Fire Department
591. Belvedere-Tiburon Library Agency
592. Benicia City Housing Authority
593. Berkeley Housing Authority
594. BETA Healthcare Group Risk Management Authority
595. Big Bear Area Regional Wastewater Agency
596. Big Bear City Airport District
597. Big Bear City Community Services District
598. Big Bear Municipal Water District
599. Bighorn-Desert View Water Agency
600. Black Gold Cooperative Library System

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601. Blanchard/Santa Paula Public Library District
602. Blue Lake Fire Protection District
603. Bodega Bay Fire Protection District
604. Bolinas Community Public Utility District
605. Bolinas Fire Protection District
606. Bonita-Sunnyside Fire Protection District
607. Boron Community Services District
608. Borrego Springs Fire Protection District
609. Borrego Water District
610. Boulder Creek Fire Protection District
611. Branciforte Fire Protection District
612. Brannan-Andrus Levee Maintenance District
613. Broadmoor Police Protection District
614. Brooktrails Township Community Services District
615. Browns Valley Irrigation District
616. Buckingham Park County Water District
617. Buena Park Library District
618. Burney Basin Mosquito Abatement District
619. Burney Fire District
620. Burney Water District
621. Butte County Air Quality Management District
622. Butte County Association of Governments
623. Butte County Fair Association
624. Butte County In-Home Supportive Services Public Authority
625. Butte County Mosquito and Vector Control District
626. Butte Local Agency Formation Commission
627. Butte Schools Self-Funded Programs
628. Butte-Glenn Community College District
629. Byron-Bethany Irrigation District
630. Cabrillo College Foundation
631. Cachuma Operation and Maintenance Board
632. Cal Poly Corporation
633. Cal Poly Pomona Foundation, Inc.
634. Calaveras Council of Governments
635. Calaveras County Water District
636. Calaveras Public Utility District
637. California Association for Park and Recreation Indemnity
638. California Authority of Racing Fairs
639. California Bear Credit Union
640. California Central Valley Flood Control Association
641. California Fair Services Authority
642. California Fairs Financing Authority
643. California Firefighter's Joint Apprenticeship Committee

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644. California Interscholastic Federation, Central Coast Section
645. California Interscholastic Federation, Central Section
646. California Interscholastic Federation, North Coast Section
647. California Interscholastic Federation, Northern Section
648. California Interscholastic Federation, Sac- Joaquin Section
649. California Interscholastic Federation, San Diego Section
650. California Interscholastic Federation, Southern Section
651. California Interscholastic Federation, State Office
652. California Joint Powers Insurance Authority
653. California Joint Powers Risk Management Authority
654. California Maritime Academy Foundation, Inc.
655. California Municipal Utilities Association
656. California Pines Community Services District
657. California Redevelopment Association Foundation
658. California School Boards Association
659. California Special Districts Association
660. California State University, Bakersfield Foundation
661. California State University, East Bay Foundation, Inc.
662. "California State University, Fresno Athletic Corporation"
663. California State University, Stanislaus Auxiliary and Business Services
664. California State University-Fresno Association, Inc.
665. Callayomi County Water District
666. Calleguas Municipal Water District
667. Camarillo Health Care District
668. Cambria Cemetery District
669. Cambria Community Healthcare District
670. Cambria Community Services District
671. Cambria Community Services District
672. Cameron Park Community Services District
673. Camrosa Water District
674. Capitol Area Development Authority
675. Carmel Area Wastewater District
676. Carmel Highlands Fire Protection District of Monterey County
677. Carmichael Water District
678. Carpinteria Sanitary District
679. Carpinteria Valley Water District
680. Casitas Municipal Water District
681. Castro Valley Sanitary District
682. Castroville Community Services District
683. Cawelo Water District
684. Cayucos Sanitary District
685. Cayucos-Morro Bay Cemetery District
686. Centerville Community Services District

