San Luis Obispo County Integrated Waste Management Authority
BOARD MEETING AGENDA
Wednesday, May 13, 2026 1:30 PM
In-Person Meeting:
County of San Luis Obispo Government Center
Board of Supervisors Chamber
1055 Monterey Street, San Luis Obispo, CA 93408

Mission Statement:
The Mission of the IWMA is to provide coordinated efforts to follow state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

BOARD OF DIRECTORS:
James Guthrie, President, City of Arroyo Grande
Navid Fardanesh, Vice President, Special Districts
Robert Robert, Past President, City of Grover Beach
Charles Bourbeau, City of Atascadero
Cyndee Edwards, City of Morro Bay
John Hamon, City of El Paso de Robles
Heather Moreno, County of San Luis Obispo, District 5 Supervisor
Scott Newton, City of Pismo Beach
Michelle Shoresman, City of San Luis Obispo

Public Comment:
Person(s) who wish to submit written Public Comment regarding an agenda item may send it to Janet Weldon, Clerk of the Board, at *clerk@iwma.com*. All correspondence submitted by 9:00 AM on the day of the meeting will be distributed to each board or committee member and will become part of the official record of the meeting. IWMA staff may upload written correspondence onto the agency's website. The agenda and public meeting materials are available for inspection during regular business hours at the IWMA office at 555 Chorro Street, Suite D2, San Luis Obispo, CA 93405.

Members of the public attending the meeting will have the opportunity to address the Board of Directors concerning any item on the agenda below before the consideration of that item.

Americans with Disabilities Act Compliance:
In compliance with the Americans with Disabilities Act (ADA), the IWMA is committed to including the disabled in all its services, programs, and activities. If you need special aid to participate in this meeting, please get in touch with Janet Weldon, Clerk of the Board, at least 72 hours before the meeting to enable the IWMA to make reasonable arrangements to ensure accessibility to the meeting. The IWMA Clerk of the Board can be reached at (805) 782-8530 and through email at *clerk@iwma.com*.

1. **Call To Order**
2. **Roll Call**
3. **Pledge of Allegiance**

General Public Comment Period
Members of the public may address the Board of Directors on any items of interest within the jurisdiction of the Board, including items not scheduled on this agenda. In compliance with the Brown Act, the Board cannot discuss or act on items not on the agenda but may set items for future agendas.

STAFF REPORTS

4. **Executive Director's Report** Page 5
   Coby Skye, IWMA Executive Director

CONSENT AGENDA

5. **Board Meeting Minutes – March 11, 2026** Page 10
   Recommendation: Approve the Board of Directors Meeting Minutes for March 11, 2026.

6. **Executive Committee Meeting Minutes: Receive and File** Page 17
   Recommendation: Receive and file the Executive Committee Meeting Minutes for the February 26, 2026 and March 19, 2026 meetings.

7. **Monthly Financial Reports** Page 23
   Recommendation: Receive and file the Monthly Financial Reports for January, February, and March 2026.

8. **Receive and File the San Luis Obispo County Integrated Waste Management Authority Fiscal Year 2024-2025 Audit** Page 46
   Recommendation: Receive and file the IWMA Audit for Fiscal Year 2024-2025.

9. **Executive Director Conference Attendance** Page 78
   Recommendation: Approve the Executive Director's attendance at upcoming conferences.

10. **Conflict Waiver for APCD Grant** Page 80
    Recommendation: Staff recommends that the Board approve and authorize the President to sign the AMMCG conflict waiver.

REGULAR AGENDA

Page 89

11. **County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement**
    Recommendation: Approve and authorize the Board President to sign and execute the County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement for FY 2026-2027.

12. **Consider Approval of Resolution 2026-05-01 Ratifying and Confirming All Prior and Current Services, Invoices, and Payments to AGP Video for Services from July 1, 2022 to the Present; Consider Approval of Month-to-Month Agreement with AGP Video for Meeting Recording Production and Distribution Services**
    Recommendation: Adopt the Resolution ratifying prior AGP Video services and payments and approving current AGP Video services and invoices; approve the month-to-month Professional Services Agreement with AGP Video; and authorize the Board President to sign and execute the Agreement. Page 92

13. **Draft Preliminary Budget for Fiscal Year 2026-2027**
    Recommendation: Review and discuss the Draft Preliminary Budget for Fiscal Year 2026-2027 and direct management to return with a recommendation for adoption of the Final Budget for Fiscal Year 2026-2027 at the Board of Directors meeting on June 10, 2026. Page 106

14. **Regional Agency Integrated Waste Management Plan – Five-Year Review Report** Page 117
    Recommendation: Acting as the Local Task Force, review and provide comments on the Five-Year Review Report for the San Luis Obispo County Regional Agency Integrated Waste Management Plan and authorize the Executive Director to transmit the Report to CalRecycle.

15. **San Luis Obispo County Integrated Waste Management Authority Strategic Plan (2026-2030)** Page 132
    Recommendation: Approve the SLO County Integrated Waste Management Authority Five-Year Strategic Plan and direct the Executive Director and staff to implement the goals and objectives outlined in the Plan and align future budget priorities accordingly.

16. **Introduce, by Title Only, Ordinance No. 2026-01 An Ordinance of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority to Provide Informal Bidding Procedures Under the California Uniform Public Construction Cost Accounting Act** Page139
    Recommendation: Introduce Ordinance No. 2026-01, establishing informal bidding procedures under the California Uniform Public Construction Cost Accounting Act (CUPCCAA), and place on the next Board agenda for adoption.

17. **San Luis Obispo County Air Pollution Control District Grant Agreement for the Installation of an Electric Vehicle Charging Station at the Integrated Waste Management Authority Office** Page 144
    Recommendation: Authorize Executive Director to accept an $81,010 grant from the SLO County Air Pollution Control District to fund the installation of an electric vehicle charging station at the Integrated Waste Management Authority office, subject to review by legal counsel.

18. **Consider and Approve Executive Committee's Recommendations to Revise Executive Committee Bylaws and IWMA Meeting Calendar; Adopt Resolution No. 2026-05-02 A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Amending the Executive Committee Bylaws; Adopt Resolution No. 2026-05-03 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Revising the Meeting Calendar; Adopt Resolution No. 2026-05-04 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Revising the Board Rules of Procedure** Page 182

    Recommendation: Consider Executive Committee's Recommendation to Clarify Executive Committee Authority, Revise IWMA Meeting Calendars and adopt Resolution Nos. 2026-05-02, 2026-05-03, and 2026-05-04.

19. **Board Member Communications**
    Provide Board Members an opportunity to make an announcement and briefly report on their activities directly related to agency business.

ADJOURNMENT

Upcoming Meetings and Events			
Board of Directors	June 10, 2026	August 12, 2026	September 9, 2026
Executive Committee	May 28, 2026	July 30, 2026	August 27, 2026

4. EXECUTIVE DIRECTOR'S REPORT

1) Board Meeting Location Update
2) Accounting Contract
3) HHW Capital Projects
4) Earth Month Recap

4. EXECUTIVE DIRECTOR'S REPORT

1) Board Meeting Location Update

- Monthly meetings at the Board of Supervisors are supported by AGP, cost $825/meeting for video/streaming/archiving.
- Meetings at SLO City Hall cannot be supported by AGP, aren't streamed; cost $200 for archiving; will require Zoom upgrade ($290/mo) + dedicated hotspot.
- Central Coast Regional Water Quality Control Board meeting room is available at no charge and supported by AGP; 895 Aerovista Pl (just N. of Airport); free parking; $1800/meeting for support + video/streaming/archiving.

4. EXECUTIVE DIRECTOR'S REPORT

2) Accounting Contract

- Price Paige & Co contract effective in April
- Spent 2 days in person to learn our current processes for payroll, purchasing, invoices, record keeping, reconciliation and other financial-related tasks
- Next steps include:
  - Review and refine internal controls
  - Develop recommendations for policies



4. EXECUTIVE DIRECTOR'S REPORT

3) HHW Capital Projects

- Heritage Ranch CSD HHW Facility relocation project is now complete.
- Camp SLO leadership formally approved our request to develop a new HHW collection facility, to replace Morro Bay.





4. EXECUTIVE DIRECTOR'S REPORT

4) Earth Month Recap

In April, IWMA had hundreds of interactions at various Earth Month events, supported by Recycling Ambassador volunteers

1. Party for the Planet @Central Coast Zoo
2. Cal Poly Green Campus Earth Week
3. Cambria Earth Day Celebration
4. EarthFest Santa Rosa Park
5. SLO Airport Earth Month
6. Cal Poly Canyon Village
7. Habitat for Humanity





Item No. 5
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Janet Weldon, Clerk of the Board**

RE: **Board Meeting Minutes – March 11, 2026**

BACKGROUND:

N/A

RECOMMENDATION:

Approve the Board of Directors Meeting Minutes for March 11, 2026.

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. Board of Directors Draft Meeting Minutes: March 11, 2026

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

Board of Directors Meeting Minutes

Wednesday, March 11, 2026, 1:30 PM
In-Person Meeting:
City of San Luis Obispo Council Chamber
990 Palm Street, San Luis Obispo, CA 93401

BOARD OF DIRECTORS:

James Guthrie, President, City of Arroyo Grande
Navid Fardanesh, Vice President, Special Districts
Robert Robert, Past President, City of Grover Beach
Charles Bourbeau, City of Atascadero
Cyndee Edwards, City of Morro Bay
John Hamon, City of El Paso de Robles
Heather Moreno, County of San Luis Obispo, District 5 Supervisor
Scott Newton, City of Pismo Beach
Michelle Shoresman, City of San Luis Obispo

DRAFT

1. **Call To Order**
   President Guthrie called the Board Meeting to order at 1:30 PM on March 11, 2026.

2. **Roll Call**

   Board Members Present: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert

   Absent: Shoresman

3. **Pledge of Allegiance**

General Public Comment Period
None received.

STAFF REPORTS

4. **Executive Director's Report**
   Coby Skye, IWMA Executive Director, shared a presentation highlighting updates including: staffing changes, introducing new Administrative Analyst Mandee Givens; stakeholder meetings related to updating the 5-year strategic plan; Adopt a Pathway/Adopt a Storm Drain by IWMA staff; and HHW Capital Project Update on Morro Bay.

CONSENT AGENDA

5. **Board Meeting Minutes Review – February 11, 2026, Meeting Minutes**
   Recommendation to approve February 11, 2026, Board of Directors Meeting Minutes.

6. **Executive Committee Meeting Minutes Receive/File**
   Recommendation to receive and file the January 23, 2026, Executive Committee Meeting minutes.

7. **Monthly Financial Reports**
   Recommendation to continue until the next Board meeting to ensure accurate monthly financial reports are presented to the board.

   Ms. Julie Tacker made public comments on items 6 and 7.

   A motion was passed to approve consent agenda items 5, 6 and 7 as presented.
   Motion by Guthrie
   Second by Bourbeau

   AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
   NOES: None
   Absent: Shoresman
   Abstain: None Carried (8-0)

REGULAR AGENDA

8. **Selection of Price Paige & Company for Accounting and Bookkeeping Services per RFP Responses and Authorize Executive Director to Enter into Agreement Per RFP Terms.**
   Recommendation to approve selection of Price Paige & Company for Professional Accounting and Bookkeeping Services.

   Several questions were raised regarding costs, qualifications, scope of services, early termination options, etc. Ms. Julie Tacker provided public comment on this item.

   Following additional discussion and comments by the board, a motion was made to authorize the Executive Director to enter into an agreement per the RFP terms, pending a receive/file of the agreement by the Executive Committee at a special meeting, thus ensuring the final agreement is consistent with the Board's intent and includes an early termination option.

   A motion was passed to approve agenda item 8 as noted in the motion.
   Motion by Hamon
   Second by Bourbeau

   AYES: Bourbeau, Edwards, Guthrie, Hamon, Moreno, Newton, Robert
   NOES: Fardanesh
   Absent: Shoresman
   Abstain: None Carried (7-1)

DRAFT

9. **Approval of Agreement for Professional Household Hazardous Waste Facility Consulting Services**
Recommendation to approve Agreement with Sweetser & Associates, Inc. for Professional Consulting Services to Support Household Hazardous Waste Facility Site Development, Remediation and Closure

Following Mr. Skye's introduction of this item, board members asked questions regarding process, availability of qualified consultants, and potential timeline. A public comment was offered by Ms. Julie Tacker on this item.

A motion was passed to approve item 9, Agreement with Sweetser & Associates, Inc. for Professional Consulting Services to Support Household Hazardous Waste Facility Site Development, Remediation and Closure as presented.

Motion by Moreno
Second by Hamon

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

10. **Approval of Form Facilities Use Lease Agreement with San Miguel Community Services District for Household Hazardous Waste Facility**
Recommendation to approve Form of Facilities Use Lease Agreement Between the San Miguel Community Services District and San Luis Obispo County Integrated Waste Management Authority for Purposes of Locating a Household Hazardous Waste Facility at the Machado Wastewater Treatment Facility and authorize Executive Director to finalize agreement.

A motion was passed to approve the Form of Facilities Use Lease Agreement Between the San Miguel Community Services District and San Luis Obispo County Integrated Waste Management Authority for Purposes of Locating a Household Hazardous Waste Facility at the Machado Wastewater Treatment Facility, and to authorize the Executive Director to finalize the agreement.

Motion by Bourbeau
Second by Moreno

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

DRAFT

11. **Creation of an Ad-Hoc Budget Committee**
Recommendation to create an Ad-Hoc Budget Committee and select members to participate pursuant to section 2 of the IWMA Rules of Procedure.

President Guthrie recommended creation of an Ad-Hoc Budget Committee and nominated Ms. Moreno, Mr. Fardanesh, and Ms. Shoresman to serve on the committee.

A motion was passed to create an Ad-Hoc Budget Committee to include participation by Directors Moreno, Fardanesh, and Shoresman.

Motion by Guthrie
Second by Hamon

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

12. **Update IWMA Policy F-1: Authority to Enter into Contracts and Expend Funds**
Recommendation to approve proposed revisions of IWMA Policy F-1, Authority to Enter into Contracts and Expend Funds to clarify and increase limits.

A review of existing and proposed policy language was provided by legal counsel. Ms. Julie Tacker provided public comment on this item.

A motion was passed to approve proposed revisions of IWMA Policy F-1, Authority to Enter into Contracts and Expend Funds to clarify and increase limits as presented.

Motion by Moreno
Second by Guthrie

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

13. **Approval of Amendment to Executive Committee Bylaws Delegation of Mid-Level Approval Authority and Adoption of Resolution No. 2026-03-01, A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Amending the Executive Committee Bylaws**
Recommendation: Approve Amendment to Executive Committee Bylaws Delegation of Mid-Level Approval Authority and Adopt Resolution No. 2026-03-01, A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Amending the Executive Committee Bylaws.

DRAFT

A motion was passed to approve the Amendment to the Executive Committee Bylaws via Resolution as presented.

Motion by Guthrie
Second by Moreno

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

14. **Approval of Participation in the California Uniform Construction Cost Accounting Act Program and Adoption of Resolution No. 2026-03-02, A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Adopting Uniform Public Construction Cost Accounting Procedures, and direct staff to bring draft Ordinance for Board Review, with Purchasing Manual**
Recommendation: Approve Participation in the California Uniform Construction Cost Accounting Act Program and Adopt Resolution No. 2026-03-02, A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Adopting Uniform Public Construction Cost Accounting Procedures, and direct staff to bring draft Ordinance for Board Review, with Purchasing Manual.

