



KINGS WASTE & RECYCLING AUTHORITY BOARD OF DIRECTORS SPECIAL MEETING

Date: Wednesday, June 29, 2022

Time: 8:00 A.M.

Location: Kings Waste and Recycling Authority
Conference Room
7803 Hanford-Armona Road
Hanford, CA 93230

Phone: 559-852-2020 Conference ID: 491910#

In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact Rosa Macias at 559-583-8829. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

AGENDA

- | <u>Item No.</u> | <u>Description</u> |
|-----------------|---|
| 1. | Call to Order / Pledge of Allegiance |
| 2. | Approve Remote Meetings – AB 361 |
| 3. | Unscheduled Appearances – Public Comment
<i>Any person may directly address the Board at this time on any item on the agenda, or on any other items of interest to the public, that is within the subject matter jurisdiction of the Board. Three (3) minutes are allowed for each item.</i> |
| 4. | Informational: Fiscal Year 2020/21 Audit Presentation |
| 5. | Action: Approval of Minutes
<i>Regular Meeting held on May 25, 2022</i> |
| 6. | Public Hearing - Action Item: Roll Off Program Rate Increase |
| 7. | Public Hearing - Action Item: Tire Program Rate Increase |
| 8. | Action Item: Approve GW Agreement Amendment with Kochergen Farms Composting |
| 9. | Action Item: Approve FY 22/23 Budget |

10. Informational: Monthly Financial Report
11. Informational: Commodity Sales Report
12. Informational: Tonnage Report
13. Informational: Executive Director's Report
14. Action Item Task List
15. Board Member Comments
16. Upcoming Board Meeting Schedule:
Wednesday, July 27, 2022 @ 8:00 AM
Wednesday, August 31, 2022 @ 8:00 AM – cancelled
Wednesday, September 28, 2022 @ 8:00 AM
Wednesday, October 26, 2022 @ 8:00 AM – cancelled
Wednesday, November 30, 2022 @ 8:00 AM
Wednesday, December 28, 2022 @ 8:00 AM – cancelled
17. Adjournment

Item No. 2

Approve Remote Meetings Under AB 361

It is requested that the KWRA Board of Directors:

- 1. Approve the request to continue remote meetings under AB-361***
- 2. Deny the request to continue remote meetings AB-361***

Item No. 3

Unscheduled Appearances

Unscheduled speakers may address the Board concerning any agenda item or any activity of KWRA at the beginning of the meeting, or may elect to address the Board on any agenda item at the time that the item is called upon by the Chair but before the matter is considered by the Board in the staff report. Unscheduled comments will be limited to three minutes. The Board may permit comment through the remote teleconference line to the extent feasible.

Item No. 4

Fiscal Year 2020/21 Audit Presentation

A presentation will be given by BORCHARDT, CORONA, FAETH & ZAKARIAN on KWRA's financial position. A copy of the Fiscal Year 2020/21 Audit document, including financial statements, is provided as Attachment A.

It is requested that the KWRA Board of Directors:

- 1. Accept and approve the Fiscal Year 2020/21 Audit.***

**KINGS WASTE AND RECYCLING AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

**BORCHARDT, CORONA, FAETH & ZAKARIAN
Certified Public Accountants
1180 E. Shaw Ave., Ste. 110
Fresno, California 93710-7809**

KINGS WASTE AND RECYCLING AUTHORITY
AUDIT REPORT
YEAR ENDED JUNE 30, 2021

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Independent Auditor's Report

Gustavo M. Corona, CPA
Scott A. Faeth, CPA
Christina J. Zakarian, CPA
◆◆◆
Thomas R. Borchardt, CPA
Consultant

Board of Directors
Kings Waste and Recycling Authority
Hanford, California

Report on the Financial Statements

We have audited the accompanying financial statements of Kings Waste and Recycling Authority (the Authority), which comprise of the statement of Net Position as of June 30, 2021, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively compromise the Authority's basic financial statements as listed on the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Kings Waste and Recycling Authority as of June 30, 2021, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the Authority's Proportionate Share of the Net Position Liability and Schedule of Authority's Pension Contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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 Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2022, on our consideration of Kings Waste and Recycling 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 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 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 Kings Waste and Recycling Authority's internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth
& Gyakavian*

Fresno, California
June 17, 2022

Introductory Section

KINGS WASTE AND RECYCLING AUTHORITY
Management's Discussion and Analysis (MD&A)
June 30, 2021

INTRODUCTION

Our discussion and analysis of Kings Waste and Recycling Authority's (the Authority) financial performance provides an overview of the Authority's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the Authority's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Total net position was \$10,522,148 at June 30, 2021.
- Overall revenues, including interest income and net of gain or loss on disposal of assets, were \$8,795,936. The Overall expenditures, including post-closure costs, of \$8,829,754 exceeded overall revenues by \$33,818 for the year ending June 30, 2021.
- The Authority expended \$31,849 on acquisition of capital assets during the current year.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – Management's Discussion and Analysis (this section), the Statement of Net Position and Statement of Revenue, Expenses and Changes in Net Position, and Cash Flows, and required supplementary information. The three sections together provide a comprehensive overview of the Authority.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

The Statement of Net Position and Statement of Revenue, Expenses and Changes in Net Position

The Statement of Net Position and Statement of Revenue, Expenses and Changes in Net Position report information about the Authority as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Authority's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Revenue, Expenses, and Changes in Net Position regardless of when cash is received or paid.

These two statements report the Authority's net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the Authority's financial health or position.

- Over time, increases or decreases in the Authority's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Authority, one needs to consider additional nonfinancial factors such as, changes in solid waste regulations and laws and condition of facilities.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The Authority's net position was \$10,522,148 at June 30, 2021. See Table 1.

Table 1
Net Position

	Total Activities		Percentage
	2021	2020	of Change 2021-2020
Assets			
Cash in County Treasury	\$ 5,605,802	\$ 5,715,143	(1.91%)
Petty Cash	700	700	0.00%
Accounts Receivable	1,081,083	637,183	69.67%
Capital Assets, Net of Accumulated Depreciation	5,300,915	5,606,371	(5.45%)
Total Assets	11,988,500	11,959,397	0.24%
Deferred Outflows of Resources - Pensions	472,233	678,416	(30.39%)
Liabilities			
Accounts Payable and Bin Deposits	699,759	969,704	(27.84%)
Compensated Absences Payable	144,690	134,976	7.20%
Capital Leases Payable	121	1,536	(92.12%)
Net Pension Liability	724,792	494,634	46.53%
Total Liabilities	1,569,362	1,600,850	(1.97%)
Deferred Inflows of Resources - Pensions	369,223	480,997	(23.24%)
Net Position			
Net Investment in Capital Assets	5,300,794	5,604,835	(5.42%)
Assigned for Equipment and Capital Improvements	644,980	694,411	(7.12%)
Assigned to Fund CalPERS Retirement Benefits	427,021	454,304	(6.01%)
Unrestricted	4,149,353	3,802,416	9.12%
Total Net Position	\$ 10,522,148	\$ 10,555,966	(0.32%)

Changes in Net Position

The Authority's total operating revenues were \$8,742,696 for the year ended June 30, 2021. Most of the revenue comes from collection of User Fees, which accounted for 88.79% and 96.17% of the total operating revenues for the year ended June 30, 2021 and 2020, respectively. See Table 2.

The total operating expenses were \$8,654,628 for the year ended June 30, 2021. A significant percentage of the Authority's expenses are predominately related to Solid Waste Hauling, Fuel Surcharge and Disposal Fees, which accounted for 38.47% and 44.48% of the total operating expenditures for the year ended June 30, 2021 and 2020, respectively. See Table 2.

Table 2
Changes in Net Position

	Total Activities		Percentage
	2021	2020	of Change 2021-2020
Operating Revenues:			
User Fees	\$ 7,762,311	\$ 7,428,776	4.49%
Sales of Commodities	824,726	146,665	>100.00%
Pull Charges	114,800	112,800	1.77%
Rents and Concessions	11,868	14,118	(15.94%)
Other Revenue	28,991	22,260	30.24%
TOTAL OPERATING REVENUES	8,742,696	7,724,619	13.18%
Operating Expenses:			
Salaries and Employee Benefits	2,007,094	2,008,234	(0.06%)
* Solid Waste Hauling Fees	-	844,610	(100.00%)
Solid Waste Disposal Fees	3,329,646	2,346,612	41.89%
Commodity Expenses	1,000,350	118,467	>100.00%
Lease Expenses	630	662	(4.83%)
Third Party Recycling	821,481	700,668	17.24%
* Fuel Surcharge	-	190,792	(100.00%)
Services and Supplies	694,308	697,138	(0.41%)
Depreciation	337,305	340,864	(1.04%)
Fees	463,814	354,326	30.90%
TOTAL OPERATING EXPENSES	8,654,628	7,602,373	13.84%
OPERATING INCOME	88,068	123,246	(28.54%)
Other Income (Expense):			
Post-Closure Costs	(175,126)	(135,261)	29.47%
Interest Income	50,325	91,238	(44.84%)
Gain (Loss) on Disposal of Assets	2,915	(17,958)	>100.00%
TOTAL OTHER INCOME (EXPENSE)	(121,886)	(61,981)	96.65%
CHANGE IN NET POSITION	\$ (33,818)	\$ 60,265	>(100.00%)
NET POSITION, BEGINNING OF YEAR	\$ 10,555,966	\$ 10,494,701	0.58%
NET POSITION, END OF YEAR	\$ 10,522,148	\$ 10,554,966	(0.31%)

*Note: Beginning with the current fiscal year, the Authority's management accounts for these costs under the intended purpose. For example, hauling and fuel surcharge expenses incurred for the purpose of solid waste disposal are now included in the total expenses noted above under line-item solid waste disposal fees.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the Authority had invested \$5,300,915 (net of accumulated depreciation), in a broad range of capital assets, including land, land improvements, buildings and equipment. Table 3 shows fiscal year 2020-21 and 2019-20 balances. More detailed information about the Authority's capital assets can be found in the notes to the financial statements.

Table 3
Capital Assets (Net of Depreciation)

	Governmental Activities		Percentage of Change
	2021	2020	2021-2020
Land	\$ 935,598	\$ 935,598	-
Land Improvements	110,414	126,187	(12.50%)
Buildings and Structures	3,278,581	3,500,964	(6.35%)
Equipment	976,322	1,043,622	(6.45%)
Total Net Capital Assets	\$ 5,300,915	\$ 5,606,371	(5.45%)

Long-Term Debt

At June 30, 2021, the Authority had outstanding long-term debt of \$724,913. See Table 4. More information about long-term debt can be found in the notes to the financial statements.

Table 4
Long-Term Debt

	Governmental Activities		Percentage of Change
	2021	2020	2021-2020
Net Pension Liability	\$ 724,792	\$ 494,634	46.53%
Capital Leases	121	1,536	(92.12%)
Total Long-Term Debt	\$ 724,913	\$ 496,170	46.10%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the Authority was aware of several circumstances that could affect its future financial health:

- Beginning in 2012, the State of California began enacting mandated diversion programs to meet the goals set by AB 32 (California Global Warming Solutions Act of 2006), reducing short-lived climate pollutants and greenhouse gases. The first of these, Assembly Bill (AB) 341 Mandatory Commercial Recycling, was enacted to assist in meeting the statewide diversion goal of 75% by 2020. AB 341 requires all commercial businesses and public entities that generate four (4) cubic yards or more of waste per week to have a recycling program in place. In addition, multi-family apartments with five or more units are also required to form a recycling program. The second, AB 1826 (Mandatory Commercial Organics Recycling) expanded upon AB 341, requiring that businesses that generate four cubic yards or more of solid waste per week shall arrange for organic waste recycling services. And, the latest of the regulations, Senate Bill (SB) 1383 (Short-Lived Climate Pollutants: Organic Waste Methane Emissions Reductions) establishes targets to achieve a 50% reduction in the level of the statewide disposal of organic waste from the 2014 levels by 2020; increasing to 75% reduction by 2025. The law also establishes an additional target that states that not less than 20% of currently disposed edible food is to be recovered for human consumption by 2025.

These Bills each have separate impacts on member agencies. Impacts such as: additional capital expenses for trucks, bins, and other equipment, additional routes (personnel), and additional program oversight. The State predicts that at current levels, there is not enough infrastructure in place to meet these goals and that 300 new facilities are needed to handle the material, and will cost approximate \$41 billion dollars. The Authority will need to determine how it will be impacted by these goals and upcoming regulations, what infrastructure or vendor provided programs are needed to meet them, and what the Authority's responsibility will be in implementing and tracking aspects of these regulations.

- On March 29, 2019, the Board of Directors approved the closure of the material recovery facility and outsourced the recyclable processing effective July 1, 2019. This was largely due to the age of the equipment and the cost to produce a ton of recyclables. As a result, the general refuse tipping fee was reduced by \$10 per ton. The Authority now pays Mid Valley Recycling (MVR) \$10 per ton for processing the recyclables; however, as of July 1, 2020, the Authority pays MVR a processing fee of \$85 per ton, a rate that is annually adjusted by half of CPI. In return, the Authority receives an 80% share of commodity sale revenue generated by MVR. With the recycling markets continuing to become more limited, and returns on commodity sales still at an all time low, the Authority may seek to look for other alternatives to remedy the impact of potential program budget shortfall.
- In an effort to further reduce tipping fees, the Authority has completed a comprehensive fiscal and operational analysis that determined the future of the Material Recovery Facility and Transfer Station, and the impacts to the tipping fee based on any savings associated with privatizing operations. This study was completed in May 2021. The Authority has chosen not to privatize and concluded that the Authority is operating efficiently. The study also suggested that the Authority compile an extensive capital improvement plan.
- The Authority Transfer Station is in need of major capital improvements and upgrades to the facility. A new fire suppression unit, scale house software, scales, road repairs, and other equipment repairs will deplete the equipment replacement reserve quickly and the Authority will need to establish a replenishment plan during the next fiscal year.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Interim Executive Director Parveen Sandhu at (559) 583-8829.

Financial Section

KINGS WASTE AND RECYCLING AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS

Current Assets:

Cash in County Treasury (Note 2)	\$ 5,605,802
Petty Cash	700
Accounts Receivable	1,081,083
Total Current Assets	<u>6,687,585</u>

Capital Assets, Net of Accumulated Depreciation (Note 4)	<u>5,300,915</u>
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TOTAL ASSETS	<u>11,988,500</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources - Pensions (Note 7b)	<u>472,233</u>
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Total Deferred Outflows of Resources	<u>472,233</u>
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LIABILITIES

Current Liabilities:

Accounts Payable	688,980
Bin Deposits	10,779
Compensated Absences Payable	144,690
Current Portion of Capital Leases Payable (Note 5b)	121
Total Current Liabilities	<u>844,570</u>

Noncurrent Liabilities:

Net Pension Liability (Note 7b)	<u>724,792</u>
Total Long-Term Liabilities	<u>724,792</u>

TOTAL LIABILITIES	<u>1,569,362</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pensions (Note 7b)	<u>369,223</u>
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Total Deferred Inflows of Resources	<u>369,223</u>
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NET POSITION

Net Investment in Capital Assets	5,300,794
Assigned for Equipment and Capital Improvements	644,980
Assigned for CalPERS Retirement Benefits	427,021
Unrestricted	<u>4,149,353</u>

TOTAL NET POSITION	<u>\$ 10,522,148</u>
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The accompanying notes are an integral part of this statement.

KINGS WASTE AND RECYCLING AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

OPERATING REVENUES	
User Fees	\$ 7,762,311
Sales of Commodities	824,726
Pull Charges	114,800
Rents and Concessions	11,868
Other Revenue	<u>28,991</u>
TOTAL OPERATING REVENUES	<u>8,742,696</u>
OPERATING EXPENSES	
Salaries and Employee Benefits	2,007,094
Solid Waste Disposal Fees (Note 10)	3,329,646
Commodity Expenses	1,000,350
Lease Expenses	630
Third Party Recycling	821,481
Services and Supplies	694,308
Depreciation	337,305
Fees	<u>463,814</u>
TOTAL OPERATING EXPENSES	<u>8,654,628</u>
OPERATING INCOME	<u>88,068</u>
OTHER INCOME (EXPENSE)	
Post-Closure Costs	(175,126)
Interest Income	50,325
Gain/(Loss) on Disposal of Assets	<u>2,915</u>
TOTAL OTHER INCOME (EXPENSE)	<u>(121,886)</u>
CHANGE IN NET POSITION	(33,818)
NET POSITION, BEGINNING OF YEAR	<u>10,555,966</u>
NET POSITION, END OF YEAR	<u><u>\$ 10,522,148</u></u>

The accompanying notes are an integral part of this statement.

