



Board of Directors Meeting Meeting Agenda
Regular Meeting
Thursday, January 30, 2025
6:15 PM

Meeting Location:

City of Hercules City Council Chambers
111 Civic Drive
Hercules, CA 94547

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Public Comment

Members of the public are welcome to address the Board of Directors on items that are within the jurisdiction of the Authority. The Chair will call for public comment during the meeting. Comments by the public pertaining to items listed in this Agenda should be made at the time the item is considered by the Board of Directors. This Agenda also contains an agenda item for the Public to address the Board on matters not listed on the agenda. Public Comments are limited to 3 minutes per person and each speaker may speak only once under each agenda item. The Board of Directors may modify and/or waive these provisions. If you wish to make a public comment you may attend the meeting at the location stated above, fill out a Speaker's Card and submit it to the Board Secretary. Members of the public may also submit a comment by email to the Board Secretary at info@recyclemore.com no later than 11:59 p.m. the day prior to the meeting. Please indicate which item on the agenda you are commenting on in the subject line of your email. The Board Secretary will share all comments with the Board at the meeting and make them part of the public record.

1. Call to Order/Roll Call

The Chair will call the meeting to order and the Secretary will call the roll to establish the presence of a quorum.

2. Closed Session

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION: Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: 1 case.

3. Pledge of Allegiance

The Chair or a Member of the Board will lead the Pledge of Allegiance.

4. Ex Parte Communications Disclosures

The Chair of the Board will ask if any Director has an ex parte disclosure, pursuant to the Authority's Ex Parte Communications Policy, on any agenda items.

5. Public Comment

Receipt of public comment on non-agenda matters. This is the time when any person may address the Board of Directors on matters not listed on this agenda, but which are within the subject matter jurisdiction of the Authority. Public Comments are limited to 3 minutes per speaker, subject to adjustment by the Chair for orderly administration and timely completion of the meeting agenda. This includes but is not limited to moving immediately to the next speaker after a speaker has completed their comments within the allotted time, prohibiting speakers from yielding or granting their time to another person who is later in the queue to speak or who has already spoken, prohibiting speakers who have already spoken from speaking again regardless of whether it is during the public comment period or on an individual agenda item, and setting when and where in the agenda public comments shall be heard.

6. Consent Calendar

All matters under the Consent Calendar are considered to be routine and non-controversial. All matters listed in the Consent Calendar will be enacted with one motion. There will be no separate discussion of the items listed. However, upon request before action is taken on the Consent Calendar by a member of the Board or any interested party, items may be removed from the Consent Calendar and considered separately in the agenda order.

Consideration of a motion to approve the following actions:

6.1 December 12, 2024 Authority Board Meeting Minutes

Consider a MOTION to APPROVE the subject minutes.

6.2

Fiscal Year 2022-23 Audit Report

Receive and File the Authority's Fiscal Year 2022-23 Audit Report prepared by Harshwal & Company LLP and the corresponding Management Response Letter.

6.3 Approve the Calendar Year 2025 Board Meeting Schedule

Motion to approve the proposed Calendar Year 2025 Board Meeting Schedule.

7. Staff Report

Staff will provide updates on recent and upcoming activities.

7.1 Staff Report - Recycling and HHW Programs Update

Information only

7.2 Staff Report - Outreach Programs Update

Information only.

7.3 Staff Report - Administration:

Introduction of new employee: Viviane Vidal (Office Administrator)

8. Regular Agenda

8.1 Job Description for the Executive Director

CONSIDER and APPROVE a RESOLUTION establishing a job description for the Executive Director of the West Contra Costa Integrated Waste Management Authority (Attachment 1).

8.2 Appointment of an Ad Hoc Committee for Executive Director Recruitment

Consider and APPROVE A MOTION that the Board Chair appoint an Ad Hoc Committee of three (3) Board Members to help facilitate and expedite the recruitment of a new Executive Director, and direct the Ad Hoc Committee to either:

1. Review qualified job applicant resumes; conduct, first round interviews with the most qualified applicants; and approve the best of these candidates for a second, and possibly final round, interviews with the full Authority Board, working with the hired executive recruiting agency, Bob Murray & Associates; OR
2. Review qualified job applicant resumes with the hired executive recruiting agency, Bob Murray & Associates and recommend the most qualified candidates for interviews with the full Authority Board.

9. Board Member and Staff Announcements

INFORMATION ONLY. Announcement of matters of interest by Board Members, Alternate Board Members, Executive Director and General Counsel.

10. Adjournment

Consideration of a MOTION to ADJOURN. The next regular Board of Directors' Meeting is scheduled for February 27, 2025 at 6:15 pm.

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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025

TO: West Contra Costa Integrated Waste Management Authority Board

FROM: Steven Duran - Interim Executive Director

SUBJECT: December 12, 2024 Authority Board Meeting Minutes

ACTION REQUESTED:

Consider a MOTION to APPROVE the subject minutes.

BACKGROUND:

The minutes for the December 12, 2024 Authority Board Meeting are attached.

FISCAL IMPACT:

None.

ATTACHMENTS:

[Agenda Item 6.1 - Attachment 1: ActionMinutes 2024-12-12 \(DRAFT\)](#)

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY (WCCIWMA) BOARD OF DIRECTORS MEETING MINUTES – DECEMBER 12, 2024

Meeting Date | Time 12/12/2024 6:15 PM | Meeting Location City of Hercules - Council Chambers, 111 Civic Drive, Hercules, CA 94547

Meeting called by Board of Directors

Type of meeting Regular

Authority Staff Present Steve Duran, Reka Abraham, Lisa Borreani, Rachel Dice, and Webster Nguyen

Legal Counsel John Bakker

Board Members Present:

Directors: A. Tave, Pinole (Chair); G. McLaughlin and D. Robinson, Richmond; and R. Xavier, San Pablo

Absent: T. Rudnick, El Cerrito; Alexander-Walker Griffin, Alternate, Hercules; C. Zepeda (Vice Chair), Richmond; F. Glover and J. Gioia (Ex-Officio), Contra Costa County

CALL TO ORDER/ROLL CALL

Chair Tave called the regular meeting of the West Contra Costa Integrated Waste Management Authority (WCCIWMA), also known as RecycleMore, to order at 6:25 P.M.

The Roll Call established the existence of a quorum (McLaughlin, Robinson, Tave, and Xavier).

Chair Tave adjourned into Closed Session at 6:26 P.M.

CLOSED SESSION

PUBLIC APPOINTMENT: Executive Director

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION: Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: 1 case

Chair Tave reconvened from Closed Session at 7:20 P.M. and advised that there was no reportable action.

PLEDGE OF ALLEGIANCE

Chair Tave led the Pledge of Allegiance.

EX-PARTE COMMUNICATIONS & DISCLOSURES

There were no ex-parte communications or disclosures.

PUBLIC COMMENT

No written comments were submitted, or oral comments made, by any member of the public.

CONSENT CALENDAR

1. November 7, 2024 Authority Board Meeting Minutes: (Motion to approve)
2. Resolution to Authorize Account Access (Financial and Administrative): (Motion to approve Resolution 24-06 to authorize account access, which replaces Resolution 24-03)
3. Final Approval of Agreement with Steve Duran to Serve as Interim Executive Director: (Motion to approve the resolution approving an Agreement for Employment of Interim Executive Director Steve Duran)

MOTION by Director Xavier to adopt Consent Calendar Items 1, 2 and 3, as submitted.
SECOND by Director McLaughlin

MOTION PASSED unanimously by a Roll Call vote.

STAFF REPORT

Interim Executive Director Steve Duran introduced himself to the RecycleMore Board of Directors, briefly described his background, and explained that he had previously served as Interim Executive Director for RecycleMore in 2019.

Staff Report Item 7.1 – Recycling and HHW Programs Update | Presenter | Reka Abraham – Recycling & Household Hazardous Waste Program Manager

The report from the Recycling and Household Hazardous Waste (HHW) Program Manager was presented in writing. There were no questions from the Board.

Staff Report Item 7.2 – Outreach Programs Update | Presenter | Lisa Borreani – Program Manager - Outreach

The report from the Outreach Program Manager was presented in writing. There were no questions from the Board.

REGULAR AGENDA

Agenda Item 8.1 – Approval to Hire an Executive Recruiting Firm for the Executive Director Position | Presenter | Steve Duran – Interim Executive Director

Interim Executive Director Steve Duran explained that staff had been in contact with four recruiting firms: Bob Murray & Associates; Avery Associates; Peckham & McKenney; and Ralph Andersen & Associates. Three of the firms had responded but only Bob Murray & Associates had submitted a proposal. If additional proposals were submitted by the deadline of December 31, 2024, the selection would go to the lowest priced proposal, although if no other proposal was received, the selection would be Bob Murray & Associates to ideally have a designated Executive Director by June 30, 2025 prior to the end of the Employment Contract with the Interim Executive Director.

No written comments were submitted, or oral comments made, by any member of the public.

MOTION by Director Xavier to approve the authorization of the Interim Executive Director Steve Duran to enter into an agreement with a to be determined (TBD) executive recruiting firm for Executive Director recruiting services and related expenses in the amount not to exceed (NTE) \$45,000 (\$35,000 services plus \$10,000 expenses). **SECOND** by Director Robinson.

MOTION PASSED unanimously by a Roll Call vote.

Agenda Item 8.2 – Approve Authorization to Allow the Interim Executive Director to Enter Directly Into Contract Negotiations for the Post Collection Agreement (PCA) after Request for Proposals are Due, Provided that Only One Proposal is Received | Presenter | Reka Abraham, Recycling & Household Hazardous Waste Program Manager

Reka Abraham, Recycling & Household Hazardous Waste Program Manager stated the Request for Proposal (RFP) will close on December 20, 2024, and required staff to present proposals to the evaluation panel on January 20, 2025 and to prepare agenda reports and make a recommendation for a contractor to the Board of Directors during the February 13, 2025 meeting. She noted that Republic Services was the only potential vendor to attend the mandatory pre-proposers meeting on November 4, 2024, and was likely the only company to provide a proposal for post collection services. She recommended if there was only one proposal submitted on December 20, 2025, to allow the Interim Executive Director to go straight into contract negotiations to avoid delays in the June 30, 2025 timeline.

Director McLaughlin commented on the desire to pursue the process correctly, understood that Republic's contract would end June 30, 2025, and suggested giving Republic a six months extension to allow more negotiating time, hire a consultant to support the Executive Director in the negotiations, and have an evaluation panel that would include staff from each member agency to ensure a good relationship between the next Executive Director and City staff in an open and transparent process.

Ms. Abraham explained that if more than one proposal was received, it would go back to the Board and follow the RFP process.

Director Robinson understood the intent of Director McLaughlin's request to continue to make the process open, inclusive, and transparent and more time was needed to make that happen, and requested that a member of each member agency would be included in the negotiation process.

Ms. Abraham clarified that a consultant had already been hired to prepare the RFP and also help with negotiations.

Director Xavier suggested the discussion was premature and for transparency's sake stated the December 20, 2024 date should be honored prior to any discussion of negotiation.

Director Robinson requested that the recommended motion be amended to add evaluation scoring of the proposal by member agency staff and to address the concern that more time may be needed by attempting to negotiate a six-month extension.

No written comments were submitted, or oral comments made, by any member of the public.

MOTION by Director Robinson to approve the authorization of the Interim Executive Director to enter into negotiations with Republic Services after December 20, 2024, provided that they are the sole respondent for the Post Collection Agreement (PCA) Request for Proposal (RFP); to add evaluation scoring by a panel comprised by a representative from each member agency, and to consider and negotiate a six months extension to the Republic Services contract, if possible. SECOND by Director McLaughlin.

MOTION PASSED unanimously by a Roll Call vote.

Agenda Item 8.3 – Reschedule or Cancel January 9, 2025 Board Meeting | Presenter | Lisa Borreani, Outreach Program Manager & Interim Board Secretary

Lisa Borreani, Outreach Program Manager & Interim Board Secretary, identified two conflicts affecting the January and February 2025 Board meetings and recommended either a rescheduling of each meeting or a potential cancellation of one or the other. After discussion, the Board determined to reschedule the January 9, 2025 Board of Directors meeting to January 30, 2025, and rescheduled the February 13, 2025 Board meeting to February 27, 2025.

MOTION by Director Robinson to reschedule the January 8, 2025 Board Meeting to January 30, 2025, and to reschedule the February 13, 2025 Board meeting to February 27, 2025.
SECOND by Chair Tave.

MOTION PASSED unanimously by a Roll Call vote.

BOARD MEMBER AND STAFF ANNOUNCEMENTS

Director McLaughlin reported that this would be her last meeting and a new representative from Richmond would join the Board in the new year.

RecycleMore staff, Reka Abraham, Recycling & Household Hazardous Waste Program Manager, presented Director McLaughlin with a Certificate of Appreciation for her years of service to the RecycleMore Board, and also advised that Director Rudnick from the City of El Cerrito would also not return in the new year and a Certificate of Appreciation for her service was presented to a representative from the City of El Cerrito.

Director Xavier requested that the SB 1383 Memorandums of Understanding (MOUs) be placed on the agenda for Board approval at the next January or February 2025 meetings.

ADJOURNMENT

With consensus of the Board, Chair Tave adjourned the meeting at 7:50 P.M. until the regular Board meeting scheduled for January 30, 2025 at 6:15 P.M.

I hereby certify the foregoing to be a true and correct statement of the Official Minutes of the West Contra Costa Integrated Waste Management Authority Board meeting held December 12, 2024.

Lisa Borreani, Interim Board Secretary

Date

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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025

TO: West Contra Costa Integrated Waste Management Authority Board

FROM: Steven Duran - Interim Executive Director

SUBJECT: Fiscal Year 2022-23 Audit Report

ACTION REQUESTED:

Receive and File the Authority's Fiscal Year 2022-23 Audit Report prepared by Harshwal & Company LLP and the corresponding Management Response Letter.

BACKGROUND:

Harshwal & Company LLP was hired in 2022 to complete the WCCIWMA FY 2021-22 annual financial audit and has now also completed the FY 2022-23 financial audit, which is Attachment 1 to this report. The Management Response Letter is Attachment 2.

DISCUSSION:

The Financial highlights in the Report are as follows:

- Total revenues for FY 2022-23 were \$1,085,609.
- Total expenses were \$1,787,981.
- These revenues and expenses equal a change in net position of (\$702,372).