Following Executive Director Skye's presentation of this item, a motion was passed to approve Participation in the California Uniform Construction Cost Accounting Act Program, to adopt Resolution No. 2026-03-02, and to direct staff to bring a draft Ordinance for Board Review with a related Purchasing Manual.

Motion by Guthrie
Second by Robert

AYES: Bourbeau, Edwards, Fardanesh, Guthrie, Hamon, Moreno, Newton, Robert
NOES: None
Absent: Shoresman
Abstain: None Carried (8-0)

8. **Board Member Communications**
Provided Board Members an opportunity to make an announcement and to briefly report on their activities directly related to agency business.

Ms. Edwards shared that Morro Bay will host its city-wide garage sale March 20th through 22nd and invited all to visit this fun event, turning junk into other people's treasures!

ADJOURNMENT 2:58 PM

_____
Janet Weldon, Clerk of the Board
San Luis Obispo County Integrated Waste Management Authority

DRAFT

Item No. 6
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Janet Weldon, Clerk of the Board**

RE: **Executive Committee Minutes: Receive and File**

BACKGROUND:

N/A

RECOMMENDATION:

Receive and file the Executive Committee Meeting Minutes for the February 26, 2026 Executive Committee Meeting and the March 19, 2026 Executive Committee Special Meeting.

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. Executive Committee Meeting Minutes: February 26, 2026
B. Executive Committee Special Meeting Minutes: March 19, 2026

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

Executive Committee Meeting Minutes

Thursday, February 26, 2026, 10:00 AM
555 Chorro Street, Suite D-2, San Luis Obispo, CA 93405

Executive Committee Members
President, James Guthrie, City of Arroyo Grande
Vice President, Navid Fardanesh, Special Districts
Past President, Robert Robert, City of Grover Beach

1. **Call To Order**

   President Guthrie called the Executive Committee to order on February 26, 2026, at 10:00 AM.

2. **Roll Call**

   Present: Directors Fardanesh, Guthrie, Robert
   Absent: None

3. **Pledge Of Allegiance**

General Public Comment Period

None

STAFF REPORTS

4. **Executive Director's Report**
   Executive Director Coby Skye highlighted several items including that the IWMA Program Coordinator will be on extended leave of absence from March 9-July 31. A temporary program coordinator has been engaged and will assist during this time. The Management Analyst is serving on jury duty until mid-March. IWMA team members have volunteered to work with the Adopt-a-Pathway Program, in coordination with the City of San Luis Obispo. The City has provided safety materials and equipment for litter clean-up. Strategic Plan stakeholder input continues with the next meeting of representatives from TK-12 school district and higher education institutions. An open community stakeholder event is also planned for late March or early April. Stakeholder meetings are expected to conclude within 30-60 days; a draft plan will be prepared and presented for Board adoption at an upcoming meeting.

Consent Agenda Public Comment Period
No public comment received.

CONSENT AGENDA

5. **Executive Committee Meeting Minutes Review – January 23, 2026**
   Recommendation: Approve January 23, 2026, Executive Committee Meeting Minutes.

   Motion by Robert
   Second by Guthrie
   To approve consent agenda Item 5.

   Motion passed approving Item 5 on the following voice vote:
   Ayes: Fardanesh, Guthrie, Robert
   Noes: None
   Abstain: None

   CARRIED (3-0)

REGULAR AGENDA

6. **Amendment to As-Needed Professional Services Agreement for Household Hazardous Waste Consulting Services**
   Recommendation: Approve First Amendment to Professional Services Agreement for As-Needed Household Hazardous Waste Consulting Services with Sweetser & Associates.

   Motion by Guthrie
   Second by Fardanesh

   Motion passed approving Item 6 on the following roll call vote:
   Ayes: Fardanesh, Guthrie, Robert
   Noes: None
   Abstain: None

   CARRIED (3-0)

7. **Board Meeting Agenda Draft Review – March 11, 2026**
   Recommendation: Review, discuss, and approve the draft March 11, 2026, IWMA Board Meeting Agenda.

   Executive Director Skye requested consideration of two additional items for the March 11, 2026 agenda related to agenda item 12, updating of IWMA Policy F-1. These items may include an update to Executive Committee Bylaws and approval authority, and approval of participation in the California Uniform Public Construction Cost Accounting Act Program.

   Motion by Guthrie
   Second by Fardanesh
   To approve Item 7 as amended with two additional items as requested by Mr. Skye:

   Motion passed approving Item 7 as amended on the following roll call vote:
   Ayes: Fardanesh, Guthrie, Robert
   Noes: None
   Abstain: None

   CARRIED (3-0)

8. **Executive Committee Member Communications**
   None

ADJOURNMENT 10:20 AM

Janet Weldon, Clerk of the Board
San Luis Obispo County Integrated Waste Management Authority

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

Executive Committee Special Meeting Minutes

March 19, 2026, 1:30 PM
555 Chorro Street, Suite D-2, San Luis Obispo, CA 93405

Executive Committee Members:
President, James Guthrie, City of Arroyo Grande
Vice President, Navid Fardanesh, Special Districts
Past President, Robert Robert, City of Grover Beach

1. **Call To Order**
   President Guthrie called the Special Meeting of the Executive Committee to order on March 19, 2026, at 1:30 PM

2. **Roll Call**
   Committee Members Present: Fardanesh, Guthrie, Robert
   Committee Members Absent: None

3. **Pledge Of Allegiance**

General Public Comment Period
None

REGULAR AGENDA

4. **Receive and File Letter of Engagement with Price Paige & Company for Accounting and Bookkeeping Services**
   Recommendation: Receive and File Letter of Engagement with Price Paige & Company for Accounting and Bookkeeping Services.

   Following Board approval and direction given at its March 11, 2026 meeting, this finalized agreement was presented to the Executive Committee for its review and included an RFP summary table, and letter of engagement with clear terms including the ability to terminate the agreement.

   Several questions were addressed. A request was made by President Guthrie to request a 60-day termination clause vs the 10-day currently showing in this letter of engagement. Legal counsel and the Executive Director will work on this prior to final execution.

ADJOURNMENT 1:41 PM

Janet Weldon, Clerk of the Board
San Luis Obispo County Integrated Waste Management Authority

Item No. 7
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Monthly Financial Reports**

BACKGROUND:

Below are the financial reports for January, February, and March 2026. The attached presentation of revenues is structured upon cash inflows and outflows, providing the Board with a more comprehensive and transparent understanding of the financial position of our agency.

January 2026

• Revenue Received Report	$ 1,123,182.42[1]
• Expenditure Report	$ 443,075.64
• Credit Card Report	$ 2,072.56

February 2026

• Revenue Received Report	$ 185,054.54
• Expenditure Report	$ 274,135.20
• Credit Card Report	$ 4,736.77

March 2026

• Revenue Received Report	$ 359,224.48
• Expenditure Report	$ 346,980.50
• Credit Card Report	$ 6,216.42

RECOMMENDATION:

Receive and file the Monthly Financial Reports for January, February, and March 2026.

FISCAL IMPACT:

N/A

[1] *Includes revenue from the sale of 870 Osos Street property*

ATTACHMENTS:

A. January 2026 Final Financial Report
B. February 2026 Final Financial Report
C. March 2026 Final Financial Report

Revenue Received - Cash Basis

IWMA

January 2026

Distribution account	Total
Income	
400 Non_Operation Revenue	
4150000 Interest Revenue	69,564.46
Total for 400 Non_Operation Revenue	**$69,564.46**
435 Operation Revenue	
4350200 VSQG Payment	827.00
4350820 Solid Waste Management Fee	137,181.74
4350825 Landfill Tipping Fee Surcharge	97,610.27
4350955 Retail Take Back Fees	13,850.85
Total for 435 Operation Revenue	**$249,469.86**
4550055 Sale-Fixed Assets	803,427.00
Unapplied Cash Payment Income	721.10
Total for Income	**$1,123,182.42**
Gross Profit	**$1,123,182.42**

Expense Report - Accrual Basis

IWMA

January 2026

	Date	Type	Name	Memo/Description	Amount
Expenses					
500- Salaries, Wages, & Benefits					
5001210 Annual Wages					
	01/02/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 1/2/2026	32,750.81
	01/02/2026	Journal Entry		HEALTH BENEFIT - EE CASH-OUT, CHECK DATE 1/2/2026	2,369.94
	01/16/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 1/16/2026	32,475.56
	01/16/2026	Journal Entry		EE HEALTH BENEFIT, CHECK DATE 1/16/2026	2,351.56
	01/30/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 1/30/2026	34,701.79
	01/30/2026	Journal Entry		HEALTH BENEFIT - EE CASH-OUT, CHECK DATE 1/30/2026	1,325.37
	01/30/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 1/30/2026	33,043.21
Total for 5001210 Annual Wages					**$139,018.24**
5001507 Taxes					
	01/02/2026	Journal Entry		TAX WITHHOLDING, CHECK DATE 1/2/2026	-9,324.11
	01/02/2026	Journal Entry		EE - TAX WITHOLDING, CHECK DATE 1/2/2026	9,324.11
	01/02/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 1/2/2026	4,046.63
	01/16/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 1/16/2026	3,390.40
	01/22/2026	Bill	CALPERS	2024 SSA ANNUAL FEE	105.00
	01/22/2026	Bill	CALPERS	2025 SSA ANNUAL FEE	150.00
	01/30/2026	Journal Entry		TAX WITHHOLDING, CHECK DATE 1/30/2026	-10,093.87
	01/30/2026	Journal Entry		EE - TAX WITHOLDING, CHECK DATE 1/30/2026	10,093.87
	01/30/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 1/30/2026	3,051.56
	01/30/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 1/30/2026	2,741.40
Total for 5001507 Taxes					**$13,484.99**
5001522 Retirement Benefits					
	01/02/2026	Journal Entry		457 - EE WITHOLDING, CHECK DATE 1/2/2026	-3,403.04
	01/16/2026	Journal Entry		457 - EE WITHOLDING, CHECK DATE 1/16/2026	-2,951.52
	01/16/2026	Journal Entry	Nationwide Retirement Solutions Standard 457	457 RETIREMENT - EE: CHECK DATE 1/16/2026	2,951.52
	01/16/2026	Journal Entry	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - ED: CHECK DATE 1/16/2026	6,685.37
	01/22/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 12/19/2025	150.00
	01/23/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 12/19/2025	532.04
	01/23/2026	Bill	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - ED: CHECK DATE 12/19/2025	1,464.75
	01/23/2026	Bill	Nationwide Retirement Solutions Standard 457	457 RETIREMENT - EE: CHECK DATE 12/5/2025	5,195.94
	01/23/2026	Bill	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - EE: CHECK DATE 12/5/2025	5,406.49
	01/23/2026	Bill	Nationwide Retirement Solutions Standard 457	457 RETIREMENT - ED: CHECK DATE 12/5/2025	1,800.00
	01/23/2026	Bill	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - EE: CHECK DATE 12/19/2025	4,061.87
	01/23/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 12/5/2025	553.66
	01/23/2026	Bill	Nationwide Retirement Solutions Standard 457	457 RETIREMENT - ED: CHECK DATE 12/19/2025	1,800.00
	01/23/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 12/5/2025	150.00
	01/23/2026	Bill	Nationwide Retirement Solutions Standard 457	457 RETIREMENT - EE: CHECK DATE 12/19/2025	5,176.92
	01/23/2026	Bill	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - ED: CHECK DATE 12/5/2025	1,464.75
	01/29/2026	Journal Entry	John Hancock 457	457 RETIREMENT - ED: CHECK DATE 1/16/2026	942.30
	01/29/2026	Journal Entry	John Hancock 457	457 RETIREMENT - EE: CHECK DATE 1/16/2026	4,960.74

	01/29/2026	Journal Entry	John Hancock 401A	401A RETIREMENT - EE: CHECK DATE 1/16/2026	5,220.62
	01/29/2026	Journal Entry	John Hancock 401A	401A RETIREMENT - EE: CHECK DATE 1/16/2026	1,464.75
	01/29/2026	Journal Entry	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - EE: CHECK DATE 1/2/2026	5,269.10
	01/29/2026	Journal Entry	Nationwide Financial Private Sector Retirement (401A)	401A RETIREMENT - ED: CHECK DATE 1/2/2026	1,465.26
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 1/2/2026	539.59
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 1/16/2026	150.00
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 1/16/2026	534.67
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 1/30/2026	150.00
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 1/30/2026	495.07
	01/29/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 1/2/2026	150.05
	01/29/2026	Bill	Nationwide Retirement Solutions Standard 457	457 RETIREMENT: EE: CHECK DATE 1/2/2026	5,005.44
	01/30/2026	Journal Entry		457 - EE WITHOLDING, CHECK DATE 12/5/2025	-3,497.97
	01/30/2026	Journal Entry	John Hancock 457	457 RETIREMENT - EE: CHECK DATE 1/30/2026	4,962.74
	01/30/2026	Journal Entry	John Hancock 457	457 RETIREMENT - ED: CHECK DATE 1/30/2026	942.30
	01/30/2026	Journal Entry	John Hancock 401A	401A RETIREMENT - EE: CHECK DATE 1/30/2026	4,834.39
	01/30/2026	Journal Entry	John Hancock 401A	401A RETIREMENT - ED: CHECK DATE 1/30/2026	1,464.75
	01/30/2026	Journal Entry		457 - EE WITHHOLDING, CHECK DATE 1/30/2026	-2,952.52
Total for 5001522 Retirement Benefits					**$63,140.03**
5001561 Employee Insurance Benefit					
	01/16/2026	Journal Entry		HEALTH BENEFIT REPAY - EE LIABILITY, CHECK DATE 1/16/2026	-18.38
	01/22/2026	Bill	SDRMA	HEALTH BENEFITS: FEBRUARY 2026	11,637.68
	01/30/2026	Journal Entry		HEALTH BENEFIT - EE LIABILITY, CHECK DATE 1/30/2026	-289.20
Total for 5001561 Employee Insurance Benefit					**$11,330.10**
5001700 Cell Phone Stipends					
	01/02/2026	Journal Entry		CELL PHONE STIPEND, CHECK DATE 1/2/2026	345.00
	01/16/2026	Journal Entry		ED CELL PHONE STIPEND, CHECK DATE 1/16/2026	45.00
	01/30/2026	Journal Entry		CELL PHONE STIPEND, CHECK DATE 1/30/2026	295.00
Total for 5001700 Cell Phone Stipends					**$685.00**
5050 Services and Supplies					
5050015 Advertising					
	01/07/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR DECEMBER 2025: LAFF CHANNEL D-4	480.00
	01/07/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR DECEMBER 2025: CHANNEL 6	5,995.00
	01/07/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR DECEMBER 2025: DIGITAL STREAMING	4,999.92
	01/27/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR JANUARY 2026: LAFF CHANNEL D-4	240.00
Total for 5050015 Advertising					**$11,714.92**
5050070 Computer Software					
	01/06/2026	Expense	Zoom Video Communications Settlement Administration	ZOOM - ANNUAL: 11/24/2025	117.31
	01/06/2026	Expense	Canva	ANNUAL SUBSCRIPTION: 12/04/2025	119.99
	01/06/2026	Expense	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 12/15/2025	672.96
	01/06/2026	Expense	Microsoft	MICROSOFT 365 BUSINESS BASIC: 12/17/2025	6.30
	01/07/2026	Bill	Zabble Inc.	ZABBLE ZERO MOBILE TAGGING FOR JURISDICTIONS	600.00
Total for 5050070 Computer Software					**$1,516.56**
5050085 Copy and Printing					
	01/07/2026	Bill	Boone Printing & Graphics, Inc.	WASTE STREAM BIN STICKERS - SB 1383	3,378.86
Total for 5050085 Copy and Printing					**$3,378.86**