KINGS WASTE AND RECYCLING AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from User Fees	\$ 7,454,349
Receipts from Sale of Commodities	688,788
Receipts from Other Operating Activities	155,659
Payments to Operate Facility	(5,255,257)
Payments to Process Commodities	(1,000,350)
Payments to Employees for Services and Benefits	(1,997,380)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>45,809</u>

CASH FLOWS USED FOR NON-CAPITAL FINANCING ACTIVITY

Post-Closure Costs	<u>(175,126)</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Principal Payments on Long-Term Liabilities	(1,415)
Proceeds from Sale of Capital Assets	2,915
Payment to Acquire Fixed Assets	(31,849)
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(30,349)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Income	<u>50,325</u>
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NET INCREASE (DECREASED) IN CASH AND CASH EQUIVALENTS	(109,341)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF YEAR	5,715,843
CASH AND CASH EQUIVALENTS AT THE END OF YEAR	<u>\$ 5,606,502</u>

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income (Loss)	\$ 88,068
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Depreciation	337,305
Change in Assets and Liabilities:	
Decrease (Increase) in Accounts Receivable	(443,900)
Decrease (Increase) in Pension Liability & Related DRO & DRI	324,567
Increase (Decrease) in Accounts Payable	(273,760)
Increase (Decrease) in Bin Deposits	3,815
Increase (Decrease) in Compensated Absences	9,714
Total Adjustments	<u>(42,259)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 45,809</u>

FINANCIAL STATEMENT PRESENTATION

Cash in County Treasury	\$ 5,605,802
Petty Cash	700
	<u>\$ 5,606,502</u>

The accompanying notes are an integral part of this statement.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(1) Summary of Significant Accounting Policies

Kings Waste and Recycling Authority (the Authority) is a Joint Powers Agency whose members include the cities of Hanford, Lemoore, Corcoran and the County of Kings. The Joint Powers Agreement was entered into on September 1989. The Authority has been delegated authority and responsibility with regard to management of solid waste matters within the County of Kings. The Authority currently operates a materials recovery facility located in Hanford, California. The materials recovery facility was constructed in order to meet the solid waste diversion goals required by AB939.

Significant accounting policies are summarized as follows:

(a) Basis of Presentation

The Authority is a special purpose government engaged only in business-type activities. The financial activities of the overall Authority are included in these statements. The statement of net position distinguishes the current and noncurrent assets and liabilities through a classified reporting format. The statement of revenues, expenses and changes in net position presents revenues by major source and expenses by natural classification.

(b) Basis of Accounting

Assets and liabilities, revenues and expenses are recognized on the accrual basis of accounting.

Change in Accounting Principle

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The provisions of this Statement have been implemented as of June 30, 2021.

(c) Capital Assets

Capital assets are carried at cost. Contributed property, plant and equipment are recorded at net book value of the transferee (County of Kings) at the date of transfer, which approximates Fair Market Value at the date of transfer. Depreciation is provided using the straight-line method over estimated useful lives. Maintenance and repairs, which do not improve or extend the life of the respective asset, are expensed as incurred. A capitalization threshold of \$5,000 is used.

(d) Accounts Receivable

Uncollectible accounts receivable are considered to be immaterial; therefore, no allowance for uncollectible amounts has been established.

(e) Compensated Absences

Employees are granted vacation and sick leave in varying amounts depending on the number of years of service.

(f) Deferred Outflows/Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(g) Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS public agency cost-sharing multiple-employer defined benefit pension plan (PERF C or the Plan) and additions to/deductions from the CalPERS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS' Financial Office. PERF C consists of a miscellaneous pool and a safety pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	July 1, 2019 to June 30, 2020

(h) Estimates

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

(2) Cash and Investments

Cash and investments at June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Unrestricted Cash:	
Cash in County Treasury	\$ 5,605,802
Petty Cash	700
Grand Total Cash and Investments	<u>\$ 5,606,502</u>

Cash and investments as of June 30, 2021 consist of the following:

Petty Cash	\$ 700
Deposits with County Treasury	5,605,802
Total Cash and Investments	<u>\$ 5,606,502</u>

Cash in County Treasury

Within the guidelines of Government Code Section 53601, the Authority maintains substantially all of its cash (the Authority's portion was \$5,605,802 as of June 30, 2021) in the Kings County Treasury as part of the common investment pool. The Authority is considered to be an involuntary participant in an external investment pool. The fair value of the Authority's portion of this pool as of that date, as provided by the pool sponsor, was \$5,611,519. Assumptions made in determining the fair value of the Authority's pooled investment portfolios are available from the County Treasurer. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et.seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized. The amount recorded on the financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Investment Accounting Policy

The Authority is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Authority has no investments.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority has no investments.

Concentration of Credit Risk

The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Authority has no investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Authority has no investments.

(3) Fair Value

The Authority categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the Authority's own data. The Authority should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the Authority are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Kings County Treasury Investment Pool are not measured using the input levels above because the Authority's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The Authority's fair value measurements at June 30, 2021 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 5,605,802</u>	<u>\$ 5,605,802</u>

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(4) Capital Assets

Capital Assets consists of the following:

	Estimated Lives in Years	Capital Assets
Land	N/A	\$ 935,598
Land Improvements	30	473,200
Buildings and Structures	5 - 40	9,716,700
Equipment	5 - 20	2,426,948
		<u>13,552,446</u>
Less Accumulated Depreciation		<u>(8,251,531)</u>
Capital Assets, net of Accumulation Depreciation		<u>\$ 5,300,915</u>

Depreciation expense charged to income at June 30, 2021 was \$337,305.

(5) Capital Leases

(a) Capital Lease Activity – Direct Borrowings

Changes in capital leases payable for the period ended June 30, 2021 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Capital Leases Payable	<u>\$ 1,536</u>	<u>\$ -</u>	<u>\$ 1,415</u>	<u>\$ 121</u>	<u>\$ 121</u>

(b) Capital Lease Payable

The Authority had entered into lease agreements as lessee for financing the acquisition of equipment with a total value of \$6,477. Future minimum lease payments are as follows:

Year Ended June 30	Lease Payments
2022	<u>\$ 121</u>
Total Minimum Lease Payments	121
Less Amount Representing Interest	-
Present Value of Net Minimum Lease Payments	121
Less Current Portion	121
	<u>\$ -</u>

During the year, the Authority made payments on capital leases of \$1,458, of which \$43 represents interest.

(6) Commitments Under Non-Capitalized Leases

The Authority entered into a commitment under an operating (non-capitalized) lease agreement for a postage meter. The agreement provides for minimum future rental payments as of June 30, 2021, as follows:

Year Ended June 30	Lease Payments
2022	<u>\$ 147</u>
Total	<u>\$ 147</u>

The Authority will receive no sublease rental revenues nor pay any contingent rentals for this property.

The Authority made lease payments of \$588 during the year ended June 30, 2021.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(7) Pension Plans

(a) General Information About the Pension Plans

(1) Plan Descriptions

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

(2) 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 credited 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 cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The Public Employees' Pension Reform Act of 2013 (PEPRA) requires new benefits and member contributions for new members, as defined by PEPRA, that are hired after January 1, 2013. Pursuant to PEPRA, the miscellaneous "Classic" plan is closed to new entrants as of January 1, 2013.

The Plans' provisions and benefits for the measurement period ending June 30, 2020 are summarized as follows:

Hire Date	Classic	PEPRA
	Miscellaneous	Miscellaneous
Benefit Formula	Before	After
Benefit Vesting Schedule	Jan. 1, 2013	Jan. 1, 2013
	2% at 60	2% at 62
	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.092 - 2.418%	1.1 - 2.5%

* Amounts are limited to 120% of Social Security Wage Base.

(3) Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. 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 employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2021, the average active employee contribution rate is 7.00% of annual pay, and the employer's contribution rate is 9.281% of annual payroll. Authority contributions to the pension plan were \$131,113 for the year ended June 30, 2021, and equal 100% of the required contributions for the year.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(b) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2021, the Authority reported a net pension liability for its proportionate share of the net pension liability of the plan. The amount recognized by the Authority as its proportionate share of the net pension liability of the plan and the total portion of the net pension liability that is associated with the Authority is as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Authority's proportionate share of the net pension liability	\$ <u>724,792</u>

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Authority's proportionate share of the net pension liability of the PERF C Miscellaneous Plan (Classic and PEPRA) as of June 30, 2019 and 2020 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2019	0.01235%
Proportion - June 30, 2020	<u>0.01718%</u>
Change - Increase (Decrease)	<u>0.00483%</u>

For the year ended June 30, 2021, the Authority recognized pension expense of \$455,681. At June 30, 2021, the Authority reported deferred outflows of resources and deferred inflows of resources related to the pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ -	\$ 5,170
Differences between Expected and Actual Experience	37,351	-
Differences between Projected and Actual Investment Earnings	21,531	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	364,053
Change in Employer's Proportion	282,238	-
Pension Contributions Made Subsequent to Measurement Date	<u>131,113</u>	<u>-</u>
Total	<u>\$ 472,233</u>	<u>\$ 369,223</u>

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

\$131,113 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The 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 <u>June 30</u>	
2022	\$ 1,571
2023	(29,016)
2024	(10,985)
2025	10,327
Total	<u>\$ (28,103)</u>

(1) Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuations was determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor On Purchasing Power applies

(1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

(2) 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 returns, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. 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.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

The expected real rates of return by asset class are as follows:

<u>Asset Class(1)</u>	<u>Strategic Allocation</u>	<u>Real Return (Years 1-10)(2)</u>	<u>Real Return (Years 11+)(3)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	(0.92%)
	<u>100.00%</u>		

- (1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
(2) An expected inflation of 2.00% used for this period.
(3) An expected inflation of 2.92% used for this period.

(3) Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. 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.

(4) Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the Authority's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the 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 or 1 percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease Net Pension Liability	6.15% \$ 2,056,986
Current Discount Rate Net Pension Liability	7.15% \$ 724,792
1% Increase Net Pension Liability	8.15% \$ (375,958)

(5) Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

(8) Related Party Transactions

The Authority has an agreement with the County of Kings, California, for the County to perform the bookkeeping and handling of cash functions for the Authority. For the year ended June 30, 2021, the Authority paid the County \$21,599 for these services.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

(9) Waste Diversion Goal Achievement

The California Waste Management Act of 1989 (AB939 and SB1016) requires local governments to prepare and implement integrated waste management plans. The plans outline how local governments were to achieve the required waste disposal reduction goals of 25 percent in 1995 and 50 percent in 2000. Annually, the Authority must report their waste reduction progress to the California Department of Resources Recycling and Recovery (CalRecycle). Beginning with the reporting year 2007, diversion rates will no longer be measured. With the passage of SB 1016, waste rates will be calculated using the Per Capita Disposal Measurement System in which disposal tons are compared to population. During calendar year 2017, when using the new compliance methodology outlined by SB 1016, the Authority was well within compliance with AB 939 by achieving a disposal rate of 4.4 pounds/person/day. The target for the Authority was 4.4 pounds/person/day.

(10) Solid Waste Disposal Fees

The Authority has two current agreements for solid waste disposal. Regarding the first agreement, on May 28, 2014, the Authority entered into an amended agreement with Chemical Waste Management, Inc. (CWM) with an effective start date of July 1, 2014. The agreement allows the Authority to use CWM's solid waste landfill located near Kettleman city, Kings County, California for the next 25 years. The agreement requires the Authority to pay a disposal fee per ton plus applicable disposal fees. The disposal fee is subject to an annual consumer price index adjustment. The fees for the disposal of municipal solid waste under the terms of this contract for the current fiscal year were \$2,292,387.

Regarding the second agreement on March 30, 2021, the Authority entered into an agreement with Madera Disposal Systems, Inc. with an effective start date of April 1, 2021. The agreement allows the Authority to dispose residual and municipal Solid Waste at the Avenal Regional Landfill through June 30, 2025. The agreement requires the Authority to pay a disposal fee of \$18.50 per ton. The Authority fees for the disposal of residential and municipal solid waste under terms of this contract for the current fiscal year were \$106,621.

(11) Joint Powers Agreement

The Authority participates in a joint venture under a joint powers agreement (JPA) with the CSAC Excess Insurance Authority. The relationship between the Authority and the JPA is such that JPA is not a component unit of the Authority for financial reporting purposes.

Condensed audited financial information for the above JPA (the most current information available) can be obtained from that authority.

CSAC Excess Insurance Authority (CSAC)

The CSAC arranges for and provides workers' compensation insurance for its members. CSAC is governed by a Board consisting of member representatives. The Board controls the operations of CSAC, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the CSAC.

(12) Commitments and Contingencies

(a) Insurance

The Authority maintains a general liability insurance policy, which contains a self-insured retention of \$2,500 per claimant. In addition, the policy contains a pollution exclusion clause whereby the Authority is self-insured in the event of a pollution incident.

(b) Post-Closure and Corrective Action

State and federal laws and regulations require that the Authority provide an approved financial assurance mechanism demonstrating that the Authority is able to fund post-closure maintenance activities and corrective action measures at any landfill site for which the Authority is responsible. The Authority has identified these potential costs and has met its obligations to provide an acceptable financial assurance mechanism for these activities as (or should) they become necessary as outlined below. The Authority has budgeted \$170,540 for financial assurance at all three sites for the year ending June 30, 2021.

The Authority is required by state and federal laws and regulations to annually recalculate these post-closure and corrective action costs based upon an inflation index provided by CalRecycle. The Authority funds these annually adjusted costs as (or should) they become necessary through an ongoing Pledge of Revenue Agreement with CalRecycle and/or the RWQCB which identifies the usage of gate fees as the acceptable funding mechanism. Additional costs that might arise from changes in financial assurance requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or an increase in gate fees. Because the actual future costs of the above activities are not known at this time they are not reflected in the financial statements.

Corcoran Landfill

Post-closure Maintenance: The Corcoran landfill was closed in 1988. CalRecycle approved the original post-closure maintenance plan for the Corcoran landfill in a letter to the Authority dated April 26, 1996. CalRecycle approved an updated post-closure maintenance plan for the Corcoran landfill in a letter to the Authority dated February 29, 2020. Post-closure maintenance costs adjusted for inflation now identify a cost estimate of \$695,821 to provide post-closure maintenance at the site for an ongoing fifteen years. The Authority has an executed Pledge of Revenue Agreement with CalRecycle which identifies the usage of gate fees as the funding mechanism for post-closure maintenance at this site.

Corrective Action: The Authority submitted a report to the RWQCB entitled *Title 27 Financial Assurance Plan for Corrective Action, Corcoran Landfill, Kings County* to establish the initial total estimated cost for corrective action for a known or foreseeable release from the landfill. This financial assurance plan for corrective action was approved by the RWQCB on October 30, 2008. The cost estimate and financial assurance mechanism for corrective action is required by Waste Discharge Requirements Order R5-2014-0164 that was adopted by the RWQCB on December 5, 2014. The financial assurance plan adjusted for inflation identifies a cost estimate of \$184,960 to initiate and complete corrective action should it become necessary. The Authority has an executed Pledge of Revenue Agreement with the RWQCB which identifies the usage of gate fees as the funding mechanism for any potential corrective action should it become necessary at this site.

Hanford Landfill

Post-closure Maintenance: The Hanford landfill was closed in 1997. CalRecycle approved the original post-closure maintenance plan for the Hanford landfill in a letter to the Authority dated February 11, 1999. CalRecycle approved an updated post-closure maintenance plan for the Hanford landfill in a letter to the Authority dated February 13, 2020. Post-closure maintenance costs adjusted for inflation now identify a cost estimate of \$1,424,294 to provide post-closure maintenance at the site for an ongoing sixteen years. The Authority has an executed Pledge of Revenue Agreement with CalRecycle which identifies the usage of gate fees as the funding mechanism for post-closure maintenance at this site.

KINGS WASTE AND RECYCLING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Corrective Action: The Authority submitted a report to the Regional Water Quality Control Board entitled *Title 27 Financial Assurance Plan for Corrective Action, Hanford Landfill, Kings County* to establish the initial total estimated cost for corrective action for a known or foreseeable release from the landfill. This financial assurance plan for corrective action was approved by the RWQCB on November 19, 2008. The cost estimate and financial assurance a mechanism for corrective action is required by Waste Discharge Requirements Order R5-2014-0086 that was adopted by the RWQCB on June 6, 2014. The financial assurance plan adjusted for inflation identifies a cost estimate of \$456,412 to initiate and complete corrective action should it become necessary. The Authority has an executed Pledge of Revenue Agreement with CalRecycle which identifies the usage of gate fees as the funding mechanism for any potential corrective action should it become necessary at this site.