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687. Central Basin Municipal Water District
688. Central Calaveras Fire and Rescue Protection District
689. Central Coast Water Authority
690. Central Contra Costa Solid Waste Authority
691. Central Contra Costa Transit Authority
692. Central County Fire Department
693. Central Marin Fire Authority
694. Central Marin Police Authority
695. Central Marin Sanitation Agency
696. Central Sierra Child Support Agency
697. Central Valley Regional Center, Inc.
698. Central Water District
699. Channel Islands Beach Community Services District
700. Chester Public Utility District
701. Chico Area Recreation and Park District
702. Children and Families Commission of San Luis Obispo County
703. Chino Basin Water Conservation District
704. Chino Basin Watermaster
705. Chino Valley Independent Fire District
706. Citrus Heights Water District
707. City/County Association of Governments of San Mateo County
708. Clear Creek Community Services District
709. Clearlake Oaks County Water District
710. Cloverdale Citrus Fair
711. Cloverdale Fire Protection District
712. Clovis Cemetery District
713. Coachella Valley Association of Governments
714. Coachella Valley Mosquito and Vector Control District
715. Coachella Valley Public Cemetery District
716. Coachella Valley Water District
717. Coalinga/Huron Unified School District Library District
718. Coalinga-Huron Cemetery District
719. Coalinga-Huron Recreation and Park District
720. Coast Life Support District
721. Coastal Developmental Services Fdn DBA Westside Regional Center
722. Coastside County Water District
723. Coastside Fire Protection District
724. Colfax Cemetery District
725. College of The Canyons Foundation
726. Colusa County One-Stop Partnership
727. Colusa Mosquito Abatement District
728. Community College League of California
729. Community Development Commission of Mendocino County

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- 730. Compass Community Credit Union
- 731. Compton Creek Mosquito Abatement District
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- 1416. Tahoe-Truckee Sanitation Agency
- 1417. Tehachapi Valley Recreation and Park District
- 1418. Tehachapi-Cummings County Water District
- 1419. Tehama County Mosquito Abatement District
- 1420. Temescal Valley Water District
- 1421. Templeton Community Services District
- 1422. Thermalito Water and Sewer District
- 1423. Three Rivers Community Services District
- 1424. Three Valleys Municipal Water District
- 1425. Tiburon Fire Protection District
- 1426. Trabuco Canyon Water District
- 1427. Tracy Rural County Fire Protection District
- 1428. Transbay Joint Powers Authority
- 1429. Transportation Agency for Monterey County
- 1430. Transportation Authority of Marin
- 1431. Treasure Island Development Authority
- 1432. Tri-City Mental Health Center
- 1433. Tri-Counties Association for the Developmentally Disabled
- 1434. Tri-County Schools Insurance Group
- 1435. Tri-Dam Project
- 1436. Trindel Insurance Fund
- 1437. Trinity Public Utilities District
- 1438. Truckee Donner Public Utility District
- 1439. Truckee Fire Protection District
- 1440. Truckee Sanitary District
- 1441. Truckee Tahoe Airport District
- 1442. Tulare Mosquito Abatement District
- 1443. Tulare Public Cemetery District
- 1444. Tuolumne City Sanitary District
- 1445. Tuolumne Fire District
- 1446. Tuolumne Utilities District
- 1447. Turlock Mosquito Abatement District
- 1448. Twain Harte Community Services District
- 1449. Twentynine Palms Water District
- 1450. Twin Rivers Unified School District
- 1451. Ukiah Valley Fire District
- 1452. Union Public Utility District
- 1453. Union Sanitary District
- 1454. United Water Conservation District
- 1455. University Enterprises Corporation at CSUSB
- 1456. University Enterprises, Inc.
- 1457. University Student Center of California State University Stanislaus

Exhibit C

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- 1458. Upland City Housing Authority
- 1459. Upper San Gabriel Valley Municipal Water District
- 1460. Utica Water and Power Authority
- 1461. Vacaville Fire Protection District
- 1462. Vacaville-Elmira Cemetery District
- 1463. Val Verde Unified School District
- 1464. Vallecitos Water District
- 1465. Vallejo Flood and Wastewater District
- 1466. Valley Center Municipal Water District
- 1467. Valley County Water District
- 1468. Valley Mountain Regional Center, Inc.
- 1469. Valley of the Moon Water District
- 1470. Valley Sanitary District
- 1471. Valley Springs Public Utility District
- 1472. Valley-Wide Recreation and Park District
- 1473. Vandenberg Village Community Services District
- 1474. Ventura College Foundation
- 1475. Ventura County Law Library
- 1476. Ventura County Schools Business Services Authority
- 1477. Ventura County Schools Self-Funding Authority
- 1478. Ventura County Transportation Commission
- 1479. Ventura Port District
- 1480. Ventura River Water District
- 1481. Victor Valley Transit Authority
- 1482. Victor Valley Wastewater Reclamation Authority
- 1483. Visalia Public Cemetery District
- 1484. Vista Irrigation District
- 1485. Walnut Valley Water District
- 1486. Wasco Recreation and Park District
- 1487. Washington Colony Cemetery District
- 1488. Water Employee Services Authority
- 1489. Water Facilities Authority
- 1490. Water Replenishment District of Southern California
- 1491. Weaverville Community Services District
- 1492. Weaverville Sanitary District
- 1493. West Almanor Community Services District
- 1494. West Basin Municipal Water District
- 1495. West Bay Sanitary District
- 1496. West Cities Communication Center
- 1497. West Contra Costa Integrated Waste Management Authority
- 1498. West Contra Costa Transportation Advisory Committee
- 1499. West County Transportation Agency
- 1500. West County Wastewater District