Total assets and deferred outflows of resources for FY2022-23 were \$2,311,825.

- Total liabilities and deferred inflows of resources were \$1,080,187.
- The total net position for FY 2022-23 was \$1,230,638 as compared to FY 2021-22, which was \$1,933,010, reflecting the change in net position of (\$702,372).

The audit findings were as follows:

The Authority lacks an effective internal control structure over its year-end financial close and reporting process to allow for timely and accurate financial reporting. Lack of periodic review and reconciliations resulted in errors in key accounting areas that went undetected throughout the year. Subsequently, the Authority's financial statements required adjusting journal entries to appropriately reflect the financial statement presentation of balances and amounts. Key accounting areas in which significant issues were noted as part of the audit include:

- Beginning net assets and fund balance.
- Improper process for monthly reconciliation of bank balances.
- Capital assets.
- Accounts payable.
- Accounts receivable and other receivables.
- Improper recognition of revenue and reconciliations of receipts.

Cause:

The Authority did not perform adequate reconciliations of the previously mentioned accounts to verify the completeness, validity, and accuracy of their financial records. Variances noted in the reconciliation of the general ledger to supporting documentation, there was a lack of established internal controls and processes over the financial reporting process to ensure timely and accurate financial reporting and to maintain adequate documentation procedures.

Effect:

Without establishing adequate internal controls, year-end reconciliation procedures, and processes to maintain adequate documentation, the Authority balances lack certainty about the accuracy of the balances. Not following established financial close and reporting policies and procedures can result in the potential for material misstatements of the monthly and annual financial statements.

CONCLUSION:

Staff and consultants are aware of the need to improve in the areas noted above and are in the process of improving internal processes to do so.

FISCAL IMPACT:

The action of accepting this Audit Report has no fiscal impact.

ATTACHMENTS:

[Agenda Item 6.2 - Attachment 1: WCCIWMA FY 22-23 Financial Audit](#)

[Agenda Item 6.2 - Attachment 2: WCCIWMA FY 22-23 Management Letter](#)

WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2023



**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
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JUNE 30, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
West Contra Costa Integrated Waste Management Authority
Richmond, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities of West Contra Costa Integrated Waste Management Authority (the "Authority") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Authority as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, on pages 04 through 08 and required supplementary information related to Pension, OPEB and Budget for general fund on pages 31 through 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 08, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Harshmal & Company LLP

Oakland, California
January 08, 2025

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

As management of the West Contra Costa Integrated Waste Management Authority (the "Authority"), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2023. This document has been prepared as required by the Statement No. 34 of Governmental Accounting Standards Board (GASB No. 34). We encourage readers to consider the information presented here in conjunction with the basic financial statements and the accompanying notes to those financial statements.

I. Financial Highlights

Government-Wide Financial Analysis

The Authority's net position is largely in cash and investments and the largest revenue stream comes from rate-payer surcharges. The Authority entered into a Post-Collection Recycling and Disposal Services agreement effective January 01, 2014 between the Authority and the operating subsidiaries of Republic Services, Inc. (RSI). Under the new agreement, RSI continues to collect from the ratepayers, as part of the revenue requirement, a surcharge to cover the cost of the Authority's operating budget and the cost to operate the Household Hazardous Waste Facility. RSI wire transfers monthly to the Authority the surcharge collected for the Authority's operating expenses.

The assets and deferred outflows of resources of the Authority exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year leaving a net position of \$1,230,638.

The net position of the Authority decreased by \$702,372 from the prior year as a result of the following:

- There was a decrease in post-collection revenue versus the prior year attributed to a decline in solid waste tonnage generated by the commercial sector because businesses were closed or operating at a reduced rate due to the Covid-19 pandemic.

During fiscal year ended June 30, 2023, the Authority recorded deferred outflows of resources in the amount of \$403,621 and deferred inflows of resources in the amount of \$385,465 related to OPEB and Pension. The Authority recognized pension expense/(income) in the amount of \$13,850.

Financial Analysis of the Authority's Governmental Funds

The Authority's governmental funds combined ending fund balance of \$1,794,644 which was a decrease of \$678,626 from the prior year ending fund balance of \$2,473,270.

II. Overview of the Basic Financial Statements

The Basic Financial Statements comprise the Government-Wide Financial Statements and the Fund Financial Statements: these two sets of financial statements provide two different views of the Authority's financial activities and financial position.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a longer-term view of the Authority's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities and Changes in Net Position.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Government-Wide Financial Statements (Cont'd)

The Statement of Net Position provides information about the financial position of the Authority as a whole, including all capital assets and liabilities on the full accrual basis. Over time, increases or decreases in the Authority's net position may serve as one useful indicator of the Authority's overall financial position. In the case of the Authority, total assets and deferred outflows exceeded liabilities and deferred inflows by \$1,230,638 as of the close of the fiscal year. This amount is the total net position as of June 30, 2023.

The following table presents a summary of the Authority's Statement of Net Position by category as of June 30, 2023 with comparative amounts for 2022.

TABLE 1: NET POSITION

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Current assets	\$ 1,832,134	\$ 2,551,517	\$ (719,383)	(28)%
Capital and other assets	76,070	99,180	(23,110)	(23)%
Deferred outflows	<u>403,621</u>	<u>174,932</u>	<u>228,689</u>	<u>131 %</u>
Total assets and deferred outflows of resources	<u>2,311,825</u>	<u>2,825,629</u>	<u>(513,804)</u>	<u>(18)%</u>
Liabilities				
Current liabilities	125,198	105,748	19,450	18 %
Noncurrent liabilities	570,524	542,930	27,594	5 %
Deferred inflows	<u>385,465</u>	<u>243,941</u>	<u>141,524</u>	<u>58 %</u>
Total liabilities and deferred inflows of resources	<u>1,081,187</u>	<u>892,619</u>	<u>188,568</u>	<u>21 %</u>
Net Position				
Invested in capital assets	76,070	99,180	(23,110)	(23)%
Unrestricted	<u>1,154,568</u>	<u>1,833,830</u>	<u>(679,262)</u>	<u>(37)%</u>
Total net position	<u>\$ 1,230,638</u>	<u>\$ 1,933,010</u>	<u>\$ (702,372)</u>	<u>(36)%</u>

The Authority's net position decreased by \$702,372 primarily due to reduced collections from rate payers.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

A summary of total Authority's Revenues, Expenses, and Changes in Net Position is presented in the tables below.

TABLE 2: CHANGES IN NET POSITION

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Program Revenues				
Charges for services	\$ 1,085,609	\$ 1,137,836	\$ (52,227)	(5)%
General Revenues				
Interest and investment earnings	<u>-</u>	<u>4,228</u>	<u>(4,228)</u>	<u>(100)%</u>
Total revenues	<u>1,085,609</u>	<u>1,142,064</u>	<u>(56,455)</u>	<u>(5)%</u>
Program Expenses				
Recycling and waste management services	<u>1,787,981</u>	<u>1,354,746</u>	<u>433,235</u>	<u>32 %</u>
Total expenses	<u>1,787,981</u>	<u>1,354,746</u>	<u>433,235</u>	<u>32 %</u>
Changes in net position	<u>\$ (702,372)</u>	<u>\$ (212,682)</u>	<u>\$ (489,690)</u>	<u>230 %</u>

The decrease in charges for services is mostly attributable to a decrease in post-collection revenue versus the prior year in FY 2021-22. Expenses in the current year increased by \$433,235 over the prior year due to an increase in personnel services, general, and program direct expenditures.

Government-Wide Financial Statements

Government-Wide Financial Statements are presented on an “economic resources” measurement focus and on the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current fiscal year’s revenues and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the Authority's major funds - not the Authority as a whole.

Governmental Funds - All of the Authority's services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Authority's general operations. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Authority’s programs. Capital assets and other long-lived assets are not presented in the Governmental Fund Financial Statements. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities and Changes in Net Assets) and Governmental Funds Financial Statements are explained in a reconciliation schedule following each Governmental Fund financial statement.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information including a budgetary comparison to demonstrate compliance with the approved budget.

III. Fund Financial Statements Analysis

The Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal and grant requirements.

Governmental Funds - The focus of the Authority's Governmental Funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Operational Highlights

During the fiscal year of 2022-2023, the Authority achieved the following results:

- Continued to be in official full compliance with all CalRecycle mandates after completing a collaborative effort to bring all commercial and multi-family entities into ab1826 compliance;
- Passed a Post-Collection rate structure that is one of the lowest in the region;
- Completed an audit and remain in a strong financial position with regards to reserves and retirement liabilities;
- Completed a Board Orientation Binder for new Board Directors;
- Reorganized the Agency to better meet the mission and goals of the Authority.

Program Highlights

- 3 Household Hazardous Waste (HHW) one day collection events. There were 1,589 participants and 135,412 lbs of HHW collected for an average of 85.2 lbs per person;
- 844,701 pounds of HHW was collected at the permanent facilities in FY 22-23, a 3% decrease from the prior year;
- 658 Mattress collected at 3 HHW one day collection events in FY22/23 and 2,513 at the permanent facility for a total of 3,171 mattresses;
- Marine Flares: 494 lbs. of flares were collected from 23 participants over 15 of the 20 days the collection event was open during October 5 - November 5, 2022.

IV. Budgetary Highlights - General

Total expenditures as per budget were \$1,522,044 compared to actual expenditure which were \$1,764,235, an increase of \$242,191 primarily due to an increase in operating expenditures of salaries and benefits, professional services and general.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE (CONT'D)

V. Capital Asset and Long-Term Obligations

Capital Assets - As of June 30, 2023 the Authority's capital assets, net of depreciation, were \$18,767. This represents furniture and equipment totaling \$291,279 offset by accumulated depreciation of \$272,512.

Right-to-use leased buildings - As of June 30, 2023 the Right-to-use assets, net of amortization, were \$57,303. This represents leased building totaling \$90,048 offset by accumulated amortization \$32,745.

Long-Term Obligations - The Authority's long-term obligations as of June 30, 2023 consist of net pension liability of \$366,847, OBEB \$176,769 and lease liability \$60,940 totaling \$604,556.

VI. Economic Factors and Next Year's Budget

A large portion of the Authority's revenues prior to the new agreement was from the Authority's share of revenues from the sale of recyclable materials. The market price of recyclable materials is affected by local, national, and global markets. Now a more stable revenue stream is provided by the ratepayer surcharge.

The budget for fiscal year 2022-2023 has been developed based on current operating agreements for programs of the Authority and the latest rate in the change in Consumer Price Index was used to inflate anticipated expenses subject to inflation.

VII. Requests for Information

This financial report is designed to provide a general overview for those who are interested in the Authority's financial position. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Manager - Finance & Administration,
West Contra Costa Integrated Waste Management Authority,
3220 Blume Drive, Suite 198 Richmond, CA 94806.

BASIC FINANCIAL STATEMENTS

GOVERNMENT- WIDE FINANCIAL STATEMENTS

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS

Current assets:	
Cash and investments	\$ 1,737,155
Accounts receivable	<u>94,979</u>
Total current assets	<u>1,832,134</u>
Noncurrent assets	
Tangible capital assets, net	18,767
Intangible capital assets, net	<u>57,303</u>
Total noncurrent assets	<u>76,070</u>
Total assets	<u>1,908,204</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to OPEB	7,997
Related to pension	<u>395,624</u>
Total deferred outflows of resources	<u>403,621</u>
Total assets and deferred outflows of resources	<u>2,311,825</u>

LIABILITIES

Current liabilities:	
Accounts payable	4,964
Compensated absences	53,676
Lease liability	34,032
Deferred revenue	<u>32,526</u>
Total current liabilities	<u>125,198</u>
Noncurrent liabilities:	
Lease liability	26,908
Net OPEB liability	176,769
Net pension liability	<u>366,847</u>
Total noncurrent liabilities	<u>570,524</u>
Total liabilities	<u>695,722</u>

DEFERRED INFLOWS OF RESOURCES

Related to OPEB	96,225
Related to pension	<u>289,240</u>
Total deferred inflows of resources	<u>385,465</u>
Total liabilities and deferred inflows of resources	<u>1,081,187</u>

NET POSITION

Net investment in capital assets	15,130
Unrestricted	<u>1,215,508</u>
Total net position	<u>1,230,638</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 2,311,825</u>

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

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
<u>Governmental activities:</u>				
Recycling and waste management services	\$ <u>1,787,981</u>	\$ <u>1,085,609</u>	\$ _____ -	\$ <u>(702,372)</u>
Total governmental activities	\$ <u>1,787,981</u>	\$ <u>1,085,609</u>	\$ _____ -	\$ <u>(702,372)</u>
General revenues:				-
Change in net position				(702,372)
Net position - beginning of the year				<u>1,933,010</u>
Net position - end of the year				<u>\$ <u>1,230,638</u></u>

FUND FINANCIAL STATEMENTS

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
BALANCE SHEET- GOVERNMENTAL FUNDS
JUNE 30, 2023**

		<u>General Fund</u>
ASSETS		
Cash and investments	\$	1,737,155
Accounts receivable		<u>94,979</u>
Total assets		<u>1,832,134</u>
LIABILITIES		
Accounts payable		4,964
Deferred revenue		<u>32,526</u>
Total liabilities		<u>37,490</u>
FUND BALANCES		
Unassigned		<u>1,794,644</u>
Total fund balances		<u>1,794,644</u>
Total liabilities and fund balances	\$	<u><u>1,832,134</u></u>

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

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances - governmental funds	\$	1,794,644
<p>Capital assets used in governmental activities are not short-term financial resources, and therefore are not reported in the governmental fund financial statements.</p>		
Tangible capital assets, net		18,767
Intangible capital assets, net		57,303
<p>In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows of resources and inflows of resources relating to pensions/OPEB are reported.</p>		
Deferred outflow of resources related to pension		395,624
Deferred outflow of resources related to OPEB		7,997
Deferred inflow of resources related to pension		(289,240)
Deferred inflow of resources related to OPEB		(96,225)
<p>In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Net OPEB liability		(176,769)
Lease liability		(60,940)
Net pension liability		(366,847)
Compensated absences payable		<u>(53,676)</u>
Net position - governmental activities	\$	<u><u>1,230,638</u></u>