Houston Avenue Landfill

Post-closure Maintenance: The Houston Avenue landfill closed in 1970. Since the landfill closed prior to November 27, 1984, the regulations pertaining to post-closure maintenance contained in section 20950(a)(1) of Title 27, California Code of Regulations §20005 do not apply. Therefore, financial assurance for post-closure maintenance is not required.

Corrective Action: The Authority submitted a report to the RWQCB entitled *Title 27 Financial Assurance Plan for Corrective Action, Houston Avenue Landfill, Kings County* to establish the initial total estimated cost for corrective action for a known or foreseeable release from the landfill. This financial assurance plan for corrective action was approved by the RWQCB on December 23, 2008. The cost estimate and financial assurance mechanism for corrective action is required by Waste Discharge Requirements Order R5-2017-0054 that was adopted by the RWQCB on April 7, 2017. The financial assurance plan adjusted for inflation identifies a cost estimate of \$228,155 to initiate and complete corrective action should it become necessary. The Authority executed a Pledge of Revenue Agreement with the RWQCB which identifies the usage of gate fees as the funding mechanism for any potential corrective action should it become necessary at this site.

Required Supplementary Information

KINGS WASTE AND RECYCLING AUTHORITY
SCHEDULE OF THE AUTHORITY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years**						
	2015	2016	2017	2018	2019	2020	2021
Authority's proportion of the net pension liability (asset)	0.018250%	0.014170%	0.015680%	0.004096%	0.003175%	0.004827%	0.006661%
Authority's proportionate share of the net pension liability (asset)	\$1,135,989	\$ 972,829	\$1,356,999	\$ 406,200	\$ 305,936	\$ 494,634	\$ 724,792
Authority's covered-employee payroll	\$1,523,022	\$ 1,567,351	\$1,634,767	\$1,726,083	\$1,764,161	\$1,141,961	\$1,117,807
Authority's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	74.59%	62.07%	83.01%	23.53%	17.34%	43.31%	64.84%
Plan fiduciary net position as a percentage of the total pension liability	80.09%	84.61%	80.06%	94.82%	96.39%	94.70%	92.76%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

** Information presented is for the fiscal year ended on the measurement date of the net pension liability.

KINGS WASTE AND RECYCLING AUTHORITY
SCHEDULE OF THE AUTHORITY'S PENSION CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years						
	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 153,515	\$ 153,530	\$ 196,707	\$ 129,822	\$ 148,196	\$ 112,558	\$ 131,113
Contributions in relation to the contractually required contribution	(153,515)	(153,530)	(1,292,126)	(129,822)	(148,196)	(112,558)	(131,113)
Contribution deficiency (excess)	\$ -	\$ -	\$ (1,095,419)	\$ -	\$ -	\$ -	\$ -
Authority's covered-employee payroll	\$ 1,440,898	\$ 1,567,351	\$ 1,634,767	\$ 1,726,083	\$ 1,764,161	\$ 1,141,961	\$ 1,117,807
Contributions as a percentage of covered-employee payroll	10.654%	9.796%	79.040%	7.521%	8.400%	9.857%	11.729%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

Other Independent Auditor's Reports

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*

Board of Directors
Kings Waste and Recycling Authority
Hanford, 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 business-type activities of Kings Waste and Recycling Authority, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Kings Waste and Recycling Authority's basic financial statements, and have issued our report thereon dated June 17, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kings Waste and Recycling Authority's internal control over financial reporting (internal control) as a basis for designing the 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 Kings Waste and Recycling Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Kings Waste and Recycling 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kings Waste and Recycling 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 statements. 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*.

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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berchardt, Corona, Faith
& Lykavian*

Fresno, California
June 17, 2022

Findings and Recommendations Section

KINGS WASTE AND RECYCLING AUTHORITY
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Summary of Auditors' Results

(1) Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	_____ Yes <u> X </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)	_____ Yes <u> X </u> None reported
Noncompliance material to financial statements noted?	_____ Yes <u> X </u> No

(2) Federal Awards

	Not Applicable
Internal control over major programs:	
Material weakness(es) identified?	Not Applicable
Significant deficiency(ies) identified not considered to be material weakness(es)	Not Applicable
Type of auditors' report issued on compliance for major programs:	Not Applicable
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	Not Applicable
Identification of major programs:	Not Applicable
Dollar threshold used to distinguish between Type A and Type B programs	Not Applicable
Auditee qualified as low-risk auditee?	Not Applicable

KINGS WASTE AND RECYCLING AUTHORITY
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

There were no findings in the current year.

KINGS WASTE AND RECYCLING AUTHORITY
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021

There were no findings in the current year.

KINGS WASTE AND RECYCLING AUTHORITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

There were no prior year audit findings.



Gustavo M. Corona, CPA
Scott A. Faeth, CPA
Christina J. Zakarian, CPA
◆◆◆
Thomas R. Borchardt, CPA
Consultant

Board of Trustees
Kings Waste and Recycling Authority
Hanford, California

In planning and performing our audit of the financial statements of Kings Waste and Recycling Authority for the year ended June 30, 2021 in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

However, during our audit we became aware of matters discussed below that are opportunities to strengthen internal controls and operating efficiency. This letter does not affect our report dated June 17, 2022, on the financial statements of the Authority.

Payroll Processing – Review Process

During a walkthrough of the internal controls over payroll processing at the Authority, we noted the Budget Analyst/Acting Executive Director during the latter part of the fiscal year, due to the retirement of the Administrative Assistant III and the leave of absence by the former Executive Director, was the only staff at the Authority performing all human resource and payroll processing functions at the Authority. While it is our understanding the County Office helps provide oversight over these payroll functions, we recommended, if possible and reasonable, a segregation of duties is once again implemented at the Authority for payroll processing to help mitigate the opportunity for misappropriation of assets and provide for better accountability. This should involve one staff preparing a payroll prelist for submission to the County Office of processing and another staff reviewing the payroll prelist prepared for accuracy and completeness.

It is our understanding, subsequent to June 30, 2021, a new administrative assistant has been hired at the Authority and is currently performing the responsibilities of preparing the payroll prelist for payroll processing while the Acting Executive Director is overseeing and approving the payroll prelist for processing submission.

We will review the status of these comments during our next audit engagement. We have already discussed this comment with Authority personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

We wish to thank the Authority staff for their support and assistance during our audit.

This report is intended solely for the information and use of management, the Board, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

*Borchardt, Corona, Faeth
& Zakarian*

BORCHARDT, CORONA, FAETH & ZAKARIAN

Fresno, California
June 17, 2022

Item No. 5

Approval of Minutes

Approval of Minutes

Regular Meeting on May 25, 2022

BOARD MEMBERS PRESENT:

Patricia Matthews, City of Lemoore (Vice Chair)
Joe Neves, County of Kings
Richard Fagundes, County of Kings
Diane Sharp, City of Hanford -remotely

ATTORNEY PRESENT:

Joanna Gin, BB&K - remotely

KWRA STAFF PRESENT:

Parveen Sandhu, Acting Executive Director
Joe Griffin, Site Coordinator II

TAC MEMBERS PRESENT

Joe Faulkner, City of Corcoran Public Works Director

OTHERS PRESENT

Luis Vasquez, Tule Trash
Nacho Carillo, City of Lemoore

Item No. 1 – Call to Order/ Pledge of Allegiance

KWRA Vice-Chair Patricia Matthews brought the meeting to order at 8:00 AM.

Item No. 2 – Approve Remote Meeting under AB-361

It was motioned by Board Member Neves seconded by Board Member Fagundes and carried to approve the remote meetings under AB-361

(4-0 Matthews: Yes; Neves: Yes; Fagundes: Yes; Sharp: Yes; Robertson: Absent)

Item No. 3 – Unscheduled Appearances

No Unscheduled Appearances.

Item No. 4 Approval of Minutes

It was motioned by Board Member Neves, seconded by Board Member Fagundes and carried to approve the regular meeting minutes from April 27, 2022

(4-0 Matthews: Yes; Neves: Yes; Fagundes: Yes; Sharp: Yes; Robertson: Absent)

Item No. 5– Study Session: Budget Review FY 22/23

Interim Executive Director reported on the proposed FY 22/23 Budget:

- The proposed 22/23 budget is balanced in all aspects
- It is anticipated that KWRA facility throughput will increase by 6,644 tons from the 21/22 budgeted amount of 132,340 tons.
- The proposed 22/23 budget includes, for the first time, a capital improvement plan expenditure schedule and will budget amounts for each item annually – thus the \$1.5 million transfer in from the operating fund.
- The proposed 22/23 budget includes recycling commodity sales revenue of an estimated \$861,000, per the profit sharing formula provided in the Mid Valley Recycling Agreement.
- Operating Expense Increases will be as follows for the 22/23 budget:
 - Account 92023 Fuel Expenses is \$68,556 high than 21/22, significantly increasing costs. The significant increase to fuel in the past months has increase costs for all materials.
 - 92080 for C&D is increasing by due to a slight increase in tonnage of 281 tons
 - Account 92121 for Tire Recycling is anticipated to increase by \$64,440. This is due to the increase in tires received in the facility and the hauler increasing the processing fee to \$160/ton plus a hauling fee of \$300. To offset this increase the tire rate is being adjusted to \$265/ton for bulk, \$10 for passenger tires and \$15 for truck tires, brining in \$120,082 of anticipated revenue,
 - Account 92081 will increase by \$75,304 primarily due to the increase in fuel surcharges.
 - Account 92123 for Waste Management disposal costs will increase by \$.57 per ton due to the annual CPI adjustment. KWRA is anticipating 92,055 tons disposed, however only 58,500 tons will go to the Chem Waste facility per their contract; the rest will go to Avenal Landfill for \$18.50 per ton.. The fuel surcharge for Proctor is the main factor for the increase in this line.
 - Account 82093 Wood and Green Waste is anticipated to increase by \$145,775 due to an increase from \$17/ton to \$26/ton for green waste and food, and from \$300/load to \$25/ton for wood waste. Food Waste will be accepted co-mingled in the GW, as per SB-1383 requirements.
 - Salaries and benefits will increase by \$67,351 from the budgeted amount.
 - This includes a 4% COLA which adds approximately \$41,000 to the budget. CPI is at 3.94% and with the costs of fuel rising, employees need this COLA in order to make ends meet.
 - This also includes a new Site Attendant Position to alleviate employee burn out and shortages in staffing

- Overhead expenses are anticipated to increase due to the capital fixed asset purchases of \$990,500.
 - The proposed 2/23 budget includes several potential capital expenditures of \$990,500 and future capital improvements of \$545,958, to be paid for through the Equipment reserve account, via an operating fund transfer of \$1,536,458.
 - Financial Assurance for Corcoran, Houston, and Hanford landfills increased slightly by \$17,000 due to the 1.041% inflation factor and increases in PCM and CA plan revisions.
- The proposed budget assumes an approximately 4% increase in overall throughput and costs from FY 2021/22 budgeted tonnage and costs.

No changes or revisions to the proposed FY 22/23 budget were recommended.

Item No. 6– Roll Off Program Fee Increase

Interim Executive Director Sandhu requested to hold a public hearing for a fee increase for the roll off bin rental program. She suggested rates be increased to \$175 per pull charge and set a \$50 trip charge for blocked access/locked gates. Board Member Neves suggested that language shall be set as such to review and adjust rates annually and “not to exceed” thresholds and to approve increased rates to higher than requested, in order to avoid multiple public hearings.

It was moved by Board Member Fagundes seconded by Board Member Neves and carried (4-0) that the Kings Waste & Recycling Authority (KWRA) Board of Directors:

- 1. Approved the request for a public hearing to increase feeds for the Roll Off Bin Rental program***

(4-0 Matthews: Yes; Neves: Yes; Fagundes: Yes; Sharp: Yes; Robertson: Absent)

Item No. 7– Tire Program Fee Increase

Interim Executive Director Sandhu requested to hold a public hearing for a fee increase for the tire recycling program. She requested the Bulk Tire rate (tractor tires to be included as bulk) to \$265/ton, passenger car tires to \$10 per tire and truck tires to \$15. Board Member Neves advised again that language shall be set as such to review and adjust rates annually and shall include rates as “not to exceed.”

It was moved by Board Member Neves, seconded by Vice-Chair Matthews and carried (4-0) that the Kings Waste & Recycling Authority (KWRA) Board of Directors:

- 1. Approved the request for a public hearing to increase feeds for the Tire Recycling program***

(4-0 Matthews: Yes; Neves: Yes; Fagundes: Yes; Sharp: Yes; Robertson: Absent)

Item No. 8– Monthly Financial Report

Mrs. Sandhu reported that all expenses were business as usual and Board has ample time to review and were welcome to ask any questions or pose any concerns. Mrs. Sandhu noted that fuel surcharges were being tracked already when paid, but have been highlighted and noted below as row 325.

(No Action Taken)

Item No. 9 – Commodity Sales Report

Mrs. Sandhu reported the commodity sales for the month of April 2022. The Net commodity sales totaled \$18,787.31 with 96.97 tons shipped. The school bin-recycling program collected 7.85 tons with 14 schools participating.

Revenue sharing with Mid-Valley Disposal for the month of April was \$73,026.00

Mrs. Sandhu stated scrap metal and white goods pricing is holding steady.

The Mid Valley Recycling contract began in July 2019 and have processed a total of 26,605.73 tons, with 18,021.51 tons recycled and 8,584.21 tons disposed as residual. A sixty percent diversion is being achieved per the waste composition study conducted in June of 2021.

(No Action Taken)

Item No. 10 - Tonnage Report

Mrs. Sandhu reported 11,673 tons of throughput in the facility for the month of April. KWRA is on track with projected YE totals of 89,148 tons of MSW, 22,990 tons of GW, 82 tons of Food Waste, 9,770 Tons of Recyclables, 843 tons of Metal/White Goods, 5,360 tons of C&D, 510 tons of Tires and 2,987 tons of Misc. items.

Mrs. Sandhu reported as of April 30th 52,829.27 tons of MSW has been sent to Chem Waste, while 21,454.09 tons of MSW has been sent to Avenal for disposal, for a total of 74,283.36 tons of MSW disposed. The tonnages are being monitored very closely and only 58,500 tons will be sent to Chem Waste, the remaining tonnage will be sent to Avenal.

(No Action Taken)

Item No. 11 – Executive Director’s Report

Mrs. Sandhu Reported on the following:

- Chem Waste & Avenal Tonnages: these tonnages are being monitored very closely and staff is limiting the loads going to Chem Waste in order to ensure tonnages do not exceed the contracted 58,500 tons
- GW Agreement: Agreement is being drawn up by legal counsel for a three to five

year term as advised by the TAC. This will give KWRA ample time to RFP and build a composting facility and still secure an outlet for its green, wood and food waste.

- WasteWorks Software Install will occur June 1st and staff is very excited. Training sessions are happening this week and next week.
- PIV Repair was completed on May 2nd. Water was down for one day.
- Fire Panel Upgrade will commence once the PIV has been installed and functioning properly. Staff is awaiting a schedule from Johnson Controls.
- Paint Care: KWRA spends close to \$25,000 annually on disposing of paint. Paint Care will dispose of these materials for free and provide all materials, including a shed to house materials. Transportation would be free as well. KWRA will be entering into a contract with them.
- In Bound Scale: Scale was down May 16-17 and had emergency repairs done to it costing about \$8,000.
- Clean-Ups are underway.
 - Lemoore Clean up was in March and brought in 358.35 tons of waste.
 - Corcoran clean up has brought in 708.14 tons of waste. Clean California has agreed to assist in paying for the cost of the whole clean up.
 - Hanford Clean up is underway and has a few days remaining. Clean California has also assisted the City with charges for this clean up.
- Upcoming Projects:
 - KWRA Policy Manual: KWRA is part of Liebert Cassidy Whitmore and with their assistance and templates will be updating policies and personnel manual. Staff hopes to have this done by end of fiscal year.
 - Lease contract negotiations: Bush Construction, and Hewitson Cattle land leases are expired. These leases will be renewed prior to beginning of FY 22/23.

Item No. 9 – Action Item Task List

- Land Leases

Item 10 - Board Member Comments

Board Member Neves advised to closely watch the trash piles, especially with the heat, BBQ and holidays approaching. It is important to keep the piles pulled back from the building to avoid significant damage in the instance of a fire.

Board Member Fagundes reported everything as very good and going smoothly.