Exhibit C

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1501. West End Communications Authority
1502. West Kern Water District
1503. West Stanislaus Irrigation District
1504. West Valley Mosquito and Vector Control District
1505. West Valley Sanitation District of Santa Clara County
1506. West Valley Water District
1507. West Valley-Mission Community College District
1508. Westborough Water District
1509. Western Contra Costa Transit Authority
1510. Western Municipal Water District
1511. Western Riverside Council of Governments
1512. Westlands Water District
1513. Westwood Community Services District
1514. Wheeler Ridge-Maricopa Water Storage District
1515. Wildomar Cemetery District
1516. Williams Fire Protection Authority
1517. Willow County Water District
1518. Willow Creek Community Services District
1519. Willows Cemetery District
1520. Wilton Fire Protection District
1521. Winterhaven Water District
1522. Winters Cemetery District
1523. Winters Fire Protection District
1524. Winton Water and Sanitary District
1525. Woodbridge Rural County Fire Protection District
1526. Woodlake Fire District
1527. Woodside Fire Protection District
1528. Yolo County Federal Credit Union
1529. Yolo County Housing Authority
1530. Yolo County In-Home Supportive Services Public Authority
1531. Yolo County Public Agency Risk Management Insurance Authority
1532. Yolo County Transportation District
1533. Yolo Emergency Communications Agency
1534. Yolo-Solano Air Quality Management District
1535. Yorba Linda Water District
1536. Yuba Community College District
1537. Yuba County Water Agency
1538. Yuba Sutter Transit Authority
1539. Yucaipa Valley Water District
1540. Yuima Municipal Water District

AGENDA ITEM 9A

Date: September 5, 2023

To: Board of Directors

Prepared by: Siamlu Cox, Director of Finance and Human Resources

Subject: Consider Approval of a Proposed Job Description for the Position of Accountant

BACKGROUND

The position of Administrative Secretary/Accountant's primary task is to process accounts payable for the District. The current job description outlines tasks that are no longer primary functions of the job. Staff is proposing a new job description and title to keep up with the language and terminology of the evolved workplace.

Staff is proposing the job title to be "Accountant" which would eliminate "Administrative Secretary" from the current title. The goal of the update is to have a job title that identifies the primary function of the accountant's job. The new job description would still include processing accounts payables but now includes reconciliations of fiscal records, assistance with the annual audit, and participation in the preparation of the District's annual budget. The language in the job description has also been condensed for more efficient reading, outdated tasks have been eliminated, and expected tasks have been included for a better understanding of the job.

The position is currently vacant, and staff believes that the title, Accountant, will allow job seekers to draw a more accurate depiction of the job.

STAFF RECOMMENDATION

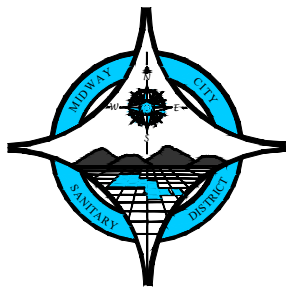
Staff recommends that the Board approve the proposed job description for the position of Accountant.

FISCAL IMPACT

The position of Accountant will have the same salary range as Administrative Secretary/Accountant, and will, therefore, not have a fiscal impact. The position will remain non-exempt, and the employee will be eligible for overtime.

Attachments:

1. Proposed Job Description for Accountant
2. Current Job Description for Administrative Secretary/Accountant with proposed edits.