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General Fund</u>
REVENUES	
Charges for services	\$ <u>1,085,609</u>
Total revenues	<u>1,085,609</u>
EXPENDITURES	
Personnel services	1,186,083
Professional services	191,876
Travel	16,887
Telephone and utilities	11,122
Subscriptions and memberships	44,801
Rent	40,787
Other expenses	257,221
Capital outlay	<u>15,458</u>
Total expenditures	<u>1,764,235</u>
Net change in fund balances	(678,626)
Fund balances, beginning of the year	<u>2,473,270</u>
Fund balances, end of the year	<u>\$ 1,794,644</u>

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

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Amounts reported for governmental activities in the statement of net position are different because:

Net change in fund balances - governmental funds	\$	(678,626)
<p>Governmental funds report additions of capital assets as part of capital outlay and other program expenditures. However, in the Government - Wide Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.</p>		
		15,458
<p>Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in governmental funds.</p>		
		(5,823)
<p>The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):</p>		
GASB 87 lease liability repayment		31,929
GASB 87 amortization expense		(32,745)
Net pension/OPEB income (expenses)		(6,390)
Change in compensated absences		<u>(26,175)</u>
Change in net position - governmental activities	\$	<u><u>(702,372)</u></u>

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The West Contra Costa Integrated Waste Management Authority, (the "Authority") was formed in 1991 in accordance with the State of California Law (California Integrated Waste Management Act AB939). The Authority was formed for the purpose of planning and implementing measures to reduce the disposal of solid waste in accordance with State Law and developing the Integrated Resource Recovery Facility (IRRF), to meet the requirements of materials recovery facility under section 50000(a)(4) of the California Public Resource Code, for the collection, processing, recycling, and transportation of solid waste and the recovery of materials from such waste in the West Contra Costa Authority Area of California, in cooperation with West Authority Resource Recovery, Inc. (WCRR), a wholly owned subsidiary of Richmond Sanitary Services, Inc. (RSS). The IRRF is located in the unincorporated City of North Richmond, and is owned and operated by WCRR, to serve ratepayers within the boundary of the Authority and the unincorporated area of Contra Costa Authority serviced by RSS. Each member has one representative on the Authority's Board of Directors, with the exceptions of the City of Richmond, which has three, and Contra Costa Authority, which has a nonvoting representative. The Authority's boundaries are those of its members. The Authority functions independently of its members.

The Authority is not financially accountable for any other organizations and is the only entity included in these statements.

Authority and City of San Pablo previously entered into a Service Agreement dated October 12, 2017 for the City of San Pablo to provide financial management and other services to Authority ("2017 Service Agreement"), under which agreement City of San Pablo has provided certain specified financial and human resource services to Authority.

City of San Pablo has continued to provide certain financial services to Authority but no longer provides human resource services to Authority.

As of July 1, 2022, The Authority desired to begin the transition to handling its own financial management functions in-house. The Authority desired to retain the City of San Pablo to continue providing certain financial services during the period from July 1, 2022, through December 31, 2022, and specified the general terms regarding the transition.

B. Basis of Accounting and Measurement Focus

The accounts of Authority are organized and operated on the basis of funds, each of which is defined as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenue, and expenditures. Authority resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Government - Wide Financial Statements - The Authority's Government - Wide Financial Statements include a Statement of Net Position and a Statement of Activities for the Changes in Net Position. These statements present summaries of Governmental Activities for the Authority. The Authority has no Business-type Activities.

The Government - wide financial statements are presented on an "*economic resource*" measurement focus and the accrual basis of accounting. Accordingly, all the Authority's assets and liabilities, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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

B. Basis of Accounting and Measurement Focus - Cont'd

Governmental Fund Financial Statements - Governmental Fund Financial Statements include a Balance Sheet, and a Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. An accompanying schedule is presented to reconcile and explain the difference in fund balance as presented in these statements to the net position presented in the Government-Wide financial statements. The Authority has presented all funds as major funds.

All governmental funds are accounted for on a spending or “*current financial sources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet.

The Statement of Revenues, Expenditures, and Changes in Fund Balances presented increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under there modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of current period.

C. Cash and Investments

The Authority pooled its cash resources with the City of San Pablo’s funds to streamline cash management until January 31, 2023. After this date, the balance in the pooled cash account was transferred to the Authority for direct control, making it available for current operational needs. Surplus cash exceeding immediate requirements is invested in various interest-bearing accounts and other investments with varying terms.

D. Capital Assets

Capital assets are those assets acquired for general governmental purposes and are reported in governmental activities in the Government-wide Financial Statements. All purchased capital assets are recorded at historical or estimated historical cost if actual cost is not available. Donated capital assets are valued at their acquisition value on the date received.

Intangible Capital Assets: The Authority has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

Authority policy has set the capitalization thresholds for reporting capital assets at the following:

<u>Asset Class</u>	<u>Useful life</u>	<u>Threshold</u>
Furniture and Equipment	2-10 years	\$1,000
Right-to use assets - lease	Lease term	Actual

The cost of normal maintenance and repairs that do not add to the value of asset or material extend asset lives are not capitalized. Depreciation is computed utilizing the straight-line method over the estimated useful lives.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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

E. Compensated Absences

Compensated absences comprise unpaid vacation and compensated time off. The Authority accrues the cost of these absences when they are earned. The Authority expects its governmental funds' liability for compensated absences to be utilized in the next year.

F. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources expense/expenditure until then. The Authority has deferred outflows related to pensions and OPEB.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has deferred inflows related to pensions and OPEB.

G. Net Position and Fund Equity

In the Government-Wide Financial Statements, net position are classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of governments.

Unrestricted Net Position - This amount is all net position that do not meet the definition of "invested in capital assets, net of related debt" or "restricted net position" as defined above.

H. Use of Restricted/Unrestricted Net Position

When an expense is incurred for a purpose for which both restricted and unrestricted net position are available, the Authority's policy is to apply restricted net position first.

I. Fund Balances - Governmental Funds

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purpose for which amounts in the fund can be spent. As of June 30, 2023, fund balances for governmental funds consist of the following categories:

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

I. Fund Balances - Governmental Funds - Cont'd

Nonspendable: Items that cannot be spent because they are not in spendable form such as prepaid items, or items that are legally or contractually required to be maintained intact, such as principal of endowment or revolving loan fund.

Restricted: Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed: Committed fund balances represent amounts that can only be used for specific purposes through resolutions by the Board of Directors. Commitments can only be modified or lifted through Board resolutions.

Assigned: Assigned fund balances encompass the portion of net fund resources reflecting the governments intended use of resources. Assignment of resources can be done by the highest level of decision making or by committee or official designated for that purpose.

Unassigned: This category is the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted fund balance resources first, followed by the unrestricted resources in the committed, assigned, and unassigned fund balances, as they are needed.

The Board of Directors establishes, modifies, or rescinds fund balance commitments and assignments by passage of a resolution or an ordinance. This can be done through the adoption of the budget and subsequent budget amendments that occur throughout the year.

J. Use of Estimates

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

K. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures (governmental fund types). Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recovered as a reduction in expenditures in the user fund. All other interfund transactions are reported as transfers. During the fiscal year ended June 30, 2023, there were no interfund transactions reported.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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

L. Leases

Lessee

The Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straightline basis over its useful life.

Key estimates and judgments related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Authority uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Authority is reasonably certain to exercise.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor

The Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Authority monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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

M. Lease Liabilities

On July 01, 2021 the Authority adopted GASB 87 - Leases and adopted the changes to conform to the provisions of GASB 87 Implementation Guide. Lease liabilities are recognized based on the present value of the future minimum lease payments over the lease term at commencement date. The Authority has lease primarily for office space. The lease liability is measured at the present value of the remaining lease payments, using a discount rate based on the rate implicit in the lease, if readily determinable. Otherwise, the Authority uses its incremental borrowing rate at commencement date to determine the present value of future payments.

N. New Accounting Pronouncements

For the year ended June 30, 2023, the Authority implemented the provisions of GASB Statement No. 96, Subscription-Based Information Technology Arrangements, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that an SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of an SBITA; and (4) requires note disclosures regarding an SBITA. In accordance with GASB No. 96, the Authority does not recognize an SBITA for short-term arrangements of 12 months or less or arrangements in which either party can cancel at any time. The Authority recognizes SBITA's over 12 months and in which either party cannot cancel at any time. The Authority's had no reportable impacts for the fiscal year 2023.

O. Effects of New Governmental Accounting Standards

The GASB has issued several new accounting pronouncements, which will be effective for the Authority in subsequent years. The following GASB pronouncements have been issued, but are not yet effective as of June 30, 2023:

GASB No.	Title	Required Implementation Date (Period Beginning Date)	Authority Fiscal Year
Statement No. 99	Omnibus 2022 (financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	June 15, 2023	2024
Statement No. 100	Accounting Changes and Error Corrections - an Amendment of GASBs No. 64	June 15, 2023	2024
Statement No. 101	Compensated Absences	December 15, 2023	2024
Statement No. 102	Certain Risk Disclosures	June 15, 2024	2025
Statement No. 103	Financial Reporting Model Improvements	June 15, 2025	2026

The Authority will implement the applicable new GASB pronouncements in the fiscal year no later than the required effective date. The Authority has not yet determined the financial impact from future implementation of these standards.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 - CASH AND CASH EQUIVALENTS

As of June 30, 2023, the Authority's cash in bank deposit were \$1,923,148. Of the bank balance, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC), and the remaining balance was not insured and uncollateralized by additional pledged securities.

Cash and investments are classified in the financial statements as shown below:

Deposits in bank	\$ <u>1,737,155</u>
Total cash and investments	\$ <u><u>1,737,155</u></u>

NOTE 3 - CAPITAL ASSETS

The following is a summary of the Authority's capital assets as of June 30, 2023:

	<u>Balance July 01, 2022</u>	<u>Additions</u>	<u>Balance June 30, 2023</u>
Capital assets, being depreciated:			
Furniture and equipment	\$ 275,821	\$ 15,458	\$ 291,279
Less: accumulated depreciation:			
Furniture and equipment	<u>(266,689)</u>	<u>(5,823)</u>	<u>(272,512)</u>
Total capital assets, being depreciated, net	<u>\$ 9,132</u>	<u>\$ 9,635</u>	<u>\$ 18,767</u>

	<u>Balance at June 30, 2022</u>	<u>Increase/ (Decrease)</u>	<u>Balance at June 30, 2023</u>
Intangible capital asset - right-to-use leased			
Right-to-use leased building	\$ <u>90,048</u>	\$ <u>-</u>	\$ <u>90,048</u>
Total intangible capital asset - right- to-use leased assets	<u>90,048</u>	<u>-</u>	<u>90,048</u>
Less: accumulated amortization for:			
Right-to-use leased buildings	<u>(32,745)</u>	<u>(32,745)</u>	<u>(32,745)</u>
Total accumulated amortization	<u>(32,745)</u>	<u>(32,745)</u>	<u>(32,745)</u>
Total intangible capital asset right-to- use leased assets	<u>\$ 57,303</u>	<u>\$ (32,745)</u>	<u>\$ 57,303</u>

Total capital assets included \$18,767 in fully depreciated assets. The depreciation expense of the capital assets for the fiscal year ended June 30, 2023 was \$5,823. Amortization expense for the year ended June 30, 2023 was \$32,745. This expense was charged to the Recycling and Waste Management Services function of the Statement of Activities.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 - RISK MANAGEMENT

A. General Liability Insurance

The Authority maintains a deductible of \$500 per occurrence. Coverage is maintained with the Special District Risk Management Authority with coverage limits of \$2,500,000 per occurrence.

B. Workers' Compensation Insurance

The Authority maintains adequate workers' compensation coverage with the Special District Risk Management Authority.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

A. Lawsuits

The Authority is not a defendant in any lawsuits as of June 30, 2023.

B. Federal and State Grant Programs

The Authority participates in a number of Federal, State, and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the Authority may be required to reimburse the grantor government.

NOTE 6 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM

A. General Information about the Pension Plans

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Authority's Miscellaneous and PEPRA Miscellaneous Plans. Both plans are cost-sharing multiple employer defined benefit pension plans. Both plans are administered by the California Public Employees Retirement System (CalPERS) which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the plans are established by state statute and Contra Costa County resolution. CalPERS issued publicly available reports that include a full description of the pension plan regarding benefit provision, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credit service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM - CONT'D

The Plans' provisions and benefits in effect as of June 30, 2023, are summarized as follows:

	Miscellaneous	
	Classic Tier	PEPRA Tier
	Prior to	on or after
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	14.39%	15.86%
Required employer contribution rates	29.79%	48.75%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

As of June 30, 2023, the Authority reported a net pension liability for its proportionate shares of the net pension liability of its plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 366,847

The Authority's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of the plan is measured as of June 30, 2022, and the total pension liability for its plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures.

The Authority's proportion of the net pension plan liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers actuarially determined.

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM - CONT'D

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension - Cont'd

The Authority's proportionate share of the net pension liability for its plan as of June 30, 2021 and 2022 was as follows:

	Miscellaneous Classic
Proportion - June 30, 2021	0.00664 %
Proportion - June 30, 2022	0.00784 %
Change - Increase (Decrease)	(0.00120)%

For the year ended June 30, 2023, the Authority recognized pension expense/(income) of \$13,850. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contribution subsequent to measurement date	\$ 43,972	\$ -
Difference between expected and actual experience	7,367	(4,934)
Change in employer's proportion	239,498	(166,296)
Difference between employer contributions and the employer's proportionate share of contributions	67,196	(118,010)
Net difference between projected and actual earnings on pension plan investments	37,591	-
Total	\$ 395,624	\$ (289,240)

The Authority reported \$395,624 as deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2024	\$ 58,010
2025	16,769
2026	(53,466)
2027	41,100
Total	\$ 62,413

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM - CONT'D

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension - Cont'd

Actuarial Assumptions - The total pension liability in June 30, 2022, actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Discount Rate	6.90%
Inflation	2.30%
Investment Rate of Return	6.90%
Projected Salary Increase	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

(1) The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM - CONT'D

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumption applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class(1)	New Strategic Allocation	Real Return Years 1 - 10(2)
Global equity - cap-weighted	30.00 %	4.45 %
Global equity non-cap-weighted	12.00 %	3.84 %
Private Equity	13.00 %	7.28 %
Treasury	5.00 %	0.27 %
Mortgage-backed Securities	5.00 %	0.50 %
High Yield	5.00 %	1.56 %
Investment Grade Corporates	10.00 %	2.27 %
Emerging Market Debt	5.00 %	2.48 %
Private Debt	5.00 %	3.57 %
Real Assets	15.00 %	3.21 %
Leverage	(5.00)%	(0.59)%
Total	100.00	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Change in the Discount Rate -

The following presents the Authority's proportionate share of the net pension liability for its Plan, calculated using the discount rate (6.90%) for its Plan, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.90%) or 1-percentage point higher (7.90%) than the current rate:

	Miscellaneous Classic		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability(Assets)	\$ 845,508	\$ 366,847	\$ (26,971)

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The Authority administers a single-employer defined benefit healthcare plan. The Authority currently provides retiree health benefits to eligible employees.