Board Member Sharp invited everyone to attend the Carnegie Museum Opening on June 4th. They will be celebrating Kings County Athletes. There will also be a car show on June 4th. Ms. Sharp also reported the Thursday Night Market Place has begun.

Vice Chair Matthews reported on events commencing once again after the pandemic at the Arbor in Downtown Lemoore. She also stated that she was looking forward to the

City/County Coordinating Meeting hosted by City of Corcoran.

Item 11 - Upcoming Board Meeting Schedule:

Wednesday, June 29, 2022 @ 8:00 AM

Wednesday, July 27, 2022 @ 8:00 AM

~~Wednesday, August 31, 2022 @ 8:00 AM-Canceled~~

Wednesday, September 28, 2022 @ 8:00 AM

~~Wednesday, October 26, 2022 @ 8:00 AM-Canceled~~

Wednesday, November 30, 2022 @ 8:00 AM

~~Wednesday, December 28, 2022 @ 8:00 AM-Canceled~~

KWRA Administration Building
7803 Hanford Armona Road
Hanford, CA 93230

Item No 12 – Adjournment

The meeting adjourned at 9:20 AM



Parveen Sandhu, Interim Executive Director

Item No. 6

Public Hearing: Roll Off Program Fee Increase

The KWRA Roll Off Bin program was originally started as a service program for school recycling. Over the years, the program has evolved into a full-fledged Roll Off Bin Rental program, for Kings County Residents. KWRA has the lowest rates in the Valley. Currently, KWRA charges a \$100 pull charge, applicable tonnage and surcharge fees. There is no time limit for the rental period, provided the bin is active every 14 days. These charges no longer cover the costs of this service-oriented program.

Currently, the program is operating at a \$74,000 deficit. In order to remedy this deficit, the Interim Executive Director has proposed the following rate increases not to exceed \$275 pull charge and a \$100 Trip charge for blocked access/locked gates.

FY 21-22		FY 22-23
\$184,087.27	Total Expenditures	\$189,584.80
\$110,350	Total Revenues	\$192,675
(\$73,737.27)	Total Program Outcome	\$3,090.20

It is requested that the KWRA Board of Directors:

- 1. Approve the fee increase effective July 1, 2022, for the Roll Off Bin Rental Program not to exceed \$275/pull charge and a \$100 trip charge for any blocked bins/locked gates and set to be reviewed and adjusted annually.***

Item No. 7

Public Hearing: Tire Recycling Program Rate Increase

In April of 2021, KWRA entered into a contract for tire recycling with Shamrock Tires. At that time, the rate agreed upon was \$100/ton with a \$300 transportation fee for each roll off container full of recyclable tires. Shamrock has been an excellent partner and waived the transportation fee for some time, as they were able to implement logistical efficiencies to their operation to accommodate KWRA. Due to drastic changes in the economy and availability of products, fuel and materials, Shamrock informed KWRA in January 2022 of a rate increase to \$160/ton and would no longer be able to waive the transportation fee. Due to this increase and the drastic increase in tires the Authority is receiving, the tire-recycling program will end FY 21/22 in a deficit.

To correct this deficit, KWRA must increase tire fees. KWRA is not competitive with surrounding facilities, as the Authority is the lowest priced facility within the Valley. Currently, KWRA's fees for tire disposal is: \$125/ton for bulk tires, \$3 each for passenger vehicle tires, \$6 each for Semi-Truck tires and \$12 each for tractor tires. The Interim Executive Director is proposing increasing rates not to exceed \$300/ton for bulk tires, \$20 each for passenger vehicle tires and \$30 each for Semi-Truck tires (tractor tires would be included in the bulk price) and a

FY 21-22		FY 22-23
\$117,923.19	Total Expenditures	\$141,069.47
\$60,248	Total Revenues	\$177,719.22
(\$57,675.19)	Total Program Outcome	\$33,985.96

It is requested that the KWRA Board of Directors:

- 1. Approve the fee increase, effective July 1, 2022, for the Tire Recycling fees, not to exceed \$300/ton for bulk tires, \$20 each for passenger vehicle tires and \$30 each for Semi-Truck tires and set to be reviewed and adjusted annually.***

Item No. 8

GW Agreement Amendment with Kochergen Farms Composting

On July 1, 2020, Kings Waste & Recycling Authority (KWRA) entered into an agreement with Kochergen Farms Composting (KFC) for the processing of green, wood, and food waste (Organics). The agreement was extended for an additional six months, expiring December 31, 2021. Since that date, both parties have been operating on a month to month basis abiding by the terms of the agreement.

The second amendment is extending the life of the agreement for an additional three years, to June 20, 2026, with two (1) year extensions. The extension of this agreement allows to fulfill SB 1383 requirements for capacity planning and the outlet of processing organic material. If KWRA wishes to pursue onsite composting operations, this amendment allows for the continual processing of organic material while such planning is considered and implemented. Per ton processing charges have increased from \$17 for green waste to \$26 (including transportation) and from \$20 for wood waste to \$25 plus a \$300 transportation fee per load.

The procurement requirements for each jurisdiction or member agency set forth by SB 1383 can also be met via this agreement. KFC is willing to backhaul compost to KWRA for each jurisdiction for the purchase price of \$23 per ton. Direct delivery prices have also been established ranging from \$26 to \$28 per ton and vary due to distance of delivery for each member agency.

It is requested that the KWRA Board of Directors:

- 1. Authorize the KWRA Interim Executive Director to sign the second amendment with Kochergen Farms Compositing.***

Item No. 9

Adopt Fiscal Year 2022/23 Budget

On May 25, 2022, KWRA presented the proposed FY 22/23 budget as a study session during the regular meeting. There were no recommended changes to the budget by the Board of Directors or the Technical Advisory Committee, as presented.

It is requested that the KWRA Board of Directors:

- 1. Approve and adopt the proposed 2022/23 budget.***

**PROPOSED FISCAL YEAR 2022/2023
KINGS WASTE & RECYCLING AUTHORITY OPERATING BUDGET**

	FY 21/22	FY 22/23	
TOTAL PROJECTED TONNAGE	132,340	138,985	6,645
TOTAL PROJECTED LANDFILLED	87,931	92,056	4,124

REVENUE ACCOUNT NAME	ACCT NUMBER	APPROVED 20/21 REV.	YE EST. 20/21REV.	APPROVED 21/22 REV.	YE EST 21/22 REV	PROPOSED 22/23 REV	% of REV.	\$ INC/DEC from 21/22 YE EST	\$ INC/DEC from 21/22 Budget
GATE FEES/TPM	13-0000	\$7,490,795	\$7,714,438	\$7,207,816	\$7,260,902	\$7,459,415	77.01%	198,513.00	251,598.61
MSW		\$5,699,941	\$5,733,493	\$5,267,346	\$5,421,347	\$5,494,306	56.73%	72,959.00	226,960.00
GW		\$957,847	\$999,643	\$1,007,063	\$955,265	\$930,989	9.61%	(24,276.00)	(76,074.14)
C&D		\$288,739	\$363,877	\$335,069	\$291,841	\$323,761	3.34%	31,920.00	(11,308.06)
Recyclables		\$358,362	\$427,722	\$435,782	\$416,198	\$427,725	4.42%	11,527.00	(8,056.69)
Misc.		\$185,906	\$189,703	\$162,557	\$176,251	\$282,634	2.92%	106,383.00	120,077.49
INTEREST - ALL FUNDS	84000	\$40,000	\$55,344	\$40,000	\$40,155	\$40,000	0.41%	(155.00)	0.00
PROPERTY RENTAL INCOME (LEE/BUSH/HEWITSON)	84002	\$14,117	\$14,117	\$14,117	\$14,117	\$14,117	0.15%	0.00	0.00
LATE FEES	87189	\$0	\$14,158	\$0	\$8,354	\$0	0.00%	(8,354.00)	0.00
SURPLUS SALES	88007	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
BIN RENTAL LATE FEE	83034	\$0	\$0	\$0	\$5,040	\$0	0.00%	(5,040.00)	0.00
PULL CHARGES	88008	\$119,683	\$114,873	\$118,431	\$106,200	\$201,791	2.08%	95,591.00	83,359.73
MISCELLANEOUS RECYCLING REVENUE	88025	\$0	\$1,743	\$0	\$470	\$15,000	0.15%	14,530.00	15,000.00
OUTLAW WARRANTS	88027	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
OTHER RECYCLING REVENUE (ALIANZA, SCHNITZER)	88037	\$55,000	\$87,067	\$70,000	\$125,328	\$103,024	1.06%	(22,304.00)	33,024.00
COMMODITY SALES	88048	\$550,000	\$613,696	\$693,929	\$929,730	\$861,860	8.90%	(67,870.00)	167,931.00
TRANSFER IN	89000	\$0	\$0	\$50,000	\$990,500	\$50,000	10.23%	50,000.00	940,500.00
TOTAL REVENUES		\$8,269,595	\$8,615,436	\$8,194,294	\$8,540,296	\$9,685,707	100%	254,911.00	1,491,413.34

OPERATING EXPENSES	ACCT NUMBER	APPROVED 20/21 EXP.	YE EST. 20/21	APPROVED 21/22 EXP.	YE EST 21/22 EXP	PROPOSED 22/23 EXP	% of EXP.	\$ INC/DEC from 21/22 YE EST	\$ INC/DEC from 21/22 Budget
EQUIP MAINT/PLANT REPAIRS/MAINT SUPPLIES	92019	\$125,004	\$87,937	\$92,105	\$128,517	\$149,188	1.13%	4,168.06	32,899.00
FUEL EXPENSE	92023	\$80,445	\$69,166	\$82,117	\$112,431	\$150,673	1.00%	12,951.00	(1,672.00)
SHOP SUPPLIES	92024	\$6,602	\$2,825	\$4,200	\$5,326	\$6,644	0.05%	1,375.00	2,402.00
SAFETY EQUIP - RADIOS	92009	\$3,300	\$260	\$1,300	\$718	\$1,600	0.02%	1,040.00	2,000.00
SI&G MAINT./ JANITORIAL / GROUNDS	92021	\$84,923	\$63,243	\$64,921	\$53,600	\$74,368	0.79%	1,678.00	20,002.00
MISC OPERATING EXPENSE - MRF	92028	\$22,528	\$11,367	\$18,607	\$12,356	\$19,644	0.23%	7,240.00	3,921.00
SMALL TOOLS	92062	\$7,107	\$2,292	\$1,500	\$2,196	\$2,500	0.02%	(792.33)	5,607.00
SPECIAL DEPT EXP-RFP	92063	\$500	\$500	\$50,500	\$28,243	\$20,000	0.62%	50,000.00	(50,000.00)
TIRE DISPOSAL PROGRAM (300 TONS @ \$200/TON EST)	92121	\$60,000	\$49,414	\$45,000	\$83,334	\$109,440	0.55%	(4,413.97)	15,000.00
C&D RECYCLING PROGRAM 4442 TONS @ \$39 PER TON, 12/TON TRANS	92080	\$226,542	\$288,238	\$290,955	\$281,521	\$304,368	3.56%	2,717.00	(64,413.00)
COMMODITY EXPENSES (RECYCLABLE PROCESSING) \$85/TON	92081	\$892,729	\$989,271	\$1,025,849	\$1,025,609	\$1,101,153	12.55%	36,578.00	(133,120.00)
ENVIR. HEALTH SERV. (COMPOST/MRF/UNDERGROUND)	92129	\$14,420	\$14,420	\$14,420	\$14,420	\$14,420	0.18%	0.00	0.00
MRF PERMITS/UNDERGROUND TANKS	92083	\$4,178	\$2,960	\$4,238	\$3,321	\$4,375	0.05%	1,278.00	(60.00)
WMI DISPOSAL (\$28.13 TO \$28.58)	92123	\$3,454,148	\$3,388,787	\$3,263,346	\$3,191,152	\$3,683,922	39.91%	(125,441.00)	190,802.00
KWRA RECYCLING PROGRAM	92124	\$65,990	\$68,124	\$86,100	\$65,332	\$86,100	1.05%	17,976.00	(20,110.00)
HOUSEHOLD HAZARDOUS WASTE PROGRAM	92086	\$123,731	\$111,141	\$116,303	\$99,724	\$106,784	1.42%	5,162.00	7,428.00
FUEL SURCHARGE	82228725	\$0	\$0	\$0	\$0	\$0	0%	\$0.00	\$0.00
TRANSPORTATION (PROCTOR) 9.50/ton REFUSE, \$14 RECYCLE, \$12 C&D)	82229050	\$0	\$0	\$0	\$0	\$0	0%	\$0.00	\$0.00
WOOD AND GREENWASTED HAULING (KOCHERGEN) @ \$17&20	92093	\$418,001	\$420,465	\$474,324	\$399,120	\$620,099	5.80%	53,859.00	(56,323.00)
STATE IWM FUND @ 1.40	93046	\$122,767	\$116,531	\$81,900	\$81,900	\$81,900	1.00%	(34,631.00)	40,867.00
SJVUAPCD (AIR POLLUTION)	97125	\$40	\$40	\$40	\$40	\$40	0.00%	0.00	0.00
SALARIES	various	\$1,751,564	\$1,627,406	\$1,520,287	\$1,574,627	\$1,587,638	18.59%	(107,119.00)	231,277.00
TOTAL MRF EXPENSES		\$7,464,519	\$7,314,387	\$7,238,012	\$7,163,487	\$8,124,856	88.52%	(76,375.24)	226,507.00

CORCORAN SITE (720001)	ACCT NUMBER	APPROVED 20/21 EXP.	YE EST. 20/21EXP.	APPROVED 21/22 EXP.	YE EST 21/22 EXP	PROPOSED 22/23 EXP	% of EXP.	\$ INC/DEC from 21/22 YE EST	\$ INC/DEC from 21/22 Budget
CORCORAN LANDFILL LAB FEES	92123	\$5,000	\$9,862	\$12,000	\$3,146	\$14,000	0.15%	2,138.40	(7,000.00)
SCS ENGINEERS - WDR COMPLIANCE	92082	\$19,200	\$19,200	\$19,200	\$19,200	\$19,200	0.23%	0.00	0.00
OPERATING COSTS (MISC. COSTS)	92128	\$22,463	\$554	\$15,188	\$498	\$15,090	0.19%	14,634.00	7,275.00
POSTCLOSURE MAINTENANCE PLEDGE OF REVENUE SUBTOTAL		\$46,663	\$29,616	\$46,388	\$22,844	\$48,290		16,772.40	275.00
TRANSFER OUT LANDFILL CIP	96000			\$17,417	\$17,417	\$8,971	100.00%	17,417.00	(17,417.00)
CORRECTIVE ACTION PLEDGE OF REVENUE	93054	\$6,202	\$0	\$6,165	\$6,165	\$6,418	0.08%	6,165.00	37.00
CLOSED LANDFILL INPSECTION - EHS	92129	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
SWRCB - ANNUAL FEE	92084	\$60,000	\$57,168	\$60,000	\$59,683	\$65,000	0.73%	2,832.00	0.00
TOTAL CORCORAN SITE		\$113,160	\$87,079	\$130,265	\$106,404	\$128,974	1.59%	59,958.80	52 (16,830.00)

HANFORD LANDFILL (700001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
HANFORD LANDFILL LAB FEES	92126	\$10,000	\$14,215	\$16,000	\$7,164	\$16,000	0.20%	1,785.00	(6,000.00)
SCS ENGINEERS - GAS REPORTS	92127	\$5,500	\$9,463	\$8,935	\$4,538	\$9,000	0.11%	(528.35)	(3,434.74)
SCS ENGINEERS - WDR COMPLIANCE	82092	\$19,200	\$19,200	\$19,200	\$19,200	\$19,200	0.23%	0.00	0.00
OPERATING COSTS (MISC. COSTS)	92128	\$2,282	\$2,103	\$40,818	\$2,643	\$44,645	0.03%	38,714.69	(38,536.18)
CLOSURE/FLARE MAINTENANCE	92131	\$60,000	\$25,551	\$10,000	\$7,077	\$10,000	0.73%	(15,551.22)	50,000.00
POSTCLOSURE MAINTDNANCE PLEDGE OF REVENUE SUBTOTAL		\$96,982	\$70,533	\$94,953	\$40,622	\$98,845	1.19%	24,420.12	
TRANSFER OUT - LANDFILL CIP	96000			\$88,787	\$88,787	\$45,730	100.00%	88,786.80	(88,786.80)
CORRECTIVE ACTION PLEDGE OF REVENUE	93054	\$10,838	\$1,664	\$14,214	\$420	\$14,838	0.13%	12,550.01	(3,375.73)
SJVAPCD (FLARE PERMIT)	92125	\$1,078	\$980	\$1,100	\$980	\$1,100	0.01%	120.00	(22.00)
CLOSED LANDFILL INSPECTION - EHS	82228708	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
SWRCB - ANNUAL FEE	82228712	\$60,000	\$57,168	\$60,000	\$59,683	\$65,000	0.73%	2,832.00	0.00
CORRECTIVE ACTION PLAN (KEVERLINE & MARTINEZ)	92130	\$3,000	\$0	\$1,000	\$1,000	\$1,000	0.04%	1,000.00	2,000.00
TOTAL HANFORD LANDFILL		\$172,193	\$130,640	\$260,348	\$191,787	\$226,808	2.11%	154,129.05	(88,155.45)

