



**SAN LUIS OBISPO COUNTY**  
**INTEGRATED WASTE MANAGEMENT AUTHORITY**  
*Connecting the Community to Waste Solutions*

**Item 7, Attachment C – December 2025 Financial Reports**  
**Revised Attachment**

This revised document is being posted as an additional attachment for Item 7, Attachment C (December 2025 Financial Reports – Expense Report, Accrual Basis) for the February 11, 2026, IWMA Board Meeting. The revision is administrative only and consists of increasing the height of two rows in the expense report to display the full expense descriptions, which were partially cut off in the initial posted version. No financial data or figures have been changed.

The revisions are highlighted in orange on Page 6 and Page 7 of this document.

## Expense Report - Accrual Basis

### IWMA

December 2025

	Date	Type	Name	Memo/Description	Amount
Expenses					
500- Salaries, Wages, & Benefits					
5001210 Annual Wages					
	12/05/2025	Journal Entry		EE GROSS WAGES	34,701.79
	12/05/2025	Journal Entry		HEALTH BENEFIT - EE CASH-OUT	1,325.37
	12/19/2025	Journal Entry		EE GROSS WAGES	33,784.25
	12/19/2025	Journal Entry		HEALTH BENEFIT - EE CASH-OUT	1,325.37
<b>Total for 5001210 Annual Wages</b>					<b>\$71,136.78</b>
5001507 Taxes					
	12/05/2025	Journal Entry		TAX WITHHOLDING	-10,093.87
	12/05/2025	Journal Entry		EE - TAX WITHOLDING	10,093.87
	12/05/2025	Journal Entry		ER - TAX OBLIGATION	3,051.56
	12/19/2025	Journal Entry		TAX WITHHOLDING	-9,242.29
	12/19/2025	Journal Entry		EE - TAX WITHOLDING	9,242.29
	12/19/2025	Journal Entry		ER - TAX OBLIGATION	3,139.20
<b>Total for 5001507 Taxes</b>					<b>\$6,190.76</b>
5001522 Retirement Benefits					
	12/03/2025	Deposit	Nationwide Retirement PEHP	NATIONWIDE PEHP RETIREMENT REFUND	-474.43
	12/05/2025	Journal Entry		457 - EE WITHOLDING	-3,497.97
	12/19/2025	Journal Entry		457 - EE WITHOLDING	-3,488.44
<b>Total for 5001522 Retirement Benefits</b>					<b>-\$7,460.84</b>



					UBEO West LLC			OVERAGES		260.85
<b>Total for 5050085 Copy and Printing</b>										<b>\$404.39</b>
5050095 Credit Card Fees										
	12/01/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						50.84
	12/02/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						2.87
	12/03/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						7.16
	12/09/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						24.78
	12/11/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						4.93
	12/16/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						6.73
	12/19/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						6.46
	12/21/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						1.44
	12/23/2025	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments.						0.75
<b>Total for 5050095 Credit Card Fees</b>										<b>\$105.96</b>
5050145 Hazardous Waste Disposal										
	12/01/2025	Bill	Chicago Grade Landfill & Recycling	EWASTE SERVICES: CHICAGO GRADE LANDFILL - NOVEMBER 2025						2,000.00
	12/03/2025	Bill	Cold Canyon Landfill SLO	E-WASTE SERVICES: NOVEMBER 2025						2,000.00
	12/09/2025	Bill	Clean Earth Environmental Services	PUBLIC HHW DISPOSAL - OCTOBER 2025						31,028.20
	12/09/2025	Bill	Clean Earth Environmental Services	VSQG DISPOSAL - OCTOBER 2025						3,668.60
	12/09/2025	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK DISPOSAL - OCTOBER 2025						12,638.95
	12/12/2025	Bill	Pacific Waste Services	EWASTE SERVICES: PASO ROBLES LANDFILL - DECEMBER 2025						2,000.00
<b>Total for 5050145 Hazardous Waste Disposal</b>										<b>\$53,335.75</b>
5050167 Gift Card/Incentives										
	12/01/2025	Bill	Stardust Grove LLC	COMPOST REBATE PROGRAM: 20 TONS - 10/30/2025						200.00
	12/01/2025	Bill	Arnets Landscape Inc	COMPOST REBATE PROGRAM: 389.50 TONS - 08/01/25 - 10/31/25						3,895.00
	12/01/2025	Bill	Seed and a Bucket Farm	COMPOST REBATE PROGRAM: 25.08 TONS - 10/09/25						250.80
	12/03/2025	Bill	Central Coast Landscape Products	COMPOST REBATE PROGRAM: 1916.42 TONS						19,164.20
	12/09/2025	Bill	Vineyard Professional Services	COMPOST REBATE PROGRAM: 522.16 TONS - 11/05/25 - 11/14/25 - POSTMARK VINEYARD						5,221.60
	12/16/2025	Bill	Coastal Vineyard Services	COMPOST REBATE PROGRAM: 281.56 TONS - 10/31/25 - 11/14/25						2,815.60