MIDWAY CITY SANITARY DISTRICT

Job Title: Accountant (Full-Time)
Department: Administration

FLSA Status: Non-Exempt
Bargaining Unit: Non-Represented

Salary Range: \$66,248 - \$84,302.40 Annually

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DESCRIPTION

Under the direction of the Director of Finance and Human Resources, perform a variety of specialized and technical accounting and administrative work related to processing, maintenance, verification, and reconciliation of fiscal records, including but not limited to payroll processing, accounts payable/receivable, budget support, journal entries, general ledger analysis, and financial reporting.

DISTINGUISHING CHARACTERISTICS

This is a journey-level classification providing general accounting support. Work is reviewed periodically upon completion and while in progress. The Accountant is differentiated from the Director of Finance and Human Resources, who exercises responsibility for applying creative, professional, and technical skills in communications, research, and the development, coordination, and evaluation of all finance, accounting, investments, and employee benefits and compensation, to the highest standards.

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

- Process accounts payable, payroll, permits, purchasing and inventory records; prepare related invoices, payments, deposits, cost reimbursements, etc.
- Review accounting and financial documents to ensure the accuracy of information and calculations, make correcting entries, and examine supporting documentation to establish proper authorization and conformance with contracts/agreements, policies and regulatory requirements.
- Maintain and reconcile various ledgers, reports, and account records; examine and correct accounting transactions to ensure accuracy; prepare journal vouchers to

adjust and correct errors in accounting records; perform month-end, fiscal year-end, and calendar year-end accounting system processing.

- Participates in ensuring timely processing to review, verify, prepare, and process biweekly employees' and Directors' per diem payroll; reviews timesheets or per diem reports for accuracy and completeness; identifies discrepancies and unsubstantiated information and requests clarifications and corrections as appropriate; and forwards to supervisor or directors for review and approval.
- Prepare and analyze a variety of fiscal reports, statements, and schedules.
- Participate in compiling and preparing the District's annual budget; prepare cash flow and expenditure projects.
- Assist with annual audits; coordinate and prepare working papers; answer technical questions.
- Serve as a backup in the reception pool, assist customers at the counter, and provide the highest level of customer service, information, and assistance to the staff and general public.
- Monitor and modify parcel program and complete annual property tax billing file for placing service charges on the property tax roll.
- Check and maintain Solid Waste Tonnage Report Records.
- Gather fixed asset data from the general ledger; check and verify data collected for correct account coding, unit costs, class, and location codes; prepare fixed asset sheets; calculate and balance sheets for computer input.
- Maintain files, records, reports of subscription-based IT arrangements contracts.
- Handle highly confidential information.
- Assist in establishing and maintaining annexation and tract-related files, collecting and reporting all fees pertaining to each development or tract.
- Process, as needed, all health insurance claims, including Worker's Compensation cases; answer employees' questions pertaining to insurance as directed by the Director of Finance and Human Resources.
- Receive and review employee timecards for proper completion and authorization; calculate the amount of earnings and deductions and process records for payment.
- Perform other duties as required.

QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time to perform the assigned duties successfully.

Knowledge of:

Modern office procedures, methods, and equipment, including computers and applicable software applications such as word processing, spreadsheets, and databases

Basic accounting principles and practices.

Principles and practices of computer-based financial and accounting systems

Basic mathematical principles.

Principles and practices of customer service.

Basic principles and procedures of financial record keeping.

Methods and techniques of coding and balancing accounting records.

Basic methods and techniques of preparing financial spreadsheets and reports.

Proper phone techniques and etiquette.

English usage, spelling, grammar, and punctuation.

Ability to:

Perform clerical accounting duties supporting the processing of accounts payable and accounts receivable.

Provide customer service to the general public and employees.

Perform mathematical calculations quickly and accurately.

Enter and retrieve data from the computer system.

Maintain a variety of current and accurate financial records and files.

Review and interpret accounting transactions and records.

Operate office equipment, including computers and supporting word processing and spreadsheet applications.

Adapt to changing technologies and learn the functionality of new equipment and systems.

Collect, compile, and research information and data.

Work independently in the absence of supervision.

Understand and carry out oral and written instructions.

Communicate clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with those contacted during work.

Position Requirements

Proper English, grammar, spelling, English composition and vocabulary; District organization, rules and regulations, principles of office management; basic math and computation methods.