HOUSTON AVE SITE (710001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
HOUSTON LANDFILL LAB FEES	92126	\$5,000	\$4,706	\$5,000	\$2,893	\$5,000	0.06%	293.60	0.00
SCS ENGINEERS - WDR COMPLIANCE	92082	\$19,200	\$19,200	\$19,200	\$16,481	\$19,200	0.23%	0.00	0.00
OPERATING COSTS (MISC. COSTS)	92128	\$5,000	\$295	\$5,000	\$354	\$5,000	0.06%	4,705.00	0.00
CORRECTIVE ACTION PLEDGE OF REVENUE	93054	\$7,515	\$5,251	\$7,605	\$4,003	\$7,917	0.09%	2,354.50	(90.00)
TRANSFER OUT - LANDFILL CIP	96000			\$24,488	\$24,488	\$12,612	0.00%	24,487.64	(24,487.64)
CLOSED LANDFILL INPSECTION - EHS	92129	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
SWRCB - ANNUAL FEE	92084	\$60,000	\$57,168	\$60,000	\$59,683	\$65,000	0.73%	2,832.00	0.00
REMEDIAION (BRICK LINED PITS COST SHARE)	92085	\$25,000	\$0	\$25,000	\$25,000	\$25,000	0.31%	25,000.00	0.00
TOTAL HOUSTON AVE SITE		\$122,010	\$86,915	\$146,588	\$133,197	\$140,024	1.49%	59,672.74	(24,577.64)

KETTLEMAN SITE (740001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
CLOSED LANDFILL INPSECTION - EHS	92129	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
WEED CONTROL	92003	\$500	\$0	\$1,500	\$0	\$1,500	0.01%	1,500.00	(1,000.00)
TOTAL KETTLEMAN SITE		\$795	\$295	\$1,795	\$295	\$1,795	0.01%	1,500.00	(1,000.00)

LEMOORE SITE (730001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
CLOSED LANDFILL INPSECTION - EHS	92129	\$295	\$295	\$295	\$465	\$295	0.00%	0.00	0.00
WEED CONTROL	92003	\$500	\$0	\$1,500	\$3,010	\$1,500	0.01%	1,500.00	(1,000.00)
TOTAL LEMOORE SITE		\$795	\$295	\$1,795	\$3,475	\$1,795	0.01%	1,500.00	(1,000.00)

PLYMOUTH SITE (750001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
CLOSED LANDFILL INSPECTION - EHS	92129	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
WEED CONTROL	92003	\$500	\$0	\$1,500	\$0	\$1,500	0.01%	1,500.00	(1,000.00)
TOTAL PLYMOUTH SITE		\$795	\$295	\$1,795	\$295	\$1,795	0.01%	1,500.00	(1,000.00)

STRATFORD SITE (760001)	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
CLOSED LANDFILL INPSECTION - EHS	92129	\$295	\$295	\$295	\$295	\$295	0.00%	0.00	0.00
MIS OPERATING COSTS (SGMA)	92128	\$200	\$401	\$600	\$432	\$600	0.00%	199.00	(400.00)
WEED CONTROL	92003	\$500	\$1,500	\$0	\$0	\$1,500	0.01%	(1,500.00)	500.00
TOTAL STRATFORD SITE		\$995	\$2,196	\$895	\$727	\$2,395	0.01%	(1,301.00)	100.00

TOTAL OPERATING EXPENSES		\$7,875,262	\$7,622,101	\$7,781,493	\$7,599,667	\$8,628,442	95.17%	200,584.35	94,043.91
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OVERHEAD EXPENSES	ACCT	APPROVED	YE EST.	PROPOSED	YE EST.	PROPOSED	% of	\$ INC/DEC	\$ INC/DEC
	NUMBER	20/21 EXP.	20/21 EXP.	21/22 EXP.	21/22 EXP.	22/23 EXP.	EXP.	from 21/22 YE EST	from 21/22 Budget
UNIFORMS	92004	\$20,644	\$11,705	\$12,000	\$8,721	\$11,600	0.25%	295.00	8,644.00
TELEPHONE/FAX	92006	\$3,233	\$2,809	\$2,880	\$2,538	\$2,952	0.04%	71.00	353.00

141	TELECOM	92006	\$5,235	\$5,272	\$4,695	\$0	\$5,250	0.06%	(577.21)	539.73
142	INSURANCE	92014	\$96,856	\$86,341	\$102,942	\$96,748	\$118,173	1.18%	16,601.00	(6,086.00)
143	OFFICE EXPENSES	92018	\$19,445	\$15,282	\$17,230	\$13,159	\$14,440	0.24%	1,948.00	2,215.00
144	MEMBERSHIPS	92027	\$4,955	\$5,124	\$5,490	\$4,511	\$5,560	0.06%	366.00	(535.00)
145	BANK CHARGES	92030	\$300	\$694	\$750	\$638	\$800	0.00%	56.00	(450.00)
146	POSTAGE & FREIGHT	92033	\$2,528	\$2,536	\$2,750	\$2,539	\$3,300	0.03%	214.00	(222.00)
147	SCALEHOUSE - PROGRAM MAINT CONTRACT/UPDATES	92036	\$20,000	\$890	\$25,000	\$25,000	\$28,000	0.24%	24,110.00	(5,000.00)
148	LEGAL COST	92038	\$40,000	\$50,098	\$65,000	\$40,030	\$65,000	0.49%	14,902.30	(25,000.00)
149	ANNUAL AUDIT	92046	\$15,700	\$13,947	\$15,700	\$13,042	\$16,250	0.19%	1,753.00	0.00
150	EQUIPMENT LEASE/PURCHASE	92057	\$2,232	\$2,046	\$600	\$728	\$608	0.03%	(1,446.00)	1,632.00
151	SECURITY/FIRE ALARMS	92087	\$13,131	\$13,164	\$13,665	\$15,500	\$13,965	0.16%	501.00	(534.00)
152	TRAVEL & EXPENSES	92090	\$24,000	\$39	\$24,000	\$926	\$15,000	0.29%	23,961.00	0.00
153	UTILITIES	92094	\$44,702	\$46,493	\$48,477	\$51,362	\$56,170	0.55%	1,984.00	(3,775.00)
154	TRAINING	92110	\$12,000	\$8,310	\$15,000	\$6,909	\$15,000	0.15%	6,690.32	(3,000.00)
155	COUNTY STAFF REIMBURSE (COST PLAN ALLOC.)	93038	\$21,599	\$21,599	\$14,489	\$14,489	\$6,276	0.26%	(7,110.00)	7,110.00
156	INFO TECH SERVICES - DATA PROCESSING	93048	\$15,356	\$15,780	\$17,540	\$16,839	\$17,555	0.19%	1,760.44	(2,184.00)
157	BAD DEBTS	93059	\$2,000	\$2,400	\$2,000	\$0	\$2,300	0.02%	(400.00)	0.00
158	FIXED ASSET PURCHASES	94000			\$0	\$0	\$990,500	0.00%	0.00	0.00
159	SCALEHOUSE - SUPPLIES (TICKET FORMS,DTC.)				\$0			0.00%	0.00	0.00
160	SCALE MAINTENANCE				\$0			0.00%	0.00	0.00
161	RATE SIGN UPDATE				\$5,000	\$0	\$5,000	0.00%	5,000.00	(5,000.00)
162	TOTAL OVERHEAD EXPENSES		\$363,916	\$304,528	\$395,208	\$313,679	\$1,393,699	4.45%	90,679.85	(31,292.27)

	APPROVED 20/21	YE EST. 20/21	PROPOSED 21/22	YE EST 21/22	PROPOSED 22/23	% of	\$ INC/DEC from 21/22 Proj	\$ INC/DEC from 21/22 Budget
TOTAL REVENUE	\$8,269,595	\$8,615,436	\$8,194,294	\$8,540,296	\$9,685,707		(421,142.34)	\$ 75,301
TOTAL EXPENDITURES	\$8,239,178	\$7,926,630	\$8,176,701	\$7,913,347	\$10,022,141		250,071.68	\$ 62,477
BUDGET SHORTFALL/OVERAGE	\$30,417	\$688,806	\$17,592	\$626,949	-\$336,434		(671,214.01)	\$ 12,825

OTHER KWRA FUND BALANCES	
710360 - KWRA GENERAL FUNDS	\$3,200,591
710365 PERS - UAL	\$331,538
710390 - EQUIPMENT REPAIR/REPLACEMENT	\$668,152
710415- KWRA RESERVES	\$1,684,071
710416 - LANDFILL CIP	\$106,687
TOTAL BEGINNING BALANCES- ALL FUNDS	\$5,991,039

	YE FUND BALANCES			
	FY21/22	FY 20/21	FY FY 18/19	FY 17/18
\$ 331,538.00	\$ 3,200,591.32	\$ 1,938,608.42	\$ 1,319,566.35	
\$ 668,152.00	\$ 427,021.23	\$ 464,642.45	\$ 463,927.93	
\$ 1,684,071.00	\$ 683,152.17	\$ 563,490.68	\$ 576,875.19	
\$ 106,687.00	\$ 1,744,070.65	\$ 1,881,924.36	\$ 1,838,176.62	
	-	-	-	

181	Fund 710390 Equipment Replacement	\$668,152
182	Capital Contribution -71008 Transfer In from Operating Fund	\$1,536,458
183	Interest	\$1,870
184	Camera System	\$40,000
185	Broom	\$40,000
186	HVAC-Front Office	\$15,000
187	Loader Tires	\$28,000
188	Ergonomic Office Furniture/Equipment	\$50,000
189	Asphalt /Sealant Roads	\$200,000
190	Roll Off Truck KW-5	\$200,000
191	Loader (JD-7 Replacement) with Grapple Bucket	\$350,000
192	Gator	\$12,500
193	Pit/MRF Lighting System	\$25,000
194	PIV #2	\$15,000
195	Mattress Shed	\$15,000
196	Total One Time Capital Expenditures	990,500
197		
198	Roll Off Truck KW-10	\$27,500

Item No. 10

Monthly Financial Report

- A. Balance Sheet Review
- B. Budget Review
- C. Review of Monthly Warrants

(Not an Action Item)

**KWRA
Balance Sheet
FY 21-22**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
710360 - Operating Fund	\$3,049,808.21	\$3,171,510.51	3,091,031.72	\$3,447,281.78	\$3,781,645.43	\$3,764,571.82	\$4,126,770.78	\$3,680,972.37	\$3,671,379.61	\$3,380,640.79	\$3,783,723.32	
710365 - KWRA PERS UAL	\$377,064.23	\$377,064.23	\$377,064.23	\$377,672.29	\$377,672.29	\$377,672.40	\$378,337.88	\$378,337.99	\$378,337.88	\$378,976.80	\$378,976.80	
710390 - KWRA Equip. Replacement	\$685,357.98	\$683,152.17	\$703,152.17	\$689,005.32	\$689,005.32	\$689,005.32	\$689,502.44	\$689,502.44	\$689,502.44	\$689,972.14	\$689,972.14	
710415 - KWRA Reserve Fund	\$1,719,225.43	\$1,716,801.43	\$1,716,876.46	\$1,717,076.01	\$1,717,076.01	\$1,717,078.18	\$1,720,156.58	\$1,710,156.58	\$1,710,156.58	\$1,713,106.11	\$1,667,931.21	
710416 Lanfill CIP	\$0.00	\$130,692.00	\$130,692.00	\$130,787.90	\$130,787.90	\$106,783.93	\$107,001.09	\$107,001.09	\$107,001.09	\$107,181.79	\$107,181.79	

County of Kings
 FEBG001 Detail Budget
 Accounting Period 11/2022
 Period End Date 05/31/2022
 92% of Year Lapsed
 Budget Version CB - Current Budget

7 710360 OPERATING FUND

8 710360 Revenues

		Current Period			Year to Date			Annual Estimate	Unrealized Estimate	% Rev
		Budget	Actual	%Rev	Budget	Actual	%Rev			
11	84000 - Interest On Current Deposits	3,333.33	0.00	0%	36,666.67	17,570.43	48%	40,000.00	22,429.57	44%
12	84002 - Rents And Concessions	1,176.42	0.00	0%	12,940.58	14,117.50	109%	14,117.00	-0.50	100%
13	87162 - Dump Site Users - Flat Fee	9,642.17	15,423.00	160%	106,063.83	119,492.66	113%	115,706.00	-3,786.66	103%
14	87163 - Dump Site Users - Tonnage	591,009.08	727,527.13	123%	6,501,099.92	6,540,946.22	101%	7,092,109.00	551,162.78	92%
15	87189 - Fees For Services	0.00	2,102.18		0.00	10,183.55		0.00	-10,183.55	
16	88008 - Other Sales	9,869.25	10,700.00	108%	108,561.75	97,200.00	90%	118,431.00	21,231.00	82%
17	88025 - Other Revenue	0.00	0.00		0.00	392.05		0.00	-392.05	
18	88037 - Misc. Recycling	5,833.33	9,232.33	158%	64,166.67	110,508.48	172%	70,000.00	-40,508.48	158%
19	88048 - Commodity Sales	57,827.42	70,393.77	122%	636,101.58	865,886.11	136%	693,929.00	-171,957.11	125%
20	89000 - Revenue Transfer In	4,166.67	50,000.00	1,200%	45,833.33	50,000.00	109%	50,000.00	0.00	100%
21	FUND TOTAL 710360 - KC Waste Mgmt Authority	682,857.67	885,378.41	130%	7,511,434.33	7,826,297.00	104%	8,194,292.00	367,995.00	96%

