



# Costa Mesa Sanitary District

...an Independent Special District

## Memorandum

**To:** Board of Directors

**Via:** Scott Carroll, General Manager 

**From:** Wendy H. Davis, Finance Manager 

**Date:** November 19, 2015

**Subject:** Annual Report of Expenses – Fiscal Year 2014-15

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### Summary

California Government Code requires special districts to disclose, at least annually, any reimbursement paid by the District of at least \$100 for each individual charge for services or products received by a Board Member or Staff. The Annual Report of Expenses for Fiscal Year 2014-15 is provided as Attachment A of this report.

### Staff Recommendation

Staff recommends that the Board of Directors accept the Annual Report of Expenses for the Fiscal Year 2014-15.

### Analysis

Section 53065.5 of the California Government Code states that “Each special district, as defined by subdivision (a) of Section 56036, shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.” Attached is the Annual Report of Expense for the Fiscal Year 2014-15



Protecting our community's health and the environment by providing solid waste and sewer collection services.

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### **Strategic Plan Element & Goal**

This item supports achieving Strategic Element No. 7.0, **Finances**, which states:

**“Objective:** *To ensuring the short and long-term fiscal health of the District.”*

**“Strategy:** *The District will forecast and plan revenue and expenditures and maintain appropriate reserves and investments to provide financial resources to fund current and planned operations and projects.”*

Not applicable.

### **Legal Review**

Not applicable.

### **Environmental Review**

Subject activity is exempt from the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section 21000 et. seq.). Section 15300.4 of CEQA allows an agency while establishing its own procedures “to list those specific activities which fall within each of the exempt classes”, and the District has adopted “CEQA Guidelines and Implementing Procedures” that state on page 6 ““Projects” does not include .... C. Continuing administrative or maintenance activities.”

### **Financial Review**

It is the policy of the District to encourage and promote training and educational opportunities for all District employees so that the services they render to the District may be made more effective. Attendance at educational seminars, conferences and meetings by Board Members and/or Staff are also encouraged to monitor new legal requirements and technological advancements in the solid and liquid waste industries. The reimbursement of approved training, travel and other work related expenses are dictated by the CMSD Employee Handbook, Policy 2.4 and the Operations Code, Section 3.01.090; Conferences, Travel and Expenses. The **\$7,944.49** of reimbursements reported on Attachment A have met the requirements outlined above.

### **Public Notice Process**

Copies of this report are on file and will be included with the entire agenda packet for the November 19, 2015 regular Board of Directors meeting at District Headquarters and on District’s website [www.cmsdca.gov](http://www.cmsdca.gov)

### **Alternative Actions**

Refer the matter back to staff

Attachment A: Annual Report of Expenses, Fiscal Year 2014-15

**Costa Mesa Sanitary District  
Annual Report of Expenses  
Fiscal Year 2014-15**

| <u>Directors</u>        | <u>Description</u>   | <u>Amount</u>                           | <u>Total</u>             |
|-------------------------|--|---|--------------------------|
| Ferryman                | Meals CASA Conference- Monterey, August 2014   | <u>\$164.98</u>                         | \$164.98                 |
| Ooten                   | Mileage CSDA Conference- Palm Spring, September 2014   | <u>\$112.00</u>                         | \$112.00                 |
| Perry                   | Mileage/Meals/Lodging CASA Conference- Monterey, August 2014<br>Mileage/Meals CSDA Conference- Palm Spring, September 2014   | \$562.80<br><u>128.12</u>               | \$690.92                 |
| Scheafer                | Mileage/Meals CSDA Conference- Palm Spring, September 2014   | <u>\$150.72</u>                         | \$150.72                 |
| <br><b><u>Staff</u></b> |  |   |                          |
| Arreola                 | Purchase/Safety Work Boots   | <u>\$140.40</u>                         | \$140.40                 |
| Bojarski                | Transportation/Meals Neogov Conference- Las Vegas, September 2014  | <u>\$120.83</u>                         | \$120.83                 |
| Davis                   | Mileage/Parking/Lodging CalPERS Forum, Riverside , October 2014<br>Transportation/Meals/Lodging Springbrook Conference- Portland, May 2015   | \$249.33<br><u>1,090.59</u>             | \$1,339.92               |
| Gomez                   | Purchase/Safety Work Boots and Live Scan<br>Fred Pryor Membership<br>District Yard Electrical Supplies   | \$160.00<br>199.00<br><u>284.61</u>     | \$643.61                 |
| Joseph                  | Purchase/Safety Work Boots   | <u>\$129.59</u>                         | \$129.59                 |
| Middenway               | Mileage CSDA Conference- Palm Spring, September 2014   | <u>\$117.60</u>                         | \$117.60                 |
| Ochiqui                 | Trans/Meals/Lodging SWANA Conference, New Orleans, March 2015  | <u>\$1,600.13</u>                       | \$1,600.13               |
| Ortiz                   | Purchase/Safety Work Boots   | <u>\$129.59</u>                         | \$129.59                 |
| Tran                    | Mileage/Parking/Lodging CalPERS Forum, Riverside , October 2014<br>Mileage/Meals/Lodging- CSMFO Conference- Monterey, February 2015<br>Transportation/Meals/Lodging Springbrook Conference- Portland, May 2015 | \$178.17<br>1,364.17<br><u>1,061.86</u> | \$2,604.20               |
| <b>Total</b>            |  | <b><u>\$7,944.49</u></b>                | <b><u>\$7,944.49</u></b> |