5050095 Credit Card Fees					
	01/07/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	0.75
	01/14/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	4.78
	01/15/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	2.24
	01/21/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	6.46
	01/23/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	2.24
	01/28/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	5.50
	01/30/2026	Expense	QuickBooks Payments	2025: 1099 Processing Fee	54.95
Total for 5050095 Credit Card Fees					**$76.92**
5050145 Hazardous Waste Disposal					
	01/07/2026	Bill	Cold Canyon Landfill SLO	E-WASTE SERVICES: DECEMBER 2025	2,000.00
	01/07/2026	Bill	Chicago Grade Landfill & Recycling	EWASTE SERVICES: CHICAGO GRADE LANDFILL - DECEMBER 2025	2,000.00
	01/21/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW DISPOSAL - NOVEMBER 2025	37,116.40
	01/21/2026	Bill	Clean Earth Environmental Services	VSQG DISPOSAL - NOVEMBER 2025	2,357.75
	01/21/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK DISPOSAL - NOVEMBER 2025	12,510.10
	01/30/2026	Bill	San Miguel Garbage Co	CURBSIDE OIL COLLECTION: QUARTER 4 - 2025	1,000.00
Total for 5050145 Hazardous Waste Disposal					**$56,984.25**
5050167 Gift Card/Incentives					
	01/27/2026	Bill	Sharkman Motor Sports LLC	COMPOST REBATE PROGRAM: 178.52 TONS - 1/7/26 - 1/9/26	1,785.20
Total for 5050167 Gift Card/Incentives					**$1,785.20**
5050169 Janitorial Services & Supplies					
	01/07/2026	Bill	Excel Commercial Cleaning	MONTHLY JANITORIAL SERVICES: DECEMBER 2025 - 555 CHORRO	390.00
	01/07/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 12/16/2025	25.00
	01/07/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 12/30/2025	25.00
	01/22/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 01/13/2026	25.00
Total for 5050169 Janitorial Services & Supplies					**$465.00**
5050190 Building Maintenance					
	01/07/2026	Bill	Rainscape	LANDSCAPE SERVICES - 870 OSOS: JANUARY 2026	125.00
	01/07/2026	Bill	J.R. Barto Heating, A/C & Sheet Metal, Inc.	HVAC REPAIR: 555 CHORRO	1,076.70
	01/07/2026	Bill	Thoma Electric	LIGHTING INSTALLATION (INTERIOR): 555 CHORRO	5,719.00
	01/09/2026	Bill	Stephen Nelson	555 CHORRO REPAIR LABOR	158.89
	01/27/2026	Bill	Sunshine Cleaners	WINDOW CLEANING: 555 CHORRO	625.00
Total for 5050190 Building Maintenance					**$7,704.59**
5050210 Maintenance-Equipment					
	01/09/2026	Bill	Mid-Coast Fire	HHW FIRE SUPRESSION REPAIR : HERITAGE RANCH HHW	2,020.41
Total for 5050210 Maintenance-Equipment					**$2,020.41**
5050255 Memberships					
	01/06/2026	Expense	American Society of Civil Engineers	ANNUAL MEMBERSHIP - C.SKYE - 01/01/2026 - 12/31/2026: 12/09/2025	326.00
Total for 5050255 Memberships					**$326.00**
5050260 Mileage Reimbursement - Employee					
	01/02/2026	Journal Entry		EE -REIMBURESEMENT, CHECK DATE 1/2/2026	292.60
	01/16/2026	Journal Entry		EE - REIMBURESEMENT, CHECK DATE 1/16/2026	91.00
	01/30/2026	Journal Entry		EE - REIMBURESEMENT, CHECK DATE 1/30/2026	99.68
Total for 5050260 Mileage Reimbursement - Employee					**$483.28**
5050265 Mileage Reimbursement-Nonemployee					
	01/26/2026	Bill	Science Discovery		656.60
Reimbursement-Nonemployee				FIELD OUTREACH AND INSPECTION: MILEAGE, DECEMBER 2025	**$656.60**

5050270 Misc Expense					
	01/06/2026	Expense	The Mountain Air	SDRMA WELLNESS RAFFLE PRIZE: 1/5: 11/25/2025	200.00
	01/06/2026	Expense	Harmony House Yoga Studio	SDRMA WELLNESS RAFFLE PRIZE: 2/5: 11/25/2025	200.00
	01/06/2026	Expense	Running Warehouse	SDRMA WELLNESS RAFFLE PRIZE: 3/5: 11/26/2025	200.00
	01/06/2026	Expense	Dick's Sporting Goods	SDRMA WELLNESS RAFFLE PRIZE: 5/5: 12/14/2025	200.00
	01/07/2026	Bill	Amazon Capital Services Inc.	SDRMA WELLNESS RAFFLE PRIZE: 5/5: 1/7/2026	134.30
	01/07/2026	Bill	Amazon Capital Services Inc.	SDRMA WELLNESS RAFFLE PRIZE: TEAM-WIDE 1/7/2026	198.34
	01/09/2026	Bill	Amazon Capital Services Inc.	SDRMA WELLNESS RAFFLE PRIZE (WARRANTY): 5/5: 1/9/2026	17.99
Total for 5050270 Misc Expense					**$1,150.63**
5050280 Office Supply Expenses					
	01/07/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES: PAPER MATERIALS AND STAMP	22.05
	01/15/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES: 1/9/2026	187.71
	01/15/2026	Bill	Amazon Capital Services Inc.	WARRANTY: BROTHER PRINTER	71.99
	01/27/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES: 01/22/26	164.79
Total for 5050280 Office Supply Expenses					**$446.54**
5050290 Other Minor Equipment					
	01/07/2026	Bill	Amazon Capital Services Inc.	SB 1383 - CAL POLY FOOD PANTRY - PAPER TRAYS	65.37
	01/07/2026	Bill	Amazon Capital Services Inc.	SB 1383 - CAL POLY FOOD PANTRY - STORAGE BAGS	77.20
	01/09/2026	Bill	Amazon Capital Services Inc.	SB 1383 - SOUTH COUNTY PEOPLES KITCHEN - CAN OPENER	54.36
	01/22/2026	Bill	Amazon Capital Services Inc.	SB 1383 - SLO FOOD BANK - FREEZER SAFE LABELS	66.45
	01/22/2026	Bill	ThermoWorks, Inc.	SB 1383 - INFRARED THERMOMETER FOOD SAFETY	2,470.28
	01/22/2026	Bill	Uline	SB 1383 - SALVATION ARMY PASO - TABLE, SCALE, CANOPY, DISCS	1,433.08
	01/22/2026	Bill	Uline	SB 1383 - ALF FOOD PANTRY - PALLET TRUCK	4,088.59
	01/22/2026	Bill	Uline	SB 1383 - SALVATION ARMY PASO - WEIGHT DISCS, FRAME CANOPY	894.04
	01/22/2026	Bill	Uline	SB 1383 - NIPOMO FOOD BASKET - UTILITY CART, WORKTABLE, PLATFORM TRUCK	1,650.59
	01/22/2026	Bill	Amazon Capital Services Inc.	SB 1383 - SOUTH COUNTY PEOPLES KITCHEN - WORK TABLE AND BOWLS	812.65
Total for 5050290 Other Minor Equipment					**$11,612.61**
5050320 Legal					
	01/07/2026	Bill	Adamski Moroski Madden Cumberland & Green	LEGAL SERVICES: NOVEMBER 2025	5,082.50
	01/27/2026	Bill	Adamski Moroski Madden Cumberland & Green	LEGAL SERVICES: DECEMBER 2025	10,475.00
Total for 5050320 Legal					**$15,557.50**
5050340 Contracted Services					
	01/02/2026	Journal Entry	One Point	PAYROLL PROCESSING FEE -- TO RECONCILLE TO SAP	276.00
	01/02/2026	Journal Entry	One Point	PAYROLL PROCESSING FEE -- TO RECONCILLE TO SAP	378.00
	01/02/2026	Journal Entry	One Point	PAYROLL PROCESSING FEE -- TO RECONCILLE TO SAP	698.25
	01/07/2026	Bill	Mountaineer IT Inc	IT MANAGED SERVICES: JANUARY 2026	1,711.23
	01/09/2026	Bill	AGP Video	VIDEO PRODUCTION & OPERATIONS SERVICES - NOVEMBER 12, 2025	700.00
	01/09/2026	Bill	Rootamental	SIGN WORK AND INSTALLATION - 555 CHORRO - FINAL	857.50
	01/09/2026	Bill	Charter Communications/Spectrum	SCIENCE DISCOVERY TELEPHONE: (805-782-8424)	45.00
	01/21/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW LABOR - NOVEMBER 2025	14,485.00
	01/21/2026	Bill	Clean Earth Environmental Services	VSQG LABOR - NOVEMBER 2025	5,760.00
	01/21/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK LABOR - NOVEMBER 2025	3,990.00
	01/22/2026	Bill	Mountaineer IT Inc	IT MANAGED SERVICES: FEBRUARY 2026	1,711.23
	01/27/2026	Bill	Wallace Group Corp	ENGINEERING SERVICES: SAN MIGUEL CSD HHW SITE PLAN - PHASE 1; PROGRESIVE BILLING #4	610.50
	01/30/2026	Journal Entry	One Point	ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 1/2/2026	698.25
	01/30/2026	Journal Entry	One Point	ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 1/16/2026	78.00
	01/30/2026	Journal Entry	One Point	ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 1/30/2026	78.00
Total for 5050340 Contracted Services					**$32,076.96**
5050362 Public Outreach & Education					
	01/07/2026	Bill	Poor Richard's Press AP	IWMA LOGO APPAREL - STANUS	146.98

	01/07/2026	Bill	Poor Richard's Press AP	IWMA LOGO APPAREL - FOLEY	63.79
	01/22/2026	Bill	Science Discovery	GENERAL PUBLIC EDUCATION: DECEMBER 2025	457.90
	01/26/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: DECEMBER 2025	41,527.61
	01/26/2026	Bill	Science Discovery	SCHOOL RECYCLING EDUCATION PROGRAM: DECEMBER 2025	6,847.09
	01/26/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: VERIZON PHONE BILL AND STORAGE: DECEMBER 2025	751.58
Total for 5050362 Public Outreach & Education					**$49,794.95**
5050370 Trainings and Seminar Registration					
	01/06/2026	Expense	South County Chamber of Commerce	STATE OF SOUTH COUNTY 2026: C.SKYE: 12-18-2025	30.00
	01/09/2026	Bill	AGP Video	SOLID WASTE SUMMIT RECORDING - NOVEMBER 6, 2025	2,000.00
Total for 5050370 Trainings and Seminar Registration					**$2,030.00**
5050400 Rents & Leases- Equipment					
	01/15/2026	Bill	UBEO West LLC	RICOH COPIER 12/20/2025 - 01/20/2026	695.59
Total for 5050400 Rents & Leases- Equipment					**$695.59**
5050405 Rents & Leases-Strc					
	01/09/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINER: CHICAGO GRADE LANDFILL	130.00
	01/09/2026	Bill	Marborg Industries	RESTROOM RENTAL 12/08/2025 - 01/04/2026: COLD CANYON	109.61
	01/09/2026	Bill	Marborg Industries	RESTROOM RENTAL 12/08/2025 - 01/04/2026: MORRO BAY HHW	109.61
	01/09/2026	Bill	Marborg Industries	RESTROOM RENTAL 12/08/2025 - 01/04/2026: CHICAGO GRADE	109.61
	01/09/2026	Bill	Marborg Industries	RESTROOM RENTAL 12/08/2025 - 01/04/2026: NIPOMO HHW	109.61
	01/09/2026	Bill	Marborg Industries	RESTROOM RENTAL 12/08/2025 - 01/04/2026: PASO ROBLES LANDFILL	109.61
	01/22/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: MORRO BAY HHW	130.00
	01/22/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: NIPOMO HHW	130.00
	01/22/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: (2) COLD CANYON LANDFILL	260.00
Total for 5050405 Rents & Leases-Strc					**$1,198.05**
5050425 Board of Directors Stipends					
	01/26/2026	Bill	Charles Bourbeau	2025 BOARD MEMBER MEETING STIPEND	1,300.00
	01/26/2026	Bill	James Guthrie	2025 BOARD MEMBER MEETING STIPEND	2,200.00
	01/26/2026	Bill	Jan Howell Marx	2025 BOARD MEMBER MEETING STIPEND	1,700.00
	01/26/2026	Bill	John Hamon	2025 BOARD MEMBER MEETING STIPEND	900.00
	01/26/2026	Bill	Navid Fardanesh	2025 BOARD MEMBER MEETING STIPEND	1,300.00
	01/26/2026	Bill	Robert Enns	2025 BOARD MEMBER MEETING STIPEND	300.00
	01/26/2026	Bill	Robert Robert	2025 BOARD MEMBER MEETING STIPEND	2,100.00
	01/26/2026	Bill	Scott Newton	2025 BOARD MEMBER MEETING STIPEND	1,000.00
	01/27/2026	Bill	Cyndee Edwards	2025 BOARD MEMBER MEETING STIPEND	900.00
Total for 5050425 Board of Directors Stipends					**$11,700.00**
5050440 Telephone and Internet					
	01/07/2026	Bill	Charter Communications/Spectrum	INTERNET: 12/21/2025 - 01/20/2026 - 555 CHORRO	150.00
	01/22/2026	Bill	Astound Business Solutions	TELEPHONE: 12/23/2025 - 12/31/2025 - JANUARY 2026	365.43
Total for 5050440 Telephone and Internet					**$515.43**
5050475 Utilities					
	01/07/2026	Bill	PG&E	ELECTRIC: 11/19/2025 - 12/18/2025 - 870 OSOS	9.86
	01/07/2026	Bill	WM Corporate Services INC	3 YARD DUMPSTER : CHICAGO GRADE LANDFILL HHW - JANUARY 2026	271.45
	01/07/2026	Bill	San Luis Garbage Company	TRASH SERVICE: 870 OSOS - 01/01/2026 - 01/31/2026	48.49
	01/07/2026	Bill	San Luis Garbage Company	TRASH SERVICE: 555 CHORRO - 01/01/2026 - 01/31/2026	62.31
	01/07/2026	Bill	Mission Grove Associates	CAM MONTHLY DUES: DECEMBER 2025	107.30
	01/07/2026	Bill	PG&E	ELECTRIC: 11/19/2025 - 12/18/2025 - 555 CHORRO	330.46
	01/07/2026	Bill	City of San Luis Obispo - Water	WATER: 11/072025 - 12/08/2025: 870 OSOS	58.02
	01/07/2026	Bill	City of San Luis Obispo - Water	WATER: 11/10/2025 - 12/09/2025: 555 CHORRO	103.97
	01/22/2026	Bill	SoCalGas	GAS: 12/15/2025 - 01/15/2025 - 555 CHORRO	233.37
	01/26/2026	Bill	SoCalGas	GAS: 12/15/2025 - 01/16/2026 - 870 OSOS *FINAL BILL*	19.00
	01/27/2026	Bill	Mission Grove Associates	CAM MONTHLY DUES: JANUARY 2026	105.98

