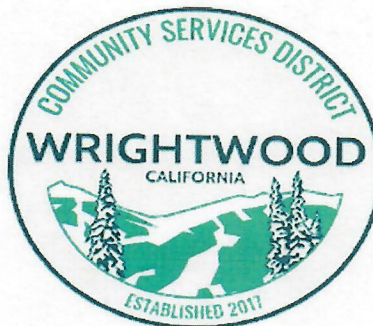


Wrightwood Community
Services District
August 6, 2024
Regular
Board Meeting



Item # 6

Consent Calendar
July 2, 2024



REGULAR BOARD MEETING

July 2, 2024

Wrightwood Community Building
1275 State Highway 2
Wrightwood, CA

MINUTES

Board Members:

Sadie Albers, President
Kristy Gerardo, Vice President
Natalie Lopiccolo, Member
Alexis Claiborne, Member
Chuck Franklin, Member

Staff Present:

Steven Kennedy, Attorney
Tamara Keen, General Manager
Angela Rovida, Administrative Assistant

Call to Order: Vice President Gerardo called the meeting to order at 5:45pm

- 1. Pledge of Allegiance:** Wendy Schwab led the Pledge of Allegiance
- 2. Roll Call:** President Albers and Director Lopiccolo are absent, and Counsel Kennedy is present via phone.
- 3. Agenda Approval:** Director Claiborne motioned to approve the agenda with Director Franklin seconding the motion. All in favor, motion carries.
- 4. Public Comment:** Patricia Gonzales with Full Circle and Beyond Prepared, a health and safety non-profit, will be holding various health and safety classes tomorrow July 3rd that are available on ZOOM. Classes can be found on eventbrite.com. The classes will also be held locally at the Methodist Church beginning July 17th.
- 5. Agency Reports:** Sargeant Mark Rios, Phelan Station Commander, reported 93 total calls that generated 9 reports for the month of June. The highest frequency of calls were information calls, follow ups, audible alarms, wireless 911 calls and security checks. CJ Porter, Supervisor Cook's office, reported the new county budget includes a \$300,000 allocation for a snowcat vehicle for the Victor Valley station. Funding was also allocated for repairs at the Wrightwood Fire Station and \$360,000 for the County's Chamber Tourism Incentive Program that supports Chambers in unincorporated areas. Lastly, \$324,500 were allocated to the WCSD for public restroom improvements.
- 6. Consent Calendar:** Director Claiborne motioned to approve consent calendars for June 4th, June 18th, and June 25th, with Director Franklin seconding the motion. All in favor, motion carries.
- 7. General Managers Report:** The WCSD received a grant from SB County in the amount of \$324,500 for renovations to the outdoor bathrooms and septic system. The WCSD agreed to

make a matching contribution of 25% equaling \$81,125. This brings the total available funds to \$405,625. The scope of work is currently being drafted and will be presented to the Board soon. The annual Pine Needle drop-off held on June 1st generated 96 tons of recyclable green waste. A total of 2,697 dump cards were mailed to property owners last week. Residents who have not received their dump card are advised to contact the WCSD office at (760) 249-3205. Summer softball season is underway with 12 teams registered. Summer dance classes, both kids and adults, have already begun and a new class 'Mommy and Me' will begin on July 14th. This month's senior lunch will be an Independence Day theme. Vicky Rinek and other volunteers organize and run the senior lunch program. The AC100 will be returning to Wrightwood the first weekend of August.

8. **May 2024 Financials:** Director Claiborne motioned to approve May Financials with Director Franklin seconding the motion. All in favor, motion carries.
9. **Public Hearing: Proposed FY 2024/25 Annual Budget:** Opened public hearing at 5:55pm. Closed public hearing at 5:56pm.
10. **FY 2024/25 Annual Budget:** Director Claiborne motioned to approve the FY 2024/25 Annual Budget with Director Franklin seconding the motion. All in favor, motion carries.
11. **Reserve for Operations:** Director Franklin motioned to approve the transfer of \$15,000 from the checking account to the reserve account with the stipulation to add the review of the reserve resolution to next month's agenda. Director Claiborne seconded the motion. All in favor, motion carries.
12. **Chamber of Commerce Sponsorship:** Vice President Gerardo motioned to approve the sponsorship of \$1,500 with Director Claiborne seconding the motion. All in favor, motion carries.
13. **Replacement of Bricks in Veterans Memorial Park:** Director Claiborne motioned to approve an amount not to exceed \$16,100 for replacement cost of damaged bricks with Director Franklin seconding the motion. All in favor, motion carries.
14. **Remote Meetings:** The Board directed Counsel Kennedy to present information for remote meetings at next month's meeting.
15. **Cameras for Hollis Stewart Park:** Director Claiborne motioned to approve the cost of additional security cameras for Hollis Stewart Park with Vice President Gerardo seconding the motion. All in favor, motion carries.
16. **Trash/Recycle Cans for Hollis Stewart Park:** Tabled to next month's meeting.
17. **2024 Awarded Variances:** No reportable action.
18. **Recess to Closed Session:** 7:05pm
19. **Return from Closed Session:** 7:24pm. No reportable action.

20. Director's Comments: Director Claiborne thanked fellow Board members for their attendance and expressed her appreciation for the staff and public. Vice President Gerardo thanked everyone for their grace and patience as she ran her first Board meeting.

21. Future Board Meeting: Tuesday, August 6, 2024, at 5:30pm.

22. Adjournment: Vice President Gerardo adjourned the meeting at 7:25pm

Minutes Approved: _____ Date: _____
President Albers

Item # 7

June 2024 Financials



Jun-24		DISBURSEMENTS AND DEPOSITS			
Check Number	Amount	Disburstment Date	Cleared Date	Payee	Account
2674	\$263.73	5/14/2024	6/1/2024	Vicky Rinek	Sr Lunch
2678	\$200.00	5/17/2024	6/1/2024	CM Installations	Repairs
2681	\$150.00	5/20/2024	6/6/2024	Hazel Hannon	Umpire
2682	\$2,422.37	5/20/2024	6/12/2024	SB County	Solid Waste
2683	\$200.00	5/20/2024	6/13/2024	Mountaineer Progress	Public Hearing
2684	\$142.97	5/29/2024	6/7/2024	Tamie Keen	mulch/mileage
2685	\$579.81	5/29/2024	6/21/2024	Mountain Hardware	Supplies
2686	\$2,106.32	6/5/2024	6/6/2024	Keen Plumbing	Mainline Leak
2687	\$1,000.00	6/5/2024	6/15/2024	Village Trail	Conrtbution
2689	\$10.72	6/25/2024	6/25/2024	Angela Rovida	Mileage Reim
2690	\$1,593.75	6/7/2024	6/26/2024	Brunick, McElhaey, Ken	Legal
2691	\$14,734.65	6/7/2024	6/27/2024	SDRMA	Insurance
2695	\$11,916.33	6/13/2024	6/24/2024	CR&R	Solid Waste
2696	\$575.00	6/18/2024	6/24/2024	Davison Electic	Stage Electric
2698	\$383.90	6/18/2024	6/24/2024	Mountaineer Progress	Public Hearing
Debit	\$41.79	6/3/2024	6/3/2024	So CA Gas	Museum
Debit	\$468.80	6/5/2024	6/5/2024	So CA Electric	Electric
Debit	\$824.00	6/5/2024	6/5/2024	Golden State Water	Water/leak
Debit	\$144.94	6/5/2024	6/5/2024	Diamond Environmental	Softball
Debit	\$59.98	6/5/2024	6/5/2024	Checkr	Softball
Debit	\$54.56	6/5/2024	6/5/2024	Wrightwood Fine Foods	Water etc
Debit	\$544.00	6/7/2024	6/7/2024	USPS	Dump Cards
Debit	\$131.51	6/7/2024	6/7/2024	Amazon	Supplies
Debit	\$170.06	6/7/2024	6/7/2024	ADP	Payroll
Debit	\$9.53	6/7/2024	6/7/2024	Amazon	Supplies
Debit	\$25.97	6/10/2024	6/10/2024	Amazon	Toilet Paper
Debit	\$25.58	6/11/2024	6/11/2024	Amazon	Laptop Battery
Debit	\$18.93	6/14/2024	6/14/2024	Amazon	Labels
Debit	\$513.16	6/17/2024	6/17/2024	So Ca Edison	Comm Bldg
Debit	\$170.06	6/20/2024	6/20/2024	ADP	Payroll
Debit	\$8.56	6/21/2024	6/21/2024	Amazon	Envelopes
Debit	\$65.96	6/24/24	6/24/2024	So CA Gas	Gas
Debit	\$91.24	6/26/2024	6/26/2024	Amazon	Signs/Dogs
Debit	\$104.46	6/27/2024	6/27/2024	Amazon	Paper/Ink
TOTAL	\$39,752.64				

	Payroll
6/15 Payroll	\$4,743.74
6/15 Taxes	\$1,517.38
6/30 Payroll	\$5,284.47
6/30 Taxes	\$1,756.00
TOTAL	\$13,301.59

	Deposits	
Date	Amount	Name
6/5/2024	\$537.18	Diamond Env
6/7/2024	\$140.17	SB County
6/7/2024	\$16,735.76	CR&R
6/7/2024	\$587.63	Rents
6/7/2024	\$190.00	Dance
6/12/2024	\$521.77	SB County
6/14/2024	\$5,062.00	Recreation
6/20/2024	\$500.00	ADP
6/21/2024	\$673.50	Rents
6/28/2024	\$990.75	Rents/Dance
TOTAL	\$25,938.76	

DEPOSITS AND DISBURSEMENTS FISCAL YEA 23/24					
Month	Beginning Balance	Deposit	Total Disbursements	Payroll	Gross
Jul-23	\$336,382.97	\$15,418.08	\$114,680.18	\$4,589.04	\$232,531.83
Aug-23	\$237,120.87	\$13,075.91	\$20,242.55	\$17,249.34	\$212,704.89
Sep-23	\$212,704.89	\$20,183.15	\$13,200.02	\$4,921.25	\$214,766.77
Oct-23	\$214,766.77	\$10,371.64	\$30,559.37	\$16,853.69	\$177,725.35
Nov-23	\$177,725.35	\$79,731.02	\$51,946.04	\$6,039.85	\$199,470.48
Dec-23	\$199,470.48	\$170,922.11	\$25,922.28	\$11,713.68	\$332,756.63
Jan-24	\$332,756.63	\$19,812.45	\$23,863.77	\$15,761.90	\$312,943.41
Feb-24	\$312,943.41	\$10,153.63	\$23,782.04	\$10,606.79	\$288,708.21
Mar-24	\$288,708.21	\$72,766.51	\$23,496.41	\$5,956.85	\$332,021.46
Apr-24	\$332,021.45	\$132,426.80	\$23,878.49	\$18,797.34	\$421,772.42
May-24	\$421,772.42	\$14,087.71	\$23,476.25	\$13,791.45	\$398,592.43
Jun-24	\$398,592.43	\$25,938.76	\$39,752.64	13301.59	\$371,476.96

Estimate Cash Flow Statement		MONTHLY HOURS				
		GM	PARK	OFFICE	REC	MONTH
Current Bank Balance	\$371,476.96					
Savings Account	\$161,481.10					
Reserve for Operations	\$94,936.12	151.75	66.5	158.25	0	Jul-23
Reserve for Capital	\$4,287.53	166	71.5	149	0	Aug-23
Reserve for Replacements	\$30,457.87	142.25	74.25	138.75	0	Sep-23
Total Estimate Revenue	\$662,639.58	156.5	87.5	161	0	Oct-23
		168	99.5	157.5	0	Nov-23
Accounts Payable	Outstanding	133	66	148	0	Dec-23
		158.75	107.5	161.75	0	Jan-24
		136.75	101	138	0	Feb-24
		154	93.5	146.25	0	Mar-24
Total Estimated Expense	\$0.00	168.25	109.5	154	32	Apr-24
Balance	\$662,639.58	162	109	157.5	62	May-24
		152.75	96.5	145	75	Jun-24