Perform a variety of office duties with minimal supervision; communicate with the general public and Public Agencies; have knowledge of District Policies and procedures; Follow oral and written directions; read, understand, apply, and explain technical policies and materials; Distribute Plans and Specifications and collect fees for MCSD Capital

improvement Projects; Work cooperatively and effectively with others; type 45 words per minute; Operate and be proficient in Word Perfect, Microsoft Word and Excel. May be required to attend after-hour's meetings or workshops of the Board of Directors.

EDUCATION AND EXPERIENCE

Any combination of training and experience that would provide the required knowledge, skills, and abilities may be qualifying. A typical way to obtain the required qualifications would be:

Two (2) or more years of accounts payable/receivable and other duties listed under Representative Duties. (Public agency experience is preferred but not required.)

Completion of technical coursework or training. A bachelor's degree from an accredited college or university with major coursework in accounting, finance, business administration, public administration, accounting, or a closely related field is preferred but not required.

Knowledge of QuickBooks accounting program is desirable.

Possess and maintain a valid California Class C driver's license and have a satisfactory driving record.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform essential job functions.

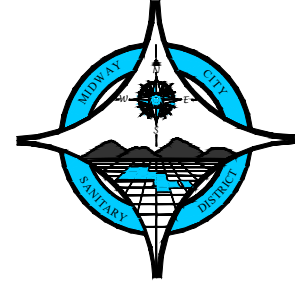
Environment: Standard office setting.

Physical: Primary functions require sufficient physical ability to work in an office setting; stand or sit for prolonged periods of time; operate office equipment, including the use of a computer keyboard; push, pull, lift, and/or carry light amounts of weight; verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

ADMINISTRATIVE SECRETARY / ACCOUNTANT



Job Title: Accountant (Full-Time) **FLSA Status:** Non-Exempt
Department: Administration **Bargaining Unit:** Non-Represented

Salary Range: \$66,248 - \$84,302.40 Annually

*Class specifications are intended to present a descriptive list of the range duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DESCRIPTION

Under the direction of the Director of Finance and Human Resources, ~~and General Manager~~, ~~plan, organize and~~ perform a variety of ~~clerical duties; conduct research and perform routine administrative details; perform related work and special projects as required.~~ specialized and technical accounting and administrative work related to processing, maintenance, verification and reconciliation of fiscal records, including but not limited to: payroll processing, accounts payable/receivable, budget support, journal entries, general ledger analysis and financial reporting.

DISTINGUISHING CHARACTERISTICS

Accountant- This is a journey-level classification ~~the entry level in finance~~ providing general ~~clerical~~ accounting support. ~~The Accountant is differentiated from the Director of Finance and Human Resources, who exercises responsibility for applying creative, professional, and technical skills in communications, research, and the development, coordination, and evaluation of all finance, accounting, investments, and employee benefits and compensation, to the highest standards.~~

~~Positions at this level are not expected to function with the same amount of program knowledge or skill level as positions allocated to the Director of Finance and Human Resources. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or Changes in procedures are explained in detail as they arise.~~

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

- Process accounts payable, payroll, permits, purchasing and inventory records; prepare related invoices, payments, deposits, cost reimbursements, etc. Review accounting and financial documents to ensure the accuracy of information and calculations, make correcting entries; and examine supporting documentation to establish proper authorization and conformance with contracts/agreements, policies and regulatory requirements.
- Maintain and reconcile a variety of ledgers, reports and account records; examine and correct accounting transactions to ensure accuracy; prepare journal vouchers to adjust and correct errors in accounting records; perform month-end, fiscal year-end, and calendar year-end accounting system processing.
- Participates in ensuring timely processing to review, verify, prepare, and process biweekly employees' and Directors' per diem payroll; reviews timesheets or per diem reports for accuracy and completeness; identifies discrepancies and unsubstantiated information and requests clarifications and corrections as appropriate; and forwards to supervisor or directors for review and approval.
- Prepare and analyze a variety of fiscal reports, statements and schedules.
- Participate in the compilation and preparation of the District's annual budget; prepare cash flow and expenditure projects.
- Assist with annual audit; coordinate and prepare working papers; answer technical questions.
- ~~Serve as a backup in the reception pool, assist customers at the counter, and provide the highest level of customer service, information and assistance to the staff and general public. Serve as a receptionist; answer phone calls, screen callers and relay calls or messages, bulk item pick-ups, container replacement including solid waste and sewer complaints, to appropriate individual.~~
- ~~Monitor and modify parcel program and complete annual property tax billing file for placing service charges on the property tax roll. Maintain parcel list for new parcels annexed to District.~~
- Check and maintain Solid Waste Tonnage Report Records.
- Gather fixed asset data from general ledger; check and verify data collected for correct account coding, unit costs, class, and location codes; prepare fixed asset sheets; calculate and balance sheets for computer input.
- Maintain files, records, reports, maintenance and subscription-based IT arrangements contracts.
- Handle highly confidential information ~~regarding personnel and controversial matters.~~