	01/27/2026	Bill	City of San Luis Obispo - Water	WATER: 12/09/2025 - 1/13/2025: 555 CHORRO	81.80
	01/27/2026	Bill	City of San Luis Obispo - Water	WATER: 12/08/2025 - 1/16/2025: 870 OSOS *FINAL BILL*	75.42
	01/31/2026	Journal Entry	SoCalGas	DUPLICATE ENTRY IN SAP	19.00
Total for 5050475 Utilities					**$1,526.43**
Total for 5050 Services and Supplies with sub-accounts					
TOTAL EXPENSES					**$443,075.64**

IWMA - Credit Card Transactions

January 2026

Date	Payee	Memo	Charge	Account
01/06/2026	Microsoft	MICROSOFT 365 BUSINESS BASIC: 12/17/2025	6.30	5050070 Services and Supplies:Computer Software
01/06/2026	South County Chamber of Commerce	STATE OF SOUTH COUNTY 2026: C.SKYE: 12/18/2025	30.00	5050370 Services and Supplies:Trainings and Seminar Registration
01/06/2026	Dick's Sporting Goods	SDRMA WELLNESS RAFFLE PRIZE: 5/5: 12/14/2025	200.00	5050270 Services and Supplies:Misc Expense
01/06/2026	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 12/15/2025	672.96	5050070 Services and Supplies:Computer Software
01/06/2026	American Society of Civil Engineers	ANNUAL MEMBERSHIP - C.SKYE - 01/01/26 - 12/31/26: 12/09/2025	326.00	5050255 Services and Supplies:Memberships
01/06/2026	Canva	ANNUAL SUBSCRIPTION: 12/04/2025	119.99	5050070 Services and Supplies:Computer Software
01/06/2026	Running Warehouse	SDRMA WELLNESS RAFFLE PRIZE: 3/5: 11/26/2025	200.00	5050270 Services and Supplies:Misc Expense
01/06/2026	Harmony House Yoga Studio	SDRMA WELLNESS RAFFLE PRIZE: 2/5: 11/25/2025	200.00	5050270 Services and Supplies:Misc Expense
01/06/2026	The Mountain Air	SDRMA WELLNESS RAFFLE PRIZE: 1/5: 11/25/2025	200.00	5050270 Services and Supplies:Misc Expense
01/06/2026	Zoom Video Communications Settlement Administration	ZOOM - ANNUAL: 11/24/2025	117.31	5050070 Services and Supplies:Computer Software
TOTAL CREDIT CARD EXPENSES			**$ 2,072.56**	

Revenue Received - Cash Basis

IWMA

February 2026

	Total
Income	
400 Non_Operation Revenue	
4150000 Interest Revenue	21.11
Total for 400 Non_Operation Revenue	**$21.11**
435 Operation Revenue	
4350200 VSQG Payment	6,375.00
4350820 Solid Waste Management Fee	126,460.30
4350825 Landfill Tipping Fee Surcharge	51,865.08
4350955 Retail Take Back Fees	330.05
Total for 435 Operation Revenue	**$185,030.43**
Total for Income	**$185,051.54**
Gross Profit	**$185,051.54**

Expense Report - Accrual Basis

IWMA

February 2026

	Date	Type	Name	Memo/Description	Amount
Expenses					
500- Salaries, Wages, & Benefits					
5001210 Annual Wages					
	02/13/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 2/13/2026	33,275.03
Total for 5001210 Annual Wages					**$33,275.03**
5001507 Taxes					
	02/13/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 2/13/2026	2,961.75
Total for 5001507 Taxes					**$2,961.75**
5001522 Retirement Benefits					
	02/13/2026	Journal Entry		457 RETIMENT- EE WITHHOLDING, CHECK DATE 2/13/2026	-2,952.52
	02/13/2026	Journal Entry		457 RETIREMENT - EE: CHECK DATE 2/13/2026	2,952.52
	02/13/2026	Journal Entry		401A RETIREMENT - EE: CHECK DATE 2/13/2026	6,912.64
	02/24/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 2/13/2026	150.00
	02/24/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 2/13/2026	557.90
	02/26/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 2/27/2026	571.32
	02/26/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 2/27/2026	150.00
Total for 5001522 Retirement Benefits					**$8,341.86**
5001561 Employee Insurance Benefit					
	02/10/2026	Bill	SDRMA	HEALTH BENEFITS: MARCH 2026	10,047.71
	02/13/2026	Journal Entry		EE HEALTH BENEFIT, CHECK DATE 2/13/2026	2,351.56
Total for 5001561 Employee Insurance Benefit					**$12,399.27**
5001700 Cell Phone Stipends					
	02/13/2026	Journal Entry		EE CELL, CHECK DATE 2/13/2026	345.00
Total for 5001700 Cell Phone Stipends					**$345.00**
5050 Services and Supplies					
5050015 Advertising					
	02/05/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR JANUARY 2026: DIGITAL STREAMING	2,613.00
	02/05/2026	Bill	KSBY	SB 1383 AWARENESS CAMPAIGN FOR JANUARY 2026: CHANNEL 6	2,885.00
Total for 5050015 Advertising					**$5,498.00**
5050070 Computer Software					
	02/03/2026	Bill	Streamline	WEBSITE HOSTING SERVICE: JANUARY 2026	345.80
	02/05/2026	Expense	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 12/22/2025	29.95
	02/05/2026	Expense	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 01/15/2026	627.00
	02/05/2026	Expense	Nuance Dragon LLC	DRAGON SOFTWARE WITH HEADSET: 01/15/2026	1,239.00
	02/05/2026	Expense	Microsoft	MICROSOFT 365 BUSINESS BASIC: 0117/2026	6.30
	02/05/2026	Bill	Streamline	WEBSITE HOSTING SERVICE: FEBRUARY 2026	345.80
	02/05/2026	Bill	Zabble Inc.	ZABBLE ZERO MOBILE TAGGING FOR JURISDICTIONS	600.00
	02/24/2026	Bill	Smart Compliance 1383	SMART 1383 TRACKER FULL PORTAL: 3/1/2026-2/28/2027	24,500.00
Total for 5050070 Computer Software					**$27,693.85**
5050075 Computer Hardware					
	02/24/2026	Bill	Mountaineer IT Inc	DELL PRO 16 PLUS WORKSTATION: MANAGMENT ANALYST	3,232.60
Total for 5050075 Computer Hardware					**$3,232.60**
5050085 Copy and Printing					
	02/05/2026	Expense	FedEx	HHW FACILITY HOLIDAY CLOSURE TEMPORARY SIGNS: 12/30/2025	54.55
Total for 5050085 Copy and Printing					**$54.55**
5050095 Credit Card Fees					
	02/02/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	5.68
	02/09/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	58.60
	02/10/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	5.98
	02/11/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	13.34

	02/24/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	102.71
	02/28/2026	Journal Entry		BANK ANALYSIS FEE, 2/13/26	133.05
	02/28/2026	Journal Entry		BANK ANALYSIS FEE, 2/16/26 (CREDIT)	-60.00
Total for 5050095 Credit Card Fees					**$259.36**
5050145 Hazardous Waste Disposal					
	02/03/2026	Bill	Pacific Waste Services	EWASTE SERVICES: PASO ROBLES LANDFILL - JANUARY 2026	2,000.00
	02/18/2026	Bill	Paso Robles Waste Disposal	CURBSIDE OIL PICK UP: QUARTER 4 - 2025	1,500.00
	02/20/2026	Bill	Chicago Grade Landfill & Recycling	EWASTE SERVICES: CHICAGO GRADE LANDFILL - JANUARY 2026	2,000.00
	02/24/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW DISPOSAL - DECEMBER 2025	26,156.75
	02/24/2026	Bill	Clean Earth Environmental Services	VSQG DISPOSAL - DECEMBER 2025	4,232.00
	02/24/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK DISPOSAL - DECEMBER 2025	7,080.00
	02/24/2026	Bill	Pacific Waste Services	EWASTE SERVICES: PASO ROBLES LANDFILL - FEBRUARY 2026	2,000.00
Total for 5050145 Hazardous Waste Disposal					**$44,968.75**
5050160 Insurance Property and Liability					
	02/03/2026	Bill	SDRMA	PROPERTY/LIABILITY PACKAGE PROGRAM - ELECTRONIC WASTE	141.10
Total for 5050160 Insurance Property and Liability					**$141.10**
5050167 Gift Card/Incentives					
	02/05/2026	Bill	Sharkman Motor Sports LLC	COMPOST REBATE PROGRAM: 197.05 TONS - 1/22/2026-1/28/2026	1,970.50
	02/05/2026	Bill	Sharkman Motor Sports LLC	COMPOST REBATE PROGRAM: 50.39 TONS - 1/12/2026	503.90
	02/05/2026	Bill	Sharkman Motor Sports LLC	COMPOST REBATE PROGRAM: 151.47 TONS - 1/15/2026-1/20/2026	1,514.70
Total for 5050167 Gift Card/Incentives					**$3,989.10**
5050169 Janitorial Services & Supplies					
	02/03/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 01/27/2026	25.00
	02/05/2026	Bill	Excel Commercial Cleaning	MONTHLY JANITORIAL SERVICES: JANUARY 2026 - 555 CHORRO	390.00
	02/18/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 02/10/2026	25.00
	02/26/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 02/24/2026	25.00
Total for 5050169 Janitorial Services & Supplies					**$465.00**
5050210 Maintenance-Equipment					
	02/20/2026	Bill	Mid-Coast Fire	FIRE EXTINGUISHER ANNUAL SERVICE: 555 CHORRO	90.73
Total for 5050210 Maintenance-Equipment					**$90.73**
5050255 Memberships					
	02/05/2026	Expense	California Society of Municipal Finance Officers	ANNUAL MEMBERSHIP L.STANUS: 01/08/2026	155.00
	02/10/2026	Bill	Pismo Beach Chamber of Commerce	ANNUAL MEMBERSHIP: 02/2026 - 02/2027	200.00
Total for 5050255 Memberships					**$355.00**
5050260 Mileage Reimbursement - Employee					
	02/13/2026	Journal Entry		EE - MILEAGE REIMBURESEMENT, CHECK DATE 2/13/2026	69.60
Total for 5050260 Mileage Reimbursement - Employee					**$69.60**
5050265 Mileage Reimbursement-Nonemployee					
	02/05/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION: MILEAGE, JANUARY 2026	641.63
Total for 5050265 Mileage Reimbursement-Nonemployee					**$641.63**
5050280 Office Supply Expenses					
	02/05/2026	Bill	Trophy Hunters	NAMEPLATE: BOSWELL	13.59
	02/05/2026	Bill	Trophy Hunters	NAMEPLATE: STANUS	13.59
	02/10/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:02/04/2026	224.06
	02/26/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:02/24/2026	118.65
Total for 5050280 Office Supply Expenses					**$369.89**
5050290 Other Minor Equipment					

	02/05/2026	Expense	Webstaurant	SB 1383 - FOOD STORAGE: 12/29/2025	1,159.20
Total for 5050290 Other Minor Equipment					**$1,159.20**
5050320 Legal					
	02/20/2026	Bill	Adamski Moroski Madden Cumberland & Green	LEGAL SERVICES: JANUARY 2026	13,954.70
Total for 5050320 Legal					**$13,954.70**
5050340 Contracted Services					
	02/04/2026	Journal Entry		PAYROLL PROCESSING FEE -- TO RECONCILLE TO SAP	264.00
	02/05/2026	Bill	Hilbert Accounting	HILBERT ACCOUNTING - QUICKBOOKS REVIEW AND PROCESSING: 64% OF $4,750 CONTRACT	3,000.00
	02/05/2026	Bill	Charter Communications/Spectrum	SCIENCE DISCOVERY TELEPHONE: (805-782-8424)	45.00
	02/05/2026	Bill	Integrity Systems	SECURITY SYSTEM - 555 CHORRO - JANUARY 2026 - MARCH 2026	105.00
	02/05/2026	Bill	Integrity Systems	SECURITY SYSTEM - 870 OSOS - JANUARY 2026 *FINAL BILL*	35.00
	02/05/2026	Bill	Your People Professionals, Inc.	HR YOUR WAY: JANUARY 2026	1,250.00
	02/05/2026	Bill	Your People Professionals, Inc.	HR YOUR WAY: FEBRUARY 2026	1,250.00
	02/10/2026	Bill	Peter Cron	HHW CONSULTING: CONTRACTED SERVICES - JANUARY 2026	1,920.00
	02/10/2026	Bill	Sweetser & Associates, INC.	CONTRACTED SERVICES: HOUSEHOLD HAZARDOUS WASTE PROGRAM	3,000.00
	02/13/2026	Journal Entry		ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 2/13/2026	76.00
	02/18/2026	Bill	Hilbert Accounting	HILBERT ACCOUNTING - QUICKBOOKS REVIEW AND PROCESSING: 36% OF $4,750 CONTRACT	1,750.00
	02/24/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW LABOR - DECEMBER 2025	11,085.00
	02/24/2026	Bill	Clean Earth Environmental Services	VSQG LABOR - DECEMBER 2025	5,856.00
	02/24/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK LABOR - DECEMBER 2025	5,415.00
	02/24/2026	Bill	Wallace Group Corp	ENGINEERING SERVICES: SAN MIGUEL CSD HHW SITE PLAN - ENGINEERING SERVICES	576.00
	02/24/2026	Bill	Harshwal & Company LLP	PROFESSIONAL FEE FOR AUDIT SERVICES: FY 2024-25 - FINAL 80%	17,425.00
	02/24/2026	Bill	Mountaineer IT Inc	WORKSTATION INSTALLATION AND SET-UP	495.00
	02/24/2026	Bill	Harshwal & Company LLP	PROFESSIONAL FEE: FINANCIAL TRANSACTION REPORT PREPARATION - FY 2024-25	1,000.00
	02/26/2026	Bill	MSW Consultants, LLC	WASTE CHARACTERIZATION STUDY: PROGRESS BILLING - FINAL PAYMENT	3,050.00
	02/27/2026	Journal Entry		ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 2/27/2026	1,126.00
Total for 5050340 Contracted Services					**$58,723.00**
5050362 Public Outreach & Education					
	02/05/2026	Expense	Branded Promo	IWMA STAINLESS STEEL SPORKS: 01/05/2026	452.00
	02/05/2026	Expense	Linguavox, S.L. Santurtzi	SPANISH TRANSLATION: ANNUAL SB 1383 MAILER	42.37
	02/05/2026	Bill	Science Discovery	GENERAL PUBLIC EDUCATION PROGRAM: JANUARY 2026	1,905.73
	02/05/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: JANUARY 2026	36,999.57
	02/05/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: VERIZON PHONE BILL AND STORAGE: JANUARY 2026	751.43
	02/05/2026	Bill	Science Discovery	SCHOOL RECYCLING EDUCATION PROGRAM: JANUARY 2026	9,112.08
	02/18/2026	Bill	Sign Place	HOUSEHOLD HAZARDOUS WASTE FACILITY HOLIDAY CLOSURE SIGNS (PERMANENT)	1,308.27
Total for 5050362 Public Outreach & Education					**$50,571.45**
5050370 Trainings and Seminar Registration					
	02/05/2026	Expense	Paso Robles Chamber of Commerce	WOMEN IN BUSINESS REGISTRATION C.SKYE, L.STANUS: 01/08/2026	60.00
	02/05/2026	Expense	California Society of Municipal Finance Officers	REGISTRATION - CALIFORNIA LOCAL BUDGETING PART 1 - L.STANUS: 01/08/2026	200.00
	02/05/2026	Expense	California Society of Municipal Finance Officers	REGISTRATION - CALIFORNIA LOCAL BUDGETING PART 2 - L.STANUS: 01/21/2026	200.00
	02/05/2026	Expense	California Society of Municipal Finance Officers	REGISTRATION - GOVERNMENTAL ACCOUNTING - L.STANUS: 01/21/2026	125.00
	02/05/2026	Expense	California Society of Municipal Finance Officers	REGISTRATION - MUNICIPAL FINANCE - L.STANUS: 01/21/2026	290.00
Total for 5050370 Trainings and Seminar Registration					**$875.00**
5050400 Rents & Leases- Equipment					
	02/05/2026	Expense	Pitney Bowes	SENDPRO MAILSTATION LEASE: 1/29/2026 - 4/27/2026: 01/10/2026	96.00
	02/05/2026	Bill	UBEO West LLC	RICOH COPIER 01/20/2026 - 2/20/2026	779.44
Total for 5050400 Rents & Leases- Equipment					**$875.44**
5050405 Rents & Leases-Strc					
	02/05/2026	Bill	Marborg Industries	RESTROOM RENTAL 01/05/2026 - 02/01/2026: CHICAGO GRADE LANDFILL	109.61