Wrightwood Community Services District

Profit and Loss by Month

June 2024

	JUN 2024	TOTAL
Income		
4000 Facility Rental		\$0.00
4000.1 CC Parking Lot	668.25	\$668.25
4000.2 Kitchen Fees	82.50	\$82.50
4000.3 Old Firehouse / Museum	195.00	\$195.00
4000.8 WW Community Bldg	235.13	\$235.13
4000.99 Miscellaneous	35.00	\$35.00
Total 4000 Facility Rental	1,215.88	\$1,215.88
4100 Property Tax	661.94	\$661.94
4200 Solid Waste Franchise Fee	16,735.76	\$16,735.76
4400 Parks and Recreation		\$0.00
4400.2A Softball	4,450.00	\$4,450.00
4400.2E Dance Class	995.00	\$995.00
4400.2F Senior Activites	-339.72	\$ -339.72
Total 4400 Parks and Recreation	5,105.28	\$5,105.28
Total Income	\$23,718.86	\$23,718.86
GROSS PROFIT	\$23,718.86	\$23,718.86
Expenses		
5000 Advertising & Marketing	383.90	\$383.90
5015 Credit Card Fees	3.88	\$3.88
5060 Green Waste Fees - FSC	960.00	\$960.00
5070 Insurance		\$0.00
5070.1 Property & Liability	11,753.76	\$11,753.76
5070.2 Workers Compensation	2,980.89	\$2,980.89
Total 5070 Insurance	14,734.65	\$14,734.65
5080 Meals & Entertainment	54.56	\$54.56
5085 Donation Expense	1,000.00	\$1,000.00
5090 Office Admin		\$0.00
5090.1 Office Equipment	25.58	\$25.58
5090.5 Supplies	43.09	\$43.09
5090.6 SW Dump Card		\$0.00
5090.62 Dump Card Postage	911.63	\$911.63
5090.63 Dump Cards Supplies	141.51	\$141.51
Total 5090.6 SW Dump Card	1,053.14	\$1,053.14
Total 5090 Office Admin	1,121.81	\$1,121.81
5100 Payroll Expenses		\$0.00
5100.1 Administrative Staff	3,489.00	\$3,489.00
5100.2 GM Salaries	5,160.83	\$5,160.83
5100.3 Park Maintenance	2,026.50	\$2,026.50
5100.5 Parks & Recreation Coordinator	1,680.00	\$1,680.00
Total 5100 Payroll Expenses	12,356.33	\$12,356.33

Wrightwood Community Services District

Profit and Loss by Month

June 2024

	JUN 2024	TOTAL
5110 Payroll Tax Expense		\$0.00
5110.1 Federal Payroll Taxes	945.26	\$945.26
Total 5110 Payroll Tax Expense	945.26	\$945.26
5130 Professional Services		\$0.00
5130.3 Legal Services	1,593.75	\$1,593.75
5130.5 Payroll Processing	-159.88	\$ -159.88
Total 5130 Professional Services	1,433.87	\$1,433.87
5140 Rent & Lease		\$0.00
5140.1 Porta Potty	-396.15	\$ -396.15
Total 5140 Rent & Lease	-396.15	\$ -396.15
5150 Repairs & Maintenance		\$0.00
5150.1 Equipment	1,141.95	\$1,141.95
5150.3 Job Supplies	366.96	\$366.96
5150.4 Plumbing Repairs	2,106.32	\$2,106.32
5150.5 Property	575.00	\$575.00
Total 5150 Repairs & Maintenance	4,190.23	\$4,190.23
5180 Services		\$0.00
5180.2 Sports League		\$0.00
5180.2A Softball	346.38	\$346.38
Total 5180.2 Sports League	346.38	\$346.38
Total 5180 Services	346.38	\$346.38
5190 Solid Waste Disposal Fees	15,637.15	\$15,637.15
5210 Telephone		\$0.00
5210.3 Office Phone	110.22	\$110.22
Total 5210 Telephone	110.22	\$110.22
5220 Travel	10.72	\$10.72
5240 Utilities		\$0.00
5240.1 Electric		\$0.00
5240.1A Community Center	372.77	\$372.77
5240.1B Museum	96.03	\$96.03
5240.1C Street Lights	513.16	\$513.16
Total 5240.1 Electric	981.96	\$981.96
5240.2 Gas		\$0.00
5240.2A Community Center	65.96	\$65.96
Total 5240.2 Gas	65.96	\$65.96
5240.3 Trash		\$0.00
5240.3A Community Center	381.01	\$381.01
Total 5240.3 Trash	381.01	\$381.01

Wrightwood Community Services District

Profit and Loss by Month

June 2024

	JUN 2024	TOTAL
5240.4 Water		\$0.00
5240.4A Community Center	785.35	\$785.35
5240.4B Museum	38.65	\$38.65
Total 5240.4 Water	824.00	\$824.00
Total 5240 Utilities	2,252.93	\$2,252.93
Total Expenses	\$55,145.74	\$55,145.74
NET OPERATING INCOME	\$-31,426.88	\$-31,426.88
Other Income		
4600 Interest Income	908.73	\$908.73
Total Other Income	\$908.73	\$908.73
NET OTHER INCOME	\$908.73	\$908.73
NET INCOME	\$-30,518.15	\$-30,518.15

Item # 8

General Manager's Report



General Manager's Report

The bathroom renovations are still in the preliminary stages, and I hope to have a plan design within the next few weeks. A percolation test, which is a procedure performed to review water drainage in different soils, will be performed in the next few weeks to indicate if our leach lines need to be moved to a different location. Ideally, the existing leach lines can be used thus saving money. I opened a savings account for the grant funds with an interest rate of 3.9% to 4.1%. This could add approximately \$1300 a month to the funds for the bathrooms even if it is only for a few months.

The Special Assessment for the dump cards has been submitted, approved and an account has been established by the SB County Auditor.

Angela has been working diligently with SB County on the Electronic Annual Report (EAR) that is submitted to Cal-Recycle on an annual basis. This is an extensive report that lists all the different types of recycling, anything from recycling paper to what the grocery store does with their surplus food, and how the district implements or plans on implementing recycling of different products in our District.

The cameras have been installed in the parks and one inside the Community Building. I debated putting a camera in the building but tables and chairs along with a few kitchen items have disappeared over the years and it also provides extra security for the employees.

Live Stream will be hosting a monthly blood drive here at the Community Building beginning Friday August 16th from 2pm to 7pm. The September drive will be on Saturday the 21st from 2pm to 7pm. Be sure to check our website calendar for upcoming dates. Don't forget about the E Waste drop-off on Saturday, Sept 28, 2024, from 9am to 1pm at the County yard on Hwy 2.

Our Parks and Recreation has been going full swing with the addition of tennis beginning in the fall. We are still working on the final details but hope to have

2 children's classes, broken into different age groups, twice a week. Adults will be offered a "Free Play" day on Saturdays for a small fee. Mommy and Me and our dance classes will be winding up the weekend of August 17th. Come out to support some of our local talent at their recital on August 17th at 10:30am here in the Community Building. Fall dance classes will resume on October 5th with a recital on November 23rd. Summer softball season will also be ending with playoffs on August 18th. If you are interested in any of our recreation programs, please email recreation@wrightwoodcsd for more information.


The "end of summer" is quickly approaching and that is the theme for this month's Senior lunch on Wednesday August 14th. There will be a cornhole tournament after a lunch of meatball/veggie or ham sandwich, chips, drink and desert. Come join us for an afternoon of fun and socializing. Doors open at 11am.


Item # 9


**Proposal from
Eadie and Payne to
Perform Audit Services
For FY 2023/24**






 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

June 10, 2024

Board of Directors
Wrightwood Community Services District
1275 Hwy 2
Wrightwood, CA 92397

Dear Board of Directors:

Eadie and Payne, LLP is pleased to provide Wrightwood Community Services District with the professional services described below. This letter, and the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, and each major fund of Wrightwood Community Services District, as of June 30, 2024, and for the year then ended and the related notes, which collectively comprise Wrightwood Community Services District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual

For purpose of these financial statements, management has chosen to exclude the Management's Discussion and Analysis from the supplementary information, the omission will be noted in our auditor's report.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller's Office. As part of an audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller's Office, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wrightwood Community Services District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and/or any state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Wrightwood Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will perform agreed-upon procedures as described in the attached schedule (Attachment A) in connection with the Appropriation Limit Worksheet of the Wrightwood Community Services District for the year ended June 30, 2024. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement. Because the agreed-upon procedures listed in the attached schedule does not constitute an examination, we will not express an opinion. We will report only our procedures and our findings. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which Management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from Management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;

- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

- Propose adjusting or correcting journal entries to be reviewed and approved by Wrightwood Community Services District's management.
- Prepare the basic financial statements based on the adjusted trial balance and other information obtained from Wrightwood Community Services District's personnel and to be reviewed and approved by Wrightwood Community Services District's management.
- Prepare the Special Districts Financial Transactions Report required by the State Controller's Office (SCO Report)
- Assistance with fund accounting
- Assistance with implementation of GASB 101

We will not assume management responsibilities on behalf of Wrightwood Community Services District. However, we will provide advice and recommendations to assist management of Wrightwood Community Services District in performing its responsibilities.

Wrightwood Community Services District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control. Our responsibilities and limitations of the nonattest services are as follows:

- The nonattest services are limited to those identified above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Wrightwood Community Services District's basic financial statements. Our report will be addressed to the governing body of Wrightwood Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as mutually agreed upon with management.

Brandon Ferrell, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Eadie and Payne, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$20,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Wrightwood Community Services District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The stated audit fees do not include the preparation of the SCO report and any assistance with fund accounting or implementation of the new accounting standards. *GASB 101 Compensated Absences*, is required to be implemented by the District for the year ended June 30, 2024. Eadie and Payne, LLP is available for assistance at our normal fee rate.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.


The audit documentation for this engagement is the property of Eadie and Payne, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators or designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eadie and Payne, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Eadie and Payne, LLP



Brandon Ferrell, Partner

Attachment: Agreed-Upon Procedures
Peer Review Letter
Terms and Conditions Addendum

RESPONSE:

This letter correctly sets forth our understanding.

Wrightwood Community Services District

Acknowledged and agreed on behalf of Wrightwood Community Services District by:

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

**ATTACHMENT A
AGREED-UPON PROCEDURES**

Appropriation Limit Worksheet of the Wrightwood Community Services District for the year ended June 30, 2024

1. We will obtain the completed worksheets (or other alternative computations), and compare the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the District Board. We will also compare the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the District Board.
2. For the Appropriations Limit worksheet we will add line A, last year's limit, to line E, total adjustments, and agree the resulting amount to line F, this year's limit.
3. We will compare the current year information presented in the Appropriation Limit worksheet to the other worksheets described in No. 1 above.
4. We will compare the prior year appropriations limit presented in the Appropriations Limit worksheet to the prior year appropriations limit adopted by the District Board during the prior year.



Report on the Firm's System of Quality Control

October 7, 2022

To the Partners of Eadie & Payne, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eadie & Payne, LLP has received a peer review rating of *pass*.

Price Paige & Company

Price Paige & Company

570 N. Magnolia Avenue, Suite 100

Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Eadie and Payne, LLP's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum and the accompanying engagement letter comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "we," "us," or "our" is a reference to Eadie and Payne, LLP, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

Billing and Payment Terms

We will bill you for our professional fees and out-of-pocket costs monthly as work progresses. Payment is due upon receipt. If payment is not received within 30 days, you will be assessed interest charges of 1% per month on the unpaid balance.

We reserve the right to suspend or terminate our work for non-payment of fees. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require our third party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or our third party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third party service providers during this engagement.

Client Portals

To enhance our services to you, we will utilize a client portal, a collaborative, virtual workspace in a protected, online environment. The client portal permits real-time collaboration across geographic boundaries and time zones and allows Eadie and Payne, LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use the client portal, you will be required to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement.

You agree that Eadie and Payne, LLP has no responsibility for the activities of the client portal and agree to indemnify and hold Eadie and Payne, LLP harmless with respect to any and all claims arising from or related to the operation of the client portal. While the client portal backs up your files to a third party server, we recommend that you also maintain your own backup files.