Employees may retire and receive Authority-paid contributions towards healthcare upon attainment of age 55 and completion of five years of service. The Authority has an equal contribution method through the Public Employees Medical and Hospital Care Act (PEMHCA). The Authority’s contribution is the minimum employer contribution (\$126.65 for 2022 and \$135.90 for 2023) and is paid for the lifetime of the retiree. The Authority also pays a percentage-of-premiums administrative fee.

Employees Covered by Benefit Terms - Membership in the Plan consisted of the following at the valuation date of July 01, 2021:

Active employees	7	
Inactive employees or beneficiaries currently receiving benefit payments	3	
Total	10	

B. Funding Policy

The Authority’s policy is to contribute an amount sufficient to pay the current year’s premium. For fiscal year 2022-2023, the Authority contributed \$23,542, which covered current premiums, but did not include any additional prefunding of benefits.

C. Actuarial Methods and Assumptions

The Authority’s net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 01, 2021, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Asset Cost Method	Entry age, Level percent of pay
Discount Rate	3.69%
Inflation	2.50%
Payroll Growth	3.00%
Medical Cost Trend Rate	6.50% for 2022, 6.00% for 2023, 5.50 % for 2024, 5.25 % for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040- 2049, 4.50% for 2050-2069, and 4.00% for 2070 and later years; Medicare ages: 4.50% for 2022-2029 and 4.00% for 2030 and later years.
Preretirement Mortality	Preretirement Mortality Rates for Public Agency Miscellaneous from 2021 CalPERS Experience Study.
Postretirement Mortality	Postretirement Mortality Rates for Public Agency Miscellaneous from 2021 CalPERS Experience Study.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7. OTHER POST EMPLOYMENT BENEFITS (OPEB) - CONT'D

D. Discount Rate

The discount rate used to measure the total OPEB liability was 3.69%. GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

E. Detail of Changes to Net Position

The changes in the net OPEB Liability follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at fiscal year ending June 30, 2022	\$ 323,976	\$ _____	\$ 323,976
Changes during the period:			
Service cost	28,612	-	28,612
Interest cost	6,580	-	6,580
Employer contributions	-	19,820	(19,820)
Difference between expected and actual experience	(125,083)	-	(125,083)
Changes in assumptions or other inputs	(37,496)	-	(37,496)
Benefit payments	(19,820)	(19,820)	-
Net changes in total OPEB liability	(147,207)	-	(147,207)
Balance at fiscal year ending June 30, 2023	\$ 176,769	\$ _____	\$ 176,769

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

The following presents the total OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate.

	Discount Rate-1% (2.69%)	Current Discount Rate (3.69%)	Discount Rate+1% (4.69%)
Net OPEB Liability (Asset)	\$ 197,719	\$ 176,769	\$ 159,281

The following presents the Total OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using healthcare cost trend rates that is 1-percentage point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability (Assets)	\$ 158,981	\$ 176,769	\$ 197,658

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7. OTHER POST EMPLOYMENT BENEFITS (OPEB) - CONT'D

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

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023.

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Changes of Assumptions	\$ 4,510	\$ (23,260)
Differences Between Expected and Actual Experience	3,487	(72,965)
Deferred Contributions	<u>8,133</u>	<u>-</u>
Total	<u>\$ 16,130</u>	<u>\$ (96,225)</u>

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

For the year ended, the Authority recognized OPEB expense/(income) of \$7,460. As of June 30, 2022, the Authority recorded the amount of \$16,130 from deferred outflows of resources and the amount of \$(96,225) from deferred inflows of resources related to OPEB, which will be amortized as follows:

<u>Measurement Period Ended June 30:</u>	<u>Annual Amortization</u>
2024	\$ (61,541)
2025	<u>(26,687)</u>
Total	<u>\$ (88,228)</u>

NOTE 8 - CHANGES IN LONG TERM LIABILITIES

During the year ended June 30, 2023, the changes in long term liability was as follows.

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease liability	\$ 92,869	\$ -	\$ (31,929)	\$ 60,940	\$ 34,032
Compensated absences payable	<u>27,501</u>	<u>-</u>	<u>26,175</u>	<u>53,676</u>	<u>-</u>
Governmental activity long- term liabilities	<u>\$ 120,370</u>	<u>\$ -</u>	<u>\$ (5,754)</u>	<u>\$ 114,616</u>	<u>\$ 34,032</u>

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 - CHANGES IN LONG TERM LIABILITIES - CONT'D

Lease Liability

The Authority lease rental space under various terms. Future minimum lease payments, and in the aggregate, under these leases with remaining terms of one year or more consist of the following:

Year ended June 30	Lease Liability		
	Principal	Interest	Total
2024	\$ 34,032	\$ 1,385	\$ 35,417
2025	26,908	294	27,202
Total	\$ 60,940	\$ 1,679	\$ 62,619

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated events subsequent to June 30, 2023, through January 08, 2025, the date at which the financial statements were available to be issued and have determined that no adjustments were necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Positive (Negative) Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 1,126,806	\$ 1,126,806	\$ 1,085,609	\$ (41,197)
Grants and contributions	183,000	183,000	-	(183,000)
Interest income	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>
Total revenues	<u>1,317,306</u>	<u>1,317,306</u>	<u>1,085,609</u>	<u>(231,697)</u>
Expenditures				
Salaries and benefits	944,394	944,394	1,186,083	(241,689)
Professional services	252,500	252,500	191,876	60,624
General	<u>325,150</u>	<u>325,150</u>	<u>386,276</u>	<u>(61,126)</u>
Total expenditures	<u>1,522,044</u>	<u>1,522,044</u>	<u>1,764,235</u>	<u>(242,191)</u>
Other financing sources				
Transfer in	<u>580,738</u>	<u>580,738</u>	<u>-</u>	<u>580,738</u>
Total other financing sources	<u>580,738</u>	<u>580,738</u>	<u>-</u>	<u>(580,738)</u>
Change in fund balances	<u>\$ 376,000</u>	<u>\$ 376,000</u>	(678,626)	<u>\$ (1,054,626)</u>
Fund balances, beginning of year			<u>2,473,270</u>	
Fund balances, end of year			<u>\$ 1,794,644</u>	

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
-BUDGET AND ACTUAL - SPECIAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - BUDGETARY CONTROL AND ACCOUNTING

1. The Authority follows these procedures in establishing the budgetary data reflected in the financial statements: In May of each year, the Executive Director submits to the Board of Directors a proposed operating budget for the following two fiscal years. This budget includes proposed expenditures by fund and the revenues expected to finance them.
2. Public hearings are conducted to obtain public and ratepayer comments.
3. The budget is legally enacted through passage of a resolution before July 01.
4. The Executive Director is authorized to transfer budget amounts; however, any revision which alter total expenditures of any fund must be approved by Board of Director.
5. Formal budgetary integration is employed as management control device during the year for the General Fund and Special Revenue Funds.
6. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The Executive Director must approve any adjustments to the budget.
7. Appropriations lapse at the end of the year fiscal year and then are re-budgeted for the subsequent fiscal year. Budgeted appropriations for the various governmental funds become effective each July 01. The Board of Directors may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended or encumbered.
8. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund and Special Revenue Funds present comparisons of the legally adopted budget with actual data on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 2 - ENCUMBRANCE

Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of the formal budgetary process. Encumbrances outstanding at year-end are reported as reservations of fund balance since they represent commitments, which will be honored during the subsequent year. Encumbrances do not represent expenditures or liabilities.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS***

	<u>Miscellaneous Plan</u>								
	<u>Measurement Date</u>								
	<u>06/30/2014</u>	<u>06/30/2015</u>	<u>06/30/2016</u>	<u>06/30/2017</u>	<u>06/30/2018</u>	<u>06/30/2019</u>	<u>06/30/2020</u>	<u>06/30/2021</u>	<u>06/30/2022</u>
Proportion of the net pension liability	N/A	N/A	N/A	N/A	0.0001528%	0.0001567%	0.0118273%	0.00664%	0.00784%
Proportionate share of the net pension liability	\$ 320,057	\$ 428,066	\$ 538,968	\$ 626,351	\$ 611,290	\$ 440,177	\$ 498,886	\$ 126,085	\$ 366,847
Covered payroll	N/A	370,907	279,183	396,064	469,151	494,375	357,457	462,388	429,226
Proportionate share of the pension liability as percentage of covered payroll	86.29%	115.41%	193.05%	158.14%	130.30%	89.04%	139.57%	27.27%	85.47%
Plan fiduciary net position as a percentage of the total pension liability	83.03%	77.70%	73.86%	73.86%	75.57%	84.38%	83.53%	96.16%	96.16%

Historical information is required only for measurement periods for which GASB 68 is applicable. Future years information will be displayed up to 10 years as information becomes available.

N/A = Not available

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
Last 10 Fiscal Years*

	Miscellaneous Plan									
	Reporting Fiscal Year									
	<u>06/30/2015</u>	<u>06/30/2016</u>	<u>06/30/2017</u>	<u>06/30/2018</u>	<u>06/30/2019</u>	<u>06/30/2020</u>	<u>06/30/2021</u>	<u>06/30/2022</u>	<u>06/30/2023</u>	
Contractually required contribution (actuarially determined)	\$ 62,407	\$ 22,280	\$ 64,051	\$ 41,157	\$ 44,689	\$ 48,955	\$ 68,827	\$ 36,213	\$ 43,972	
Contributions related to the actuarially determined contribution	<u>62,407</u>	<u>22,280</u>	<u>64,051</u>	<u>41,157</u>	<u>44,689</u>	<u>48,955</u>	<u>68,827</u>	<u>36,213</u>	<u>43,972</u>	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Authority's covered payroll	\$ 370,907	\$ 279,183	\$ 396,064	\$ 469,151	\$ 494,375	\$ 357,457	\$ 462,388	\$ 484,971	\$ 429,226	
Contributions as a percentage of covered payroll	16.83%	7.98%	16.17%	8.77%	9.04%	13.70%	14.89%	7.47%	10.24%	

Historical information is required only for measurement periods for which GASB 68 is applicable. Future years information will be displayed up to 10 years as information becomes available.
 N/A = Not available

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
POST RETIREMENT HEALTH CARE SINGLE EMPLOYER DEFINED BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS***

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018, 2019, 2020, 2021 and 2022) are shown in the table.

Measurement date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB liability					
Service cost	\$ 28,612	\$ 20,375	\$ 35,850	\$ 33,788	\$ 33,991
Interest cost	6,580	7,727	7,635	7,396	5,088
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(125,083)	-	108,073	-	-
Changes of assumptions	(37,496)	12,710	(43,006)	12,482	-
Benefit payments	<u>(19,820)</u>	<u>(23,542)</u>	<u>(19,673)</u>	<u>(12,611)</u>	<u>(5,681)</u>
Net change in total OPEB liability	(147,207)	17,270	88,879	41,055	33,398
Total OPEB Liability - Beginning	<u>323,976</u>	<u>306,706</u>	<u>217,827</u>	<u>176,772</u>	<u>143,374</u>
Total OPEB Liability - Ending (a)	<u>\$ 176,769</u>	<u>\$ 323,976</u>	<u>\$ 306,706</u>	<u>\$ 217,827</u>	<u>\$ 176,772</u>
Plan fiduciary net position					
Employer contributions	\$ 19,820	\$ 23,542	\$ 19,673	\$ 12,611	\$ 5,681
Employee contributions	-	-	-	-	-
Net investment income	-	-	-	-	-
Administrative expenses	-	-	-	-	-
Benefit payments	<u>(19,820)</u>	<u>(23,542)</u>	<u>(19,673)</u>	<u>(12,611)</u>	<u>(5,681)</u>
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - Ending (b)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 176,769</u>	<u>\$ 323,976</u>	<u>\$ 306,706</u>	<u>\$ 217,827</u>	<u>\$ 176,772</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-
Covered - employee payroll	\$ 484,971	\$ 480,419	\$ 357,457	\$ 494,375	\$ 469,151
Net OPEB liability as a % of covered - employee payroll	36.45 %	67.44 %	85.80 %	44.06 %	37.68 %

COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
West Contra Costa Integrated Waste Management Authority
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities West Contra Costa Integrated Waste Management Authority (Authority) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated January 08, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Authority's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harshwal & Company LLP

Oakland, California
January 08, 2025

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

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

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION II - AUDIT FINDINGS IN RELATION TO FINANCIAL STATEMENTS

2023-001 - Internal Control over Financial Close and Reporting (Material Weakness)

Criteria or Specific Requirements

Financial close and reporting is the process of reconciling accounts balances and transactions with supporting documentation for the accurate presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”). Management is responsible for establishing and maintaining effective internal control over financial reporting.

Condition

The Authority lacks an effective internal control structure over its year-end financial close and reporting process to allow for timely and accurate financial reporting. Lack of periodic review and reconciliations resulted in errors in key accounting areas that went undetected throughout the year. Subsequently, the Authority's financial statements required adjusting journal entries to appropriately reflect the financial statement presentation of balances and amounts.

Key accounting areas in which significant issues were noted as part of the audit include:

- Beginning net assets & fund balance.
- Improper process for monthly reconciliation of bank balances.
- Capital assets.
- Accounts payable.
- Accounts receivable and other receivables.
- Improper recognition of revenue and reconciliations of receipts.