	02/05/2026	Bill	Marborg Industries	RESTROOM RENTAL 01/05/2026 - 02/01/2026: PASO ROBLES LANDFILL	109.61
	02/05/2026	Bill	Marborg Industries	RESTROOM RENTAL 01/05/2026 - 02/01/2026: MORRO BAY HHW	109.61
	02/05/2026	Bill	Marborg Industries	RESTROOM RENTAL 01/05/2026 - 02/01/2026: COLD CANYON LANFILL	109.61
	02/05/2026	Bill	Marborg Industries	RESTROOM RENTAL 01/05/2026 - 02/01/2026: NIPOMO HHW	109.61
	02/10/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: CHICAGO GRADE	130.00
	02/18/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: COLD CANYON LANDFILL	260.00
	02/18/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: MORRO BAY HHW	130.00
	02/18/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: NIPOMO HHW	130.00
Total for 5050405 Rents & Leases-Strc					**$1,198.05**
5050440 Telephone and Internet					
	02/05/2026	Bill	Charter Communications/Spectrum	INTERNET: 01/21/2026 - 2/20/2026 - 555 CHORRO	150.00
	02/10/2026	Bill	Astound Business Solutions	TELEPHONE: 02/01/2026 - 02/28/2026	197.76
Total for 5050440 Telephone and Internet					**$347.76**
5050475 Utilities					
	02/05/2026	Bill	San Luis Garbage Company	TRASH SERVICE: 555 CHORRO - 02/01/2026 - 02/28/2026	62.31
	02/05/2026	Bill	PG&E	ELECTRIC & NEM CHARGES: 12/19/2025 - 01/20/2026: 870 OSOS	161.71
	02/05/2026	Bill	PG&E	ELECTRIC: 12/19/2025 - 01/20/2026: 555 CHORRO	355.59
	02/10/2026	Bill	WM Corporate Services INC	3 YARD DUMPSTER : CHICAGO GRADE LANDFILL HHW - FEBRUARY 2026	271.45
	02/20/2026	Bill	PG&E	ELECTRIC: 01/21/2026 - 01/31/2026: 870 OSOS *FINAL BILL*	17.98
	02/20/2026	Bill	SoCalGas	GAS: 01/15/2026 - 02/13/2026 - 555 CHORRO	183.55
	02/24/2026	Bill	Mission Grove Associates	CAM MONTHLY DUES: FEBRAURY 2026	121.97
	02/24/2026	Bill	City of San Luis Obispo - Water	WATER: 1/13/2026-2/11/2026: 555 CHORRO	103.97
Total for 5050475 Utilities					**$1,278.53**
TOTAL EXPENSES					**$274,135.20**

IWMA - Credit Card Transactions				
February 2026				
Date	**Payee**	**Memo**	**Charge**	**Account**
02/05/2026	Linguavox, S.L. Santurtzi	SPANISH TRANSLATION: ANNUAL SB 1383 MAILER	42.37	5050362 Services and Supplies:Public Outreach & Education
02/05/2026	California Society of Municipal Finance Officers	REGISTRATION - MUNICIPAL FINANCE - L.STANUS: 1/21/2026	290.00	5050370 Services and Supplies:Trainings and Seminar Registration
02/05/2026	California Society of Municipal Finance Officers	REGISTRATION - GOVERNMENTAL ACCOUNTING - L.STANUS: 1/21/2026	125.00	5050370 Services and Supplies:Trainings and Seminar Registration
02/05/2026	California Society of Municipal Finance Officers	REGISTRATION - CALIFORNIA LOCAL BUDGETING PART 2 - L.STANUS: 1/21/2026	200.00	5050370 Services and Supplies:Trainings and Seminar Registration
02/05/2026	Microsoft	MICROSOFT 365 BUSINESS BASIC: 1/17/2026	6.30	5050070 Services and Supplies:Computer Software
02/05/2026	Nuance Dragon LLC	DRAGON SOFTWARE WITH HEADSET: 1/15/2026	1,239.00	5050070 Services and Supplies:Computer Software
02/05/2026	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 1/15/2026	627.00	5050070 Services and Supplies:Computer Software
02/05/2026	California Society of Municipal Finance Officers	REGISTRATION - CALIFORNIA LOCAL BUDGETING PART 1 - L.STANUS: 1/8/2026	200.00	5050370 Services and Supplies:Trainings and Seminar Registration
02/05/2026	California Society of Municipal Finance Officers	MEMBERSHIP L.STANUS: 1/8/2026	155.00	5050255 Services and Supplies:Memberships
02/05/2026	Paso Robles Chamber of Commerce	WOMEN IN BUSINESS REGISTRATION C.SKYE, L.STANUS: 1/8/2026	60.00	5050370 Services and Supplies:Trainings and Seminar Registration
02/05/2026	Branded Promo	IWMA STAINLESS STEEL SPORKS: 1/5/2026	452.00	5050362 Services and Supplies:Public Outreach & Education
02/05/2026	Webstaurant	SB 1383 - FOOD STORAGE: 12/29/2025	1,159.20	5050290 Services and Supplies:Other Minor Equipment
02/05/2026	Pitney Bowes	SENDPRO MAILSTATION LEASE: JANUARY 29 2026 - APRIL 27 2026: 1/10/2026	96.00	5050400 Services and Supplies:Rents & Leases- Equipment
02/05/2026	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 12/22/2025	29.95	5050070 Services and Supplies:Computer Software
02/05/2026	FedEx	HHW FACILITY HOLIDAY CLOSURE TEMPORARY SIGNS: 12/30/2025	54.55	5050085 Services and Supplies:Copy and Printing
		TOTAL CREDIT CARD EXPENSES	**$4,736.37**	

Revenue Received - Cash Basis

IWMA

March 2026

	Total
Income	
400 Non_Operation Revenue	
4150000 Interest Revenue	36.83
4200105 Grants	124,936.00
Total 400 Non_Operation Revenue	**$ 124,972.83**
435 Operation Revenue	
4350200 VSQG Payment	11,552.80
4350820 Solid Waste Management Fee	170,530.35
4350825 Landfill Tipping Fee Surcharge	45,695.85
4350955 Retail Take Back Fees	6,472.65
Total for 435 Operation Revenue	**$ 234,251.65**
Total for Income	**$ 359,224.48**
Gross Profit	**$ 359,224.48**

Expense Report - Accrual Basis

IWMA

March 2026

	Transaction date	Transaction type	Name	Description	Amount
Expenses					
500- Salaries, Wages, & Benefits					
5001210 Annual Wages					
	03/09/2026	Journal Entry		SEIU UNION DUES - 3/9/2026	69.84
	03/13/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 3/13/2026	33,617.47
	03/19/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 2/27/2026	34,303.29
	03/27/2026	Journal Entry		EE GROSS WAGES, CHECK DATE 3/27/2026	34,596.55
	03/31/2026	Journal Entry		EE FINAL PAY	1,077.41
Total for 5001210 Annual Wages					**$103,664.56**
5001507 Taxes					
	03/05/2026	Journal Entry		FUTA TAX CATCH-UP PAYMENT: 2025 LIABILITY	946.38
	03/13/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 3/13/2026	2,983.21
	03/19/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 2/27/2026	3,013.89
	03/27/2026	Journal Entry		ER - TAX OBLIGATION, CHECK DATE 3/27/2026	3,279.90
	03/31/2026	Journal Entry		EE FINAL PAY - TAX OBLIGATION	309.07
	03/31/2026	Journal Entry		ONEPOINT Q1 - TAX OBLIGATION RECONCILLIATION FEE	608.09
Total for 5001507 Taxes					**$11,140.54**
5001522 Retirement Benefits					
	03/06/2026	Journal Entry		401A RETIREMENT - L. STANUS: CHECK DATES 12/19/2025 AND 1/2/2026	2,329.18
	03/13/2026	Journal Entry		457 RETIREMENT - EE WITHHOLDING: 3/13/2026	-2,602.52
	03/13/2026	Journal Entry		457 RETIREMENT - EE: 3/13/2026	2,602.52
	03/13/2026	Journal Entry		401A RETIREMENT - CHECK DATE 3/13/2026	5,091.83
	03/13/2026	Journal Entry		457 RETIREMENT - ED: 3/13/2026	471.15
	03/13/2026	Journal Entry		401A RETIREMENT - ED: CHECK DATE 3/13/2026	1,508.69
	03/13/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED CHECK DATE 3/13/2026	154.50
	03/13/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE CHECK DATE 3/13/2026	521.44
	03/19/2026	Journal Entry		457 RETIREMENT - EE WITHHOLDING: 2/27/2026	-2,952.52
	03/19/2026	Journal Entry		457 RETIREMENT - EE: 2/27/2026	2,952.52
	03/19/2026	Journal Entry		401A RETIREMENT - EE: CHECK DATE 2/27/2026	5,578.94
	03/19/2026	Journal Entry		401A RETIREMENT - ED: CHECK DATE 2/27/2026	1,464.75
	03/27/2026	Journal Entry		457 - EE WITHHOLDING, CHECK DATE 3/27/2026	-2,598.41
	03/27/2026	Journal Entry		457 EE, CHECK DATE 3/27/2026	-2,598.41
	03/27/2026	Journal Entry		401A EE, CHECK DATE 3/27/2026	4,480.50
	03/27/2026	Journal Entry		457 ED, CHECK DATE 3/27/2026	471.15
	03/27/2026	Journal Entry		457 ED, CHECK DATE 3/27/2026	-471.15
	03/27/2026	Journal Entry		401A ED, CHECK DATE 3/27/2026	1,508.69
	03/30/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - EE: CHECK DATE 3/27/2026	458.84
	03/30/2026	Bill	Nationwide Retirement PEHP	PEHP RETIREMENT - ED: CHECK DATE 3/27/2026	154.50
Total for 5001522 Retirement Benefits					**$18,526.19**
5001561 Employee Insurance Benefit					
	03/13/2026	Journal Entry		EE HEALTH BENEFIT, CHECK DATE 3/13/2026	1,814.26
	03/13/2026	Journal Entry		EE HEALTH INS OVER, CHECK DATE 3/13/2026	-122.98
	03/13/2026	Bill	SDRMA	HEALTH BENEFITS: APRIL 2026	7,913.37

	03/19/2026	Journal Entry		EE HEALTH BENEFIT, CHECK DATE 2/27/2026	2,351.56
	03/27/2026	Journal Entry		EE HEALTH BENEFIT, CHECK DATE 3/27/2026	1,814.26
Total for 5001561 Employee Insurance Benefit					**$13,770.47**
5001700 Cell Phone Stipends					
	03/13/2026	Journal Entry		CELL PHONE STIPEND, CHECK DATE 3/13/2026	295.00
	03/19/2026	Journal Entry		CELL PHONE STIPEND ED, CHECK DATE 2/27/2026	45.00
	03/27/2026	Journal Entry		CELL PHONE STIPEND ED, CHECK DATE 3/27/2026	45.00
Total for 5001700 Cell Phone Stipends					**$385.00**
5050 Services and Supplies					
5050070 Computer Software					
	03/04/2026	Bill	Zabble Inc.	ZABBLE ZERO MOBILE TAGGING FOR JURISDICTIONS - MONTHLY SUBSCRIPTION: MARCH 2026	600.00
	03/05/2026	Bill	Streamline	WEBSITE HOSTING SERVICE: MARCH 2026	345.80
	03/18/2026	Credit Card Expense	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 2/14/2026	627.00
	03/18/2026	Credit Card Expense	Microsoft	MICROSOFT 365 BUSINESS BASIC: 2/17/2026	6.30
	03/18/2026	Credit Card Expense	MONDAY.COM	WORK MANAGEMENT SOFTWARE: 2/17/2026	120.00
	03/18/2026	Credit Card Expense	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION - ADDITIONAL USERS: 2/20/2026	86.40
	03/18/2026	Credit Card Expense	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 1/22/2026	29.95
	03/18/2026	Credit Card Expense	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 2/22/2026	29.95
Total for 5050070 Computer Software					**$1,845.40**
5050075 Computer Hardware					
	03/30/2026	Bill	Amazon Capital Services Inc.	COMPUTER MONITORS (3)	382.17
Total for 5050075 Computer Hardware					**$382.17**
5050085 Copy and Printing					
	03/13/2026	Bill	ASAP Reprographics	2026 HHW CLOSURE DATES SIGNAGE	1,120.94
Total for 5050085 Copy and Printing					**$1,120.94**
5050095 Credit Card Fees					
	03/04/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	13.46
	03/16/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	7.18
	03/16/2026	Journal Entry	US BANK	US BANK FEES - REFUND: 3/31/2026	-300.00
	03/18/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	51.93
	03/19/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	25.12
	03/23/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	5.98
	03/24/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	9.84
	03/25/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	7.77
	03/30/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	56.95
	03/30/2026	Journal Entry		CREDIT CARD PAYMENT PROCESSING FEES: FEBRUARY 2026	105.96
	03/30/2026	Journal Entry		CREDIT CARD PAYMENT PROCESSING FEES: FEBRUARY 2026	-60.00
	03/31/2026	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6.37
Total for 5050095 Credit Card Fees					**-$69.44**
5050145 Hazardous Waste Disposal					
	03/05/2026	Bill	Pacific Waste Services	EWASTE SERVICES: PASO ROBLES LANDFILL - MARCH 2026	2,000.00
	03/13/2026	Bill	WM - Waste Management	CHICAGO GRADE LANDFILL HHW TRASH SERVICE: MARCH 2026	271.45
	03/16/2026	Bill	The Battery Network, Inc.	BATTERY RECYCLING: 8/29/2025	26,029.40
	03/18/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW DISPOSAL - JANUARY 2026	20,996.35
	03/18/2026	Bill	Clean Earth Environmental Services	VSQG DISPOSAL - JANUARY 2026	5,161.00
	03/18/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK DISPOSAL - JANUARY 2026	5,850.00
	03/30/2026	Bill	The Battery Network, Inc.	BATTERY RECYCLING: 3/19/2026	11,806.70