Items placed on the client portal will be deleted periodically according to firm policy.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not continue a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Records Management

Record Retention and Ownership

We will return all of your original records and documents provided to us at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your work product. Our copies of your records and documents are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Our firm destroys workpaper files after a period of 5 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice unless specifically agreed to in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker or investment advisor.

Other Income, Losses and Expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may face. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with any decision solely on the basis of any oral or email communication. You accept all responsibility, except to the extent caused by the gross negligence or willful misconduct of Eadie and Payne, LLP, for any loss, cost or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this in a separate engagement letter.

Management Responsibilities

While Eadie and Payne, LLP can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services that Eadie and Payne, LLP provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Alternative Dispute Resolution

If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Professional Accounting and Related Services Dispute Resolution Rules* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property we use are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Statute of Limitations

You agree that any claim arising out of this Agreement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Eadie and Payne, LLP.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, your failure to comply with the terms of this Agreement or as we determine professional standards require.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Entire Agreement

The engagement letter, including this *Terms and Conditions Addendum* and any other attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Item # 10

Remote Meetings



Remote Meetings

Counsel Kennedy will present an update regarding remote meetings.

TO BE PUBLISHED IN THE OFFICIAL REPORTS

OFFICE OF THE ATTORNEY GENERAL
State of California

ROB BONTA
Attorney General

OPINION	:	
	:	
of	:	No. 23-1002
	:	
ROB BONTA	:	July 24, 2024
Attorney General	:	
	:	
CATHERINE BIDART	:	
Deputy Attorney General	:	

The HONORABLE ELENI KOUNALAKIS, LIEUTENANT GOVERNOR, has requested an opinion on a question relating to the federal Americans with Disabilities Act and the California open meetings law known as the Ralph M. Brown Act.

QUESTION PRESENTED AND CONCLUSION

Under the Ralph M. Brown Act, a local agency's legislative body must generally conduct its meetings in person at locations open to the public. Does the Americans with Disabilities Act (ADA) nonetheless require that a local agency's legislative body allow remote participation for a member with a qualifying disability that precludes their in-person attendance at meetings of the body?

Yes. The ADA generally requires a local agency's legislative body to allow remote participation as a reasonable accommodation for a member with a qualifying disability that precludes their in-person attendance at meetings of the body. This duty to reasonably accommodate is subject, however, to the Brown Act's requirement that the remote participation must be conducted in a manner that simulates in-person attendance at meetings held in person at a location open to the public. To accomplish this, the Act requires that individual members who participate remotely (1) use two-way video and audio streaming in real time and (2) disclose the identity of any adults who are present

with the member at the remote location. These two requirements should be applied to members who attend meetings remotely due to a qualifying disability.

BACKGROUND

The question before us involves the ADA, a federal law, and the Brown Act, a state law.¹ “Congress enacted the ADA in 1990 to remedy widespread discrimination against” people with disabilities.² Congress enacted amendments to the ADA in 2008 that reasserted that purpose.³ In furtherance of its purpose, the ADA generally requires “reasonable accommodation” be made in employment, government services, and public accommodations for individuals with disabilities.⁴ In the employment context, for example, a reasonable accommodation could be a modified work schedule.⁵ Determining what constitutes a reasonable accommodation in any given scenario is a fact-intensive, individualized, case-by-case inquiry.⁶

¹ This question is implicated in a pending case in the United States District Court for the Northern District of California, *Fischer v. City of Berkeley*, 3:23-cv-04280-TSH. It appears that no decision will be issued soon, if at all, in that case: the district court postponed the deadline for responding to the complaint multiple times in anticipation of possible settlement and referred the case to mediation, which has been completed. As of the date of publication of this opinion, the case docket reflects that the case settled in mediation, and a dismissal or status report is due September 20, 2024.

² *PGA Tour, Inc. v. Martin* (2001) 532 U.S. 661, 674; see Pub.L. 101-336, § 2 (July 26, 1990), 104 Stat. 327; 42 U.S.C. § 12101.

³ Pub.L. 110-325, §§ 1-2 (Sept. 25, 2008), 122 Stat. 3553.

⁴ See, e.g., 42 U.S.C. §§ 12112(b)(5) (employment), 12182(b)(2)(A)(ii) (public accommodations); 28 C.F.R. § 35.130(b)(7)(i) (government services); see also *Where Do We Go Berkeley v. Cal. Dept. of Transportation* (9th Cir. 2022) 32 F.4th 852, 860 fn. 4 (stating that “reasonable accommodation” in Title I of ADA and “reasonable modification” in Title II of ADA “create identical standards and may be used interchangeably,” quoting *Payan v. L.A. Cmty. Coll. Dist.* (9th Cir. 2021) 11 F.4th 729, 738 fn. 4).

⁵ See generally 42 U.S.C. § 12111(9) (referring to job restructuring and modifying facilities, schedules, and equipment, as examples); 29 C.F.R. § 1630.2(o)(2)(ii) (same).

⁶ *McGary v. City of Portland* (9th Cir. 2004) 386 F.3d 1259, 1270; *Crowder v. Kitagawa* (9th Cir. 1996) 81 F.3d 1480, 1486; see also *Zivkovic v. Southern Cal. Edison Co.* (9th Cir. 2002) 302 F.3d 1080, 1089 (“[E]mployer is not obligated to provide” employee’s preferred accommodation but “need only provide some reasonable accommodation,” quoting *E.E.O.C. v. Yellow Freight Sys. Inc.* (7th Cir. 2001) 253 F.3d 943, 951); see, e.g.,

(continued...)

The Legislature enacted the Ralph M. Brown Act in 1953 “to ensure the public’s right to attend the meetings of public agencies.”⁷ In furtherance of that purpose, the Act generally requires legislative bodies of local agencies to hold their meetings in person at locations open to the public.⁸

As to the interplay of these laws, the ADA plainly preempts contrary state law.⁹ But state law can be relevant to determining what the ADA requires.¹⁰ That means that

Pruett v. Ariz. (D. Ariz. 2009) 606 F.Supp.2d 1065, 1068, 1079 (rejecting plaintiff’s accommodation claim for chimpanzee as service animal because plaintiff had not shown it “more adequately meets her disability-related needs than several alternatives,” and had conceded “even this mild-mannered, affable Chimpanzee could become aggressive” and is likely to grow too big to be a service animal).

⁷ *Freedom Newsp. Inc. v. Orange Co. Employees Ret. Sys.* (1993) 6 Cal.4th 821, 825; Stats. 1953, ch. 1558, § 1 (initial enactment of statutory scheme); Stats. 1961, ch. 115, § 1 (naming statutory scheme “Ralph M. Brown Act”).

⁸ See, e.g., Gov. Code, § 54953, subd. (a) (“All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter”); *id.*, subd. (b)(3) (requiring teleconferencing locations be accessible to public); see also *id.*, § 54950 (reciting that “agencies in this State exist to aid in the conduct of the people’s business” and proclaiming “[i]t is the intent of the law that their actions be taken openly and that their deliberations be conducted openly”). The requirement for agency meetings to be open to public scrutiny is also enshrined in the California Constitution. (Cal. Const., art. I, § 3, subd. (b)(1) (“meetings of public bodies . . . shall be open to public scrutiny”).)

⁹ *Shavelson v. Bonta* (N.D. Cal. 2022) 608 F.Supp.3d 919, 926 (stating that ADA “requires preemption of inconsistent state law” when necessary to comply with its command—including the ADA’s command that state and local governments provide ‘reasonable modification[s]’ to their programs in certain circumstances,” quoting *Mary Jo C. v. New York State & Local Retirement System* (2d Cir. 2013) 707 F.3d 144, 163; *Crowder v. Kitagawa, supra*, 81 F.3d 1480, 1485 (“When a state’s policies, practices or procedures discriminate against [people with disabilities] in violation of the ADA, Department of Justice regulations require reasonable modifications in such policies, practices or procedures”).

¹⁰ See *Cripe v. City of San Jose* (9th Cir. 2001) 261 F.3d 877, 884 (“If a disabled person cannot perform a job’s ‘essential functions’ (even with a reasonable accommodation), then the ADA’s employment protections do not apply”); 42 U.S.C. §§ 12111 (“[C]onsideration shall be given to the employer’s judgment as to what functions of a job are essential”), 12131-12132 (prohibiting discrimination against individuals who meet

(continued...)

the details of the Brown Act's provisions regarding in-person meeting attendance at public locations are relevant to a reasonable accommodation analysis under the ADA. For purposes of the question presented here, the relevant inquiry is whether the Brown Act considers in-person meeting attendance at public locations to be an "essential function" or "essential eligibility requirement."

In 2001, we considered the same substantive question. We concluded that remote participation could *not* be a reasonable accommodation under the ADA.¹¹ Among other considerations, we discerned from the Brown Act that in-person meeting attendance by a member of a Brown Act body at a public location was an "essential function" and "essential eligibility requirement." At that time, the Brown Act did not allow a member to participate in a meeting remotely from a nonpublic location in any circumstance whatsoever.¹² Although the Act did authorize members to participate in meetings by "teleconferencing" (by audio or visual means), that option was available only if the teleconferencing location itself was also open to the public.¹³

Since then, the Legislature has modified the Brown Act. Intervening amendments allow remote participation in meetings by members from nonpublic locations in certain circumstances.¹⁴ As we will explain, those amendments reveal that remote participation no longer falls outside the realm of what can be a "reasonable accommodation" for purposes of the ADA.

public entity's "essential eligibility requirements"); see, e.g., *Peden v. City of Detroit* (2004) 470 Mich. 195, 209 (review of state law governing police officers to identify "essential functions" enabling such officers to perform duties).

¹¹ 84 Ops.Cal.Atty.Gen. 181, 185-188 (2001).

¹² See *ibid.*

¹³ See Stats. 1998, ch. 260, § 1 (providing that "each teleconference location shall be accessible to the public," "at least a quorum of the members of the legislative body shall participate from locations within" the agency's jurisdiction, and that "agenda shall provide an opportunity for members of the public to address the legislative body directly . . . at each teleconference location" (Gov. Code, § 54953, subd. (b)(3)), and defining "teleconference" to mean a meeting of members "in different locations, connected by electronic means, through either audio or video, or both" (*id.*, § 54953, subd. (b)(4)).)

¹⁴ See, e.g., Stats. 2023, ch. 534, § 1 (Gov. Code, § 54953, subs. (e), (f), (j)(4)); Stats. 2022, ch. 285, § 1 (same); Stats. 2021, ch. 165, § 3 (Gov. Code, § 54953, subd. (e)).

ANALYSIS

Reasonable Accommodation for a “Qualified Individual” with a Disability Under the ADA

Under the ADA, a person with a disability is someone who has “a physical or mental impairment that substantially limits one or more” of the person’s “major life activities.”¹⁵ Before a requirement for a reasonable accommodation applies, it must be established that the person is a “qualified individual” with a disability. The meaning of a “qualified individual,” and the factors informing whether an accommodation for such an individual is “reasonable,” turn on which portion of the ADA applies.¹⁶

The ADA is divided into titles, and the first two are implicated here.¹⁷ Title I applies to employment by “covered entities” (including local governments), which are defined in part by whether the entity employs more than a threshold number of employees in a specified period.¹⁸ Title II applies to participation in state and local government services, programs, and activities.¹⁹

Whether serving as a member on a board of a local agency governed by the Brown Act constitutes employment under Title I, or instead participation in a program or activity under Title II, can depend on the particular board, commission, or body.²⁰ Thousands of

¹⁵ 42 U.S.C. § 12102(1)(A); see 29 C.F.R. § 1630.2(i) (defining major life activities to include various tasks, such as working and “operation of a major bodily function”).

¹⁶ See, e.g., 42 U.S.C. §§ 12111(8) (defining “qualified individual” under Title I), 12131(2) (defining “qualified individual with a disability” under Title II).

¹⁷ See Pub.L. 101-336 (July 26, 1990), 104 Stat. 327 (enacting five titles).