23 710360 Expenses

	Account	Current Period			Year To Date			Encumbrance	Budget	Balance	BDGT
		Budget	Actual	% EXP	Budget	Actual	% EXP				
26	91000 - Regular Employees	85,873.50	67,384.35	78%	944,608.50	1,012,117.16	107%	0.00	1,030,482.00	18,364.84	98%
27	91002 - Special Pays	1,666.67	0.00	0%	18,333.33	0.00	0%	0.00	20,000.00	20,000.00	0%
28	91003 - Overtime	0.00	1,489.78	0%	0.00	6,461.29	0%	0.00	0.00	(6,461.29)	0%
29	91004 - Holiday in Lieu	0.00	0.00	0%	0.00	2,913.08	0%	0.00	0.00	(2,913.08)	0%
30	91005 - Retirement	12,635.75	8,973.79	71%	138,993.25	119,374.69	86%	0.00	151,629.00	32,254.31	79%
31	91007 - Health Insurance	13,896.50	12,376.34	89%	152,861.50	148,408.45	97%	0.00	166,758.00	18,349.55	89%
32	91008 - Management Life Insurance	107.42	28.80	27%	1,181.58	624.80	53%	0.00	1,289.00	664.20	48%
33	91010 - Insurance - Workers Comp	5,250.00	0.00	0%	57,750.00	62,445.00	108%	0.00	63,000.00	555.00	99%
34	91011 - Unemployment Insurance	700.00	0.00	0%	7,700.00	8,153.73	106%	0.00	8,400.00	246.27	97%
35	91012 - Social Security - Medicare	6,560.75	4,879.24	74%	72,168.25	72,328.44	100%	0.00	78,729.00	6,400.56	92%
36	92003 - Weed Control	450.42	0.00	0%	4,954.58	1,755.89	35%	0.00	5,405.00	3,649.11	32%
37	92004 - Clothing & Personal Supplies	1,000.00	458.25	46%	11,000.00	8,239.16	75%	0.00	12,000.00	3,760.84	69%
38	92006 - Communications	631.25	231.14	37%	6,943.75	2,322.80	33%	0.00	7,575.00	5,252.20	31%
39	92009 - Radio Communications	108.33	0.00	0%	1,191.67	570.18	48%	0.00	1,300.00	729.82	44%
40	92014 - Insurance	8,578.50	0.00	0%	94,363.50	96,747.52	103%	0.00	102,942.00	6,194.48	94%
41	92018 - Office Equipment & Supplies	1,435.83	996.64	69%	15,794.17	10,690.48	68%	0.00	17,230.00	6,539.52	62%
42	92019 - Maintenance - Equipment	7,675.42	5,659.02	74%	84,429.58	97,358.77	115%	0.00	92,105.00	(5,253.77)	106%
43	92021 - Maintenance - S. I. & G.	5,410.08	2,641.06	49%	59,510.92	41,375.27	70%	0.00	64,921.00	23,545.73	64%
44	92023 - Fuel And Oil	6,843.08	0.00	0%	75,273.92	99,557.83	132%	0.00	82,117.00	(17,440.83)	121%
45	92024 - Shop Supplies	350.00	427.80	122%	3,850.00	4,561.90	118%	0.00	4,200.00	(361.90)	109%
46	92027 - Memberships	457.50	0.00	0%	5,032.50	4,311.00	86%	0.00	5,490.00	1,179.00	79%
47	92028 - Miscellaneous	1,550.58	179.62	12%	17,056.42	10,866.49	64%	0.00	18,607.00	7,740.51	58%
48	92030 - Bank Charges	62.50	92.66	148%	687.50	594.24	86%	0.00	750.00	155.76	79%
49	92033 - Postage And Freight	229.17	0.00	0%	2,520.83	1,983.47	79%	0.00	2,750.00	766.53	72%
50	92036 - Computer Software	2,083.33	5,000.00	240%	22,916.67	6,485.09	28%	14,599.67	25,000.00	3,915.24	84%
51	92038 - Legal	5,416.67	1,089.70	20%	59,583.33	35,845.13	60%	0.00	65,000.00	29,154.87	55%
52	92046 - Auditing & Accounting	1,308.33	0.00	0%	14,391.67	13,041.77	91%	0.00	15,700.00	2,658.23	83%
53	92057 - Rents & Leases - Equipmt	50.00	0.00	0%	550.00	728.13	132%	0.00	600.00	(128.13)	121%
54	92062 - Small Tools & Instruments	125.00	231.93	186%	1,375.00	1,681.09	122%	0.00	1,500.00	(181.09)	112%
55	92063 - Special Dept	4,208.33	0.00	0%	46,291.67	28,242.82	61%	0.00	50,500.00	22,257.18	56%
56	92080 - C & D Recycling	24,246.25	31,439.68	130%	266,708.75	252,731.03	95%	0.00	290,955.00	38,223.97	87%
57	92081 - Commodity Expenses	85,487.42	89,240.16	104%	940,361.58	915,603.95	97%	0.00	1,025,849.00	110,245.05	89%
58	92082 - Ground Water Monitoring	4,800.00	0.00	0%	52,800.00	39,334.50	74%	0.00	57,600.00	18,265.50	68%
59	92083 - MRF Permits/Ugrnd Tanks	353.17	1,040.00	294%	3,884.83	2,217.06	57%	0.00	4,238.00	2,020.94	52%

60	92084 - SWRCB/AFRS	15,000.00	0.00	0%	165,000.00	179,049.00	109%	0.00	180,000.00	951.00	99%
61	92085 - Monitoring & Geo Filing	2,083.33	0.00	0%	22,916.67	0.00	0%	0.00	25,000.00	25,000.00	0%
62	92086 - HHW event	9,691.92	1,199.53	12%	106,611.08	76,172.17	71%	0.00	116,303.00	40,130.83	65%
63	92087 - Waste Diversion - Security	1,138.75	0.00	0%	12,526.25	12,630.62	101%	0.00	13,665.00	1,034.38	92%
64	92090 - Travel	2,000.00	0.00	0%	22,000.00	1,059.02	5%	0.00	24,000.00	22,940.98	4%
65	92093 - Compost	39,527.00	0.00	0%	434,797.00	292,923.68	67%	0.00	474,324.00	181,400.32	62%
66	92094 - Utilities	4,039.75	3,992.54	99%	44,437.25	42,803.50	96%	0.00	48,477.00	5,673.50	88%
67	92110 - Training	1,250.00	0.00	0%	13,750.00	5,168.22	38%	0.00	15,000.00	9,831.78	34%
68	92121 - Tire Disposal	3,750.00	6,787.60	181%	41,250.00	69,996.69	170%	0.00	45,000.00	(24,996.69)	156%
69	92123 - Disposal Contract	272,945.50	275,811.67	101%	3,002,400.50	2,772,882.46	92%	0.00	3,275,346.00	502,463.54	85%
70	92124 - Recycling Program	7,175.00	6,366.00	89%	78,925.00	59,782.00	76%	0.00	86,100.00	26,318.00	69%
71	92125 - SJVUAPCD/Air Pollution	95.00	0.00	0%	1,045.00	1,020.00	98%	0.00	1,140.00	120.00	89%
72	92126 - Landfill Lab Fees	1,750.00	202.00	12%	19,250.00	12,702.00	66%	0.00	21,000.00	8,298.00	60%
73	92127 - Semi-Annual Gas Reporting	744.58	0.00	0%	8,190.42	3,781.25	46%	0.00	8,935.00	5,153.75	42%
74	92128 - Operating Cost	5,133.83	171.70	3%	56,472.17	3,264.48	6%	0.00	61,606.00	58,341.52	5%
75	92129 - Closed Landfill Inspect. - EHS	1,373.75	0.00	0%	15,111.25	16,654.50	110%	0.00	16,485.00	(169.50)	101%
76	92130 - Corrective Action Plan Conting	83.33	0.00	0%	916.67	0.00	0%	0.00	1,000.00	1,000.00	0%
77	92131 - Flare Maintenance	833.33	40.01	5%	9,166.67	5,347.45	58%	0.00	10,000.00	4,652.55	53%
78	92141 - Rate Sign Update	416.67	0.00	0%	4,583.33	0.00	0%	0.00	5,000.00	5,000.00	0%
79	93038 - Cost Allocation Plan Charges	1,207.42	0.00	0%	13,281.58	14,489.00	109%	0.00	14,489.00	0.00	100%
80	93046 - State Surcharge AB2448	6,825.00	4,889.46	72%	75,075.00	74,510.93	99%	0.00	81,900.00	7,389.07	91%
81	93048 - Info Tech Services	1,461.67	1,401.95	96%	16,078.33	15,719.55	98%	0.00	17,540.00	1,820.45	90%
82	93054 - Corr Action Pledge Of Rev	2,332.00	0.00	0%	25,652.00	14,556.47	57%	0.00	27,984.00	13,427.53	52%
83	93059 - Bad Debt	166.67	0.00	0%	1,833.33	0.00	0%	0.00	2,000.00	2,000.00	0%
84	96000 - Transfer Out	10,891.00	0.00	0%	119,801.00	130,692.00	109%	0.00	130,692.00	0.00	100%
85	710360 - KC Waste Mgmt Authority - Total	681,467.25	534,722.42	78%	7,496,139.75	6,914,877.20	92%	14,599.67	8,177,607.00	1,248,130.13	85%

89 **710365 - KWRA PERS UAL**

90 **710365 Revenues**

	Current Period			Year to Date			Annual Estimate	Unrealized Estimate	% Rev
	Budget	Actual	%Rev	Budget	Actual	%Rev			
91									
92									
93	84000 - Interest On Current Deposits	0.00	0.00	0.00	1,912.68		0.00	-1,912.68	
94	FUND TOTAL 710365 - KWRA PERS UAL	0.00	0.00		1,912.68		0.00	-1,912.68	

97 **710365 - Expenses**

	Current Period			Year To Date			Annual Estimate	Unrealized Estimate	% Rev
	Budget	Actual	%Rev	Budget	Actual	%Rev			
98									
99	91005 - Retirement	0.00	0.00	0.00	49,957.00	0%	0.00	0.00	(49,957.00)
100	710365 - KWRA PERS UAL - Total	0.00	0.00	/0	49,957.00	/0	0.00	0.00	(49,957.00)

103 **710390 - KWRA EQUIP REPLACEMENT**

104 **710390 Revenues**

	Current Period			Year to Date			Annual Estimate	Unrealized Estimate	% Rev
	Budget	Actual	%Rev	Budget	Actual	%Rev			
105									
106									
107	84000 - Interest On Current Deposits	0.00	0.00	0.00	1,400.48		0.00	-1,400.48	
108	85103 - St Aid - SJVUAPCD Grant	0.00	0.00	0.00	20,000.00		0.00	-20,000.00	
109	FUND TOTAL 710390 - KWRA Equipment Replacemnt	0.00	0.00		21,400.48		0.00	-21,400.48	

111 **710390 Expenses**

	Current Period			Year To Date			Annual Estimate	Unrealized Estimate	% Rev
	Budget	Actual	%Rev	Budget	Actual	%Rev			
112									
113	92021 - Maintenance - S. I. & G.	0.00	0.00	0.00	12,374.70	0%	0.00	0.00	(12,374.70)
114	92028 - Miscellaneous	0.00	0.00	0.00	2,205.81	0%	0.00	0.00	(2,205.81)
115	710390 - KWRA Equipment Replacemnt - Total	0.00	0.00	/0	14,580.51	/0	0.00	0.00	(14,580.51)

710415 KWRA RESERVE FUND

119 **710415 Revenues**

	Current Period			Year To Date			Annual Estimate	Unrealized	
	Budget	Actual	%Rev	Budget	Actual	%Rev		Estimate	Estimate
120									
121									
122	84000 - Interest On Current Deposits	0.00	0.00	0.00	8,775.15		0.00	-8,775.15	
123	88025 - Other Revenue	0.00	0.00	0.00	4,667.51		0.00	-4,667.51	
124	FUND TOTAL 710415 - KWRA Reserve Fund	0.00	0.00	0.00	13,442.66		0.00	-13,442.66	

127 **710415 Expenses**

	Current Period			Year To Date			Annual Estimate	Unrealized	
	Budget	Actual	%Rev	Budget	Actual	%Rev		Estimate	Estimate
128									
129	92028 - Miscellaneous	0.00	0.00	0.00	37,157.50	0%	0.00	0.00	(37,157.50) 0%
130	92128 - Operating Cost	0.00	0.00	0.00	2,424.00	0%	0.00	0.00	(2,424.00) 0%
131	96000 - Transfer Out	0.00	50,000.00	0%	0.00	50,000.00	0%	0.00	(50,000.00) 0%
132	710415 - KWRA Reserve Fund - Total	0.00	50,000.00	/0	0.00	89,581.50	/0	0.00	0.00 (89,581.50) /0

136 **710416 KWRA LANDFILL CIP**

137 **710416 Revenues**

	Current Period			Year to Date			Annual Estimate	Unrealized	
	Budget	Actual	%Rev	Budget	Actual	%Rev		Estimate	Estimate
138									
139									
140	84000 - Interest On Current Deposits	0.00	0.00	0.00	493.76		0.00	-493.76	
141	89000 - Revenue Transfer In	0.00	0.00	0.00	130,692.00		0.00	-130,692.00	
142	FUND TOTAL 710416 - KWRA Landfill CIP	0.00	0.00	0.00	131,185.76		0.00	-131,185.76	

145 **710416 Expenses**

	Current Period			Year To Date			Annual Estimate	Unrealized	
	Budget	Actual	%Rev	Budget	Actual	%Rev		Estimate	Estimate
146									
147	92085 - Monitoring & Geo Filing	0.00	0.00	0%	0.00	24,003.97	0%	0.00	0.00 (24,003.97) 0%
148	710416 - KWRA Landfill CIP - Total	0.00	0.00	/0	0.00	24,003.97	/0	0.00	0.00 (24,003.97) /0



**County of Kings
Expenditure Audit Trail**

Fund: 710360 - KC Waste Mgmt Authority
Selection Criteria: Transaction Dates Between May 1, 2022 and May 31, 2022

8 Account: 710360 - 91000 - Regular Employees									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
9	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	33,277.63	0.00	33,277.63	SALARIES PP#09
10	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	34,106.72	0.00	34,106.72	SALARIES PP#10
11	710360 - 91000 Total					\$67,384.35	\$0.00	\$67,384.35	
13 Account: 710360 - 91002 - Special Pays									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
14						0.00	0.00	0.00	
15	710360 - 91002 Total					\$0.00	\$0.00	\$0.00	
17 Account: 710360 - 91003 - Overtime									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
18	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	794.54	0.00	794.54	SALARIES-OVERTIME PP#09
19	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	695.24	0.00	695.24	SALARIES-OVERTIME PP#10
20	710360 - 91003 Total					\$1,489.78	\$0.00	\$1,489.78	
22 Account: 710360 - 91005 - Retirement									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
23	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	4,486.90	0.00	4,486.90	RETIREMENT PP#09
24	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	4,486.89	0.00	4,486.89	RETIREMENT PP#10
25	710360 - 91005 Total					\$8,973.79	\$0.00	\$8,973.79	
27 Account: 710360 - 91007 - Health Insurance									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
28	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	6,188.17	0.00	6,188.17	MEDICAL INS PP#09
29	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	6,188.17	0.00	6,188.17	MEDICAL INS PP#10
30	710360 - 91007 Total					\$12,376.34	\$0.00	\$12,376.34	
32 Account: 710360 - 91008 - Management Life Insurance									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
33	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	14.40	0.00	14.40	LIFE INSURANCE PP#09
34	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	14.40	0.00	14.40	LIFE INSURANCE PP#10
35	710360 - 91008 Total					\$28.80	\$0.00	\$28.80	
37 Account: 710360 - 91010 - Insurance - Workers Comp									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
38						0.00	0.00	0.00	
39	710360 - 91010 Total					\$0.00	\$0.00	\$0.00	
41 Account: 710360 - 91011 - Unemployment Insurance									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
42						0.00	0.00	0.00	
43	710360 - 91011 Total					\$0.00	\$0.00	\$0.00	
45 Account: 710360 - 91012 - Social Security - Medicare									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
46	05/06/2022	2022	JV11784	JEPP0922	Payroll Journal P09/22	2,411.72	0.00	2,411.72	OASDI PP#09
47	05/20/2022	2022	JV11916	JEPP1022	PAYROLL JOURNAL 10/22	2,467.52	0.00	2,467.52	OASDI PP#10
48	710360 - 91012 Total					\$4,879.24	\$0.00	\$4,879.24	
50 Account: 710360 - 92003 - Weed Control									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
51						0.00	0.00	0.00	
52	710360 - 92003 Total					\$0.00	\$0.00	\$0.00	
54 Account: 710360 - 92004 - Clothing & Personal Supplies									
	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
55	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	111.31	0.00	111.31	503000526608
56									