Total for 5050145 Hazardous Waste Disposal					**$72,114.90**
5050167 Gift Card/Incentives					
	03/06/2026	Bill	Gaspar Soilbuilders LLC	COMPOST REBATE PROGRAM: 92.01 TONS: 2/1/2026-2/28/2026	920.10
	03/13/2026	Bill	Michael Mier	COMPOST REBATE PROGRAM: 297.13 TONS: 1/16/2026-3/13/2026	2,971.30
	03/13/2026	Bill	Los Osos Community Service District	COMPOST REBATE PROGRAM: 28.45 TONS: 1/6/2026-3/4/2026	284.50
Total for 5050167 Gift Card/Incentives					**$4,175.90**
5050169 Janitorial Services & Supplies					
	03/05/2026	Bill	Excel Commercial Cleaning	MONTHLY JANITORIAL SERVICES: FEBRUARY 2026 - 555 CHORRO	390.00
	03/18/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 3/10/2026	25.00
	03/30/2026	Bill	Mission Linen and Uniform Service	JANITORIAL SERVICES: 3/24/2026	25.00
Total for 5050169 Janitorial Services & Supplies					**$440.00**
5050190 Building Maintenance					
	03/30/2026	Bill	Stephen Nelson	555 CHORRO REPAIR LABOR	301.04
Total for 5050190 Building Maintenance					**$301.04**
5050210 Maintenance-Equipment					
	03/18/2026	Bill	Mid-Coast Fire	PREVENTATIVE MAINTENANCE: CHICAGO GRADE	284.48
Total for 5050210 Maintenance-Equipment					**$284.48**
5050255 Memberships					
	03/18/2026	Credit Card Expense	Atascadero Chamber of Commerce	ATASCADERO CHAMBER OF COMMERCE EVENT	25.00
Total for 5050255 Memberships					**$25.00**
5050260 Mileage Reimbursement - Employee					
	03/19/2026	Journal Entry		EE - REIMBURSEMENT, CHECK DATE 2/27/2026	79.80
	03/27/2026	Journal Entry		EE - REIMBURESEMENT, CHECK DATE 3/27/2026	406.68
Total for 5050260 Mileage Reimbursement - Employee					**$486.48**
5050270 Misc Expense					
	03/06/2026	Journal Entry		US BANK FEES - FEBRUARY 2026	139.91
Total for 5050270 Misc Expense					**$139.91**
5050280 Office Supply Expenses					
	03/06/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:03/02/2026	118.24
	03/13/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/5/2026	245.63
	03/18/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/11/2026	8.47
	03/18/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:2/28/2026	63.50
	03/18/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/17/2026	110.93
	03/18/2026	Bill	Amazon Capital Services Inc.	CREDIT MEMO: OFFICE SUPPLIES 3/18/2026	-71.99
	03/18/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/17/2026	20.74
	03/30/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/20/2026	75.61
	03/30/2026	Bill	Amazon Capital Services Inc.	OFFICE SUPPLIES:3/21/2026	135.59
Total for 5050280 Office Supply Expenses					**$706.72**
5050290 Other Minor Equipment					
	03/18/2026	Credit Card Expense	Webstaurant	SB 1383 - FOOD STORAGE: 2/11/2026	2,642.80
	03/18/2026	Credit Card Expense	Webstaurant	SB 1383 - FOOD STORAGE: 2/11/2026	1,419.31
	03/30/2026	Bill	Amazon Capital Services Inc.	PAPER FOOD BOATS	63.41
Total for 5050290 Other Minor Equipment					**$4,125.52**
5050320 Legal					
	03/30/2026	Bill	Adamski Moroski Madden Cumberland & Green	LEGAL SERVICES: FEBRUARY 2026	7,898.28
Total for 5050320 Legal					**$7,898.28**
5050340 Contracted Services					
	03/04/2026	Bill	Your People Professionals, Inc.	HR YOUR WAY: MARCH 2026	1,250.00
	03/05/2026	Bill	Pacific Waste Services	PROFESSIONAL ENGINEERING SERVICES: MORRO BAY HHW FACILITY CLOSURE - FEBRUARY 2026	1,544.00
	03/13/2026	Journal Entry		ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 3/13/2026	76.00
	03/13/2026	Bill	Peter Cron	HHW CONSULTING: CONTRACTED SERVICES - FEBRUARY 2026	3,300.00
	03/18/2026	Bill	Sweetser & Associates, INC.	CONTRACTED SERVICES: HOUSEHOLD HAZARDOUS WASTE PROGRAM, 2/1/2026-2/24/2026	2,000.00
	03/18/2026	Bill	Integrity Systems	SECURITY SYSTEM - 555 CHORRO: 4/1/2026-6/20/2026	105.00
	03/18/2026	Bill	Mountaineer IT Inc	IT MANAGED SERVICES: MARCH 2026	1,711.23

	03/18/2026	Bill	Clean Earth Environmental Services	PUBLIC HHW LABOR - JANUARY 2026	27,170.00
	03/18/2026	Bill	Clean Earth Environmental Services	VSQG LABOR - JANUARY 2026	7,680.00
	03/18/2026	Bill	Clean Earth Environmental Services	RETAIL TAKE BACK LABOR - JANUARY 2026	4,370.00
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 1/23/2026	22.96
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	4.99
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	4.99
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	2.99
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	11.96
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	2.99
	03/18/2026	Credit Card Expense	Intuit	2025: 1099 E-FILING 2/17/2026	78.83
	03/27/2026	Journal Entry		ONEPOINT PAYROLL PROCESSING FEE: CHECK DATE 3/27/2026	78.00
	03/30/2026	Bill	Hilbert Accounting	BOOKKEEPING SERVICES: JANUARY 2026	1,200.00
	03/30/2026	Bill	Mountaineer IT Inc	RAM UPGRADE & LAPTOP CHARGER	361.35
	03/31/2026	Journal Entry		ONE POINT BILLING & REPORTING MODULE SET-UP	526.00
	03/31/2026	Journal Entry		ONEPOINT BILLING: FINAL PAY	62.00
	03/31/2026	Journal Entry		ONEPOINT Q1 - RECONCILLIATION FEE	78.00
Total for 5050340 Contracted Services					**$51,641.29**
5050362 Public Outreach & Education					
	03/18/2026	Bill	Science Discovery	SCHOOL RECYCLING EDUCATION PROGRAM: FEBRUARY 2026	7,011.50
	03/18/2026	Bill	Science Discovery	RECYCLING AMBASADOR PILOT PROGRAM: FEBRUARY 2026	963.40
	03/18/2026	Bill	Science Discovery	GENERAL PUBLIC EDUCATION PROGRAM: FEBRUARY 2026	1,287.05
	03/18/2026	Bill	Science Discovery	FIELD OUTREACH AND INSPECTION PROGRAM: FEBRUARY 2026	39,194.23
	03/18/2026	Bill	Science Discovery	VERIZON BILL AND STORAGE: FEBRUARY 2026	751.43
	03/18/2026	Bill	Poor Richard's Press AP	IWMA LOGO APPAREL: A.BINISKIEWICZ	59.00
	03/30/2026	Bill	Hart Impressions	BUSINESS CARDS: M.GIVENS	61.99
	03/30/2026	Bill	Hart Impressions	BUSINESS CARDS: SCIENCE DISCOVERY STAFF	56.55
Total for 5050362 Public Outreach & Education					**$49,385.15**
5050370 Trainings and Seminar Registration					
	03/18/2026	Credit Card Expense	South County Chamber of Commerce	REGISTRATION: LEADERSHIP SOUTH COUNTY ENROLLMENT: C.SKYE	1,100.00
Total for 5050370 Trainings and Seminar Registration					**$1,100.00**
5050400 Rents & Leases- Equipment					
	03/05/2026	Bill	UBEO West LLC	RICOH COPIER: 2/20/2026-3/20/2026	799.50
Total for 5050400 Rents & Leases-Equipment					**$799.50**
5050405 Rents & Leases-Strc					
	03/05/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: CHICAGO GRADE - MARCH 2026	130.00
	03/13/2026	Bill	Marborg Industries	RESTROOM RENTAL 2/2/2026-3/1/2026: CHICAGO GRADE HHW	109.61
	03/13/2026	Bill	Marborg Industries	RESTROOM RENTAL 2/2/2026-3/1/2026: COLD CANYON HHW	109.61
	03/13/2026	Bill	Marborg Industries	RESTROOM RENTAL 2/2/2026-3/1/2026: PASO ROBLES HHW	109.61
	03/13/2026	Bill	Marborg Industries	RESTROOM RENTAL 2/2/2026-3/1/2026: NIPOMO HHW	109.61
	03/13/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: NIPOMO - MARCH 2026	130.00
	03/13/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: COLD CANYON (2) - MARCH 2026	260.00
	03/13/2026	Bill	Marborg Industries	RESTROOM RENTAL 2/2/2026-3/1/2026: MORRO BAY HHW	109.61
	03/13/2026	Bill	Atlas Performance Industries, Inc.	E-WASTE CONTAINERS: MORRO BAY - MARCH 2026	130.00
Total for 5050405 Rents & Leases-Strc					**$1,198.05**
5050440 Telephone and Internet					
	03/05/2026	Bill	Charter Communications/Spectrum	INTERNET: 2/21/2026-3/20/2026 - 555 CHORRO	150.00
	03/13/2026	Bill	Astound Business Solutions	TELEPHONE: MARCH 2026	281.10
	03/30/2026	Bill	Charter Communications/Spectrum	SCIENCE DISCOVERY TELEPHONE: (805-782-8424), 2/26/2026-3/25/2026 * FINAL BILL	63.66
Total for 5050440 Telephone and Internet					**$494.76**
5050475 Utilities					
	03/03/2026	Bill	San Luis Garbage Company	TRASH SERVICE: 555 CHORRO - 3/1/2026-3/31/2026	62.31
	03/05/2026	Bill	PG&E	ELECTRIC: 01/21/2026 - 01/31/2026: 555 CHORRO	317.00
	03/30/2026	Bill	City of San Luis Obispo - Water	WATER: 2/11/2026-3/16/2026: 555 CHORRO	81.80

	03/30/2026	Bill	Mission Grove Associates	CAM MONTHLY DUES: MARCH 2026	116.09
	03/30/2026	Bill	PG&E	ELECTRIC: 2/20/2026-3/22/2026 - 555 CHORRO	320.49
Total for 5050475 Utilities					**$897.69**
Total Expenses					**$346,980.50**

IWMA - Credit Card Transactions

March 2026

Date	Payee	Memo	Charge	Account
03/18/2026	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 2/22/2026	29.95	5050070 Services and Supplies:Computer Software
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	78.83	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	2.99	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	11.96	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	2.99	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	4.99	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 2/17/2026	4.99	5050340 Services and Supplies:Contracted Services
03/18/2026	Intuit	2025; 1099 E-FILING 1/23/2026	22.96	5050340 Services and Supplies:Contracted Services
03/18/2026	Real World Training	QUICKBOOKS TRAINING - MONTHLY SUBSCRIPTION: 1/22/2026	29.95	5050070 Services and Supplies:Computer Software
03/18/2026	Microsoft	MICROSOFT 365 MONTHLY SUBSCRIPTION: ADDITIONAL USERS 2/20/2026	86.40	5050070 Services and Supplies:Computer Software
03/18/2026	MONDAY.COM	WORK MAMAGEMENT SOFTWARE	120.00	5050070 Services and Supplies:Computer Software
03/18/2026	Microsoft	MICROSOFT 365 BUSINESS BASIC: 2/17/2026	6.30	5050070 Services and Supplies:Computer Software
03/18/2026	Microsoft	MICROSOFT: 365 MONTHLY SUBSCRIPTION: 2/14/2026	627.00	5050070 Services and Supplies:Computer Software
03/18/2026	Webstaurant	SB 1383 - FOOD STORAGE: 2/11/2026	1,419.31	5050290 Services and Supplies:Other Minor Equipment
03/18/2026	Webstaurant	SB 1383 - FOOD STORAGE: 2/11/2026	2,642.80	5050290 Services and Supplies:Other Minor Equipment
03/18/2026	Atascadero Chamber of Commerce	CHAMBER MEMBERSHIP - C. SKYE	25.00	5050255 Services and Supplies:Memberships
03/18/2026	South County Chamber of Commerce	REGISTRATION - LEADERSHIP SOUTH COUNTY ENROLLMENT: C. SKYE	1,100.00	5050370 Services and Supplies:Trainings and Seminar Registration
		TOTAL CREDIT CARD EXPENSES	**$ 6,216.42**	

Item No. 8
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Receive and File the San Luis Obispo County Integrated Waste Management Authority Fiscal Year 2024-2025 Audit**

BACKGROUND:

The Fiscal Year Audit for 2024-2025 (FY 24/25) was completed by Harshwal & Company, LLP on March 9, 2026.

Below is a summary from this Audit of fiscal highlights and items recommended to be taken into consideration while developing the next fiscal year budget:

- As of June 30, 2025, the IWMA held $9,262,649 in total assets, reflecting the ownership of our new offices at 555 Chorro as well as 870 Osos and the receipt of over $1.4 M in one-time grant funds from CalRecycle to implement SB 1383 programs and related expenditures

- The total operating expense for the IWMA in FY 24/25 was $3,545,271, and total revenue was $4,116,531. Revenue includes operating revenue from fees, and non-operating revenue from grants and interest income.

- The FY 24/25 Audit made one correction to the FY 23/24 Audit, increasing the IWMA's starting net position by $28,327 to properly account for accumulated depreciation of our assets, as detailed in Note 10.

- Key findings:
  - The Audit found no significant deficiencies
  - The Audit found no material noncompliance
  - The Audit identified one material weakness related to year-end closing procedures – six invoices that were FY 24/25 expenses were not accrued in FY 24/25 due to the timing they were entered; additional procedures already in place should prevent a recurrence in this Fiscal Year

- The IWMA is planning to continue implementing outreach programs to comply with SB 1383, at similar funding levels as previous fiscal year. Sustainable funding will need to replace the Local Assistance Grant that helped launch these programs.

- School education programs will continue scheduling in-person classroom presentations and offering virtual programs as an option.

- State-mandated SB1383 (which became enforceable as of January 1, 2024), AB341, and AB1826 continue to be the prime focus. The IWMA continues to provide education and outreach to residents and businesses in San Luis Obispo County. This is an essential function of compliance efforts with CalRecycle for our member jurisdictions.