¹⁸ 42 U.S.C. § 12111(2) (“covered entity” includes “employer”); *id.*, § (5)(A) (defining “employer” as one “engaged in an industry affecting commerce” with “15 or more employees” for “20 or more calendar weeks in the current or preceding calendar year,” and includes “any agent of such” employer); see *Zimmerman v. Oregon Dept. of Justice* (9th Cir. 1999) 170 F.3d 1169, 1177 (“Congress consciously and expressly chose to include the employment practices of state and local governments in Title I”).

¹⁹ 42 U.S.C. §§ 12132, 12131(1)(A); see, e.g., *Willits v. City of Los Angeles* (C.D. Cal. 2013) 925 F.Supp.2d 1089, 1093 (stating that City of Los Angeles is covered by Title II).

²⁰ Compare *Zimmerman v. Oregon Dept. of Justice*, *supra*, 170 F.3d at pp. 1174, 1176, 1178-1179 (Title II applies to public agency “outputs,” not “inputs” like employment which is covered by Title I) with *Where Do We Go Berkeley v. California Dept. of Transportation*, *supra*, 32 F.4th at p. 861 (Title II “bring[s] within its scope anything a public entity does,” and “whether it is a normal function of a governmental entity,” quoting *Barden v. City of Sacramento* (9th Cir. 2002) 292 F.3d 1073, 1076); see, e.g.,

(continued...)

bodies governed by the Brown Act exist.²¹ Given the myriad ways in which these bodies may be formed and operate, it would appear infeasible and imprudent to make a universal pronouncement about whether board membership falls under Title I versus Title II. But we need not embark on such an endeavor; in either case, our answer to the question presented here is the same. To explain why, we must return to the concepts of a “qualified individual” and a “reasonable accommodation.” Those terms have multiple meanings under the ADA, but we focus only on those that are relevant to our purposes.²²

Under Title I, a qualified individual with a disability is someone who “can perform the essential functions” of the job in question—that is, the “fundamental job duties of the employment position”—with or without reasonable accommodation.²³ A job function may be essential, for example, “because the reason the position exists is to perform that function.”²⁴ Factors that help to identify essential functions may include (among others) the employer’s judgment on what functions are essential, the employer’s written job descriptions, how much time is spent performing the function, consequences of not requiring the function to be performed, work by past employees in the job, and work of current employees in similar jobs.²⁵

Mirka v. Langley, City of (9th Cir. 2001) 16 Fed.Appx. 665, 666 (rejecting city hall volunteer’s Title II claim because her services were “‘input’ rather than ‘output’ functions”); *Holmes v. City of Aurora* (N.D. Ill., Jan. 18, 1995, No. 93 C 0835) 1995 WL 21606, at *3-4 (stating that city’s pension board of mayoral appointees, current city employees, and former city employee would be covered by Title I if board “is considered to be plaintiff’s employer or an agent of the City,” but “should be considered a ‘public entity’” covered by Title II because of nature and extent of its relationship with city); see also fns. 60-73, *post*, and corresponding text in the body discussing members’ reasonable accommodation claims all brought under Title II.

²¹ See, e.g., Letter from David Chiu, City Attorney for the City and County of San Francisco to Deputy Attorney General Catherine Bidart, February 9, 2024, p. 2 (stating that San Francisco has “well over 100 Brown Act bodies”); see also Gov. Code, § 54952 (broadly defining “legislative body”).

²² See, e.g., 42 U.S.C. §§ 12102(1)(C) (defining “disability” to include individual “regarded” as having qualifying impairment), 12201(h) (no reasonable accommodation is required for such individual).

²³ 42 U.S.C. § 12111(8) (defining “qualified individual” with disability); 29 C.F.R. § 1630.2(n)(1) (defining “essential functions” to include “fundamental job duties of the employment position” and to exclude “marginal functions”).

²⁴ 29 C.F.R. § 1630.2(n)(2) (listing examples of reasons why function could be essential).

²⁵ 29 C.F.R. § 1630.2(n)(3).

A covered employer is responsible for providing a reasonable accommodation to a qualified individual with a disability unless it would cause the employer “undue hardship.”²⁶ But no failure to accommodate occurs if an otherwise qualified individual cannot, even *with* a reasonable accommodation, meet the employer’s “qualification standards” that are both “job-related and consistent with business necessity.”²⁷ The distinction between “qualification standards” and “essential functions” is that the latter are basic duties while the former are “personal and professional attributes,” which may include “skill, experience, education, physical, medical, safety and other requirements.”²⁸

Under Title II, a qualified individual with a disability is an individual who “meets the essential eligibility requirements” to “participat[e] in programs or activities provided by a public entity,” with or without reasonable modification.²⁹ An accommodation to a qualified individual is not reasonable under Title II if it would fundamentally alter the government program or activity or cause an undue financial or administrative burden.³⁰ An accommodation would fundamentally alter a program if it would compromise the “essential nature” of the program.³¹

For its part, the United States Department of Justice has issued informal guidance that expresses its view on the availability of remote participation by members at city council meetings as a reasonable accommodation under the ADA in appropriate circumstances.³² The guidance states that:

²⁶ 42 U.S.C. § 12112(b)(5)(A); see 42 U.S.C. § 12111(10) (defining “undue hardship” as “action requiring significant difficulty or expense” in light of certain factors including cost of the accommodation and entity’s resources).

²⁷ 42 U.S.C. § 12113(a).

²⁸ *Bates v. United Parcel Service, Inc.* (9th Cir. 2007) 511 F.3d 974, 989-990; 29 C.F.R. § 1630.2(n)(1) (essential functions) & *id.* (q) (qualification standards).

²⁹ 42 U.S.C. § 12131(2).

³⁰ *Tennessee v. Lane* (2004) 541 U.S. 509, 532; 28 C.F.R. §§ 35.130(b)(7)(i), 35.150(a)(3).

³¹ *Alexander v. Choate* (1985) 469 U.S. 287, 300. For example, “moving a beach volleyball program into a gymnasium, so a player who uses a wheelchair can participate on a flat surface without sand, would ‘fundamentally alter’ the nature of the game.” (U.S. Dept. of Justice Civil Rights Division, “ADA Update: A Primer for State and Local Governments,” originally issued Jun. 1, 2015, and last updated Feb. 28, 2020, available at <https://www.ada.gov/resources/title-ii-primer/> (as of July 24, 2024), (hereafter, “US DOJ ADA Primer”).)

³² See 42 U.S.C. § 12206; see also *id.*, §§ 12134 (“Attorney General shall promulgate

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[I]f an elected city council member has a disability that prevents her from attending council meetings in person, delivering papers to her home and allowing her to participate by telephone or videoconferencing would enable her to carry out her duties.^[33]

Our independent analysis below reaches a similar conclusion with respect to local officials subject to the Brown Act. We first explain our conclusion from 2001.

2001 Opinion

Our 2001 opinion concluded that remote participation in a meeting subject to the Brown Act could not be a reasonable accommodation under either Title I or Title II.³⁴ As to Title I, the opinion determined that the Brown Act's requirement for in-person attendance at meetings at locations open to the public was an essential function of holding office on a local agency board.³⁵ It observed that "[p]ublic attendance facilitates the people's right to participate in all phases of local government decision-making and serves to prevent misuse of the democratic process by secret legislative action at the local government level."³⁶ The opinion also determined that, under the Brown Act, "the ability to attend scheduled meetings that are accessible to the public is both 'job-related and consistent with business necessity,'" and "related to the requisite qualifications" to hold office at the local level.³⁷ It explained:

[N]othing other than the presence of such person [that is, a member] at a publicly accessible site would serve the state's legitimate interest in public attendance and participation in the decision-making process. While teleconferencing may consist of electronic connection through either audio, video, or both (Gov. Code, § 54953, subd. (b)(4)), no camera focused upon a member in a remote location closed to the public may detect the presence of other influences, including persons, within that location, and thus cannot

regulations in an accessible format that implement this part [Title II]"); *Fortyune v. City of Lomita* (9th Cir. 2014) 766 F.3d 1098, 1104 (giving manual comprising "DOJ's interpretation of its ADA implementing regulations" controlling weight unless plainly erroneous or inconsistent).

³³ US DOJ ADA Primer, *ante* fn. 31.

³⁴ 84 Ops.Cal.Atty.Gen., *supra*, pp. 185-188.

³⁵ *Id.*, p. 185.

³⁶ *Ibid.*

³⁷ 84 Ops.Cal.Atty.Gen., *supra*, pp. 185-186.

with similar effectiveness serve the public’s interest in “curb[ing] misuse of the democratic process.”^{38]}

The opinion further determined that even if Title II instead applied, remote participation could not be a reasonable accommodation, for the same reasons set forth in the Title I analysis. It concluded that “the ability to attend a meeting of the board at a location accessible to members of the public, including individuals with disabilities, would constitute an essential eligibility requirement.”³⁹ As discussed earlier, Title II does not require that a reasonable accommodation be made for an individual who does not meet an “essential eligibility requirement.”⁴⁰ The 2001 opinion resolved the Title II analysis based on that factor alone.⁴¹

Subsequent Amendments to the Brown Act Illustrate That Remote Participation Can Be a Reasonable Accommodation

Subsequent changes to the Brown Act lead us to a different conclusion from the one described in the 2001 opinion. As the 2001 opinion observed, the Brown Act at that time authorized members to participate in meetings by audio or video “teleconferencing” only if, among other requirements, the teleconferencing location was open to the public.⁴² But the Legislature has since amended the Brown Act multiple times to authorize remote participation by members from nonpublic locations in certain circumstances, using two-way, real-time video and audio streaming—technology which was not nearly as developed and widely used in 2001 as it is today.⁴³ The across-the-board prohibition on remote participation by members in nonpublic locations has been removed from the Act.

In 2021, during the COVID-19 pandemic, the Legislature amended the Brown Act to allow remote participation from nonpublic locations by *all* members (regardless of any disability), using two-way, real-time video and audio streaming.⁴⁴ The authorization

³⁸ *Id.*, p. 186, quoting *Cohan v. City of Thousand Oaks* (1994) 30 Cal.App.4th 547, 555.

³⁹ *Id.*, p. 188.

⁴⁰ See *ante* fn. 29 and corresponding text in the body.

⁴¹ 84 Ops.Cal.Atty.Gen., *supra*, p. 188. As discussed above, if the essential eligibility requirements are met, a particular accommodation would still not be owed if the accommodation would fundamentally alter the nature of the government activity at issue or would be an undue burden. (See *ante* fns. 30-31 and corresponding text in the body.)

⁴² Gov. Code, § 54953, subd. (b), as amended by Stats. 1998, ch. 260, § 1; see *ante* fn. 13.

⁴³ Stats. 2021, ch. 165, § 3, eff. Sept. 16, 2021; Stats. 2022, ch. 285, § 1, eff. Jan. 1, 2023; Stats. 2023, ch. 534, § 1, eff. Jan. 1, 2024.

⁴⁴ Stats. 2021, ch. 165, § 3, eff. Sept. 16, 2021 (adding Gov. Code, § 54953, subd. (e) to
(continued...)

was predicated on a declared state of emergency and the presence of health- or safety-related circumstances.⁴⁵ In 2022, as those circumstances began to wane, California started planning for COVID-19 to become an endemic disease. The Governor announced that the declared state of emergency—one of the prerequisites for members to meet remotely under the 2021 amendment—would end in February 2023, setting the stage for in-person meetings to resume.⁴⁶

Against this backdrop, the Legislature amended the Act in 2022 to temporarily authorize (until 2024) an *individual* member to occasionally participate from a nonpublic location in certain exceptional circumstances. That authorization was subject to various requirements, including two-way streaming and a requirement that a quorum of members participate from a single physical location open to the public.⁴⁷ In 2023, the Legislature extended that limited authorization until 2026.⁴⁸ Subject to various requirements, the

allow remote meetings with conditions, such as allowing public to directly address members, and prohibiting action on agenda when disruption prevents broadcast or comment). This exception was originally set to expire in 2024 (*id.*, adding Gov. Code, § 54953, subd. (f)); later the exception was amended, including an amendment for the exception to last indefinitely (Stats. 2023, ch. 534, § 2, eff. Jan. 1, 2024, operative Jan. 1, 2026).