Cause:

The Authority did not perform adequate reconciliations of the previously mentioned accounts to verify the completeness, validity, and accuracy of their financial records. Variances noted in the reconciliation of the general ledger to supporting documentation, there was a lack of established internal controls and processes over the financial reporting process to ensure timely and accurate financial reporting and to maintain adequate documentation procedures.

Effect:

Without establishing adequate internal controls, year-end reconciliation procedures, and processes to maintain adequate documentation, the Authority balances lack certainty about the accuracy of the balances. Not following established financial close and reporting policies and procedures can result in the potential for material misstatements of the monthly and annual financial statements.

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

2023-001 Internal Control over Financial Close and Reporting (Material Weakness) - Cont'd

Auditor's Recommendation:

Management should implement policies and procedures to ensure accountability in monitoring the accuracy of monthly reconciliations. Additionally, we recommend that management evaluate all aspects of the financial close and reporting process, establishing adequate internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.

Management Response:

Management should implement policies and procedures to ensure the accountability in monitoring the accuracy of financial reconciliations monthly as well as establishing internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.

Anticipated Completion Date:

December 31, 2025.

Responsible officials:

Executive Director.

**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED June 30, 2023**

The Authority had no findings or questioned costs noted in the prior year that require a status.



January 2, 2025

Harshwal & Company LLP
Certified Public Accountants
Attn: Princy Dhas
Phone: 309.868.7144
Email: princy.dhas@Harshwal.com

RE: FY 22-23 Management Response Letter

Dear Princy Dhas:

In response to reviewing the draft FY 22-23 financial audit, it is WCCCIWMA/RecycleMore's understanding and acknowledgement that management will implement policies and procedures to ensure the accountability in monitoring the accuracy of financial reconciliations monthly as well as establishing internal controls and procedures to ensure timely and accurate financial statements and supporting schedules.

Sincerely,

Steve Duran

Steve Duran (Jan 3, 2025 10:25 PST)

Steve Duran
Interim Executive Director
Ph: 510-609-1217
Email: steved@recyclemore.com

CC: Getachew Demeku-Ousman, Strategic Advisory Services (SAS), Consultant, gdemeku@gmail.com
Lisa Borreani, lisab@recyclemore.com
FY 22-23 Financial Audit Files

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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025

TO: West Contra Costa Integrated Waste Management Authority Board

FROM: Steven Duran - Interim Executive Director

SUBJECT: Approve the Calendar Year 2025 Board Meeting Schedule

ACTION REQUESTED:

Motion to approve the proposed Calendar Year 2025 Board Meeting Schedule.

BACKGROUND:

The January 2025 meeting was already approved to be scheduled for January 30, 2025 and the February 2025 was already approved to be scheduled for February 27, 2025, during the December 12, 2024 meeting.

DISCUSSION:

Continue with the regular schedule of in-person meetings on the second Thursday of each month at 6:15pm, except for the month of August. If there are any time sensitive or pressing issues, the Executive Director can recommend to the Board Chair to hold a Special Meeting.

See attached for the Proposed 2025 Board Meeting Schedule.

CONCLUSION:

None

FISCAL IMPACT:

None

ATTACHMENTS:

Agenda Item 6.3 - Attachment 1: Board Meeting Schedule - WCCIWMA 2025 (FINAL DRAFT)



**WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY
BOARD OF DIRECTORS REGULAR MEETING AND
AGENDA DISTRIBUTION SCHEDULE
Calendar Year 2025**

Meetings are held the second Thursday of the month at 6:15 p.m.

RecycleMore Board Meetings will be attended in-person only.

The location is: [City of Hercules City Council Chambers 111 Civic Drive Hercules, CA 94547](#)

Meeting agendas are available online at recyclemore.com/about/board-meeting-agendas.

Members of the public are welcome to observe and address the Board in-person, at the appropriate time for public comment during the meeting, as indicated in the agenda packet.

AGENDA CLOSES	AGENDA DISTRIBUTED	MEETING DATE
16-Jan-25	23-Jan-25	30-Jan-25*
13-Feb-25	20-Feb-25	27-Feb-25*
27-Feb-25	6-Mar-25	13-Mar-25
27-Mar-25	3-Apr-25	10-Apr-25
24-Apr-25	1-May-25	8-May-25
29-May-25	5-Jun-25	12-Jun-25
26-Jun-25	3-Jul-25	10-Jul-25
	No Meeting in August	
28-Aug-25	4-Sep-25	11-Sep-25
25-Sep-25	2-Oct-25	9-Oct-25
30-Oct-25	6-Nov-25	13-Nov-25
26-Nov-25	4-Dec-25	11-Dec-25

Agenda process and meeting dates set by Board of Directors Resolution No. 05-05 and amended by Resolution 21-01.

NOTE: * Agenda meeting dates were approved in the December 12, 2024 Board meeting.

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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025
TO: West Contra Costa Integrated Waste Management Authority Board
FROM: Reka Abraham - Program Manager
SUBJECT: Staff Report - Recycling and HHW Programs Update

ACTION REQUESTED:

Information only

BACKGROUND:

DISCUSSION:

Program Updates:

1. SB1383
 - a. Edible Food Recovery
 - b. Food Shift working with non-compliant commercial edible food generators on donation programs
 - c. Nothing Wasted providing outreach to commercial edible food generators claiming no excess food to verify compliance
 - d. FY24/25 grant for Food Recovery Organizations is open for applications until February 26
2. Waiver verifications
 - a. Site inspections finished for 2021 waiver approvals
 - b. Site inspections occurring monthly for 2022 waiver approvals
3. Hercules MFD project
 - a. Outreach to being in March
4. MOUs
 - a. Final drafts provided to Richmond, San Pablo and El Cerrito
5. HHW
 - a. E-Waste report due February 1st to DTSC
 - b. Updating permits to reflect ED change

6. Other
 - a. Repair Workshop – RecycleMore hosting next event with Sustainable Contra Costa at the El Cerrito Community Center
 - March 22, 2025 10 am -1pm
7. PCA negotiations
 - a. Reviewing proposal internally and with city representatives

ATTACHMENTS:



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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025
TO: West Contra Costa Integrated Waste Management Authority Board
FROM: Lisa Borreani - Program Mgr
SUBJECT: Staff Report - Outreach Programs Update

ACTION REQUESTED:

Information only.

BACKGROUND:

DISCUSSION:

PROGRAM UPDATES – Planned for January 2025

1. Website
 - Edible Food Recovery Grant Application Availability
 - Sustainability Performance Section being created on Home Page working with Nerd Crossing

2. Social Media
 - 1/15/25: Available Edible Food Recovery Grant Application Availability

3. School Programs - Partnership with Republic Services
 - Continued scheduling for in-person school presentations and assemblies, as well as facility tours for the 24-25 school year.

4. SB 1383 – Outreach Activities
 - Postcard mailing for annual communications to be mailed out in January/February

2025.

5. Republic Services Newsletter (Working with Member Agencies and Republic Services)
 - Q2 2025 review of topics

ATTACHMENTS:



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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025

TO: West Contra Costa Integrated Waste Management Authority Board

FROM: Steven Duran - Interim Executive Dir

SUBJECT: Job Description for the Executive Director

ACTION REQUESTED:

CONSIDER and APPROVE a RESOLUTION establishing a job description for the Executive Director of the West Contra Costa Integrated Waste Management Authority (Attachment 1).

BACKGROUND:

In the process of initiating the recruitment of a new Executive Director, staff was able to find recent job descriptions for the position of Executive Director, but could not locate an official approval of said job description. Staff has updated the most recent version of the job description for Board approval.

DISCUSSION:

The Executive Director for WCCIWMA/RecycleMore (Authority) serves as the Chief Executive Officer of the Authority, reporting to the Board of Directors, and is responsible for the efficient and effective management and administration of the Authority. All Authority employees and consultants are accountable to the Executive Director. In addition to the responsibilities of managing Authority employees, consultants, programs, processes and finances, the Executive Director is responsible for managing and facilitating Authority Board meetings and related processes, and keeping the Board informed on material matters.

The Authority, in its role representing the interests of the cities of Richmond, El Cerrito, San Pablo, Pinole, and Hercules, as well as specific unincorporated areas of West Contra Costa County as these interests relate to post collection waste management and related activities, requires the Executive Director to conduct all Authority responsibilities and activities in a

transparent and collaborate manner, keeping the cities assigned representatives well informed, and always considering the interest of the various cities. To this end, the Executive Director must establish and maintain good working relationships with the city representatives and work to build consensus among the city representatives, Authority staff, and the Authority Board.

The attached Resolution and Job Description include the responsibilities summarized hereinabove.

FISCAL IMPACT:

The current Executive Director salary is \$204,259 and is open to negotiation.

ATTACHMENTS:

[Agenda Item 8.1 - Attachment 1: Executive Director Job Description - 2025 012125 \(FINAL DRAFT\)](#)

[Agenda Item 8.1 - Attachment 2: Resolution 25-01 Executive Director Job Description - 013025 \(DRAFT\)](#)

WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY (WCCIWMA)

EXECUTIVE DIRECTOR

JOB DESCRIPTION

OVERVIEW

The position of Executive Director for WCCIWMA/RecycleMore serves as the Chief Executive Officer and is responsible for the efficient and effective management and administration of all the affairs of WCCIWMA.

SUPERVISION RECEIVED AND EXERCISED

This position reports to the WCCIWMA Board of Directors and receives supervision from the WCCIWMA Board of Directors. This position supervises all the employees with direct reports from the current positions of (but not limited to) Recycling and HHW Program Manager, Outreach Program Manager, and the Office Administrator positions.

ESSENTIAL JOB DUTIES AND RESPONSIBILITIES

Essential job duties and responsibilities are described below but are not limited to the following:

Operations and Administration

1. Develop, plan and implement WCCIWMA's goals, objectives, programs, policies, and procedures. When appropriate, direct or provide oversight, review, and evaluation of the above.
2. Prepare the annual budget for WCCIWMA, monitor and approve all expenditures, and provide the Board with timely reports on the status of the budget.
3. As needed, hire service providers, negotiate contracts for scope of work and payment, and administer contracts.
4. Manage the "Rate Setting" process using in-house staff and consultants.
5. Plan for and implement the Post Collection Agreement, which is typically a ten-year period and includes municipal solid waste, recycling and organics processing for residential, commercial, and industrial rate payers.
6. Conduct or provide oversight for the selection, training, and evaluation of agency personnel; provide or coordinate employee and organizational development; and administer human resources policies and procedures.
7. Manage the Regional Integrated Solid Waste Management Plan.
8. Develop and implement (if needed) a timely program for the solicitation of Request for Proposals (RFPs) for solid waste services prior to the expiration of the current Post Collection Agreement (PCA).
9. Coordinate WCCIWMA's solid waste programs with Contra Costa County's Integrated

Solid Waste Management Plan.

10. Provide oversight for the region's Household Hazardous Waste collection program.
11. Plan and implement activities required of WCCIWMA or its Member Agencies to comply with AB 939, AB 341, AB 1826, SB 1383, and other California State Laws.
12. Plan, develop, and implement a Public Information Program targeted to all segments of the communities served by WCCIWMA during solid waste or household hazardous waste crisis or emergency.
13. Manage contractual relationships.

External Relationship Management

- As may be authorized by the Board of Directors, advocate for the interests of WCCIWMA and its Member Agencies in matters related to solid waste services, facilities, and programs before local, state, and federal agencies.
- Serve as liaison and coordinate activities between WCCIWMA and other agencies, governmental bodies, groups, and organizations.
- Advise Member Agencies concerning issues related to regional solid waste facilities, programs, rates, and charges.
- Establish and maintain cooperative relationships with elected officials, city representatives, staff, consultants, and the public.

Board Responsibilities

- Assist the Board in all matters relating to solid waste rate hearings.
- Maintain frequent communication with the Board on all matters relating to WCCIWMA and provide recommendations when appropriate.
- Provide the Board with staff support including the preparation of meeting agendas and written and oral reports relating to the items on the agendas.
- Attend all meetings of the Board and its committees unless excused by the Board Chair.
- Attend member agency Council/Board meetings as necessary to update members on WCCIWMA activities.
- Perform all other related duties and responsibilities.

SUPERVISORY RESPONSIBILITIES

Manages all Authority employees. Is responsible for the overall direction, coordination, and evaluation of these units. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and discipline employees; addressing complaints and resolving problems.

KNOWLEDGE, SKILLS, AND ABILITIES

- Principles and techniques of organization, management, budgeting, cost control, staff development, human resource administration, planning, and office procedures.
- Principles and practices of solid waste management.
- Principles and practices of household hazardous waste management.
- AB 939, AB 341, AB 1826, SB 1383 and other applicable Federal, State, and local laws, regulations, media, and governmental relations.
- Operate on principles of transparency and accountability.
- Serve a diverse group of elected officials and faithfully execute policies in a manner which maintains their trust and confidence.
- Exercise sound independent judgment within general policy guidelines.
- Negotiate policy solutions skillfully.
- Coordinate and evaluate the work of the WCCIWMA's consultants and others providing services for the agency.
- Explain and promote programs and policies to the media and the public in a positive manner.
- Establish and maintain cooperative relationships.
- Ability to read, analyze, and accurately evaluate and interpret common scientific and technical journals, financial reports, and legal documents.
- Ability to respond to common inquiries or complaints from customers, regulatory agencies, or members of the business community, in a timely manner.
- Ability to write speeches and articles for publication that conform to prescribed style and format.

EDUCATION AND EXPERIENCE

Bachelor's degree with major course work in Environmental Studies, Solid Waste or Resource Management, Public or Business Administration, or a closely related field and eight to ten years of management experience in planning, organizing, developing, and implementing recycling or solid waste management and/or environmental related programs and projects. Experience in both the public and private solid waste sectors is highly preferable. A Master's degree is highly preferred.

COMPUTER SKILLS

- Must be able to use Microsoft Office; Word, Excel, PowerPoint, MS Teams, as well as Office 365/Outlook for e-mail and Internet tools, on a PC-related platform.
- Ability to use other software programs as required.

LANGUAGE SKILLS

- Bilingual or multilingual in Spanish or other languages, or basic understanding, is preferred.