- The Solid Waste Management Fee has been further reduced from 3.0% to between 0.25% and 2.06%, depending upon customer type, through resolution 2025-06-01 to stabilize revenue to expenses. The IWMA Board approved a 5-year plan to begin increasing this rate, until the fund balance has reached a stable level and revenues fully cover expenses.

- The IWMA continues to look to operational efficiencies to reduce spending and duplication of efforts.

- The IWMA continues to explore grant funding from CalRecycle to assist with infrastructure needs and SB 1383 program gaps.

The Audit included one Finding for the Year Ended June 30, 2025, recommending further strengthening of year-end closing procedures. Management's response acknowledged IWMA has adopted new protocols to track anticipated invoices year-round, which will ensure that invoices are paid in a timely manner.

RECOMMENDATION:

Receive and file the San Luis Obispo County Integrated Waste Management Authority Audit for Fiscal Year 2024-2025.

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. Fiscal Year 2024/2025 Governance Letter
B. Fiscal Year 2024/2025 Audit Report

HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance at the Conclusion of the Audit

March 9, 2026

To the Board of Directors
San Luis Obispo County Integrated Waste Management Authority
San Luis Obispo, CA

We have audited the financial statements of San Luis Obispo County Integrated Waste Management Authority for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 27, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the San Luis Obispo County Integrated Waste Management Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Enterprise Funds during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 9, 2026.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to San Luis Obispo County Integrated Waste Management Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as San Luis Obispo County Integrated Waste Management Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of San Luis Obispo County Integrated Waste Management Authority and is not intended to be and should not be used by anyone other than these specified parties.

Harshwal & Company LLP

San Diego, California
March 9, 2026

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2025

HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
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JUNE 30, 2025

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HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
San Luis Obispo County
Integrated Waste Management Authority
San Luis Obispo, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the San Luis Obispo County Integrated Waste Management Authority (the "IWMA"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the IWMA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the IWMA, as of June 30, 2025, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 09, 2026, on our consideration of the IWMA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the IWMA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the IWMA's internal control over financial reporting and compliance.

Harshwal & Company LLP

San Diego, California
March 09, 2026

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

The Management's Discussion and Analysis provides an overview and analysis of the San Luis Obispo County Integrated Waste Management Authority's (the "IWMA") financial activities for the fiscal year ended June 30, 2025. We encourages readers to consider the information presented here in conjunction with the IWMA's financial statements and the accompanying notes.

Fiscal Highlights

The IWMA's net position as of June 30, 2025, was $9,080,643, an increase of $571,260 from the prior year. Total revenues decrease by $2,103,981, and total operating expenses increased by $781,412.

Overview of the Basic Financial Statements

This discussion and analysis are intended to serve as an introduction to the IWMA's basic financial statements. The IWMA's basic financial statements are comprised of two components: 1) basic financial statements and 2) notes to basic financial statements.

The IWMA accounts for its financial activity utilizing enterprise fund accounting to ensure and demonstrate compliance with finance-related legal requirements. An enterprise fund is a proprietary fund type used to report activities for which a fee is charged to external customers for goods or services provided. The focus of an enterprise fund is the determination of operating income, changes in net position (or cost recovery), and cash flows.

All activities are presented in the following three basic financial statements:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Financial Analysis

Net Position - Changes in net position may indicate whether the financial position of the IWMA is improving or deteriorating. The IWMA's net position, as of June 30, 2025, was $9,080,643, an increase of $571,260 in comparison with the prior year. Total assets increased by $413,196 compared to the prior fiscal year due to addition in capital assets. Table 1.0 summarizes the statement of net position.

Table 1.0 FINANCIAL POSITION

Analysis of the IWMA as a Whole - Financial Statements

Condensed Statements of Net Position
As of June 30,

	2025	2024, Restated	Changes	Percentage Change
Assets:				
Current assets	$ 7,866,293	$ 8,336,236	$ (469,943)	(5.64)%
Capital assets, net	1,396,356	541,544	854,812	157.85%
Total assets	9,262,649	8,877,780	384,869	4.34%
Liabilities:				
Current liabilities	173,093	348,596	(175,503)	(50.35)%
Noncurrent liabilities	8,913	19,801	(10,888)	(54.99)%
Total liabilities	182,006	368,397	(186,391)	(50.60)%
Net Position:				
Net investment in capital assets	1,396,356	541,544	854,812	157.85%
Unrestricted net position	7,684,287	7,967,839	(283,552)	(3.56)%
Total net position	$ 9,080,643	$ 8,509,383	$ 571,260	6.71%

Revenues and Expenses – Total revenues for FY 24/25 were $4,116,531, a decrease of $2,103,981 compared to the prior year. Operating revenues decreased by $879,881, primarily due to a planned rate decrease for the Solid Waste Management Fee. Nonoperating revenues decreased by $1,224,100, due to a decrease in one time state grant revenue received the prior fiscal year for SB 1383 Local Assistance Grant. The IWMA's operating expenses were $3,545,271, an increase of $781,412 compared to the prior year, primarily due to operating at full staffing and fully implementing programs to comply with SB 1383. Operating expenses were comprised of contract services, administration, and professional services. Table 1.1 summarizes the changes in net position at the current and prior fiscal year end.

Table 1.1 CHANGES IN NET POSITION

Condensed Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30,

	2025	2024 Restated	Changes	Percentage Change
Revenues:				
Operating revenue	$ 3,677,365	$ 4,557,246	$ (879,881)	(19.31)%
Nonoperating revenue	439,166	1,663,266	(1,224,100)	(73.60)%
Total revenues	4,116,531	6,220,512	(2,103,981)	(33.82)%
Expenses:				
Operating expenses	3,545,271	2,763,859	781,412	28.27%
Nonoperating expenses	-	73	(73)	(100.00)%
Total expenses	3,545,271	2,763,932	781,339	28.27%
Changes in net position	571,260	3,456,580	(2,885,320)	(83.47)%
Net position, beginning of year	8,481,056	5,052,803	3,428,253	67.85%
Restatement	28,327	-	28,327	100.00%
Net position, beginning of year, *restated*	8,509,383	5,052,803	3,456,580	68.41%
Net position, end of year	$ 9,080,643	$ 8,509,383	$ 571,260	6.71%

Economic Outlook and Budget Development

The following items were taken into consideration while developing the next fiscal year budget:

- The IWMA is planning to continue implementing outreach programs to comply with SB 1383, at similar funding levels as previous fiscal year. Sustainable funding will need to replace the Local Assistance Grant that helped launch these programs.
- School education programs will continue scheduling in-person classroom presentations and offering virtual programs as an option.
- State Mandated SB 1383 which became enforceable as of January 1, 2024, and AB 341, and AB 1826 continue to be the prime focus. The IWMA continues to provide education and outreach to residents and businesses in San Luis Obispo County. This is an essential function of compliance efforts with CalRecycle for our member jurisdictions.
- The Solid Waste Management Fee has been further reduced from 3.0% to between 0.25% and 2.06%, depending upon customer type, through resolution 2025-06-01 to stabilize revenue to expenses. The IWMA Board approved a 5 year plan to begin increasing this rate, until the fund balance has reached a stable level and revenues fully cover expenses.
- The IWMA continues to look to operational efficiencies to reduce spending and duplication of efforts.
- The IWMA continues to explore grant funding from CalRecycle to assist with infrastructure needs and SB 1383 program gaps.

Request For Information

This financial report is designed to provide a general overview of the IWMA's finances for all those with an interest in the IWMA's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to Coby Skye at cskye@iwma.com

Coby Skye
Executive Director
555 Chorro St Suite D-2
San Luis Obispo, CA 93405
Phone: 805-781-5952

BASIC FINANCIAL STATEMENTS

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS	
Current assets:	
Cash and cash equivalents	$ 7,428,939
Accounts receivable	373,407
Prepaid expenses	63,947
Total current assets	7,866,293
Noncurrent assets:	
Capital assets, net	1,396,356
Total noncurrent assets	1,396,356
Total assets	9,262,649
LIABILITIES AND NET POSITION	
LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	156,247
Other liabilities	6,706
Compensated absence - current portion	10,140
Total current liabilities	173,093
Noncurrent liabilities:	
Compensated absence - noncurrent portion	8,913
Total noncurrent liabilities	8,913
Total liabilities	182,006
NET POSITION	
Net investment in capital assets	1,396,356
Unrestricted	7,684,287
Total net position	9,080,643
Total liabilities and net position	$ 9,262,649

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUES		
Tipping fees and solid waste management fees	$	3,576,620
Hazardous waste fees		53,339
Other income		47,406
Total operating revenues		3,677,365
OPERATING EXPENSES		
Advertising		135
Computer software and hardware		91,288
Contracted services		609,834
Copy and printing		2,374
Depreciation expense		53,640
Equipment and supplies		40,128
Hazardous waste disposal		602,589
Insurance property and liability		45,487
Legal counsel		156,981
Memberships		22,232
Office expenses		163,069
Postage		2,118
Miscellaneous		2,173
Public outreach and education		523,687
Rent, utilities, and office maintenance		56,847
Salaries, wages, and benefits		1,135,707
Services and supplies		13,121
Travel and mileage		7,377
Trainings and seminar registration		10,104
Telephone and internet		6,380
Total operating expenses		3,545,271
Net operating income		132,094
NONOPERATING REVENUES		
Interest income		273,280
Grant income		165,886
Total nonoperating revenues		439,166

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

Change in net position	571,260
Net position, beginning of year	8,481,056
Error Correction	28,327
Net position, beginning of year, *restated*	8,509,383
Net position, end of year	$ 9,080,643

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Cash flows from operating activities:		
Cash received from customers	$	3,812,333
Cash payments to employees for services		(1,163,924)
Cash payments to suppliers for goods and services		(2,514,098)
Other operating cash receipts and disbursements, net		(12,883)
Net cash provided by operating activities		121,428
Cash flows from non capital financing activities:		
Operating grants received		165,886
Net cash provided by non capital financing activities		165,886
Cash flows from investing activities:		
Interest income		273,280
Acquisitions of capital assets		(908,452)
Net cash used in investing activities		(635,172)
Change in cash and cash equivalents		(347,858)
Cash and cash equivalents - beginning of year		7,776,797
Cash and cash equivalents - end of year	$	7,428,939

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES

Net Operating income/(loss)	$	132,094
Adjustments to reconcile operating income/(loss) to net cash provided by operating activities:		
Depreciation		53,640
Change in assets and liabilities		
Accounts receivable		134,968
Prepaid expenses		(12,883)
Accounts payable and accrued liabilities		(164,880)
Compensated absences		(28,217)
Other liabilities		6,706
Net cash provided by operating activities	$	121,428

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - NATURE OF SERVICES

The San Luis Obispo County Integrated Waste Management Authority (the "IWMA") was formed on May 10th 1994 by a joint exercise of power agreement between the County of San Luis Obispo and the Cities of Arroyo Grande, Atascadero, El Pasao de Robles, Grover Beach, Morro Bay, Pismo Beach, and San Luis Obispo to assist the cities and the County with the implementation of programs necessary to satisfy the requirements of the Assembly Bill (AB) 939, the Integrated waste Management Act of 1989.

The IWMA is governed by a nine-member board of directors, with one member from each of the Cities, one member from the County of San Luis Obispo and one member from the Special Districts with solid waste IWMA.

The IWMA education, diversion, and planning activities include a regional composting program, household hazardous waste collections, and county wide efforts towards waste reduction and recycling. The IWMA's activities are funded through a $3.00 per ton Landfill tipping fee surcharge, a solid waste management fee of between 0.25% and 2.06% on the gross revenue on permitted charges for waste collection services, payments for household hazardous waste services, and grants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

For financial reporting purpose, the IWMA is considered a special-purpose government engaged only in business-type activities. The principal operating revenues of the IWMA are landfill tipping fees, franchise and permitted hauler solid waste management fees, and other related income. Grant revenue and interest income are considered non operating revenue. When both restricted and unrestricted revenues are available for an expenses, the IWMA's policy is to use restricted grant revenues first, and then unrestricted fees as they are needed.

B. Basis of Accounting

The accompanying financial statement of the IWMA are prepared on the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units.

All activities of the IWMA are accounted for within a single enterprise fund. Enterprise funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

C. Cash and Cash Equivalents

The IWMA considers all cash held in the County Treasury to be cash and cash equivalents for purposes of the statement of cash flows.

D. Tipping Fees, Solid Waste Management Fees, and Grant Receivable

The IWMA's collects a $3.00 a ton Landfill Tipping Fee Surcharge collected by the Cold Canyon, Chicago Grade, and Paso Robles landfills. Any waste that is exported outside of the County is assessed the same Landfill Tipping Fee surcharge on the franchise hauler that exports the waste. A Solid Waste Management Fee charge of between 0.25% and 2.06% of the gross revenue collected by any waste management companies permitted by Environmental Health to haul solid waste in the County. Grant receivables represent reimbursable grant expenses that have not yet been received by year-end. No allowance for doubtful accounts has been recorded since management believes amounts are fully collectible.

E. Capital Assets

Property and equipment exceeding a capitalization threshold of $5,000 are recorded at cost. Depreciation is provided for on a straight-line basis over the estimated useful lives of the assets ranging from 5 to 40 years.

F. Estimates

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

G. Net Position

In the Financial Statements, net position is classified in the following categories:

- Net investment in capital assets - Net position, as presented in the statement of net position, represents the difference between assets and liabilities. Net investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets, net of related debt, excludes unspent debt proceeds.
- Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

H. Recently Adopted Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 101 - *Compensated Absences.* The IWMA adopted the provisions of GASB Statement No. 101, Compensated Absences, effective for the fiscal year ended June 30, 2025. This Statement updates the criteria for recognizing and measuring the compensated absences liability. The most significant change is the shift to a "more likely than not" recognition threshold for unused leave and the requirement to include associated salary-related payments in the liability measurement.

GASB Statement No. 102 - *Certain Risk Disclosures*. The IWMA adopted the provisions of GASB Statement No. 102, Certain Risk Disclosures, effective for the fiscal year ended June 30, 2025. This Statement establishes new disclosure requirements for certain concentrations and constraints that, when combined with a potential event, expose a government to the risk of a substantial negative impact. Management has evaluated the IWMA's concentrations and constraints and determined that, as of June 30, 2025, the criteria for a required disclosure under this Statement were not met.

I. Future Accounting Pronouncements

GASB Statement No. 103 - *Financial Reporting Model Improvements.* GASB has issued Statement No. 103, Financial Reporting Model Improvements, effective for the year ending June 30, 2026. This Statement's objective is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assisting a government's accountability. Additionally, the statements also address certain application issues.

GASB Statement No. 104 - *Disclosure of Certain Capital Assets*. GASB has issued Statement No. 104, New Capital Asset Disclosures, effective for the year ending June 30, 2026, which requires capital assets held for sale, intangible assets, lease assets, and subscription assets to be broken out separately in note disclosure.

GASB Statement No. 105 - *Subsequent Events.* GASB has issued Statement No. 105, Subsequent Events, which establishes accounting and financial reporting standards for events that occur after the financial statement date but before the statements are issued. This Statement requires governments to evaluate subsequent events to determine whether they should be recognized in the financial statements or disclosed in the notes. GASB Statement No. 105 is effective for fiscal years beginning after June 15, 2026.