⁴⁵ Stats. 2021, ch. 165, § 3, eff. Sept. 16, 2021 (amending Gov. Code, § 54953, subd. (e) to allow remote meetings during declared state of emergency when social distancing is officially imposed or recommended, or if meeting’s purpose is to determine whether in-person meeting would imminently risk attendee health or safety, with periodic related findings).

⁴⁶ See Press Release, “Governor Newsom to End the COVID-19 State of Emergency,” Oct. 17, 2022 (announcing declared state of emergency from COVID-19 to end February 28, 2023), available at <https://www.gov.ca.gov/2022/10/17/governor-newsom-to-end-the-covid-19-state-of-emergency/>, as of July 24, 2024; Press Release, “Governor Newsom Marks End of California’s COVID-19 State of Emergency,” Feb. 28, 2023, available at <https://www.gov.ca.gov/2023/02/28/governor-newsom-marks-end-of-californias-covid-19-state-of-emergency/>, as of July 24, 2024; see also Associated Press, “California Changes Its COVID Strategy and Announces a Plan to Live with the Virus,” updated Feb. 18, 2022, available at <https://www.npr.org/2022/02/18/1081655623/california-adopts-nations-first-endemic-virus-policy>, as of July 24, 2024 (covering announced preparations for endemic stage).

⁴⁷ Stats. 2022, ch. 285, § 1, eff. Jan. 1, 2023 (adding Gov. Code, § 54953, subds. (f), (j), (k)).

⁴⁸ Stats. 2023, ch. 534, § 1, eff. Jan. 1, 2024 (amending Gov. Code, § 54953, subd. (k)). A bill is pending to amend this legislation; as of the date of this opinion, the bill would

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new authorization allows a member to participate in a meeting remotely for a limited number of times, if there is either “just cause” or “emergency circumstances.”⁴⁹

The first of those exceptions—the one for “just cause”—explicitly refers to ADA accommodations. Specifically, “just cause” can be established based on a need related to a disability that has not been “otherwise accommodated” under the ADA.⁵⁰ In other words, the exception authorizes a member to participate at meetings remotely because of a need related to a disability, but excludes from its ambit a disability *already* accommodated under the ADA. The most logical explanation for that exclusion is that the Legislature presupposed that a member may already participate remotely for an unlimited number of sessions as an ADA accommodation.⁵¹

Returning to our chronology, in 2023 the Legislature extended indefinitely the authorization for *all* members to meet remotely from nonpublic locations during a declared state of emergency as specified.⁵² We refer to these as “pandemic-like”

provide a more detailed specification for calculating the number of times a member may participate remotely. (Assem. Bill No. 2302 (2023-2024 Reg. Sess.), § 1, as introduced Feb. 12, 2024.)

⁴⁹ Gov. Code, § 54953, subd. (f)(2).

⁵⁰ “[J]ust cause” includes “[a] need related to a physical or mental disability . . . not otherwise accommodated by subdivision (g),” and subdivision (g) refers to the ADA. (Gov. Code, § 54953, subd. (j)(2)(C); see *id.*, subd. (g) (reciting requirement for legislative body to have procedure for swiftly resolving requests for ADA reasonable accommodations).) A disability that has not been “otherwise accommodated” could be, for example, in the midst of an interactive process to identify a reasonable accommodation. (See *Anthony v. Trax Internat. Corp.* (9th Cir. 2020) 955 F.3d 1123, 1134 (recounting employer obligation to engage in interactive process with employees to find reasonable accommodation).)

⁵¹ The exception allowing remote participation for “just cause” may also be met by caregiving needs, a contagious illness, or official travel. (Gov. Code, § 54953, subd. (j)(2)(A), (B) & (D).) The other exception for an individual member to participate remotely—in “emergency circumstances”—defines such circumstances as “a physical or family medical emergency that prevents a member from attending in person.” (Gov. Code, § 54953, subd. (j)(1).)

⁵² Stats. 2023, ch. 534, § 2, eff. Jan. 1, 2024 (amending Government Code section 54953 subdivisions (e) and (j), operative January 1, 2026, to amend and preserve authorization with no sunset date for entire body to meet remotely during declared state of emergency, if legislative body makes related findings, as specified).

circumstances.⁵³ In such circumstances, if a majority of members makes certain health- or safety-related findings during a declared state of emergency, all members may participate remotely for an unlimited number of meetings at nonpublic locations.⁵⁴ So even after the limited authorization for individual members to participate remotely for “just cause” or in “emergency circumstances” expires in 2026, the Act will continue to allow remote participation by all members in “pandemic-like” circumstances.

These recent changes to the Brown Act point to a conclusion that is different from the one we reached in 2001. Perhaps most telling is the new “just cause” exception, allowing remote participation for a need related to a disability—but not a disability that has been “otherwise accommodated” under the ADA.⁵⁵ While this exclusion is currently set to expire in 2026, it nevertheless reveals a legislative belief upon its enactment that remote participation was already available for a qualifying individual as an accommodation under the ADA.⁵⁶ We therefore conclude that, in light of the recent legislative amendments, in-person attendance is no longer an “essential job function” nor “an essential eligibility requirement” under Title I or Title II, as the Legislature has determined that remote participation is compatible with membership on a Brown Act body.

Conditions on Remote Participation

Although the Brown Act now allows remote participation in certain circumstances, in-person attendance at physical locations open to the public remains the default under the Act. The Act therefore places multiple conditions on remote participation. One requires virtual access by the member so the public can address members directly by video and audio streaming (which again, was not nearly as developed and used in 2001 as it is today); if such access is disrupted, the body (through its members) cannot take action on any agenda item until the streaming connection is

⁵³ We do not foreclose the possibility that a declared state of emergency unrelated to a pandemic could entail circumstances and related findings that would satisfy the exception allowing all members to participate remotely. (See *ibid.*)

⁵⁴ Gov. Code, § 54953, subd. (e); Stats. 2023, ch. 534, § 2 (amending Gov. Code, § 54953, subd. (e), operative Jan. 1, 2026).

⁵⁵ See *ante* fn. 50.

⁵⁶ Remote participation on an individual case-by-case basis as a reasonable accommodation under the ADA is also consistent as a policy matter with the Brown Act provision allowing all members to participate remotely in pandemic-like circumstances. In such circumstances, the Act makes remote participation available for the safety of everyone. Safety concerns also support allowing an individual member to participate remotely if their particular disability puts them at heightened risk of serious illness or death due to COVID-19 (or other maladies or conditions).

restored.⁵⁷ Another condition requires the member who is participating remotely in a non-public location to disclose the identity of any adults who are present in the room with the member and the nature of their relationship.⁵⁸

We do not purport to prescribe here all of the conditions that could or should be placed on remote meeting attendance as part of a reasonable accommodation. Nor do we attempt to prescribe all of the ways in which technology can be employed to simulate in-person meetings to best promote the Act's purpose of public participation—which will likely evolve over time. But mindful of the Act's strong preference for in-person meetings, we conclude that remote participation as a reasonable accommodation must be done in a manner that simulates in-person attendance, as the Act requires where it allows remote participation for other reasons. This would include the Act's requirements that remote participants (1) use two-way, real-time video and audio streaming and (2) disclose the presence of other adults at the remote location.⁵⁹

Authority from Other Jurisdictions Supports Our Conclusion

Our answer to the question presented generally accords with cases in other jurisdictions that have considered whether remote participation could be a reasonable accommodation despite state open-meeting laws that generally require in-person attendance. We are aware of three such cases, all decided by district courts. In the first two cases, the courts upheld remote participation as a reasonable accommodation. In the third case, the court found a lack of factual support for remote participation as a reasonable accommodation—but did not rule out the possibility of remote participation in other, more appropriate factual circumstances.

In *Silver v. City of Alexandria*, a federal district court in Louisiana granted a 98-year old city council member a preliminary injunction allowing him to participate remotely in city council meetings as a reasonable accommodation under Title II of the ADA because his cardiovascular-related disability and age made him “particularly

⁵⁷ See Gov. Code, §§ 54953, subds. (e)(2)(A) (public access), (e)(2)(B) (disruption), (f)(1)(D) (same), subds. (f)(1)(A) (video and audio) & (f)(2)(C) (same).

⁵⁸ Gov. Code, § 54953, subd. (f)(2)(B); cf. 84 Ops.Cal.Atty.Gen., *supra*, p. 186.

⁵⁹ Many commenters pointed to advances in technology—and our collective experience with that technology during the pandemic—as a basis for concluding that remote participation is a reasonable accommodation. While we acknowledge that technology has advanced in this area, we stress that our analysis is not driven by those advances. Our analysis instead turns on legal changes to the Brown Act, which reveal that a member may, in appropriate circumstances, attend a meeting remotely from a nonpublic location as a reasonable accommodation under the ADA.

susceptible” to succumbing to COVID-19.⁶⁰ The court observed that the state’s open meetings law for many years contained no exception allowing remote participation, but that a recent amendment allowed such participation (on voting and debating) during public health emergencies such as the pandemic.⁶¹ The court also noted the prevalence of video-streaming technology, which was used for the hearing on the injunction.⁶² While “[i]t is true that virtual participation by an individual council member is not exactly the same as participation by physical presence,” the court ultimately determined there would be “no substantial negative impact on the operation of city government by the granting of injunctive relief,” and that the accommodation “would not alter the nature” of the meetings.⁶³

Next, in *Palmer v. Michigan*, a federal district court in Michigan granted a preliminary injunction allowing a board member of a multi-county mental health agency to participate in meetings remotely as a Title II ADA reasonable accommodation.⁶⁴ An exception to the Michigan open meetings law had allowed remote participation for medical conditions. But it expired at the end of 2021, after which the health agency denied plaintiff’s request to continue to participate remotely.⁶⁵ While the agency mandated social-distancing and mask-wearing protective measures, plaintiff’s cerebral palsy made him at high risk of illness if exposed to COVID-19, and his disability interfered with his ability to communicate while wearing a mask.⁶⁶ The court observed that the open meetings law continued to authorize remote participation for a member who was absent for military duty.⁶⁷ The court therefore rejected the agency’s claim that any decision taken while plaintiff participated remotely could be rendered void for non-compliance with the law because “military members can already participate remotely.”⁶⁸ The court concluded that the plaintiff’s remote participation would cause little or no

⁶⁰ *Silver v. City of Alexandria* (W.D. La. 2020) 470 F.Supp.3d 616, 618, 620, 625.

⁶¹ *Id.*, at pp. 623-624.

⁶² *Id.*, at p. 623.

⁶³ *Id.*, at pp. 623-624.

⁶⁴ *Palmer v. Michigan* (W.D. Mich., Mar. 29, 2022, No. 1:22-CV-90) 2022 WL 908966, at **1, 7 (hereafter, *Palmer*). This case mentions and reaches the same conclusion of opinions by the Attorney General of Michigan. (See *id.* at **2, 4, citing Atty. Gen. Op. 7, Atty. Gen. Op. 15-16, ECF No. 11-1.)

⁶⁵ *Palmer, supra*, at **1-2.

⁶⁶ *Ibid.*

⁶⁷ *Palmer, supra*, at *6.

⁶⁸ *Ibid.*

harm, and that it “would not impose an undue burden” on the health agency nor “fundamentally alter its programs or services.”⁶⁹

The last case is *Chew v. Legislature of Idaho*.⁷⁰ Although the Idaho district court in that case denied a request for a temporary restraining order sought by members with disabilities seeking a Title II accommodation to participate remotely in sessions of the Idaho Legislature, that denial casts no doubt on our conclusion.⁷¹ The case instead illustrates that not every disability is one that necessitates remote participation. In rejecting the request, the court drew upon Ninth Circuit cases prescribing an individualized, case-by-case inquiry to determine the reasonableness of a requested accommodation.⁷² The court found nothing to rule out other types of accommodations such as masks, plexiglass barriers, and choice of seat.⁷³

For the reasons discussed above, we conclude that the ADA requires a local agency’s legislative body to allow remote participation from a nonpublic location as a reasonable accommodation for a qualifying individual whose disability precludes their in-person attendance, subject to the requirements of the ADA.⁷⁴ Under the Brown Act, the

⁶⁹ *Ibid.*

⁷⁰ *Chew v. Legislature of Idaho* (D. Idaho 2021) 512 F.Supp.3d 1124 (hereafter, *Chew*).