57	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	108.98	0.00	108.98	503000517629
58	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	98.98	0.00	98.98	503000513122
59	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	138.98	0.00	138.98	503000522087
60	710360 - 92004 Total					\$458.25	\$0.00	\$458.25	
61	Account: 710360 - 92006 - Communications								
62	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
63	05/19/2022	2022	18169822	01293226	20469 AT&T	23.45	0.00	23.45	18169822 April 2022 Fax Line
64	05/19/2022	2022	9905372165	01293238	20786 Verizon Wireless	207.69	0.00	207.69	9905372165 VERIZON PHONES
65	710360 - 92006 Total					\$231.14	\$0.00	\$231.14	
66	Account: 710360 - 92009 - Radio Communications								
67	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
68						0.00	0.00	0.00	
69	710360 - 92009 Total					\$0.00	\$0.00	\$0.00	
70	Account: 710360 - 92014 - Insurance								
71	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
72						0.00	0.00	0.00	
73	710360 - 92014 Total					\$0.00	\$0.00	\$0.00	
74	Account: 710360 - 92018 - Office Equipment & Supplies								
75	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
76	05/19/2022	2022	800448569-052022	01293240	36316 Yp Holdings LLC	65.00	0.00	65.00	800448569 05/2022 YP Listing
77	05/23/2022	2022	4221368	01293530	/001276 Santa Maria California News Media In	58.41	0.00	58.41	4221368 Legal Posting
78	05/23/2022	2022	042022-V000333	01293532	V000333 Staples Contract & Commercial Inc	873.23	0.00	873.23	Acct 27071887LA 04/2022
79	710360 - 92018 Total					\$996.64	\$0.00	\$996.64	
80	Account: 710360 - 92019 - Maintenance - Equipment								
81	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
82	05/19/2022	2022	5261	01293235	33853 Reynoso Lorenzo G	84.82	0.00	84.82	5261 Hyd Hose CAT-2
83	05/19/2022	2022	538005	01293231	20687 Lawrence Tractor Co., Inc.	492.01	0.00	492.01	538005 PM JD-7 Filters
84	05/19/2022	2022	462223	01293237	20702 Valley Oxygen Inc	50.10	0.00	50.10	462223 Welding Supplies
85	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	22.99	0.00	22.99	358985
86	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	372.97	0.00	372.97	359403
87	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	67.33	0.00	67.33	359056
88	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	79.18	0.00	79.18	360582
89	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	450.99	0.00	450.99	F003670267:01 KW-05
90	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	48.23	0.00	48.23	358736
91	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	9.46	0.00	9.46	357838
92	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	0.00	79.27	(79.27)	F003668670:01 KW-10
93	05/23/2022	2022	042022-20680	01293526	20680 Hanford Auto & Truck Parts Inc	301.64	0.00	301.64	360454
94	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	469.95	0.00	469.95	F003667721:01 KW-10
95	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	522.01	0.00	522.01	F003667890:01 KW-10
96	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	1,526.14	0.00	1,526.14	R003130738:01 KW-10
97	05/23/2022	2022	042022-20616	01293518	20616 Affinity Truck Center	1,240.47	0.00	1,240.47	F003667285:01 KW-10
98	710360 - 92019 Total					\$5,738.29	\$79.27	\$5,659.02	
99	Account: 710360 - 92021 - Maintenance - S. I. & G.								
100	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
101	05/19/2022	2022	INV-81835	01293232	V002147 Master's Touch Janitorial Inc	499.55	0.00	499.55	INV-81835 KING0009
102	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	108.41	0.00	108.41	503000522087
103	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	148.41	0.00	148.41	503000513122
104	05/23/2022	2022	4.22	01293529	39278 Palomino Jose D	1,350.00	0.00	1,350.00	4.22 March 2022 Lawn Service
105	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	139.28	0.00	139.28	503000526608
106	05/23/2022	2022	16458	01293527	20684 Independent Sales	240.67	0.00	240.67	INV 16458
107	05/23/2022	2022	042022-202474	80003033	20474 Aramark Uniform Services	154.74	0.00	154.74	503000517629
108	710360 - 92021 Total					\$2,641.06	\$0.00	\$2,641.06	
109	Account: 710360 - 92023 - Fuel And Oil								
110	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
111						0.00	0.00	0.00	
112	710360 - 92023 Total					\$0.00	\$0.00	\$0.00	
113	Account: 710360 - 92024 - Shop Supplies								
114	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description

115	05/19/2022	2022	9866575	01293230	20686 Kimball Midwest	231.86	0.00	231.86	9866575 Shop Supplies
116	05/23/2022	2022	042022-20882	01293525	20882 Grainger	195.94	0.00	195.94	9280435026 Mask Filters
117	710360 - 92024 Total								
						\$427.80	\$0.00	\$427.80	
118	Account: 710360 - 92027 - Memberships								
119	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
120						0.00	0.00	0.00	
121	710360 - 92027 Total								
						\$0.00	\$0.00	\$0.00	
122	Account: 710360 - 92028 - Miscellaneous								
123	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
124	05/19/2022	2022	2877-1014967	01293522	/001022 Consolidated Electrical Distributors In	29.03	0.00	29.03	2877-1014967 Conduit/Liq Flex
125	05/19/2022	2022	9393360-050122	01293228	38804 DS Services Of America Inc	150.59	0.00	150.59	9393360-050122
126	710360 - 92028 Total								
						\$179.62	\$0.00	\$179.62	
127	Account: 710360 - 92030 - Bank Charges								
128	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
129	05/31/2022	2022	JV12049	JE012756	KWRA April'22	92.66	0.00	92.66	KWRA April 2022 Billing
130	710360 - 92030 Total								
						\$92.66	\$0.00	\$92.66	
131	Account: 710360 - 92033 - Postage And Freight								
132	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
133						0.00	0.00	0.00	
134	710360 - 92033 Total								
						\$0.00	\$0.00	\$0.00	
135	Account: 710360 - 92036 - Computer Software								
136	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
137	05/04/2022	2022	INV-2535	01292021	V004382 Citizen Communications, LLC	5,000.00	0.00	5,000.00	INV-2535 Implementation Fee
138	710360 - 92036 Total								
						\$5,000.00	\$0.00	\$5,000.00	
139	Account: 710360 - 92038 - Legal								
140	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
141	05/19/2022	2022	934879-934880	01293227	29510 Best Best & Krieger Llp Attorney's at Lav	797.10	0.00	797.10	934879 GENERAL.
142	05/19/2022	2022	934879-934880	01293227	29510 Best Best & Krieger Llp Attorney's at Lav	292.60	0.00	292.60	934880 High Speed Rail
143	710360 - 92038 Total								
						\$1,089.70	\$0.00	\$1,089.70	
144	Account: 710360 - 92046 - Auditing & Accounting								
145	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
146						0.00	0.00	0.00	
147	710360 - 92046 Total								
						\$0.00	\$0.00	\$0.00	
148	Account: 710360 - 92057 - Rents & Leases - Equipmt								
149	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
150						0.00	0.00	0.00	
151	710360 - 92057 Total								
						\$0.00	\$0.00	\$0.00	
152	Account: 710360 - 92062 - Small Tools & Instruments								
153	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
154	05/23/2022	2022	042022-20882	01293525	20882 Grainger	231.93	0.00	231.93	9300971166 Small Tools
155	710360 - 92062 Total								
						\$231.93	\$0.00	\$231.93	
156	Account: 710360 - 92063 - Special Dept								
157	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
158						0.00	0.00	0.00	
159	710360 - 92063 Total								
						\$0.00	\$0.00	\$0.00	
160	Account: 710360 - 92080 - C & D Recycling								
161	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
162	05/23/2022	2022	042022-22908	01293523	22908 County Of Tulare	19,629.48	0.00	19,629.48	101974 C&D April 2022
163	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	11,810.20	0.00	11,810.20	122-6387 C&D
164	710360 - 92080 Total								
						\$31,439.68	\$0.00	\$31,439.68	
165	Account: 710360 - 92081 - Commodity Expenses								
166	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
167	05/23/2022	2022	2417273	80003044	20724 Mid Valley Disposal	73,912.29	0.00	73,912.29	2417273 April Recyclables
168	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	5,374.71	0.00	5,374.71	122-6390 Recycling Fuel
169	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	9,953.16	0.00	9,953.16	122-6390 Recycling
170	710360 - 92081 Total								
						\$89,240.16	\$0.00	\$89,240.16	
171	Account: 710360 - 92082 - Ground Water Monitoring								

172									
173						0.00	0.00	0.00	
174	710360 - 92082 Total					\$0.00	\$0.00	\$0.00	
175	Account: 710360 - 92083 - MRF Permits/Ugrnd Tanks								
176									
177	05/23/2022	2022	169156-219-386	01293524	20679 Franzen-Hill Corp	120.00	0.00	120.00	169156 March Dust
178	05/23/2022	2022	169156-219-386	01293524	20679 Franzen-Hill Corp	800.00	0.00	800.00	169219 AMC Annual Insp
179	05/23/2022	2022	169156-219-386	01293524	20679 Franzen-Hill Corp	120.00	0.00	120.00	169386 April Dust
180	710360 - 92083 Total					\$1,040.00	\$0.00	\$1,040.00	
181	Account: 710360 - 92084 - SWRCB/AFRS								
182									
183						0.00	0.00	0.00	
184	710360 - 92084 Total					\$0.00	\$0.00	\$0.00	
185	Account: 710360 - 92085 - Monitoring & Geo Filing								
186									
187						0.00	0.00	0.00	
188	710360 - 92085 Total					\$0.00	\$0.00	\$0.00	
189	Account: 710360 - 92086 - HHW event								
190									
191	05/19/2022	2022	119985	01293229	27808 Healthwise Services	147.53	0.00	147.53	119985 Sharps Disp. April 2022
192	05/23/2022	2022	18888	01293533	21205 The Corcoran Journal	258.00	0.00	258.00	April HHW AD - 18888
193	05/23/2022	2022	4221368	01293530	/001276 Santa Maria California News Media In	794.00	0.00	794.00	4221368 HHW March & May 2022
194	710360 - 92086 Total					\$1,199.53	\$0.00	\$1,199.53	
195	Account: 710360 - 92087 - Waste Diversion - Security								
196									
197						0.00	0.00	0.00	
198	710360 - 92087 Total					\$0.00	\$0.00	\$0.00	
199	Account: 710360 - 92090 - Travel								
200									
201						0.00	0.00	0.00	
202	710360 - 92090 Total					\$0.00	\$0.00	\$0.00	
203	Account: 710360 - 92093 - Compost								
204									
205						0.00	0.00	0.00	
206	710360 - 92093 Total					\$0.00	\$0.00	\$0.00	
207	Account: 710360 - 92094 - Utilities								
208									
209	05/04/2022	2022	2325-0422 -20509	01292025	20509 Southern Ca Edison Co	811.76	0.00	811.76	700195802325 pumphouse S/H LF
210	05/19/2022	2022	05681521208-0522	01293236	38805 Southern California Gas Company	165.34	0.00	165.34	05681521208 April 2022
211	05/23/2022	2022	052022-20509	01293531	20509 Southern Ca Edison Co	2,023.03	0.00	2,023.03	MRF 8001709043
212	05/23/2022	2022	052022-20509	01293531	20509 Southern Ca Edison Co	300.36	0.00	300.36	700195802325 pumphouse S/H LF
213	05/23/2022	2022	052022-20509	01293531	20509 Southern Ca Edison Co	76.69	0.00	76.69	COM. 8001708823
214	05/23/2022	2022	052022-20509	01293531	20509 Southern Ca Edison Co	595.33	0.00	595.33	MRF 8013071954
215	05/23/2022	2022	052022-20509	01293531	20509 Southern Ca Edison Co	20.03	0.00	20.03	COM. 8001449536
216	710360 - 92094 Total					\$3,992.54	\$0.00	\$3,992.54	
217	Account: 710360 - 92110 - Training								
218									
219						0.00	0.00	0.00	
220	710360 - 92110 Total					\$0.00	\$0.00	\$0.00	
221	Account: 710360 - 92121 - Tire Disposal								
222									
223	05/23/2022	2022	236470	01293519	34982 American Refuse Inc	6,787.60	0.00	6,787.60	236470 Tire Disposal 04/22
224	710360 - 92121 Total					\$6,787.60	\$0.00	\$6,787.60	
225	Account: 710360 - 92123 - Disposal Contract								
226									
227	05/20/2022	2022	8588	01293528	V002611 Madera Disposal Systems Inc	69,301.41	0.00	69,301.41	8588 April 2022
228	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	33,190.62	0.00	33,190.62	122-6388 WM - MSW

229	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	19,257.08	0.00	19,257.08	122-6389 AVENAL-MSW Fuel
230	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	35,661.26	0.00	35,661.26	122-6389 AVENAL - MSW
231	05/23/2022	2022	04-2022-20600	80003040	20600 Jason Proctor Transportation Inc	17,922.93	0.00	17,922.93	122-6388 WM -MSW Fuel
232	05/26/2022	2022	0003650-2246-6	71015196	20561 Chemical Waste Management	100,478.37	0.00	100,478.37	0003650-2246-6 MSW-04/2022
233	710360 - 92123 Total					\$275,811.67	\$0.00	\$275,811.67	
234	Account: 710360 - 92124 - Recycling Program								
235	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
236	05/23/2022	2022	042022-20554	01293520	20554 Asbury Environmental Services	95.00	0.00	95.00	04/21 Used Oil Service Charge
237	05/23/2022	2022	13987-13998	01293521	V000317 Campos Bros Recovery Inc	3,136.00	0.00	3,136.00	13987 Appliances 04/13/22
238	05/23/2022	2022	042022-20554	01293520	20554 Asbury Environmental Services	95.00	0.00	95.00	04/14 Used Oil Service Charge
239	05/23/2022	2022	042022-20554	01293520	20554 Asbury Environmental Services	95.00	0.00	95.00	04/27 Used Oil Service Charge
240	05/23/2022	2022	042022-20554	01293520	20554 Asbury Environmental Services	95.00	0.00	95.00	04/07 Used Oil Service Charge
241	05/23/2022	2022	13987-13998	01293521	V000317 Campos Bros Recovery Inc	2,850.00	0.00	2,850.00	13998 Appliances 04/27/22
242	710360 - 92124 Total					\$6,366.00	\$0.00	\$6,366.00	
243	Account: 710360 - 92125 - SJVUAPCD/Air Pollution								
244	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
245						0.00	0.00	0.00	
246	710360 - 92125 Total					\$0.00	\$0.00	\$0.00	
247	Account: 710360 - 92126 - Landfill Lab Fees								
248	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
249	05/19/2022	2022	B447246	01293234	V003830 Pace Analytical Services LLC	202.00	0.00	202.00	B447246 Hanford LF Water
250	710360 - 92126 Total					\$202.00	\$0.00	\$202.00	
251	Account: 710360 - 92127 - Semi-Annual Gas Reporting								
252	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
253						0.00	0.00	0.00	
254	710360 - 92127 Total					\$0.00	\$0.00	\$0.00	
255	Account: 710360 - 92128 - Operating Cost								
256	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
257	05/19/2022	2022	108295	01293239	20705 West Valley Supply	171.70	0.00	171.70	108295 GROUNDS ITEMS Hanford
258	710360 - 92128 Total					\$171.70	\$0.00	\$171.70	
259	Account: 710360 - 92129 - Closed Landfill Inspect. - EHS								
260	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
261						0.00	0.00	0.00	
262	710360 - 92129 Total					\$0.00	\$0.00	\$0.00	
263	Account: 710360 - 92130 - Corrective Action Plan Conting								
264	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
265						0.00	0.00	0.00	
266	710360 - 92130 Total					\$0.00	\$0.00	\$0.00	
267	Account: 710360 - 92131 - Flare Maintenance								
268	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
269	05/19/2022	2022	9905372165	01293238	20786 Verizon Wireless	40.01	0.00	40.01	9905372165 FLARE LINE
270	710360 - 92131 Total					\$40.01	\$0.00	\$40.01	
271	Account: 710360 - 92141 - Rate Sign Update								
272	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
273						0.00	0.00	0.00	
274	710360 - 92141 Total					\$0.00	\$0.00	\$0.00	
275	Account: 710360 - 93038 - Cost Allocation Plan Charges								
276	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
277						0.00	0.00	0.00	
278	710360 - 93038 Total					\$0.00	\$0.00	\$0.00	
279	Account: 710360 - 93046 - State Surcharge AB2448								
280	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
281	05/26/2022	2022	0003650-2246-6	71015196	20561 Chemical Waste Management	4,889.46	0.00	4,889.46	0003650-2246-6 BOE-04/2022
282	710360 - 93046 Total					\$4,889.46	\$0.00	\$4,889.46	
283	Account: 710360 - 93048 - Info Tech Services								
284	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
285	05/31/2022	2022	JV12118	JE012832	202205 IT BILLING	1,401.95	0.00	1,401.95	ITD Billing (05/2022)

286	710360 - 93048 Total					\$1,401.95	\$0.00	\$1,401.95	
287	Account: 710360 - 93054 - Corr Action Pledge Of Rev								
288	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
289						0.00	0.00	0.00	
290	710360 - 93054 Total					\$0.00	\$0.00	\$0.00	
291	Account: 710360 - 93059 - Bad Debt								
292	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
293						0.00	0.00	0.00	
294	710360 - 93059 Total					\$0.00	\$0.00	\$0.00	
295	Account: 710360 - 96000 - Transfer Out								
296	Date	Year	Reference	Set ID/Ck #	Set Desc/Vendor	Debit	Credit	Transaction	Trans Description
297						0.00	0.00	0.00	
298	710360 - 96000 Total					\$0.00	\$0.00	\$0.00	
299						\$534,801.69	\$79.27	\$534,722.42	
300									
301	Fuel Surcharges	\$42,554.72							

User Name: KCGC\Psandhu

Item No. 11

Commodity Sales Report

May 2022

On Site:

Net commodity sales totaled \$5,786.46 with 60.75 tons shipped.

The School Bin Recycling Program collected 12.21 tons with 18 schools participating.