ADDITIONAL REQUIREMENTS

- Valid driver's license in good standing.
- Access to a reliable vehicle.
- Auto and driver's insurance.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

- Requires the ability to sit up to 3-6 hours per day with intermittent occasional walking and standing.
- Occasionally it may be required to lift items up to 10 pounds to a height of up to 6 feet; up to 25 pounds to a height of 4 feet.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

- Office work environment with normal noise levels.
- Off-site and in-field visits, which may be loud or chaotic at times and may require special protective equipment such as: hearing protection, hardhat, etc.

FAIR LABORS STANDARDS ACT STATUS

The Fair Labor Standards Act (FLSA) is the federal regulation for employee working hours and pay standards. It determines the exempt or non-exempt status of jobs and overtime requirements for an employee.

- Exempt (not eligible for overtime pay) Non-Exempt (entitled to overtime pay)

WORK HOURS AND LOCATION

This is a full-time position with a hybrid work schedule.

RESOLUTION NO. 25-01

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY APPROVING THE
JOB DESCRIPTION AND SALARY OF THE EXECUTIVE DIRECTOR.**

WHEREAS, the West Contra Costa Integrated Waste Management Authority (“Authority”) is empowered to create positions and position descriptions, establish salaries and benefits for employees and hire employees; and

WHEREAS, the Board of Directors has recommended filling the available position of Executive Director.

WHEREAS, the Board of Directors approves the Salary of \$204,259;

NOW, THEREFORE, the Board of Directors of the West Contra Costa Integrated Waste Management Authority resolve as follows:

1. The Salary for the Executive Director is \$204,259.
2. The Job Description for the Executive Director position description is attached hereto as Attachment 1 is approved.

ATTEST:

CHAIR OF THE BOARD

Lisa Borreani, Interim Board Secretary

Anthony Tave, Board Chair

Date

I hereby certify that the foregoing Resolution was adopted by the Board of Directors of the West Contra Costa Integrated Waste Management Authority at its meeting on January 30, 2025 by the following vote:

AYES: Directors: _____

NOES: Directors: _____

ABSENT: Directors: _____

Lisa Borreani, Interim Board Secretary

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WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY

Agenda Report

DATE: January 30, 2025

TO: West Contra Costa Integrated Waste Management Authority Board

FROM: Steven Duran - Interim Executive Dir

SUBJECT: Appointment of an Ad Hoc Committee for Executive Director Recruitment

ACTION REQUESTED:

Consider and APPROVE A MOTION that the Board Chair appoint an Ad Hoc Committee of three (3) Board Members to help facilitate and expedite the recruitment of a new Executive Director, and direct the Ad Hoc Committee to either:

1. Review qualified job applicant resumes; conduct, first round interviews with the most qualified applicants; and approve the best of these candidates for a second, and possibly final round, interviews with the full Authority Board, working with the hired executive recruiting agency, Bob Murray & Associates; OR
2. Review qualified job applicant resumes with the hired executive recruiting agency, Bob Murray & Associates and recommend the most qualified candidates for interviews with the full Authority Board.

BACKGROUND:

Since the employment contract of the previous Executive Director ended on December 1, 2024, and the Interim Executive Director, Steve Duran has been appointed, recruitment for the vacant Executive Director position was needed. At the December 12, 2024 Board meeting, the Board approved authorizing the Interim Executive Director, Steve Duran, to enter into an agreement with a to be determined (TBD) executive recruiting agency for Executive Director recruiting services and related expenses in the amount not to exceed (NTE) \$45,000 (\$35k services + \$10k expenses).

Prior to the December 12th Board meeting, staff had requested proposals from four (4) executive recruiting search firms:

1. Bob Murray & Associates
2. Avery Associates
3. Peckham & McKenney
4. Ralph Andersen & Associates

Of these four (4) companies, only one (1) responded with a proposal before the deadline of December 31, 2024. Bob Murray & Associates was the respondent. Bob Murray is a well-regarded public sector recruiter with experience in very similar recruitments. Their proposal and the contract, in its substantially final form, are attached to this report as Attachments 1 and 2. The not to exceed cost is \$40,000 (which is below the cost previously authorized by the Board), consists of: 1) Professional Services of \$25,000; 2) Expense Reimbursement not to exceed \$8,000; and 3) Optional Services, which shall not exceed \$7,000, must be requested in writing to the Authority (without doing an amendment to the contract). A substantially complete copy of the contract is attached for reference.

FISCAL IMPACT:

There is no significant cost to establishing this Ad Hoc Committee or in the Committee carrying out its duties. The total compensation under the Agreement with the executive recruiting agency shall not exceed \$40,000, which is within the Board's December 12, 2024, directive to the Interim Executive Director.

ATTACHMENTS:

[Agenda Item 8.2 - Attachment 1: Bob Murray & Associates Contract \(Professional Services for Executive Director Search\) 2025](#)

[Agenda Item 8.2 - Attachment 2: Bob Murray & Associates Executive Director Search Proposal 2025](#)

PROFESSIONAL SERVICES AGREEMENT BETWEEN THE WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY AND BOB MURRAY & ASSOCIATES

This Agreement is made and contracted for the dates **from January 1, 2025 through June 30, 2025**, by and between the **West Contra Costa Integrated Waste Management Authority (WCCIWMA)/DBA RecycleMore**, hereinafter referred to as “Authority,” and **Bob Murray & Associates**, hereinafter referred to as “Consultant.”

I. DESCRIPTION OF PROJECT

Through this Agreement, the Authority has retained Consultant to provide professional services to the Authority to assist in recruiting a new Executive Director. Available services to include, but not limited to:

- Develop a candidate profile
- Design and distribute brochure and advertisements
- Recruit candidates
- Screen candidates
- Conduct preliminary interviews
- Search public records Make recommendations
- Facilitate final interviews
- Conduct background and reference checks
- Assist in negotiations

II. SCOPE OF SERVICES BY CONSULTANT

Subject to the terms and conditions set forth in this Agreement, Consultant shall provide the Authority with those services specified in the Attached “Proposal to conduct an executive recruitment for the position of Executive Director” on behalf of the Authority (Attachment 1), dated November 13,2024 and submitted by Consultant.

III. COMPENSATION

- A. Compensation shall be provided to consultant for: Professional Services of \$25,000; Expense Reimbursement not to exceed \$8,000; and, if requested in writing by the Authority, Additional Services, which shall not exceed \$7,000 without amendment to this Agreement. Thus, the total Compensation under this Agreement shall not exceed \$40,000.
- B. Professional Services: As full compensation for the Consultant’s fee of \$25,000 for Professional Services performed in accordance with Attachment 1 includes two (2) meetings on site or near Authority’s place of business between Authority and Consultant. Additional on-site meetings will incur additional professional services fees.
- C. Expense Reimbursement: Consultant shall be entitled to reimbursement for expenses from the Authority for consultant travel; advertising; recruitment brochure layout, typeset, and printing; clerical; express mail delivery; printing and binding; background and public records checks; education verification; and credit checks. First class mail postage, photocopying, and telephone charges are allocated costs. Expenses to be reimbursed shall

not exceed \$8,000 without prior approval of the Authority. The expense reimbursement includes background and public records checks, education verification, and credit checks for up to three (3) final candidates. Additional reference checks will incur additional expense fees. Documentation of reimbursable expenses shall be provided upon request of the Authority.

- D. Compensation for Additional Services: In the event the Authority elects to require additional services of the Consultant in addition to those described in Paragraph B, the Consultant shall be compensated at an agreed-upon rate for various services outlined in Attachment 1, but not to exceed \$7,000 without amendment to this Agreement.
- E. Should a candidate recommended by our firm resign or be terminated within the first 12 months of employment, we will provide the Authority with professional services to secure a replacement. Services will be provided at no cost, aside from expenses incurred on the Authority's behalf during the new search.

IV. RESPONSIBILITY OF CONSULTANT

Consultant agrees that it shall use its professional efforts and that its services shall be performed in accordance with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

V. INDEMNIFICATION

To the extent permitted by law, Consultant shall indemnify, defend, and hold Authority, its officers, employees, agents and volunteers harmless from and against any and all liability, loss, damage, causes of action arising out of any personal injury, bodily injury, loss of life, or damage to property, or any violation of any federal, state or municipal law or ordinance, expense, costs (including without limitation the costs and fees of litigation) of every nature arising out of or connected with the performance of work by Consultant, its officers, employees, agents, volunteers, and subcontractors, under this Agreement, except for any such claim that is the result of the sole negligence or willful misconduct of Authority, its officers, employees, agents or volunteers. It is understood that the duty of Consultant to indemnify and hold harmless includes the duty to defend as set forth in California Civil Code §2778. Acceptance of insurance certificates and endorsements required under this agreement does not relieve Consultant from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply whether or not insurance policies have been determined to be applicable to any of such damages or claims for damages.

VI. INSURANCE

A. Contractor shall secure and maintain in full force and effect at Contractor's sole cost and expense throughout the term of this Agreement such insurance as shall protect Contractor and Authority in such manner and amounts as set forth below. Premiums for said insurance coverage shall be paid by Contractor and shall not be billed as a Contractor Direct Expense or Subcontractor Charge under this Agreement.

1. Insurance Required by Law. Contractor shall maintain Workers Compensation Insurance and any other insurance as may be required by law in the State of California.

2. **Comprehensive General Liability.** Contractor shall maintain comprehensive general liability insurance with coverage for any loss arising out of actions of Contractor committed in the course of work performed under this Agreement. This insurance shall include coverage for liability assumed under this Agreement when such liability is caused by Contractor's negligence. The limit amount for this insurance shall not be less than \$1,000,000 per occurrence.

3. **Automobile Insurance.** For the duration of this Agreement, Consultant shall maintain, in full force and effect, insurance against claims for injury to persons or damage to property, which may arise from or in connection with the performance of the work to be performed by the Consultant, its officers, employees, agents, volunteers, and subcontractors under this Agreement.

B. **Minimum Limits of Insurance:** Consultant shall maintain limits no less than:

1. **Automobile Liability:** \$500,000 per accident for bodily injury and property damage.

C. **Other Insurance Provisions:** The automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. For any claims related to this project, the Consultant's insurance coverage shall be primary insurance as respects the Authority, its officers, officials, and employees. Any insurance or self-insurance maintained by the Authority, its officers, officials, and employees shall be excess of Consultant's insurance and shall not contribute to it.

2. The insurance provided by this policy shall not be reduced in coverage or limits, cancelled or not renewed except after thirty (30) days written notice has been provided to the Authority by mail, return receipt requested. Consultant shall notify the Authority thirty (30) days in advance of any anticipated change in the insurance.

D. **Acceptability of Insurers:** Insurance is to be placed with insurers with a current Best's rating of A:VII or better at time the Agreement is executed.

E. **Verification of Coverage:** Consultant shall furnish the Authority with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by the Authority or on other than the Authority's forms or a separate owner's policy, provided those forms or policies are approved by the Authority and amended to conform to the Authority's requirements. All certificates and endorsements are to be received and approved by the Authority before work commences. Failure to provide these forms within the time period specified by the Authority may result in termination of this Agreement pursuant to paragraph X (C), below.

F. **Subcontractors as Insureds:** If the Authority has approved the use of subcontractors, Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

G. **Professional Liability Insurance:** If Consultant's professional liability coverage is written on a claim made form:

1. The "Retro Date" must be shown, and must be before the date of the contract or the beginning of the contract work.

2. A copy of the claims reporting requirements must be submitted to the Authority for review.

VII. INDEPENDENT CONTRACTOR

It is expressly understood and agreed by both parties that Consultant, while engaged in carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and not an employee of the Authority. Consultant expressly warrants not to represent at any time or in any manner, that Consultant is an employee of the Authority.

VIII. ASSIGNMENT AND SUBCONTRACTING

It is recognized by the parties that a substantial inducement to the Authority for entering into this Agreement was, and is, the professional reputation and competence of Consultant. Neither this Agreement nor any interest therein may be assigned by Consultant without the prior written approval of the Executive Director.

IX. TERM AND TERMINATION

A. **Term:** The term of this Agreement shall commence upon signing by both parties to the Agreement and continue, subject to the termination provisions of this section, **for the duration as indicated in the first paragraph.** The Authority can extend the term of this Agreement by written notice to Consultant.

B. **Termination for Convenience:** Authority or Consultant may, at any time, and at their sole discretion, terminate all or any portion of the work to be performed under the terms of this Agreement. This termination shall be accomplished by provision of a written, seven day notice, as provided in Section XVII of this Agreement.

C. In the event of such termination by the Authority, Consultant shall stop work at the stage directed by the Authority, whereupon Consultant shall be entitled to immediate payment for work performed up to the date of receipt of this written notice of termination. Consultant shall not be entitled to payment for any work performed after the receipt of this notice of termination unless such payment is authorized in advance by the Executive Director in writing.

D. **Termination for Cause:** Should Consultant fail to perform any of the obligations required of Consultant within the time and in the manner provided for under the terms of this Agreement, or should Consultant violate any of the terms and conditions of this Agreement, the Authority may terminate this Agreement by providing Consultant with seven (7) days written notice of such termination. Upon the Authority's termination of this Agreement for cause, the Authority reserves the right to complete the work by whatever means the Authority deems expedient. Consultant shall pay to Authority the expense of completing such work, as well as any and all damages to the extent caused by the negligent acts, intentional acts, or errors or omission of Consultant.

X. SUSPENSION OF WORK

The Authority may suspend, in writing, all or a portion of the work under this Agreement if unforeseen circumstances beyond the Authority's control make normal progress of the work impossible.

XI. REPORTS, PLANS, AND DOCUMENTS

All reports, plans, documents, and data prepared by Consultant pursuant to this Agreement shall be endorsed by Consultant and delivered to and become the property of the Authority. Consultant shall deliver such reports, plans, documents, and data to the Authority upon the Authority's written request. At the Authority's request, a copy of the reports, plans, documents, and data shall be provided to the Authority in an electronic report in such format as the Authority may require. Consultant may keep file copies of all documents prepared for the Authority, and may use this information for marketing purposes only.

Notwithstanding these and other provisions in this Agreement, Consultant recognizes that the Authority may provide Consultant with various records, documents, and other materials that are confidential in nature and are not to be shared with or distributed to any other party. Consultant's sharing or distribution of such confidential documents could result in civil prosecution.

XII. COPYRIGHT AND PATENT

Consultant shall execute appropriate documents to assign to the Authority the copyright and patent to works created pursuant to this Agreement.