⁷¹ See *id.*, at pp. 1126-1128; see also *id.*, at p. 1127 (explaining that temporary restraining order, like preliminary injunction, is to preserve status quo, but typically lasts 28 days while preliminary injunction may extend until lawsuit ends).

⁷² *Id.*, at p. 1129, citing *Wong v. Regents of Univ. of Cal.* (9th Cir. 1999) 192 F.3d 807, 818; *Crowder v. Kitagawa*, *supra*, 81 F.3d at p. 1486.

⁷³ *Chew*, *supra*, at pp. 1130-1131.

⁷⁴ We acknowledge that the ADA excuses a covered entity from providing an otherwise required accommodation to an employee where it “can demonstrate that the accommodation would impose an undue hardship” on its operations, defined as “an action requiring significant difficulty or expense” when considered in light of certain factors including cost of the accommodation and the entity’s resources. (See 42 U.S.C. §§ 12112(b)(5)(A) & 12111 (defining “undue hardship”); see also 28 C.F.R. § 35.164 (public entity not required to make modification for accessible communication “that it can demonstrate would result in a fundamental alteration in the nature of a service, program, or activity or in undue financial and administrative burdens”). While the accommodation at issue here—remote attendance by a member of a local agency legislative body—does not appear to be the type of accommodation that would typically present such financial or technical burdens, we cannot conclude that this would never be the case. We do not address these hypothetical concerns here. Such concerns, if they were to arise, would be determined based on the particular facts and circumstances, under controlling provisions and interpretations of the ADA.

remote participation must be conducted in a manner that simulates in-person attendance at meetings held in-person and open to the public. To accomplish this, the Act provides conditions on how an individual member may participate remotely—namely, by the member using two-way live video and audio streaming and disclosing the identity of any adults who are present in the room with them at the remote location.

BRUNICK, MCELHANEY & KENNEDY

PROFESSIONAL LAW CORPORATION

1839 COMMERCENTER WEST

SAN BERNARDINO, CALIFORNIA 92408

TELEPHONE: (909) 889-8301
FAX: (909) 388-1889

MAILING ADDRESS:

POST OFFICE BOX 13130

SAN BERNARDINO, CALIFORNIA 92423-3130

WILLIAM J. BRUNICK
LELAND P. MCELHANEY
STEVEN M. KENNEDY

July 12, 2024

TO: Board of Directors
WRIGHTWOOD COMMUNITY SERVICES DISTRICT

FROM: Steven M. Kennedy, General Counsel

RE: Teleconference/Remote Attendance by Directors at Board Meetings

As directed by the Board at its meeting of July 2, 2024, the purpose of this memorandum is to advise the Board with respect to the applicable legal requirements concerning the above-referenced matter.

The Ralph M. Brown Act, Government Code Sections 54950-54963 ("Brown Act"), is a California "sunshine" law that sets forth the requirements for public access to meetings of local governmental agencies. Under the Brown Act, legislative bodies of local agencies may conduct meetings via teleconference subject to the following "classic" conditions set forth in Government Code Section 54953(b):

- (i) A quorum of the body must participate from location with the local agency's jurisdiction, but other members may participate from outside the jurisdiction;
- (ii) The remote location(s) must be connected to the main meeting location by telephone, video, or both;
- (iii) The notice and agenda for the meeting must identify the remote location(s);
- (iv) The remote location(s) must be posted and accessible to the public;
- (v) All votes must be by roll call; and
- (vi) The meeting must otherwise comply with the Brown Act, which includes allowing participation by members of the public present in remote location(s).

Beginning October 1, 2021, Assembly Bill ("AB") 361 amended the Brown Act by adding Government Code Section 54953(e) to allow local agencies to meeting virtually without complying with the above requirements under the following rules:

(1) Declared State of Emergency. The Governor has declared a state of emergency, regarding which either (a) State or local officials have imposed or recommended measures to promote social distancing or (b) the legislative body determines, by majority vote, that meeting in person would present imminent risks to the health or safety of attendees due to the emergency.

(2) Public Comment Opportunities in Real Time. A legislative body that meets virtually pursuant to AB 361 must allow members of the public to access the meeting via a call-in option or an internet-based service option, and the agenda for the remote meeting must provide an opportunity for members of the public to directly address the body in real time. A legislative body cannot require public comments to be submitted in advance of the meeting.

(3) No Action During Disruptions. In the event of a disruption that prevents the local agency from broadcasting the virtual meeting, or in the event of a disruption within the local agency's control that prevents members of the public from offering public comments using the call-in option or internet-based option, the legislative body is prohibited from taking any further action on items appearing on the meeting agenda until public access to the meeting via the call-in or internet-based option is restored.

(4) Periodic Findings. Every 30 days, starting when it first meets virtually under AB 361, the legislative body must find, by majority vote, that it has reconsidered the circumstances of the state of emergency, and either (a) the state of emergency continues to directly impact the ability of the members to meet safely in person or (b) State or local officials continue to impose or recommend measures to promote social distancing.

Pursuant to its express statutory terms, AB 361 was set to automatically expire on January 1, 2024. As a result, various bills were introduced in the State Legislature to extend teleconferencing options beyond the sunset date of AB 361 and/or independent of a proclamation from the Governor of a statewide state of emergency and the need for an ongoing 30-day local recertification that such emergency restricts the ability of agencies to safely meet in person. One such bill – AB 2449 – was successfully enacted into law on September 13, 2022, following near-unanimous passage out of the State Senate and State Assembly. The provisions of AB 2449, which added Government Code Section 54953(f) to the Brown Act until January 1, 2026, can be a little tricky in practice and are addressed in detail in the Director Remote Participation Table attached hereto.

Additionally, with AB 361 expiring at the end of 2023, Governor Newsom signed AB 557 into the Brown Act on October 8, 2023. AB 557, which took effect on January 1, 2024, essentially re-enacts AB 361 with the following revisions:

(1) Declared State of Emergency. It is no longer required that the Board find that State or local officials have imposed or recommended measures to promote social distancing as part of the Governor's declared a state of emergency.

(2) Resolution. It is no longer required that the Board adopt its findings in support of teleconference meetings under the requirements of AB 557 by formal Resolution.

(3) Periodic Findings. The Board may now renew its findings in support of continued teleconference meetings under AB 557 every 45 days (rather than every 30 days).

(4) No Sunset. The AB 557 requirements for teleconference meetings are not subject to automatic expiration.

WCSD Board of Directors
July 12, 2024
Page Three

Therefore, in the event of a State-declared emergency which results in the Board determining by a majority vote that meeting in-person would present imminent risks to the health or safety of attendees due to the emergency, directors would have additional grounds under the Brown Act to remotely attend meetings.

To assist the Board in understanding all of its remote-meeting capabilities as discussed above, the attached table schematically reflects the relative distinctions between typical in-person meetings and teleconference/remote meetings under classic Brown Act provisions, AB 557, and AB 2449.

If a director has any questions or comments regarding this matter, please feel free to address such inquiries to me during the Board meeting of August 6, 2024.

Enclosure

cc: Tamie Keen, General Manager

DIRECTOR REMOTE PARTICIPATION TABLE

Type of Meeting	Board Attendance	Public Attendance	Findings/Limitations	Requirements
Typical Brown Act meeting	In person	In person	N/A	G.C. Sec. 54950 et seq. ("General")
Teleconference meeting ("Classic Brown Act") [G.C. Sec. 54953(b)]	In person except for teleconferencing director(s)	In person at physical location and teleconference location	None	General requirements plus: * Roll call votes; * Teleconference location identified on agenda; * Teleconference location accessible to the public; * Agenda posted at teleconference location; * Public participation from teleconference location; * Quorum attending within District boundaries.
AB 557 meeting [G.C. Sec. 54953(e)]	In person and/or teleconference	Can be remote only	* State-declared emergency; * Imminent risk to health or safety of attendees.	General requirements plus: * Recertification required every 45 days; * Agenda must provide info on remote access and participation; * Agenda shall include opportunity for public to directly

				<p>address Board via call-in option or internet-based service option;</p> <ul style="list-style-type: none">* If technical difficulties, Board must not take any action on agenda items until restoration of service;* Board cannot require public comments be submitted in advance of meeting and must provide opportunity for public to address Board in real time;* Public commenters may be required to register if deemed necessary by third-party remote platform;* Public comment must be accepted until public comment period is formally closed; if public comment is provided only on a per-item basis, Board must allow reasonable amount of time per agenda item for public to register and comment.
--	--	--	--	---

<p>AB 2449 meeting [G.C. Sec. 54953(f) until 1/1/26]</p>	<p>In person except for teleconferencing director(s)</p>	<p>In person and remote</p>	<p>* Remote director either (1) notifies Board at earliest opportunity possible (but no more than two meetings per calendar year) of just cause (defined as childcare or caregiving of close relatives, contagious illness, physical or mental disability, or official business travel) or (2) requests remote participation as soon as possible, and Board takes action to approve such request at earliest opportunity, due to emergency circumstances (defined as physical or family medical emergency); * No director may participate solely by teleconference from remote locations for more than three consecutive months or 20% of regular Board meetings within a calendar year, or more than two</p>	<p>General requirements plus: * Quorum attending in person from singular physical location within District clearly identified on agenda; * District must provide means by which public may remotely hear and visually observe meeting by either two-way audiovisual platform, two-way telephonic service and live webcasting, or both; * Agenda must provide info on remote access and participation; * Agenda shall include opportunity for public to directly address Board via call-in option, internet-based service option, and in-person option; * If technical difficulties, Board must not take any action on agenda items until restoration of service;</p>
--	--	-----------------------------	--	---

meetings if the Board regularly meets less than ten times per calendar year.

* Board cannot require public comments be submitted in advance of meeting and must provide opportunity for public to address Board in real time;
* Public commenters may be required to register if deemed necessary by third-party remote platform;
* Remotely-participating director publicly discloses before any action is taken (1) whether any other individuals 18 years of age or older are present at remote location and (2) general nature of director's relationship with any such individuals;
* Remote director participates through both audio and visual technology.

Item # 11

Vision Plan



Vision Plan

An update will be given at the meeting

Item # 12

Website Design/Host





WEBSITE PROPOSAL FOR YOUR WRIGHTWOODCSD.ORG

Thank you for contacting The Website Exchange regarding a website design solution.

Rebuild Website Design / Website Hosting Features Included:

- New Design with User Friendly Interface
- Copy over all content and pages
- Update website with any changes requested
- Web Hosting 1 Year Term Included
- SSL Certificate Installation
- Mobile Friendly Responsive Design
- Maintenance / Updates 1 Year
- Connection to Auto Post / Blog sending through Mailchimp
- ADA Compliance and All Legal Disclaimers Required

Timeframe of website to be completed (Approximately 20 Business Days)

Web Hosting - \$329 After First Year – Includes Maintenance & Updates

Website Re-Design & 1 Year Hosting – ~~\$1500~~ (Includes Zoom session training on how to make edits on all pages and features. \$1260 -)



Cheree White

6 reviews



★★★★★ 6 months ago

Andrew is a MUST HIRE!!! Andrew did an amazing professional job on my website. Andrews vast availability to obtain professional photos is incredible. Andrew was very instrumental in assisting me with appropriate personal layout and photos. I will be definitely recommending Andrew to my professional colleagues and friends. Again, Andrew is a MUST HIRE!!!!



Richard Spencer

1 review



★★★★★ 9 months ago

The first thing that impressed me about Andrew was. . . he answered his phone. Once I got over that shock, I found Andrew to be friendly, personable, and most importantly knowledgeable. He has the expertise and tools to construct an amazing website. Many people in his field prefer to keep their clients dependent on them. Andrew is willing to teach clients to maintain or modify their own website. So, whether your looking for a builder or a teacher, Andrew is your man.