- Assist the Director of Finance and Human Resources, Executive / Board Secretary, General Manager as necessary.
- Process, as needed, all health insurance claims, including Worker's Compensation cases; answer employees' questions pertaining to insurance as directed by the Finance Director.
- Receive and review employee time cards for proper completion and authorization; calculate amount of earnings and deductions and process records for payment.
- Perform related duties as required.

~~• Match invoices and receiving documents with contracts and/or purchase orders.~~

~~• Process and run checks; verify invoices against pre-check register and correct any errors; match check stubs with coordinating invoices; print reports.~~

~~• Receive, sort, open and distribute mail to appropriate individual or section within District.~~

~~• Type in final form, from rough draft or handwritten notes, a variety of letters, correspondence, memoranda, reports and documents using work processing equipment (including excel spreadsheets)~~

~~• Maintain files of correspondence, records, reports and other documents.~~

~~• Assist customers at the counter.~~

~~• Under direction of the Executive / Board Secretary, co-ordinate Board and staff travel for seminars, conferences, etc.~~

~~• Notify Lead Solid Waste Worker of bulky items to be collected, container wheels to be replaced and maintain file of items for pick up and disposal.~~

~~• Initiate and process all annexations and developments in the District by establishing and maintaining annexation and tract files, collecting and reporting all fees pertaining to each development or tract; preparing all correspondence; establishing and maintaining inspector's report file, tract status files and development in District; set up inspections, establish and collect fees owed to District for connection fees, in lieu fees, plan check and inspection fees; coordinate occupancy release and bond amount information with City of Westminster and County of Orange as required.~~

- ~~Monitor and modify parcel program for the District's user fees and special agreement parcels.~~
- ~~Review requests for sewer service fee adjustments; calculate fees and correct any charges; research data submitted and account for validity before refunding any overcharges.~~
- ~~Maintain office equipment maintenance contracts.~~
- ~~Update and maintain staff directory lists.~~
- ~~Process signing of checks for payroll and accounts payable.~~
- ~~Process vouchers for payment monthly, checking for arithmetical and procedural accuracy; submit to General Manager to ensure that authorization for payment is received from Board of Directors before payment is made.~~
- ~~Prepare weekly bank deposit.~~

QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

~~Modern office procedures, methods and related computer equipment and software applications.~~

Modern office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, and databases

Basic accounting principles and practices.

Principles and practices of computer-based financial and accounting systems

Basic mathematical principles.

Principles and practices of customer service.

Basic principles and procedures of financial record keeping.

Methods and techniques of coding and balancing accounting records.

Basic methods and techniques of preparing financial spreadsheets and reports

Proper phone techniques and etiquette.

English usage, spelling, grammar, and punctuation.

Ability to:

Perform clerical accounting duties supporting the processing of accounts payable and accounts receivables.

Provide customer service to the general public and employees.

Perform mathematical calculations quickly and accurately.

~~Administrative Secretary / Accountant~~

~~Approved January 14, 2020~~

Accountant

September 2023

Enter and retrieve data from computer system.
Maintain a variety of current and accurate financial records and files.
Review and interpret accounting transactions and records.
Operate office equipment including computers and supporting word processing and spreadsheet applications.
Adapt to changing technologies and learn functionality of new equipment and systems.
Collect, compile, and research information and data.
Work independently in the absence of supervision.
Understand and carry out oral and written instructions.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain effective working relationships with those contacted in the course of work.

Position requirements

Proper English, grammar, spelling, English composition and vocabulary; District organization, rules and regulations, principles of office management; basic math and computation methods.

Perform a variety of office duties with minimal supervision; communicate with the general public and Public Agencies; have knowledge of District Policies and procedures; Follow oral and written directions; read, understand, apply and explain technical policies and materials; Distribute Plans and Specifications and collect fees for MCSD Capital improvement Projects; Work cooperatively and effectively with others; type 45 words per minute; Operate and be proficient in Word Perfect, Microsoft Word and Excel. May be required to attend after hour's meetings or workshops of the Board of Directors.