XIII. COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS

Consultant shall comply with all applicable Federal, State, and Local laws, statutes, ordinances, rules, and regulations affecting the performance of this Agreement, including without limitation laws requiring licensing and non-discrimination in employment because of race, creed, color, sex, age, marital status, physical or mental disability, national origin, or other prohibited bases. Regarding performance of professional services, compliance shall mean compliance with current prevailing professional standard and practices.

XIV. RETENTION OF RECORDS

Consultant shall keep and maintain full and complete documentation and accounting records, employees' time sheets, and correspondence pertaining to this project, and Consultant shall make such documents and records available for review and/or audit by the Authority and the Authority's representatives at all reasonable times during the contract period and for at least four (4) years from the date of the completion and/or termination of this Agreement.

XV. NOTICES

If either party shall desire or be required to give notice to the other, such notice shall be given in writing, via email, addressed to recipient as follows:

Authority:

Steve Duran
Interim Executive Director

Consultant:

Gary Phillips
Executive Vice President

West Contra Costa Integrated Waste Mgmt. Auth.
3220 Blume Drive, Suite 139
Richmond, CA 94806
(510) 609-1215
steved@recyclemore.com
www.recyclemore.com

Bob Murray & Associates
1544 Eureka Road, Suite 180
Roseville, CA 95661
(916) 784-9080
garyp@bobmurrayassoc.com
www.bobmurrayassoc.com

Any party to this Agreement may change the name or address of representatives for purpose of this Section by providing written notice to all other parties ten (10) business days before the change is effective.

XVI. INTEGRATION

This Agreement constitutes the entire understanding and agreement of the parties. This Agreement integrates all of the terms and conditions mentioned herein or incidental hereto and supersedes all negotiations or previous agreements between the parties with respect to all or any part of the subject matter hereof.

XVII. AMENDMENTS

This Agreement may be modified or amended only by a written document executed by both Consultant and the Executive Director. Such document shall expressly state that it is intended by the parties to amend the terms and conditions of this Agreement.

XVIII. WAIVER

The waiver by either party of a breach by the other of any provision of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of either the same or a different provision of this Agreement.

XIX. GOVERNING LAW AND VENUE

This Agreement shall be governed under the laws of the State of California. The County of Contra Costa shall be the venue for any litigation between the Authority and the Consultant arising out of this Agreement.

XX. SEVERABILITY

Should any part of this Agreement be declared by a final decision of a court or tribunal of competent jurisdiction to be unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decision shall not affect the validity of the remainder of this Agreement, which shall continue in full force and effect, provided that the remainder of this Agreement, absent the excised portion, can be reasonably interpreted to give effect to the intentions of the parties.

IN WITNESS WHEREOF, the parties hereby have executed this Agreement on the day first above written:

AUTHORITY

Signature: _____

Printed Name STEVEN DURAN

Title: INTERIM EXECUTIVE DIRECTOR

Date: _____

CONSULTANT

Signature: _____

Printed Name GARY PHILLIPS

Title: EXECUTIVE VICE RESIDENT

Date: _____



**BOB MURRAY
& ASSOCIATES**

Experts In Executive Search

A Proposal to Conduct an Executive Recruitment

for the Position of

EXECUTIVE DIRECTOR

on behalf of



recyclemore

**WEST CONTRA COSTA INTEGRATED
WASTE MANAGEMENT AUTHORITY**

1544 Eureka Road, Suite 280
Roseville, CA 95661
(916) 784-9080
(916) 784-1985 fax

November 13, 2024

Ms. Tessa Rudnick, Director
& Members of the Board
RecycleMore
3220 Blume Drive, Suite 139
Richmond, CA 94806

Submitted via email to: john.bakker@redwoodpubliclaw.com

Dear Ms. Rudnick & Members of the Board:

Bob Murray & Associates is pleased to submit a proposal to conduct the Executive Director recruitment for RecycleMore. The following details our qualifications and describes our systematic—yet flexible—method of identifying, recruiting, and screening outstanding candidates on your behalf. It also includes a proposed budget, timeline, and guarantee.

At Bob Murray & Associates, we pride ourselves on providing quality service to local governments, non-profit agencies, and private firms. Our recruitment process helps you to determine the direction of the search and the types of candidates you seek while capitalizing on our decades of experience and vast network of contacts to reach those candidates. Our expertise ensures that the candidates we present to RecycleMore will match the criteria you have established, be a positive placement for your organization, and be outstanding in their field.

Bob Murray & Associates recognizes that we work at the pleasure of the Board of Directors and our job is to facilitate the Board in finding the next Executive Director. Our best practice is to establish a strong partnership with the Board, to ensure the placement of an Executive Director who is ideally suited to your needs. In developing this collaborative approach, we will seek the opportunity to meet with the Board individually to discuss their expectations for RecycleMore's new Executive Director. The feedback received from the Board will be essential in providing guidance when recruiting and screening candidates for the position.

Current and recent Executive Director recruitments we have completed similar in size and scope to your upcoming search include the following:

2024

California Water Data Consortium, CA (Chief Executive Officer)
Desert Healthcare District & Foundation, CA (Chief Executive Officer)
Irvine Adult Day Health Services, Inc., CA (Executive Director)
Western Placer Waste Management Authority, CA (General Manager)

Santa Monica, CA (Rent Control Administrator)
Sonoma County, CA (Executive Director, Economic Development Board)
Sunrise Recreation & Park District, CA (District Administrator)
Transportation Corridor Agencies, CA (Chief Executive Officer)
Valley Water, CA (Chief Operating Officer-Watersheds)
Yolo-Solano Air Quality Management District, CA (Executive Director-Air Pollution Control)

2023

California State Association of Counties, CA (Chief Operating Officer)

2022

Bay Area Air Quality Management District, CA
(Chief Operating Officer-Air Pollution
Control)
Capitol Area Development Authority, CA
(Executive Director)
Central Contra Costa County Solid Waste
Authority dba RecycleSmart, CA (Executive
Director)

County of Orange, CA (Executive Director,
Office of Independent Review)
Placer County, CA (Executive Officer)
San Joaquin LAFCO, CA (Executive Director)
Santa Clarita Valley Water Agency, CA
(Director of Water Resources)
Valley Water, CA (Chief Operating Officer)

We work as a team on every search at Bob Murray & Associates. Your Project Lead would be Valerie Gaeta Phillips or Gary Phillips, who would not only direct and supervise the project team from beginning to end but also serve as the Recruiter for the project as well.

To learn first-hand of the quality of our services and why the majority of our engagements come from repeat and referred clients, we invite you to contact the references listed on page 12 of the attached proposal.

We look forward to your favorable consideration of our qualifications. Please do not hesitate to contact us at (916) 784-9080 with any questions.

Sincerely,



Valerie Gaeta Phillips
President, Bob Murray & Associates

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THE RECRUITMENT PROCESS

Bob Murray & Associates' recruiters are specialists in finding positive placements and providing security and fairness to candidates and clients while ensuring the integrity of the search process. Outlined below are the steps in our proven recruitment process, refined through our 30+ years of experience in executive recruiting.

STEP 1 DEVELOP THE CANDIDATE PROFILE

Our understanding of RecycleMore's needs will be key to a successful search. Valerie Gaeta Phillips or Gary Phillips will meet with the Board of Directors and key stakeholders to learn as much as possible about the ideal candidate for the Executive Director position. We want to become familiar with the values and culture of the organization, as well as to understand the current and future issues, challenges, and opportunities in RecycleMore.

Your recruiter will review and help define the District's wish-list regarding the ideal candidate's personality, management style, knowledge, skills, and abilities and will work with the District to identify expectations regarding education and experience. The Board of Directors and your recruiter will discuss compensation, benefits, and other key information necessary to ensure that outstanding candidates are attracted to this opportunity. The profile we develop together at this stage will drive subsequent recruitment efforts.

Optional Service: Community and Staff Involvement

We find that many of our clients value a recruitment process that opens the opportunity for community members, business leaders, organization representatives, and employees to provide input regarding the ideal candidate. Our recruiters are skilled in designing and facilitating forums, town hall meetings, and online surveys that allow equitable involvement from a variety of constituencies and in consolidating feedback into a cohesive narrative of common themes.

If RecycleMore so desires, we will work with the Board of Directors to create a customized community and/or staff input process.

STEP 2 DESIGN/DISTRIBUTE BROCHURE AND ADVERTISEMENTS

Ms. Gaeta Phillips or Mr. Phillips and your dedicated Recruitment Coordinator will use the candidate profile developed with RecycleMore to create a professional recruitment brochure, with the assistance of our professional graphic designer. The four-page, full-color brochure will describe the community, organization, position, ideal candidate, and compensation and will include pictures provided by RecycleMore that you feel best represent your organization and your community.

Upon your approval, your recruiter will send the brochure by postal mail and email to a targeted audience, personally inviting potential candidates to apply for the Executive Director position. We will also place the recruitment brochure on our [website](#), which attracts over 11,000 unique hits weekly and is a trusted resource for candidates seeking executive and professional positions. Two sample brochures are included in this proposal package for your reference.

Your recruiter will also design an effective advertising campaign appropriate for the Executive Director recruitment. Our broadest outreach comes through our active social media involvement on [Facebook](#), [LinkedIn](#), and [Twitter](#), where upcoming and current positions are posted. Sources such as *Western City Magazine*, PublicCEO, and the Careers in Government website will be used to reach an extensive local government audience, while position-specific postings will be chosen to attract candidates who have built their careers in and are committed to the Executive Director field.

Suggested Executive Director-specific advertising sources for RecycleMore’s search include:

- ✦ California Association of Sanitation Agencies
- ✦ National Waste & Recycling Association
- ✦ Solid Waste Association of North America
- ✦ Air and Waste Management Association

Bob Murray & Associates does not typically place ads with job aggregators or general job posting sites such as CareerBuilder, Monster, or Indeed, as we have found that the broad reach of these sites does not necessarily lead to quality candidates for executive and professional positions.

Reaching Diverse Candidates

Bob Murray & Associates, a woman- and minority-owned business, is proud of its commitment to attracting and placing diverse candidates. Not only do we place advertisements with websites designed to attract minority and female candidates, but our President, Valerie Phillips, is a member herself of many diversity-focused organizations including the Local Government Hispanic Network, the League of Women in Government, the Professional Women’s Network, Mexican Professionals, and Women Leading Government. She networks frequently with fellow members to gain insight into which potential candidates are leaders in their field.

Ms. Gaeta Phillips or Mr. Phillips will seek to reach candidates in communities and organizations with demographic profiles and populations served like that of RecycleMore, to maximize the potential for individuals from a wide variety of backgrounds, cultures, and life experiences to be considered for the Executive Director position.

STEP 3 RECRUIT CANDIDATES

The strongest candidates are often those who are successful and content in their current positions and need to be sold on a new opportunity. Our extensive network of contacts, developed through over 1,400 successful placements, is a primary source for identifying and obtaining referrals for these candidates. Our in-house database of 40,000 current and former executive and professional candidates is a valuable resource that can only be built over time—time that we have invested into perfecting our process for finding the right candidates for our clients. Our aggressive outreach efforts are focused on phone calls to personally invite potential applicants, answer questions, and allay any reservations, and these efforts are essential to the success of the Executive Director recruitment.

STEP 4 SCREEN CANDIDATES

Following the closing date for the recruitment, your recruiter will screen all resumes we have received, using the criteria established in the candidate profile as a basis upon which to narrow the field of candidates. Internal candidates receive sensitive consideration, and your recruiter will discuss with the Board of Directors how RecycleMore wishes to proceed with these candidates.

STEP 5 CONDUCT PRELIMINARY INTERVIEWS

Your recruiter will personally interview the top 10 to 15 candidates from the resume screening, with the goal of determining which candidates have the greatest potential to succeed in your organization. To reduce travel-related expenses to our clients and increase efficiency in the search process, these interviews are typically conducted via Zoom, Skype, or other convenient videoconferencing applications.

STEP 6 SEARCH PUBLIC RECORDS

Under the direction of Ms. Gaeta Phillips or Mr. Phillips, your dedicated Recruitment Coordinator will conduct a review of published print and online articles for each recommended candidate. Sources include Lexis-Nexis™, Google, social media, and our contacts in the field. This will alert your recruiter to any further detailed inquiries we may need to make before our recommendations are finalized.

STEP 7 MAKE RECOMMENDATIONS

Based on our findings during the preliminary interview process, your recruiter will recommend a limited number of candidates for your further consideration. Your recruiter will make specific recommendations and will help facilitate discussions regarding the candidate pool, but the final determination of those to be considered will be up to you.

We typically recommend 6-8 candidates that we feel will best match your expectations, and we prepare a detailed written report on each candidate. This bound report provided to each member of the decision-making body includes:

- ✦ Candidate list with Recommended Finalists identified in *Group 1* and *Group 2* (primary and secondary recommendations), as well as *Internal* candidates
- ✦ Summary of experience and education for each Recommended Finalist candidate
- ✦ Complete cover letter and resume for each Recommended Finalist candidate
- ✦ List of *Other Applicants* (those who did not meet minimum qualifications or were otherwise unsuitable, based on our screening process)

Bob Murray & Associates maintains all search records for a period of seven (7) years following each recruitment, and we are happy to forward cover letters and resumes for each applicant by postal mail or email as soon as the recruitment closes to new applications.

STEP 8 FACILITATE FINAL INTERVIEWS

Our years of experience will be invaluable as we help you develop an interview process that objectively assesses the qualifications of each candidate. We will work with RecycleMore to craft and implement an interview approach that fits your needs. This may include individual and panel interviews by the Board of Directors and key stakeholders, community/employee interview panels, writing and presentation samples, meet-and-greets, or another specialized process element your recruiter helps RecycleMore to design.

Your recruiter will be present on-site during the interviews to facilitate as necessary during the process and to guide discussion to consensus regarding final candidates. Bound interview books will be provided to each interview panel member containing:

- Recruitment brochure with candidate profile
- Interview schedule
- Suggested interview questions
- Experience summary, cover letter, resume, and rating form for each candidate
- Ranking forms for use during the panel interview process

We will work closely with your staff to coordinate and schedule interviews. Our goal is to ensure that each candidate has a very positive experience, as the way the entire process is conducted will influence the final candidates' perception of your organization.