**Thank You,
Andrew Eredia
The Website Exchange
(909) 855-9857**

<https://www.thewebsiteexchange.com>



Click to read more or rate and write your own review

The Website Exchange

6730 Svl Box, Victorville, CA

 Write a review

5.0  15 reviews 

Sort by

Most relevant

Newest

Highest

Lowest



Jana Tindell

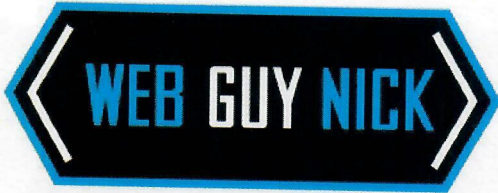
1 review



 a month ago

We've been through a few website, hosting businesses before and none of them have been so professional, quick to respond and as helpful as Andrew has been. I highly recommend Him and his services. Even though we are new clients he treats us as if we have been working with him for the past 20 years. If you're looking for a professional, honest and punctual website hosting, he is your guy!

 Like



ESTIMATE

Web Guy Nick LLC
115 South Olive Avenue
Rialto, California 92376
United States

Phone: 9515360028
Fax: info@webguynick.com
Mobile: 9515360028
webguynick.com

BILL TO
Wright Wood CSD
Angela

7602493205
angela@wrightwoodcsd.org

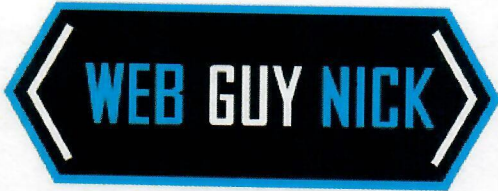
Estimate Number: 154

Estimate Date: July 22, 2024

Valid Until: August 21, 2024

Estimate Total (USD): \$5,000.00

Services	Quantity	Price	Amount
Website Re-Design Easier Navigation Easier to Read Text On All Devices Faster Page Load Times Using WordPress Theme https://www.elegantthemes.com/gallery/divi/ Professional Responsive Design	1	\$3,000.00	\$3,000.00
ADA Compliance Annual Website Compliance with ADA Accessibility for ADA Blindness Motor Impairment Cognitive Disorders Color Blindness Color Blindness Macular Degeneration Epilepsy Blindness Blurred Vision Old Age Cataract	1	\$1,500.00	\$1,500.00
Hourly Website Work Website work HTML WordPress CMS Updates content media & programming updates to plugins & core CMS files.	5	\$100.00	\$500.00



ESTIMATE

Web Guy Nick LLC
115 South Olive Avenue
Rialto, California 92376
United States

Phone: 9515360028
Fax: info@webguynick.com
Mobile: 9515360028
webguynick.com

Subtotal:	\$5,000.00
Total:	\$5,000.00
Estimate Total (USD):	\$5,000.00

Notes / Terms

A down payment is required in order to begin development of your website. This is usually 50% of the upfront design fee, unless an alternative contract or proposal specifies a different amount. The outstanding balance on your website is due after the design, navigation, and pages have been approved and built. Final payment is due when website is live and completed.

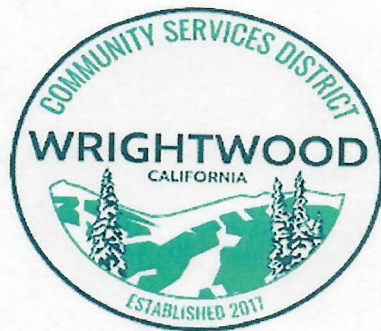
Please Make Checks Out To "Web Guy Nick LLC"

Powered by  wave

Page 2 of 2 for Estimate #154

Item # 13

Trash Cans For Parks



Click to Print



The Park Catalog
931 Village Blvd Ste 905-354, West
Palm Beach, FL 33409
877-390-9538
noreply@theparkcatalog.com



45-Gal. Square Covered Top Concrete Trash Receptacle - 26L x 26W x 44.5H

\$1,159.00

Quick Overview

- Best Price Guarantee
- Bulk Discount
- Free Expert Consultation
800-695-3503

Finish and Color Combo

Sand Blasted Finish-Light Brown

Liner Option

With Liner

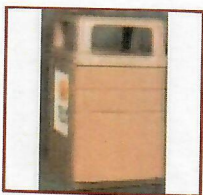
\$1,159.00

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<https://www.theparkcatalog.com/>

Need Help? Chat with a representative now.



Actual product may vary from image shown.
Please contact an expert for more info: 866-280-9894



45-Gal. Square Covered Top Concrete Trash Receptacle - 26L x 26W x 44.5H

Overall Dimensions:

Width: 26"
Depth: 26"
Height: 46"
Capacity: 44 gallons

This Item Ships via Common Carrier. For more information and tips to help your delivery go smoothly, click [here](#).

Because this item is not stocked in our warehouse, processing, transit times and stock availability will vary. If you need your items by a certain date, please contact us prior to placing your order. Expedited shipping availability may vary. We cannot guarantee that this item can be cancelled off of the order or returned once it is placed.

Wausau Tile Inc TF1050 Specs	
Quantity	1/Each
Shipping Weight	820 lb.
Width	26 Inches
Depth	26 Inches
Height	46 Inches
Capacity	44 Gallons
Color	Beige
Features	Covered Top Side Door Weather Resistant
Installation Type	Freestanding
Lid Type	Dome
Material	Concrete
Product Line	Wausau Tile
Shape	Square
Style	Stationary
Type	Trash Cans
Usage	Outdoor

⚠ Attention CA Residents: Prop 65 Warning >



Made in America
This item was made in the United States of America.

Resources and Downloads for Wausau Tile Inc TF1050



SHARE ITEM



DESCRIPTION

45-Gal. Square Covered Top Concrete Trash Receptacle - 26" L x 26" W x 44.5" H

This is a 45-Gallon trash receptacle with a concrete lid. A rigid plastic liner is sold separately.

Made-to-Order: 154 Series Concrete and GFRC Items are Made-to-Order and are non-inventoried. Please allow for production time and note that these items are non-returnable with the exception of manufacturer's defect.

Finish & Color Options: Please see the attached PDF for a Color Chart; color of actual product may vary slightly from the colors shown in the PDF due to the natural variations in the rock used in the concrete. Most of the finishes and color options shown for the 154 series are standard choices for these products. Custom White is an additional 20% and Custom Slate Stone is an additional 10%; please contact a sales representative to order one of these custom colors.

A forklift is required for offloading this item. Highland Products is not responsible for providing this service nor will Inside Delivery be applicable for this item. Please contact a Highland Representative for more details.

PRODUCT RESOURCES

\$1,159.00 / each

45-Gal. Square Covered Top Concrete Trash Receptacle - 26"L x 26"W x 44.5"H

This is a 45-Gallon trash receptacle with a concrete lid. A rigid plastic liner is sold separately.

Made-to-Order: 154 Series Concrete and GFRC Items are Made-to-Order and are non-inventoried. Please allow for production time and note that these items are non-returnable with the exception of manufacturer's defect.

Finish & Color Options: Please see the attached PDF for a Color Chart; color of actual product may vary slightly from the colors shown in the PDF due to the natural variations in the rock used in the concrete. Most of the finishes and color options shown for the 154 series are standard choices for these products. Custom White is an additional 20% and Custom Slate Stone is an additional 10%; please contact a sales representative to order one of these custom colors.

A forklift is required for offloading this item. Highland Products is not responsible for providing this service nor will Inside Delivery be applicable for this item. Please contact a Highland Representative for more details.

ITEM #

#154-1299

 **PRINT**

OPTIONS

Finish and Color Combo

Sand Blasted Finish-Light Brown



Liner Option

With Liner



ESTIMATE SHIPPING

1

ADD TO CART

Finish Options

Smooth Finishes (For Precast Concrete or GFRC)



Lt. Sand Blasted (For Precast Concrete or GFRC)



Exposed Aggregate for Precast Concrete

Dura Brite



Thermoplastic Colors



Etched



Perma



Menu

What are you looking for?

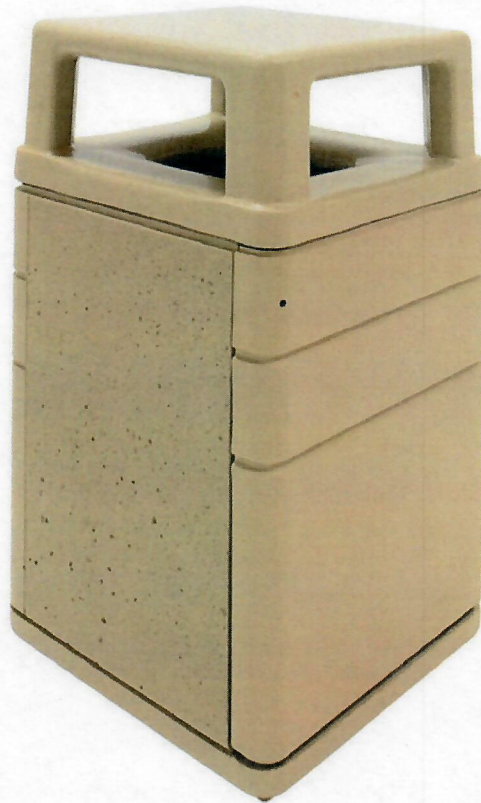


plus Unlock Savings with FREE Shipping! > Earn 3% Back* & Save on Plus >

WebstaurantStore > Janitorial Supplies > Trash Cans and Recycling Bins > Decorative Trash Cans > Wausau Tile TF1050 44 Gallon Concrete Square Trash Receptacle with 4-Way Lid and Side Door

Wausau Tile TF1050 44 Gallon Concrete Square Trash Receptacle with 4-Way Lid and Side Door

[Leave a review](#) Item #: 676TF1050 MFR #: TF1050



Only **\$1,279.00**/Each

4 interest-free payments of \$319.75 [Prequalify >](#)

Credit Key

Discounted shipping with

Accessories & Options

- Required**
Lid Color ?
- Required**
Receptacle Color ?
- Lid / Receptacle Logo ?
- Lid / Receptacle Logo Color ?

1

Add to Cart

Earn up to \$38.37 back (3,837 points) with a [Webstaurant Rewards Visa® Credit Card](#)

Wish List

Rapid Reorder

Menu

0

What are you looking for?



PLUS Unlock Savings with FREE Shipping! > Earn 3% Back* & Save on Plus >

WebstaurantStore > Janitorial Supplies > Trash Cans and Recycling Bins > Outdoor Trash Cans > Wausau Tile TF1040 53 Gallon Concrete Square Trash Receptacle with Plastic Four-Way Lid

Wausau Tile TF1040 53 Gallon Concrete Square Trash Receptacle with Plastic Four-Way Lid

★★★★★ **Read 1 reviews** Item #: 676TF1040 MFR #: TF1040



Note: Exposed finish in Misty with gray lid shown

Only **\$478.99**/Each
Discounted shipping with

Accessories & Options

- Required Lid Color ▼
- Required Receptacle Color ▼
- Lid / Receptacle Logo ▼
- Lid / Receptacle Logo Color ▼

1 **Add to Cart**

Earn up to \$14.37 back (1,437 points) with a [Webstaurant Rewards Visa® Credit Card](#)

Wish List

Rapid Reorder

any angle by multiple patrons at once. It also obscures the view of the trash inside, improving the look of your setting. This lid will keep rain from filling the unit and is extremely easy to detach and reattach when it's time to be emptied! It also has convenient handle imprints on either side to comfortably grip the lid when removing it from the unit.

Overall Dimensions:

Width: 25"

Depth: 25"

Height: 46"

Capacity: 53 gallons

This Item Ships via Common Carrier. For more information and tips to help your delivery go smoothly, click [here](#).

Because this item is not stocked in our warehouse, processing, transit times and stock availability will vary. If you need your items by a certain date, please contact us prior to placing your order. Expedited shipping availability may vary. We cannot guarantee that this item can be cancelled off of the order or returned once it is placed.