	12/09/2025	Bill	Clean Earth Environmental Services	PUBLIC HHW LABOR - OCTOBER 2025	15,665.00
	12/09/2025	Bill	Clean Earth Environmental Services	VSQG LABOR - OCTOBER 2025	12,192.00
	12/09/2025	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK LABOR - OCTOBER 2025	5,130.00
	12/09/2025	Bill	Charter Communications/Spectrum	SCIENCE DISCOVERY TELEPHONE: (805) 782-8424	45.00
	12/09/2025	Bill	Alexa Heter	CONTROLLER SERVICES: NOVEMBER 2025	2,000.00
	12/09/2025	Bill	Integrity Systems	SERVICE CALL - SMOKE DETECTOR BATTERIES - 870 OSOS	125.00
	12/10/2025	Journal Entry		to account for voided check to James Sainsbury	-1,800.00
	12/18/2025	Bill	Peter Cron	CONTRACTED SERVICES	1,140.00
	12/19/2025	Journal Entry		ONEPOINT PAYROLL PROCESSING FEE	
					<b>\$40,983.73</b>
5050362 Public Outreach & Education					
	12/03/2025	Expense	Pavilion on the Lake	SOLID WASTE SUMMIT VENUE - 11/06/2025: 10-30-2025	677.50
	12/03/2025	Expense	Back Porch Bakery	2025 SOLID WASTE SUMMIT: PASTRIES: 11-03-2025	492.30
	12/03/2025	Expense	Pavilion on the Lake	SOLID WASTE SUMMIT VENUE - 11/06/2025 - ADDITIONAL RENTAL TIME AND ROOM: 11-05-2025	320.00
	12/03/2025	Expense	Instacart	2025 SOLID WASTE SUMMIT: FOOD AND BEVERAGE ITEMS: 11-05-2025	538.18
	12/09/2025	Bill	Hart Impressions	BUSINESS CARDS - BINISKIEWICZ	65.00
	12/09/2025	Bill	Shannon Wintzer	GRAPHIC DESIGN: QUICK RECYCLING GUIDE AND GRAPHIC STANDARDIZATION	405.00
	12/12/2025	Bill	Hart Impressions	BUSINESS CARDS - FOLEY	69.94
	12/16/2025	Bill	Hart Impressions	BUSINESS CARDS - TAX	5.69
	12/16/2025	Bill	Hart Impressions	BUSINESS CARDS - STANUS, SKYE	123.98
	12/16/2025	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAMS: NOVEMBER 2025	32,852.58
	12/16/2025	Bill	Science Discovery	GENERAL PUBLIC EDUCATION: NOVEMBER 2025	1,796.46
	12/16/2025	Bill	Science Discovery	SCHOOL RECYCLING EDUCATION PROGRAMS: NOVEMBER 2025	6,731.18
	12/16/2025	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: PHONE BILL AND STORAGE	751.58
<b>Total for 5050362 Public Outreach &amp; Education</b>					<b>\$44,829.39</b>
5050370 Trainings and Seminar Registration					