Mid Valley:

Revenue sharing from third party processing commodity sales totaled \$78,618.26

(Not an Action Item)

Material	Composition	Jul-20		Aug-20		Sep-20		Oct-20		Nov-20		Dec-20		Jan-21		Feb-21		Mar-21		Apr-21		May-21		Jun-21		
		price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	
OCC #11	32.2%	92.00	29.62	65.00	20.93	90.00	28.98	80.00	25.76	72.00	23.18	80.00	25.76	90.00	28.98	90.00	28.98	90.00	28.98	100.00	32.20	140.00	45.08	160.00	160.00	51.52
ONP-News #6	5.3%	85.00	4.51	85.00	4.51	55.00	2.92	57.00	3.02	39.00	2.07	70.00	3.71	85.00	4.51	85.00	4.51	85.00	4.51	90.00	4.77	90.00	4.77	100.00	100.00	5.30
OMP-SRPN #56	3.2%	40.00	1.28	40.00	1.28	55.00	1.76	57.00	1.82	39.00	1.25	70.00	2.24	68.00	2.18	70.00	2.24	75.00	2.40	77.00	2.46	40.00	1.28	40.00	1.28	
PET B	1.1%	1,252.00	13.77	1,252.00	13.77	1,232.00	13.55	1,222.00	13.44	1,277.00	14.05	1,302.00	14.32	1,337.00	14.71	1,342.00	14.76	1,362.00	14.98	1,387.00	15.26	1,437.00	15.81	1,632.00	17.95	
HD-N	0.8%	754.75	6.04	864.75	6.92	924.75	7.40	1,144.75	9.16	1,309.75	10.48	1,294.75	10.36	1,314.75	10.52	1,374.75	11.00	1,444.75	11.56	1,554.75	12.44	1,694.75	13.56	1,984.75	15.88	
HD-C	1.1%	164.75	1.81	169.75	1.87	214.75	2.36	254.75	2.80	294.75	3.24	319.75	3.52	294.75	3.24	304.75	3.35	384.75	4.23	464.75	5.11	624.75	6.87	864.75	9.51	
Mix Plastic PP#5	0.6%	25.00	0.15	25.00	0.15	25.00	0.15	25.00	0.15	65.00	0.39	25.00	0.15	125.00	0.75	165.00	0.99	365.00	2.19	365.00	2.19	425.00	2.55	465.00	2.79	
MRP	0.8%	60.00	0.48	40.00	0.32	40.00	0.32	40.00	0.32	80.00	0.64	100.00	0.80	50.00	0.40	90.00	0.72	110.00	0.88	90.00	0.72	90.00	0.72	120.00	0.96	
Alum UBC	0.5%	3,992.00	19.96	3,992.00	19.96	4,092.00	20.46	4,092.00	20.46	4,192.00	20.96	4,372.00	21.86	4,372.00	21.86	4,392.00	21.96	4,532.00	22.66	4,572.00	22.86	4,572.00	22.86	4,692.00	23.46	
Tin Bales	1.9%	55.00	1.05	60.00	1.14	70.00	1.33	75.00	1.43	75.00	1.43	75.00	1.43	195.00	3.71	175.00	3.33	165.00	3.14	185.00	3.52	200.00	3.80	200.00	3.80	
Mixed Ferrous	1.0%	51.00	0.51	51.00	0.51	58.00	0.58	58.00	0.58	58.00	0.58	58.00	0.58	58.00	0.58	58.00	0.58	118.00	1.18	128.00	1.28	128.00	1.28	128.00	1.28	
3-Mix Glass	11.3%	2.78	0.31	2.78	0.31	2.78	0.31	2.78	0.31	7.38	0.83	7.38	0.83	7.38	0.83	7.38	0.83	10.88	1.23	10.88	1.23	10.88	1.23	10.88	1.23	
Residual	40.2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commodity Basket Value			79.49		71.67		80.12		79.26		79.10		85.56		89.98		93.63		98.12		103.66		119.52		134.96	
KWRA Per Ton Revenue @ 80%		\$	63.59		57.33		64.10		63.41		63.28		68.44		71.98		74.90		78.50		82.92		95.62		107.97	

	Jul-20		Aug-20		Sep-20		Oct-20		Nov-20		Dec-20		Jan-21		Feb-21		Mar-21		Apr-21		May-21		Jun-21		Total	Total
	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev		
I-CP RECYCLE	173.81	\$11,052.98	229.31	\$13,147.06	247.01	\$15,832.63	166.65	\$10,566.46	187.42	\$11,859.22	183.87	\$12,584.97	167.86	\$12,082.86	180.22	\$13,498.65	199.90	\$15,691.62	82.16	\$6,813.08	184.22	\$17,614.63	211.03	\$22,784.77	2,213.46	\$163,528.92
I-CS RES RECYCLE	668.80	\$42,530.54	508.46	\$29,151.59	603.03	\$38,652.48	624.10	\$39,571.13	536.55	\$33,950.82	701.74	\$48,030.56	715.07	\$51,471.99	601.49	\$45,052.17	669.08	\$52,521.01	680.81	\$56,455.86	568.51	\$54,359.42	683.80	\$73,829.44	7,561.44	\$565,577.03
TOTAL	842.61	\$53,583.52	737.77	\$42,298.65	850.04	\$54,485.11	790.75	\$50,137.59	723.97	\$45,810.04	885.61	\$60,615.53	882.93	\$63,554.85	781.71	\$58,550.82	868.98	\$68,212.63	762.97	\$63,268.95	752.73	\$71,974.05	894.83	\$96,614.22	9,774.90	\$729,105.95

Material	Composition	Jul-21		Aug-21		Sep-21		Oct-21		Nov-21		Dec-21		Jan-22		Feb-22		Mar-22		Apr-22		May-22		Jun-22	
		price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value	price	value
OCC #11	37.8%	170.00	64.26	200.00	75.60	190.00	71.82	170.00	64.26	130.00	49.14	110.00	41.58	100.00	37.80	90.00	34.02	90.00	34.02	115.00	43.47	125.00	47.25		
ONP-News #6	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OMP-SRPN #56	8.5%	55.00	4.68	55.00	4.68	70.00	5.95	70.00	5.95	65.00	5.53	65.00	5.53	35.00	2.98	35.00	2.98	35.00	2.98	35.00	2.98	50.00	4.25		
PET B	1.5%	1,592.00	23.88	1,542.00	23.13	1,542.00	23.13	1,592.00	23.88	1,622.00	24.33	1,642.00	24.63	1,647.00	24.71	1,627.00	24.41	1,627.00	24.41	1,627.00	24.41	1,832.00	27.48		
HD-N	0.5%	2,044.75	10.22	2,044.75	10.12	2,084.75	10.42	2,024.75	10.12	1,564.75	7.82	1,164.75	5.82	964.75	4.82	924.75	4.62	944.75	4.72	1,104.75	5.52	1,164.75	5.82		
HD-C	0.8%	1,004.75	8.04	1,064.75	8.52	1,084.75	8.68	1,004.75	8.04	564.75	4.52	304.75	2.44	264.75	2.12	344.75	2.76	414.75	3.32	504.75	4.04	544.75	4.36		
Mix Plastic PP#5	0.8%	465.00	3.72	525.00	4.20	325.00	2.60	305.00	2.44	225.00	1.80	105.00	0.84	105.00	0.84	65.00	0.52	65.00	0.52	365.00	2.92				
MRP	0.4%	70.00	0.28	120.00	0.48	80.00	0.32	60.00	0.24	80.00	0.32	100.00	0.40	60.00	0.24	100.00	0.40	120.00	0.48	140.00	0.56	140.00	0.56		
Alum UBC	0.3%	4,692.00	14.08	4,752.00	14.26	4,792.00	14.38	4,932.00	14.80	4,832.00	14.50	4,812.00	14.44	4,892.00	14.68	4,892.00	14.68	4,432.00	13.30	5,312.00	15.94	5,312.00	15.94		
Tin Bales	2.1%	200.00	4.20	220.00	4.62	185.00	3.89	185.00	3.89	190.00	3.99	180.00	3.78	175.00	3.68	175.00	3.68	175.00	3.68	250.00	5.25	250.00	5.25		
Mixed Ferrous	1.3%	163.00	2.12	163.00	2.12	163.00	2.12	163.00	2.12	168.00	2.18	153.00	1.99	138.00	1.79	138.00	1.79	138.00	1.79	233.00	3.03	233.00	3.03		
3-Mix Glass	6.9%	10.88	0.75	20.18	1.39	20.18	1.39	23.84	1.64	23.84	1.64	23.84	1.64	73.12	5.05	73.12	5.05	19.12	1.32	19.12	1.32	19.12	1.32		
Residual	39.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commodity Basket Value			136.22		149.11		144.69		137.38		115.77		103.09		98.69		94.89		90.53		107.03		118.18		-
KWRA Per Ton Revenue @ 80%		\$	108.98		119.29		115.76		109.90		92.62		82.47		78.95		75.91		72.42		85.62		94.54		-

	JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		Total	Total
	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev	Tons	Rev		
I-CP RECYCLE	191.73	\$20,894.35	253.45	\$30,234.39	211.93	\$24,532.03	198.70	\$21,837.40	183.51	\$16,996.21	217.36	\$17,925.54	184.90	\$14,598.53	138.96	\$10,548.96	262.96	\$19,043.78	207.15	\$17,736.35	217.55	\$20,567.36			2,268.20	\$214,914.90
I-CS RES RECYCLE	605.40	\$65,975.27	556.11	\$66,339.10	595.69	\$68,954.30	527.09	\$57,927.91	588.36	\$54,492.35	715.15	\$58,977.97	651.96	\$51,474.60	595.35	\$45,195.18	709.05	\$51,349.99	645.75	\$55,289.65	614.03	\$58,050.90			6,803.94	\$634,027.22
TOTAL	797.13	\$86,869.61	809.56	\$96,573.49	807.62	\$93,486.32	725.79	\$79,765.31	771.87	\$71,488.57	932.51	\$76,903.51	836.86	\$66,073.13	734.31	\$55,744.13	972.01	\$70,393.77	852.90	\$73,026.00	831.58	\$78,618.26			9,072.14	\$848,942.11



KWRA

Recycling Collected (Tons)

	<u>CP</u>	<u>CS</u>	<u>Contamination To Disposal Site</u>	<u>Disposal Site</u>
* July-19	14.73	681.67	(174.10)	Avenal Landfill
* August-19		634.55	(158.64)	Avenal Landfill
* September-19		580.85	(145.21)	Avenal Landfill
* October-19	110.15	572.83	(170.75)	Avenal Landfill
* November-19	214.98	454.22	(167.30)	Avenal Landfill
* December-19	116.97	553.55	(167.63)	American Ave
* January-20	188.52	632.53	(205.26)	American Ave
* February-20	146.06	487.84	(158.47)	American Ave
* March-20	146.50	507.44	(163.49)	American Ave
* April-20	225.63	633.62	(214.81)	American Ave
* May-20	280.99	511.20	(198.05)	American Ave
* June-20	228.82	573.91	(200.68)	American Ave
** July-20	173.81	668.80	(318.34)	American Ave
** August-20	218.94	508.46	(250.70)	American Ave
** September-20	247.01	602.03	(295.61)	American Ave
** October-20	166.65	624.10	(137.40)	American Ave/Avenal Landfill
** November-20	178.28	536.55	(259.27)	American Ave/Avenal Landfill
** December-20	194.29	701.74	(335.21)	American Ave
** January-21	157.53	715.07	(337.53)	American Ave/Avenal Landfill
** February-21	180.22	601.49	(288.69)	American Ave/Avenal Landfill
** March-21	199.90	669.08	(321.08)	American Ave/Avenal Landfill
** April-21	185.00	680.81	(324.86)	American Ave/Avenal Landfill
** May-21	184.22	568.51	(274.25)	American Ave/Avenal Landfill
** June-21	220.67	656.45	(317.47)	American Ave/Avenal Landfill
** July-21	191.73	605.40	(291.60)	American Ave/Avenal Landfill
** August-21	253.45	556.11	(275.59)	American Ave/Avenal Landfill
** September-21	211.93	595.69	(289.25)	American Ave/Avenal Landfill
** October-21	209.41	566.00	(275.64)	American Ave/Avenal Landfill
** November-21	183.51	588.36	(283.11)	American Ave/Avenal Landfill
** December-21	217.30	715.15	(343.56)	American Ave/Avenal Landfill
** January-22	184.90	630.40	(302.17)	American Ave/Billy Wright
** February-22	138.96	595.35	(281.81)	American Ave/Billy Wright
** March-22	262.96	709.05	(345.37)	American Ave/Billy Wright
** April-22	207.15	645.75	(311.31)	American Ave/Billy Wright
** May-22	217.55	614.03	(298.07)	American Ave/Billy Wright
Total	6,258.72	21,178.59	(8,882.28)	

Total Tons 27,437.31
 Total Tons Disposed 8,882.28
 Total Tons Recycled 18,555.02

*75% DIVERSION Achieved Based off of Waste Comp. Performed by SVM

**60% DIVERSION ACHIEVED BASED OF JUNE 2021 WASTE COMP.

Item No. 12

Tonnage Reports

(Not an Action Item)

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Chem Waste - MSW	4,163.86	4912.46	5800.37	5243.75	5948.87	6314.42	5656.72	5277.12	6031.5	3480.2	2657.31		55,486.58
Avenal - MSW	2,888.15	2188.96	2065.46	1739.58	1914.07	1626.31	1651.8	1614.85	2027.64	3737.27	4799.52		26,253.61
	7,052.01	7,101.42	7,865.83	6,983.33	7,862.94	7,940.73	7,308.52	6,891.97	8,059.14	7,217.47	7,456.83	0.00	81,740.19

	2015/2016 TONNAGE	2016/2017 TONNAGE	2017/2018 TONNAGE	2018/2019 TONNAGE	2019/2020 TONNAGE	2020/2021 TONNAGE	2021/2022 TONNAGE
JUL	8,880	8,215	8,927	10,185	10,556	12,219	10,154
AUG	8,502	9,507	10,622	10,486	9,562	10,501	10,535
SEP	8,743	8,734	9,434	8,661	9,448	9,829	10,834
OCT	9,240	8,826	9,399	10,561	10,165	10,731	10,537
NOV	8,163	9,047	9,367	9,484	9,073	9,764	11,930
DEC	9,390	8,714	8,762	9,269	9,716	10,815	11,007
JAN	8,047	8,763	9,752	8,724	10,085	9,484	10,515
FEB	9,586	8,996	8,273	9,305	9,126	9,745	9,967
MAR	10,840	10,824	9,730	10,608	11,152	12,221	12,590
APR	9,559	9,487	10,088	11,212	12,409	11,584	11,673
MAY	9,939	10,427	10,814	11,336	12,184	10,885	11,128
JUN	9,405	9,682	9,228	9,718	11,676	11,195	
TOTAL	110,295	111,221	114,395	119,548	125,151	128,973	120,870

FY AVG. MTD	9,191	9,268	9,533	9,962	10,429	10,748	10,988
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Actual	Actual	Actual	Actual
86,958	83,215	86,131	89,179
22,102	23,790	24,135	22,956
193	131	92	94
3,924	8,727	10,608	10,164
1,243	953	1,005	851
3,302	4,194	5,494	5,183
218	269	362	534
1,608	3,871	1,146	2,898
119,548	125,151	128,973	131,858
119,548	125,151	128,973	131,858

MSW	64,804	77,530	81,172
GW	18,356	19,926	21,270
Food			6602.59
Recyclables	5,715	6,441	
Metal/White Goods			
C&D	9,622	6,770	4,842
Tires			
Misc.	11,797	555	509
Total	110,295	111,221	114,395
		111,221	114,395

Item No. 13

Executive Director's Report

The KWRA Executive Director will provide a report on various KWRA activities including regulatory and operational updates, upcoming activities, and future agenda items.

- Chem Waste & Avenal Tonnages
- WasteWorks Software Install
- Recyclist Software
- Ag Well Repair
- Fire Panel Upgrade – In Progress
- Transfer Processing Report Update
- Clean-Ups & Clean California Partnership
 - Lemoore
 - Corcoran
 - Hanford
- Upcoming projects
 - KWRA Policy Manual – LCW for review
 - Lease contract negotiations

(Not an Action Item)

Item No. 14

Action Item Task List

Item No. 15

Board Member Comments

On their own initiative, Board Members may make a brief announcement or a brief report on their own activities. They may ask questions for clarification, make a referral to staff, or take action to have staff place a matter of business on a future agenda. (Government Code Section 54954.2[a].)

Item No. 16

Future KWRA Board Meetings

Wednesday, July 27, 2022 @ 8:00 AM
Wednesday. August 31, 2022 @ 8:00 AM – cancelled
Wednesday, September 28, 2022 @ 8:00 AM
Wednesday. October 26, 2022 @ 8:00 AM – cancelled
Wednesday, November 30, 2022 @ 8:00 AM
Wednesday. December 28, 2022 @ 8:00 AM – cancelled

KWRA Administration Building
Hanford Armona Road
Hanford, CA 93230

Item No. 17
Adjournment