Wausau Tile Inc TF1040 Specs	
Quantity	1/Each
Shipping Weight	615 lb.
Width	25 Inches
Depth	25 Inches
Height	46 Inches
Capacity	53 Gallons
Color	Gray
Lid Type	Dome
Material	Concrete
	Plastic
Shape	Square
Style	Stationary
Type	Trash Cans
Usage	Outdoor

⚠ Attention CA Residents: Prop 65 Warning >



Made in America

This item was made in the United States of America.



Need Parts & Accessories?

Show replacement parts and accessories for Wausau Tile Inc TF1040 today!

[Find Parts for this item](#)

Resources and Downloads for Wausau Tile Inc TF1040



LANDMARK SERIES™ TRASH CANS

RUBBERMAID®

Handsome River Rock paneled trash cans provide permanence and stability.

- Domed top keeps rain out. Opens easily to remove trash.
- Rugged UV-resistant plastic top lasts for years.
- Includes removable leakproof rigid trash liner.

RUBBERMAID® LANDMARK SERIES™ TRASH CANS - DOMED TOP

SPECIFY FRAME COLOR: Brown or Black

MODEL NO.	DESCRIPTION	CAPACITY	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
					1	2+	
H-3570	Domed Top	35 Gallon	26 x 26 x 40"	81	\$870	\$850	Specify Color
H-1209		50 Gallon	26 x 26 x 46 1/2"	105	970	950	Specify Color

SHIPS UNASSEMBLED VIA MOTOR FREIGHT

RUBBERMAID® LANDMARK SERIES™ TRASH CANS - ASH TRAY TOP

SPECIFY FRAME COLOR: Brown or Black

MODEL NO.	DESCRIPTION	CAPACITY	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
					1	2+	
H-3571	Ash Tray Top	35 Gallon	26 x 26 x 40"	83	\$980	\$960	Specify Color
H-1210*		50 Gallon	26 x 26 x 46 1/2"	107	1,105	1,075	1 <input type="button" value="ADD"/>

*Not available in Brown

SHIPS UNASSEMBLED VIA MOTOR FREIGHT



Huntington Park 10PM 90255



Huntington Park 10PM 90255

Shop All Services DIY Log In

... / Cleaning / Trash & Recycling / Trash Cans / Outdoor Trash Cans

Internet # 306808714 Model # 471-40-STO Store SKU # 1003590046 Store SO SKU #1003590046

Alpine Industries

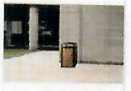
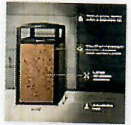
40 Gal. Beige Stone All-Weather Vented Outdoor Commercial Garbage Trash Can with Lid and Liner

★★★★★ (42) Questions & Answers (2)

♡ 11

Live Chat

Feedback



Share Print

\$858⁰¹

\$144.00 /mo** suggested payments with 6 months** financing [Apply Now](#)

- Designed to hold up against all weather conditions
- Water-shedding, domed, lockable lid with 4-side openings
- Large 40-gal. capacity extends time between collections
- [View More Details](#)

Product Width (in.)	21.06 in
Details	
Bucket/Tub Material	Plastic
Capacity	40 GA-Gallon
Color	Beige/Black
Color Family	Beige/Bisque
Indoor/Outdoor	Indoor, Outdoor
Lid/Top Mechanism	Hinged
Location	Bathroom, Commercial, Curbside, Kitchen, Office
Material	Steel
Pack Size	1
Returnable	90-Day
Shape	Square
Trash and Recycling Features	Decorative, Finger Print Resistant, Heavy Duty, Lockable, Removable Liner
Trash and Recycling Product Type	Trash Can

Live Chat
Feedback

Warranty / Certifications

Certifications and Listings	No Certifications or Listings
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How can we improve our product information? [Provide feedback.](#)

Questions & Answers

2 Questions

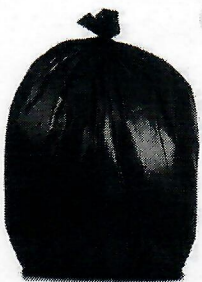


Customer Reviews

5 out of 5 ★★★★★ (42)



You Might Also Need



PlasticMill
38 in. W x 46 in. H 40 Gal. to 45 Gal. 1.5 mil Black Trash Bags (100-Count)
★★★★★ (6)
\$49⁹⁸ /bag



Toter
64 Gallon Trash Can Liners for Toter Garbage Cans (10-Count)
★★★★★ (487)
\$9⁹⁸



Sportsman
36 in. Stainless Steel Wall Shelf
★★★★★ (10)
\$76⁵⁶



Rubbermaid Commercial Products
18 Gal. Blue Recycling Bin
★★★★★ (77)
\$51⁴⁸



United Solutions
23 Gal. Black High Container
★★★★★ (240)
\$23⁹⁸



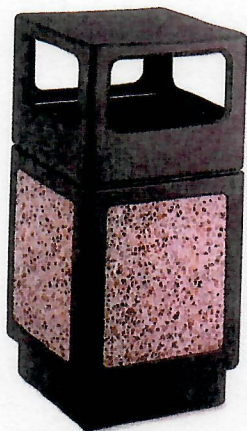
Prices, Promotions, styles, and availability may vary. Our local stores do not honor online pricing. Prices and availability of products and services are subject to change without notice. Errors will be corrected where discovered, and Lowe's reserves the right to revoke any stated offer and correct any errors, inaccuracies or omissions including after an order has been submitted.

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Safco 38-Gallons Black Plastic Commercial Touchless Outdoor Kitchen Trash Can with Lid

Item #1844541 | Model #SAF9472NC

Shop Safco 3



\$619.00

\$588.05 When you choose 5% savings on eligible purchases every day. [Learn How](#)

OR

\$104/mo Suggested payment with 6 month special financing. [Learn How](#)

Buy Now, Pay Later
\$55.87 with 12 monthly payments. [Learn How](#)

Molded stone aggregate for any first impression area
Will not chip or dent
High-density polyethylene with UV inhibitors limit fading in sunlight

Pickup
Ready by **Tue, Jul 2 (Est.)**

Delivery
As soon as **Mon, Jul 1**

FREE Pickup at Hawthorne Lowe's

- **1** +

[Add to Cart](#)

Join. Earn. Save. [Learn More](#)
Earn My Points on eligible purchases towards MyLowe's Money

Easy & Free Returns
Return your new, unused item in-store or ship it back to us free of charge. [Learn More](#)

BETTER TOGETHER



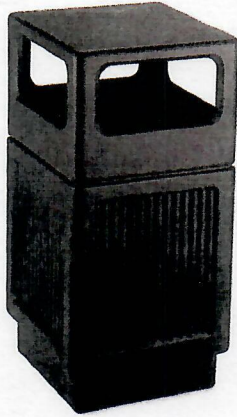
Prices, Promotions, styles, and availability may vary. Our local stores do not honor online pricing. Prices and availability of products and services are subject to change without notice. Errors will be corrected where discovered, and Lowe's reserves the right to revoke any stated offer and correct any errors, inaccuracies or omissions including after an order has been submitted.

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Safco 38-Gallons Black Plastic Commercial Touchless Outdoor Kitchen Trash Can with Lid

Item #1844544 | Model #SAF9476DL

Shop Safco ★★★★★ 3



\$278.93

~~\$430.31~~
Save \$151.38

\$264.98 When you choose 5% savings on eligible purchases every day. [Learn](#)

Buy Now, Pay Later
\$25.18 with 12 monthly payments. [Learn How](#)

Recessed panels for any first impression areas
High-density polyethylene will not chip or dent
UV inhibitors limit fading in sunlight

Pickup
Ready by **Tue, Jul 2 (Est.)**

Delivery
As soon as **Mon, Jul 1**

FREE Pickup at Hawthorne Lowe's

1 +

Join. Earn. Save. [Learn More](#)
Earn My Points on eligible purchases towards MyLowe's Money

Easy & Free Returns
Return your new, unused item in-store or ship it back to us free of [Learn More](#)

BETTER TOGETHER

Menu

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What are you looking for?



plus Unlock Savings with FREE Shipping! > Earn 3% Back* & Save on Plus >

WebstaurantStore > Janitorial Supplies > Trash Cans and Recycling Bins > Decorative Trash Cans > Commercial Zone 72045299 StoneTec 42 Gallon Black Square Decorative Waste Receptacle with Riverstone Panels and Dome Lid

Commercial Zone 72045299 StoneTec 42 Gallon Black Square Decorative Waste Receptacle with Riverstone Panels and Dome Lid
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Commercial Zone 745102 30 Gallon Beige Rectangular
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plus



Commercial Zone 746153 42 Gallon Forest Green Square
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Accessories & Options

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Improve the look and sanitation of any indoor or outdoor setting with this Commercial Zone 72045299 StoneTec black decorative waste receptacle. Perfect for shopping malls, cafeterias, restaurants, hotels, and more, this durable trash can pairs an attractive black color with a 42 gallon capacity to accommodate the needs of any high traffic area. A dome-shaped lid fits snugly atop the unit's frame and features large 12 1/4" x 6" openings on all four sides to allow for convenient disposal. Additionally, the lid works to prevent rain water from filling the bag and keep patrons from placing trash on the lid's top.

Unique Riverstone panels are easy to clean and boast real stone construction to add 40 lb. of weight to the receptacle for increased stability. Thanks to an integrated "Grab Bag" system, routed openings are featured along the unit's interior to secure the trash bag in place. This item is molded from high density polyethylene and includes a fiberglass-reinforced polymer formula behind the stone panels to provide exceptional durability and ensure long-lasting use.

The Commercial Zone 72045299 StoneTec trash receptacle is an appealing, practical unit that adds instant functionality to any venue. An ADA Compliant design adds handicapped accessibility, making it usable for all your patrons.

Overall Dimensions:

Width: 18 1/2"

Depth: 18 1/2"

Height: 41 3/4"

Capacity: 42 gallon

Because this item is not stocked in our warehouse, processing, transit times and stock availability will vary. If you need your items by a certain date, please contact us prior to placing your order. Expedited shipping availability may vary. We cannot guarantee that this item can be cancelled off of the order or returned once it is placed.

Commercial Zone 72045299 Specs

Quantity	1/Each
Shipping Weight	68 lb.
Width	18 1/2 Inches
Depth	18 1/2 Inches
Height	41 3/4 Inches
Opening Width	12 1/4 Inches
Opening Height	6 Inches
Capacity	42 Gallons
Color	Black
Features	ADA Compliant Made in America With Panels
Lid Type	Dome
Material	Plastic
Product Line	Commercial Zone StoneTec
Shape	Square
Type	Trash Cans
Usage	Indoor Outdoor

⚠ Attention CA Residents: Prop 65 Warning >

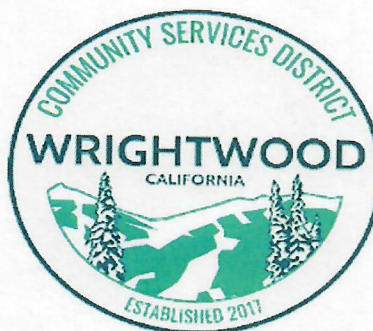


Made in America

This item was made in the United States of America.

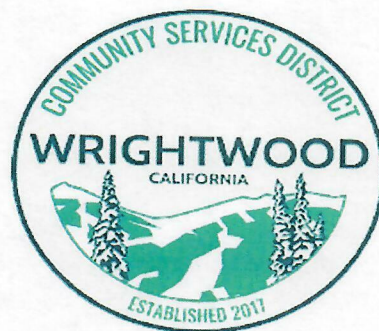
Item # 14

**Recess to Closed
Session**



Item # 15

**Return from Closed
Session**



Item # 16

**General Managers
Annual Salary Increase**



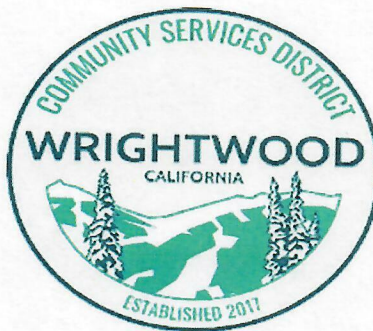
Item # 17

Directors Comments



Item # 18

**Future Board Meeting
Tuesday
September 3, 2024
at 5:30pm**



Item # 19

Adjournment