Education and Experience

Any combination of training and experience that would provide the required knowledge, skills, and abilities may be qualifying. A typical way to obtain the required qualifications would be:

Two (2) or more years of accounts payable/receivable and other duties listed under Representative Duties. (Public agency experience is preferred but not required.)

Four (4) or more years of performing similar duties. Public agency experience is preferred but not required.

Completion of technical coursework or training. A bachelor's degree from an accredited college or university with major coursework in accounting, finance, business administration, public administration, accounting, or a closely related field is preferred but not required

~~A bachelor's degree is preferred from an accredited college or university with major course work in accounting, finance, business administration, public administration, accounting, or a closely related field.~~

~~Any satisfactory combination of education, training and experience that would provide the required knowledge, skills and abilities is qualifying.~~

Knowledge in QuickBooks accounting program is desirable.

Possess and maintain a valid California Class C driver's license and have a satisfactory driving record.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

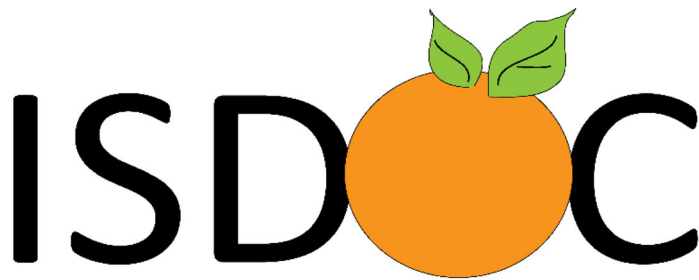
The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Standard office setting.

Physical: Primary functions require sufficient physical ability to work in an office setting; stand or sit for prolonged periods of time; operate office equipment including use of a computer keyboard; push, pull, lift, and/or carry light amounts of weight; verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.



Independent Special Districts of Orange County

ISDOC Quarterly Luncheon - September 28, 2023

When

Thursday, September 28, 2023
from 11:30 AM to 1:00 PM PDT

[Add to Calendar](#)

Where

MWDOC/OCWD Joint Boardroom
18700 Ward Street
Fountain Valley, CA 92708

Greetings!

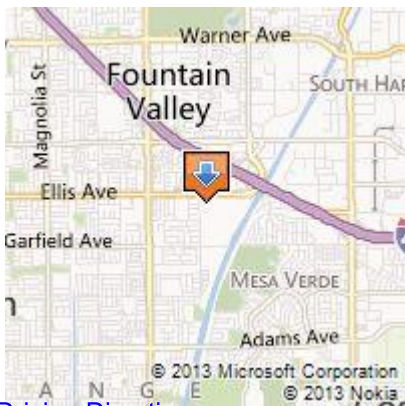
Please join us in person for the last **Quarterly Luncheon Meeting of the Independent Special Districts of Orange County (ISDOC) for 2023** on **Thursday, September 28, 2023** from **11:30 a.m. - 1:00 p.m.**

OCTA 101: Upcoming Projects Including the I-405 Improvement and More!

featuring guest speaker...

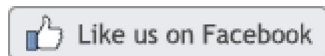
Darrell E. Johnson

Darrell E. Johnson is the Chief Executive Officer of the Orange County Transportation Authority leading an agency of 1,500 employees responsible for delivering projects, programs, and services that improve mobility for the more than 3 million residents in Orange County. Under the direction of OCTA's 17-member Board of Directors, Johnson is responsible for a \$1.4 billion annual budget and implementing the planning, financing and coordinating of Orange County's freeway, street, and rail development, as well as managing countywide bus services, commuter rail services, paratransit service, and operation of the 91 Express Lanes. Come hear how special districts can engage and work with OCTA to keep Orange County moving!



[Driving Directions](#)

Connect with ISDOC



We kindly request that you register in advance so we can provide our caterer with an accurate meal count. Cost for the luncheon is \$25. **Please register by Friday, September 22** for the early bird discount. Lunch is \$30 thereafter.

Come hear from our great speaker, network with your fellow Special District members, and learn something new. We hope to see you on September 28!

Register today!

[Register Now!](#)

For additional information regarding this event, please contact [Heather Baez](#) at (714) 593-5012.

Sincerely,

Greg Mills

President

Independent Special Districts of Orange County