STEP 9 CONDUCT BACKGROUND AND REFERENCE CHECKS

Ms. Gaeta Phillips or Mr. Phillips and your Recruitment Coordinator will conduct detailed reference checks for up to three (3) final candidates. To gain an accurate and honest appraisal of the candidates' strengths and weaknesses, we will talk candidly with people who have direct knowledge of their work and management style. In addition to gaining a 360-degree view of candidates from the perspective of their supervisors, subordinates and peers for the past several years, we will make a point of speaking confidentially to individuals who may have further insight into a candidate's abilities but who may not be on their preferred list of contacts.

Your Recruitment Coordinator will work with candidates and our professional backgrounding firm, HireRight, to conduct credit, civil litigation, and motor vehicle record checks and verify candidates' degrees.

STEP 10 ASSIST IN NEGOTIATIONS

We recognize the critical importance of successful negotiations and can serve as your representative during this process. Your recruiter knows what other organizations have done to put deals together with great candidates and what the current market is like for Executive Director positions in organizations like RecycleMore. Your recruiter will be available to advise you regarding current approaches to difficult issues, such as housing and relocation. We will represent your interests and advise the chosen candidate and you regarding salary, benefits, and employment agreements, with the goal of putting together a deal that results in the appointment of your chosen

candidate. With our proven experience and vested interest in a positive outcome, we can turn a very difficult aspect of the recruitment into one that is straightforward and agreeable for all parties involved.

COMPLETE ADMINISTRATIVE ASSISTANCE

We receive many unsolicited testimonials each year from clients and candidates alike noting our prompt, considerate, accurate, and professional service during the search process. Throughout the recruitment, in time intervals that suit RecycleMore, we will provide you with updates on the status of the search and attend to all administrative details on your behalf.

Candidates receive immediate acknowledgement of their applications, as well as personal phone calls and/or emails (as appropriate) advising them of their status at each critical point in the recruitment. Candidates who receive preliminary or final interviews and are not chosen to move forward in the interview process will receive personal calls from your recruiter on behalf of RecycleMore.

It is our internal company standard that all inquiries from clients and candidates receive a response within the same business day whenever possible, and certainly within 24 hours if the inquiry is received during the work week. Your recruiter will be available to RecycleMore by office phone, cell phone, and email at any time to ensure a smooth and stress-free recruitment process.

COSTS AND GUARANTEE

PROFESSIONAL FEE AND EXPENSES

The fixed, flat professional services fee for conducting the Executive Director recruitment on behalf of RecycleMore is \$25,000. Services provided for in this fee consist of all steps outlined in this proposal, including two (2) days of meetings on site. The professional fee does not limit the amount of time invested by Bob Murray & Associates in promoting a successful outcome for this project. In fact, our mission for this project is to ensure we assist in identifying the right candidate for RecycleMore. Therefore, your recruiter will contact the District at the first anniversary of the placement to confirm an effective transition has occurred.

RecycleMore will also be responsible for reimbursing expenses Bob Murray & Associates incurs on your behalf. We estimate expenses for this project not to exceed \$8,000. Reimbursable expenses include (but are not limited to) such items as the cost of recruiter travel; clerical support; brochure development; placement of ads; credit and civil background checks; education verification; and public records searches. Postage, printing, photocopying, and telephone charges are allocated costs and included in the expense estimate. *In no instance will expenses exceed this estimate without prior approval from RecycleMore.*

Expense reimbursement for candidate travel related to on-site interviews will be the responsibility of RecycleMore.

Professional Fees and Reimbursable Expenses	
Professional Services (Fixed Flat Fee)	\$25,000
Reimbursable Expenses <i>Example costs and approximate amounts include:</i>	
Brochure Design and Printing (\$1,275)	
Advertising (\$3,500)	\$8,000
Background Checks – 3 candidates (\$650)	
Consultant Travel (\$1,500)	
Other expenses – supplies, shipping, clerical (\$1,075)	
Not-to-Exceed Total	\$33,000

Optional Services

- Community/Staff Input Forum: \$1,500/day, plus travel expenses
- Online survey: \$1,000 (Surveys include formatting questions and preparing survey link. Services do not include summaries or analysis of data.)
- Additional on-site meeting days: \$1,500/day/recruiter, plus travel expenses
- Additional background checks: \$250/candidate
- Additional reference checks: \$500/candidate
- Additional hires: \$6,500/candidate
- Other services: \$250/hour or \$1,500/day

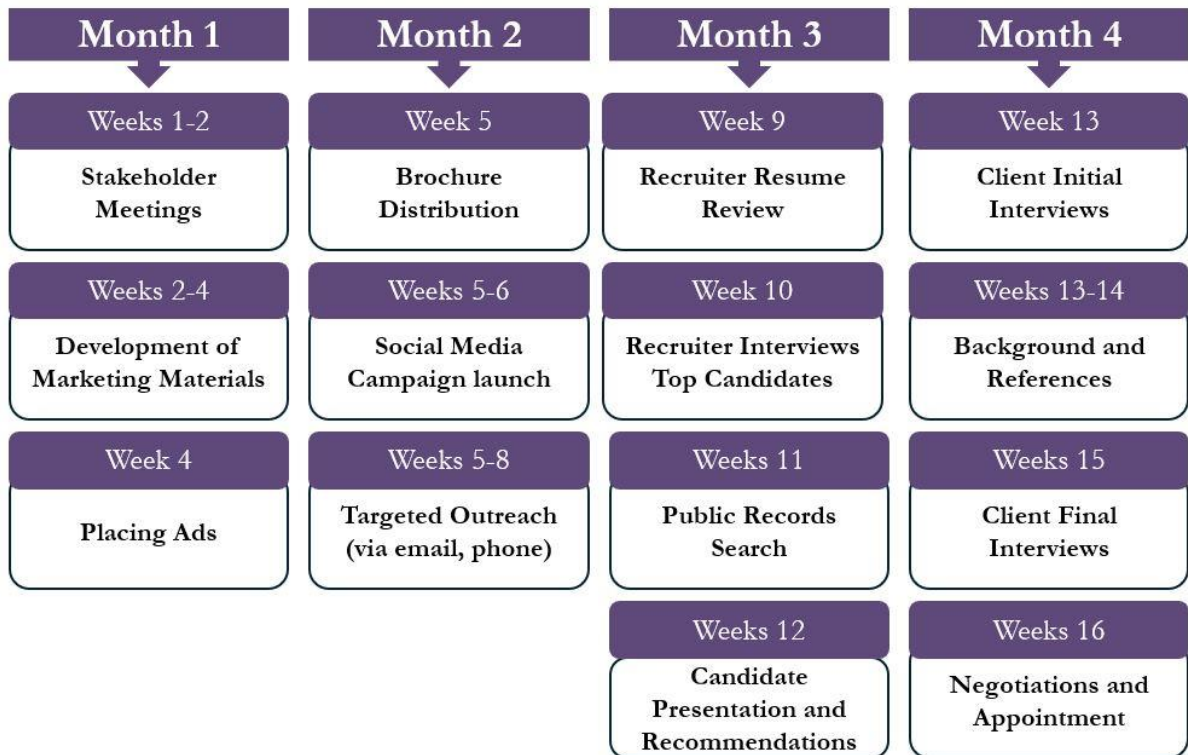
GUARANTEE

Should a candidate recommended by our firm position resign or be terminated within the first 12 months of employment, we will provide RecycleMore with professional services to secure a replacement. Services will be provided at no cost, aside from expenses incurred on RecycleMore’s behalf during the new search. We are confident in our ability to recruit outstanding candidates and do not expect the District to find it necessary to exercise this provision of our proposal.

RECRUITMENT SCHEDULE

We are prepared to start work on this assignment upon receipt of a signed professional services agreement or other written, authorized notification. A full search can be completed in 13-16 weeks from the date of initial meetings with our client.

The final recruitment schedule will be determined in collaboration with RecycleMore. A typical timeline of tasks and events is included here for reference.



FIRM PROFILE

OUR STAFF

Bob Murray & Associates is a small firm focusing exclusively on executive search services. We have a team of thirteen (13):

- ✦ Bob Murray, *Founder*
- ✦ Valerie Gaeta Phillips, *President*
- ✦ Gary Phillips, *Executive Vice President*
- ✦ Joel Bryden, *Vice President*
- ✦ Yasmin Beers, *Senior Executive Recruiter*
- ✦ Adele Fresé, *Senior Executive Recruiter*
- ✦ Stacy Stevenson, *Senior Executive Recruiter*
- ✦ Jon Lewis, *Executive Recruiter*
- ✦ Stephanie Dietz, *Executive Recruiter*
- ✦ Alexandria Kopack, *Recruitment and Operations Manager*
- ✦ Kathy Lolas, *Senior Recruitment Coordinator*
- ✦ Grace Marshall, *Senior Recruitment Coordinator*
- ✦ Steph Souza, *Assistant Recruitment Coordinator*

Please see your lead recruiter's biography below:

VALERIE GAETA PHILLIPS, PRESIDENT AND RECRUITER

Ms. Gaeta Phillips has over 18 years of recruiting experience, including more than a decade of recent experience in executive search for public, private, and startup companies nationwide. Since joining Bob Murray & Associates, Valerie has completed over 160 searches in a diverse range of fields, including city and general management, planning, finance, human resources, transportation, communication and public relations, community and economic development, information technology, parks and recreation, and operations. She has recruited at all levels of municipal and non-profit organizations, from technicians and engineers to Executive Directors and Chief Executive Officers.

Valerie is valued for her passion for finding and retaining the most outstanding candidates for even the most difficult or untraditional assignments and for her commitment to her clients' success; she is also active in a variety of industry organizations and in diversity-focused associations. Valerie is called upon often to serve as an expert speaker on topics such as managing one's online reputation, diversity issues in municipal and non-profit leadership, and how to identify a positive placement for the organizational culture.

Ms. Gaeta Phillips, along with Executive Vice President Gary Phillips, has a passion for helping people, evidenced by fundraising, sponsorship, and involvement in raising awareness for organizations such as Autism Speaks, the UC Davis M.I.N.D. Institute, and the Northern California Special Olympics.

GARY PHILLIPS, EXECUTIVE VICE PRESIDENT AND RECRUITER

Since joining Bob Murray & Associates, Mr. Phillips has completed over 125 searches for executives and professionals in a wide variety of fields including animal services, city and general management, planning, legal counsel, cyber security, and human resources. Gary's clients have ranged from municipal government to non-profit and private sector organizations, and he has sourced outstanding candidates for positions from the level of division managers up to City Managers, Executive Directors, and General Managers.

Gary started his career with a New York-based Fortune 100 company and quickly became a Senior Manager, building and running a large customer service organization that eventually expanded to 13 countries in Europe. He proceeded to hold senior leadership positions in several Fortune 500 companies, with noted successes such as building an organization from two to 250 employees worldwide and growing a company from 800 to 1200 employees.

As part of an executive acquisition and recruiting team, Gary helped build a start-up enterprise software company in San Francisco, recruiting top-notch talent and building a world-class organization. He has maintained customer relationships in the public sector and the private sector, including medical and financial institutions. He prides himself on finding key talent and offering the best customer service to his clients.

Mr. Phillips, along with Ms. Gaeta-Phillips, is involved in his community as a soccer coach, as an organizer of fundraisers for Autism Speaks and the UC Davis M.I.N.D. Institute, and as a sponsor of the Northern California Special Olympics. Mr. Phillips received his Associate of Science degree and completed additional coursework at Rochester Institute of Technology, NY.

CORPORATION

Bob Murray & Associates was founded in May 2000 and operated under the corporation name MBN Services, Inc. until June 2014; our new corporation name is GVP Ventures, Inc., incorporated in California in 2014. Contact information for the corporation and the firm is as follows:

GVP Ventures, Inc. OR Bob Murray & Associates
1544 Eureka Road, Ste. 280
Roseville, CA 95661
(916) 784-9080
apply@bobmurrayassoc.com

Our corporation and firm are financially sound (and have been so since 2000), with documentation from our accountant available to your organization prior to final execution of a professional service agreement. We have never been involved in any litigation, aside from our personnel serving as expert witnesses when called to do so.

PROFESSIONAL ASSOCIATIONS

Our firm, represented by either our President or our Executive Vice President, are involved in the following organizations to remain engaged with current and future issues relevant to the work we conduct on behalf of clients like RecycleMore:

- California Special Districts Association
- California City Management Foundation (CCMF)
- Engaging Local Government Leaders (ELGL)
- International City/County Management Association (ICMA)
- International Network of Asian Public Administrators (I-NAPA)
- League of California Cities
- League of Women in Government
- Municipal Management Association of Northern California (MMANC)
- Municipal Management Association of Southern California (MMASC)
- National Forum for Black Public Administrators (NFBPA)

Members of our leadership team not only attend events sponsored by these associations but are also frequently called upon to serve as panel members and to provide specialized lectures regarding industry-specific issues.

Recent and upcoming speaking engagements and trainings provided by our staff include:

- “Role of the Chief” class, annually presented by Jon Lewis on behalf of the California Police Chiefs Association;
- MMANC and MMASC annual mock interviews;
- Annual League of California Cities Booth; and
- Annual League of California Cities City Manager’s Conference (City Manager hosted event).

REFERENCES

Clients and candidates are the best testament to our ability to conduct quality searches. Clients for whom Bob Murray & Associates has recently conducted similar searches are listed below:

CLIENT: Western Placer Waste Management Authority, CA
POSITION: General Manager
REFERENCE: Ms. Bonnie Gore, Board Member
(916) 672-7046

CLIENT: Central Contra Costa County Sanitary District
POSITION: Operations Optimizations Manager
REFERENCE: Ms. Teji O'Malley, Human Resources and Organizational Development Manager
(925) 229-7334

CLIENT: Yolo Solano Air Quality Management District
POSITION: Executive Director – Air Pollution Control Officer
REFERENCE: Ms. Gloria Partida, Former Vice Chair of the Board
(530) 304-0548
Mr. Ron Kott, Former Chair of the Board
(707) 374-6451

CLIENT: Central Contra Costa County Solid Waste Authority dba RecycleSmart
POSITION: Executive Director
REFERENCE: Ms. Renata Sos, Former Board Chair
(415) 205-3945

We appreciate RecycleMore's consideration of our proposal and look forward to working with you.





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WASTE MANAGEMENT AUTHORITY

www.recyclemore.com