	12/03/2025	Expense	California CUPA	2026 CUPA CONFERENCE: REGISTRATION FEE - S.DELGIORGIO: 10-29-2025	1,030.00
<b>Total for 5050370 Trainings and Seminar Registration</b>					<b>\$1,030.00</b>
5050400 Rents & Leases- Equipment					
	12/03/2025	Expense	Pitney Bowes	SENDPRO MAILSTATION LEASE: OCTOBER 2025 - JANUARY 2026: 10-30-2025	96.00
	12/12/2025	Bill	UBEO West LLC	RICOH COPIER 11/20/25 - 12/20/25	589.07
<b>Total for 5050400 Rents &amp; Leases- Equipment</b>					<b>\$685.07</b>
5050405 Rents & Leases-Strc					
	12/01/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS (2): COLD CANYON LANDFILL	260.00
	12/01/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS (2) DELIVERY	1,300.00
	12/03/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS : CHICAGO GRADE LANDFILL	130.00
	12/03/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS DELIVERY & RETURN	750.00
	12/09/2025	Bill	Marborg Industries	RESTROOM RENTAL 11/10/25 - 12/07/25: CHICAGO GRADE	109.61
	12/09/2025	Bill	Marborg Industries	RESTROOM RENTAL 11/10/25 - 12/07/25: NIPOMO	109.61
	12/09/2025	Bill	Marborg Industries	RESTROOM RENTAL 11/10/25 - 12/07/25: COLD CANYON	109.61
	12/09/2025	Bill	Marborg Industries	RESTROOM RENTAL 11/10/25 - 12/07/25: PASO ROBLES LANDFILL	109.61
	12/09/2025	Bill	Marborg Industries	RESTROOM RENTAL 11/10/25 - 12/07/25: MORRO BAY	109.61
	12/12/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS : NIPOMO HHW	130.00
	12/12/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS : MORRO BAY HHW	130.00
	12/12/2025	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS (2) : COLD CANYON LANDFILL	260.00
<b>Total for 5050405 Rents &amp; Leases-Strc</b>					<b>\$3,508.05</b>
5050430 Special Dept Exp					
	12/09/2025	Bill	Aleah Bergam	TAG: 3 WATER REFILL STATIONS - COUCIL CHAMBERS, SOTO SPORTS COMPLEX, ELM STREET PARK	9,891.98
<b>Total for 5050430 Special Dept Exp</b>					<b>\$9,891.98</b>
5050440 Telephone and Internet					
	12/01/2025	Bill	Charter Communications/Spectrum	INTERNET: 11/21/25 - 12/20/25 - 555 CHORRO	150.00

	12/03/2025	Bill	Astound Business Solutions	TELEPHONE: DECEMBER 2025	297.01
<b>Total for 5050440 Telephone and Internet</b>					<b>\$447.01</b>
5050450 Travel					
	12/03/2025	Expense	Hyatt Regency	CLERK CONFERENCE HOTEL STAY: J.WELDON: 10-29-2025	1,327.61
	12/03/2025	Expense	ALASKAN AIRLINES	2026 CUPA CONFERENCE (SAN DIEGO, CA) 3/22/2026-03/27/2026: 10-29-2025	496.60
	12/03/2025	Expense	Allianz Travel Insurance	2026 CUPA CONFERENCE: AIRFARE TRAVEL INSURANCE: 10-30- 2025	34.02
<b>Total for 5050450 Travel</b>					<b>\$1,858.23</b>
5050475 Utilities					
	12/01/2025	Bill	PG&E	ELECTRIC: 10/20/2025 - 11/18/2025 - 870 OSOS	9.85
	12/01/2025	Bill	PG&E	ELECTRIC: 10/20/2025 - 11/18/2025 - 555 CHORRO	285.21
	12/01/2025	Bill	WM Corporate Services INC	3 YARD DUMPSTER : CHICAGO GRADE LANDFILL HHW - DECEMBER 2025	271.45
	12/01/2025	Bill	San Luis Garbage Company	TRASH SERVICE: 555 CHORRO - 12/01/2025 - 12/31/2025	59.27
	12/01/2025	Bill	San Luis Garbage Company	TRASH SERVICE: 870 OSOS - 12/01/2025 - 12/31/2025	46.12
	12/18/2025	Bill	SoCalGas	GAS: 11/14/25 - 12/15/25 - 555 CHORRO	129.51
	12/18/2025	Bill	SoCalGas	GAS: 11/14/25 - 12/15/25 - 870 OSOS	16.05
	12/30/2025	Deposit	WM - Waste Management	CHICAGO GRADE HHW - TRASH SERVICE REFUND FOR OVER PAYMENT	-506.61
<b>Total for 5050475 Utilities</b>					<b>\$310.85</b>
<b>TOTAL</b>					<b>301,934.05</b>