NOTE 3 - CASH AND CASH EQUIVALENTS

As of June 30, 2025 cash and cash equivalents consisted of the following:

Deposits:	
Cash in Bank	$ 87,818
Investment in External Investment Pool:	
Cash in County Treasury Unreserved	7,341,121
Total cash and cash equivalents	$ 7,428,939

The IWMA maintains the majority of its operating cash with the County Treasurer's office in a pooled investment fund. Funds are pooled with other agencies throughout the County. Investments are made in accordance with the California Government Code. The carrying value of pooled funds approximates fair value as required by GASB Statement No. 31. Interest earned is deposited quarterly in participating funds. Investment gains and losses, if any, are proportionately shared by all funds in the pool. The County's report discloses the required information in accordance with applicable GASB requirements. External investment pools are not required to provide custodial credit risk disclosures.

Custodial Credit Risk - Deposits

The IWMA maintains a portion of its operating cash with a bank to facilitate payroll processing and credit card payments. Custodial credit risk is the risk that, in the event of a bank failure, the IWMA's deposits may not be returned to it. The IWMA does not have a formal deposit policy for custodial credit risk in addition to the California Government Code collateral requirements. Cash balances held in the bank are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC). As of June 30, 2025, all deposits held by financial institutions are fully insured or collateralized with securities, held by the pledging financial institutions' trust departments in the IWMA's name.

Interest Rate Risk

The IWMA does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Cash in the County Treasury is available upon demand.

Credit Risk

State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The IWMA has no investment policy that would further limit its investment choices. The County Treasury pooled investment fund is unrated.

Concentration of Credit Risk

The IWMA places no limit on the amount the IWMA may invest in any one issuer. All of the IWMA's investments are in the County Treasury.

NOTE 4 - CAPITAL ASSETS

The capital asset activity for the year ended June 30, 2025 is as follows:

	Balance as of July 1, 2024	Restatement	Additions	Balance as of June 30, 2025
Capital assets, not being depreciated:				
Land	$ -	$ -	$ 360,949	$ 360,949
Total capital assets, not being depreciated	-	-	360,949	360,949
Capital assets, being depreciated:				
Building	949,406	-	541,424	1,490,830
Equipment	266,394	-	6,079	272,473
Total capital assets, being depreciated	1,215,800	-	547,503	1,763,303
Less: accumulated depreciation	(702,583)	28,327	(53,640)	(727,896)
Total capital assets, being depreciated, net	513,217	28,327	493,863	1,035,407
Capital assets, net	$ 513,217	$ 28,327	$ 854,812	$ 1,396,356

Depreciation expenses for the year ended June 30, 2025 was $53,640.

NOTE 5 - COMPENSATED ABSENCES

The compensated absence activity for the year ended June 30, 2025, is as follows:

	Balance as of July 01, 2024	Additions/ Deletions	Balance as of June 30, 2025	Current Portion
Compensated Absences	$ 47,270	$ (28,217)	$ 19,053	$ 10,140

NOTE 6 - LANDFILL TIPPING AND SOLID WASTE MANAGEMENT FEE REVENUE

The operations of the IWMA are primarily funded through five sources:

- Conditionally Exempt Small Quantity Generated (CESQG) hazardous waste from businesses
- Grants received from the California Department of Resources Recycling and Recovery (CalRecycle) under the Beverage Container Recycling Payment Program.
- Solid Waste Management Fee
- Landfill Tipping Fee Surcharge
- Retail Take Back Fee

NOTE 6 - LANDFILL TIPPING AND SOLID WASTE MANAGEMENT FEE REVENUE (CONT'D)

CESQG payments are from businesses that generate small volumes of hazardous waste as defined by California Dept of Toxic Substance Control. The IWMA offers this service to the businesses located in San Luis Obispo County. Grants received from the California Department of Resources Recycling and Recovery (CalRecycle) are intended to support local recycling initiatives and litter cleanup activities related to beverage containers, including aluminum, glass, plastic, and bi-metal containers. The Solid Waste Management Fee is defined as between 0.25% and 2.06% of the gross revenue collected by permitted and franchise haulers in San Luis Obispo County. The landfill tipping fee surcharge is collected is $3 per ton of buried waste collected at the Cold Canyon, Chicago Grade, and Paso Robles landfills located within the County and any waste that is generated from the County and buried at disposal sites outside of the County.

Landfill Tipping Fee Surcharges earned by location and type during the year were as follows:

Cold Canyon Landfill	$ 543,188
Chicago Grade Landfill	79,092
Paso Robles Landfill	129,745
Buckeye Processing & MRF	21,564
Solid Waste Management Fees	2,803,031
Total	$ 3,576,620

NOTE 7 - EMPLOYEE RETIREMENT PLANS

The IWMA contributes to the San Luis Obispo County IWMA Defined Contribution Plan, a defined contribution pension-like plan in accordance with Internal Revenue Code Section 401(a), for its current full-time employees. The IWMA has no further pension obligation after an employee has left service. The pension plan was administered by Nationwide Retirement Solutions, a Public Employees Benefit Services Corporation. Benefit terms, including contribution requirements, for the pension plan are established and may be amended by the IWMA's Board of Directors. For each employee in the pension plan, the IWMA is required to contribute 19.53% of base salary, exclusive of overtime pay, to an individual employee account. The IWMA also contributes into Social Security at 6%. Commencing with date of hire, employees are immediately vested in Authority contributions and earnings on Authority contributions. The IWMA's contributions are made each pay period.

The IWMA sponsors a 457(b)-retirement plan for its employees that allows the employees to contribute a portion of their salary to their retirement. The IWMA contributes a matching contribution up to the maximum established by the Internal Revenue Service (IRS).

The IWMA also contributes to a post-employment health plan for its employees. For each employee in the plan, the IWMA is committed to contributing 2% of the base salary.

For the year ended June 30, 2025, the IWMA's retirement expense was $207,878.

NOTE 8 - RISK MANAGEMENT

Insurance Coverage

The IWMA purchases commercial insurance for property and liability. Property insurance is provided under a public entity property insurance program, special property insurance program. Coverage limits are $1,000,000 per occurrence with additional per occurrence or aggregate sublimits for specific perils. The policy carries a basic deductible of $1,000 per occurrence with additional deductibles for specific perils. Liability insurance is provided under a general liability insurance program with $5,000,000 coverage limits per occurrence and annual aggregate with no self-insured retention with additional sublimits and deductibles for specific coverage. Pollution liability insurance coverage limits are $2,000,000 for each condition and in aggregate with $10,000 self-insured retention.

The IWMA is a member of the Special District Risk Management Authority's (SDRMA) Workers' Compensation Program. SDRMA is a Joint Powers Insurance IWMA created to provide pooled joint protection programs among the members and to provide for the purchase of excess or reinsurance. The IWMA pays an annual contribution for participation in the SDRMA workers' compensation pool with a $0 deductible for claims. SDRMA has the right to charge assessments to the participating members; however, the IWMA cannot estimate the possible range of additional assessments, if any. The SDRMA pool provides $750,000 self-insured retention. Losses from $750,000 to $1,500,000 per occurrence are covered by Brit Insurance. Losses from $1,500,000 to statutory limits are pooled with California State Association of Counties (CSAC) Excess Insurance IWMA. Losses from $5,000,000 to $50,000,000 per occurrence are covered with reinsurance. Losses over $50,000,000 per occurrence are also covered with reinsurance up to statutory liability under California Workers' Compensation law.

None of the above programs had settlements that exceeded pooled or insurance coverage during the past three fiscal years. There have been no significant reductions in pooled or insurance coverage from the prior year.

Litigation

From time to time, in the normal course of operations, the IWMA may become involved in litigation for which the IWMA may, or may not have, additional insurance coverage, depending upon the individual circumstances of the claim.

NOTE 9 - SUBSEQUENT EVENTS

The management of the IWMA has reviewed the results of operations for the period of time from its year end June 30, 2025 through March 09, 2026, the date the financial statements were available to be issued and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

NOTE 10 - ERROR CORRECTION

During the fiscal year ended June 30, 2025, the IWMA discovered an error in capital asset accumulated depreciation account in the prior year. The correction of this error resulted in the following restatement:

	Net Position
Beginning balance, as previously reported as of June 30, 2024	$ 8,481,056
Error corrections:	
Accumulated depreciation correction	28,327
Beginning balance as restated, July 1, 2024	$ 8,509,383

COMPLIANCE SECTION

HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
San Luis Obispo County
Integrated Waste Management Authority
San Luis Obispo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the San Luis Obispo County Integrated Waste Management Authority (the "IWMA"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the IWMA's basic financial statements, and have issued our report thereon dated March 09, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be material weakness.

Report on Compliance and Other Matters

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

The IWMA's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the IWMA's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The IWMA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Harshwal & Company LLP

San Diego, California
March 09, 2026

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified that are not considered to be material weakness?	None reported
• Noncompliance material to financial statements noted?	No

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

2025-001 - Lack of Year-End Accruals for Vendor Invoices (Material Weakness) - Repeated and modified

Condition

During our audit procedures, we identified six vendor invoices related to contracted services, legal, and special department expenses for fiscal year 2024-25 that were not accrued as of year-end. The total amount of these invoices is material to the financial statements, resulting in an understatement of both accounts payable and expenses as of year-end.

Criteria

Accounting Principles Generally Accepted in the United States of America (GAAP) require that expenses be recognized in the fiscal year during which the related liabilities are incurred, regardless of when payment is made.

Cause of condition

Existing internal controls did not include an adequate process to ensure that all vendor invoices for services provided before year-end were properly identified and accrued.

Potential effect of condition

Failure to accrue these expenses resulted in a material misstatement of the IWMA financial statements prior to audit adjustments, specifically an understatement of accounts payable and fiscal year 2024-25 expenses.

Recommendation

We recommend that IWMA strengthen its year-end closing procedures to ensure that all liabilities incurred are appropriately accrued. This may include implementing a comprehensive year-end closing checklist, establishing cut-off procedures, and reconciling vendor invoices to service delivery dates to identify expenses applicable to the reporting period.

Management's response

The IWMA has adopted new protocols to track anticipated invoices year-round, which will ensure that invoices are paid in a timely manner. This protocol will also help identify pending invoices at year-end close, and if needed the IWMA will submit journal entries promptly to ensure all vendor invoices are accrued in the correct Fiscal Year.

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I - STATUS OF PRIOR YEAR AUDIT FINDINGS

Prior Year Audit Findings	Status
2024-001 – Lack of Year-End Accruals for Vendor Invoices	Repeated and Modified
2024-002 – Inadequate Internal Controls over Payroll During Employee Leave	Resolved

Item No. 9
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Executive Director Conference Attendance**

BACKGROUND:

The Executive Director's employment contract states that the Executive Director shall be permitted to attend relevant conferences, seminars, and other such meetings and that "the reasonable cost of which shall be paid by IWMA with prior written approval of the Board."

The Executive Director seeks to attend the following two conferences in 2026:

1. VerdeXchange Conference, May 31 – June 3, 2026 in Los Angeles, CA
2. CA Resource Recovery Association (CRRA) Annual Conference & Trade Show, August 30 – September 2, 2026 in San Diego, CA

The Executive Director has been invited to serve as a speaker at the VerdeXchange Conference; as a result, he would receive a complimentary pass to the conference which would otherwise cost $1,650. He would request reimbursement for mileage, meals, and 2 nights of hotel accommodation. Early bird registration for the CRRA Conference is $775, and the Executive Director would request reimbursement for mileage, meals, and 3 nights of hotel accommodation.

The VerdeXchange Conference has for nearly two decades brought together agency directors and leaders, executives of leading companies, utility managers, and key decision makers in government to discuss the intersection of environmental issues and to promote productive investments that advance sustainability.

CRRA is the premiere recycling and waste recovery association in California. It is the oldest and one of the largest non-profit recycling organizations in the United States, founded in 1974. CRRA's focus is to provide its members with resources to advance local, regional and state-wide waste reduction efforts and the CRRA Annual Conference brings together representatives from public agencies and special districts, waste hauling companies, material processors, non-profit organizations, and state agencies to share the latest developments in the waste and recycling sector with informative presentations and conversations.

Participation in these specific conferences was recommended based on the opportunities for the Executive Director to:

1) maintain and expand his knowledge and expertise in the realm of waste, recycling, and sustainability in furtherance of his responsibilities;
2) network with waste, recycling, and sustainability professionals and decision-makers across the State to discuss the IWMA's priorities and projects; and
3) share information with key audiences regarding the IWMA to promote productive engagement and collaboration

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RECOMMENDATION:

Approve the Executive Director's attendance at upcoming conferences.

FISCAL IMPACT:

Not to exceed $3,500 in total, including registration, travel expenses, taxes and fees, for the Executive Director to attend and participate in the two conferences listed above.

ATTACHMENTS:

N/A

Item No. 10
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Conflict Waiver for APCD Grant**

BACKGROUND:

Linda Somers Smith of Adamski Moroski Madden Cumberland & Green LLP (AMMCG) provides legal representation to the IWMA. At the same time, Ms. Somers Smith's colleague, attorney Michelle L. Gearhart, represents the San Luis Obispo County Air Pollution Control District (APCD). With the IWMA's grant award for the EV charging station, Ms. Somers Smith would ordinarily review and negotiate the agreement on behalf of the Authority. However, it could be perceived that a conflict exists regarding the IWMA and the firm's support of APCD. AMMCG is precluded from representing either the IWMA or APCD without a conflict waiver from both agencies. A like agreement will be presented to the APCD Board at their next regular meeting.

RECOMMENDATION:

Staff recommends that the Board approve and authorize the President to sign the AMMCG conflict waiver.

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. AMMCG Conflict Waiver

ADAMSKI MOROSKI MADDEN
CUMBERLAND & GREEN LLP
ATTORNEYS AT LAW

Post Office Box 3835 • San Luis Obispo, California 93403-3835
T 805-543-0990 • F 805-543-0980 • *www.ammcglaw.com*

May 6, 2026

San Luis Obispo County
Integrated Waste Management Authority
Attn: Board of Directors
555 Chorro St Suite D-2
San Luis Obispo, CA 93405

Re: Conflict Waiver

Dear President Guthrie and Directors of the Board:

As part of my responsibilities as legal counsel for the San Luis Obispo County Integrated Waste Management Authority ("IWMA"), I review and negotiate agreements on behalf the Authority. As you are aware, the IWMA received an award of grant funds from the San Luis Obispo County Air Pollution Control District ("APCD").

IWMA has asked us to assist with the review, acceptance, and execution of the Grant Agreement for the Electric Vehicle Infrastructure Project identified as IWMA_2026_EV (installation of one (1) Dual-Port Level 2 ChargePoint Charger at the IWMA office in San Luis Obispo) ("Grant Agreement"). The APCD has offered a grant award of $81,010.00 under the Community Air Protection Program. The APCD will be the other party to the Grant Agreement.

A partner in my office represents and is acting as District Legal Counsel for APCD. Accordingly, a conflict exists and our office is precluded from representing either the IWMA or APCD on this matter without a conflict waiver from both agencies.

The California Rules of Professional Conduct prevent an attorney from representing a party in one matter where that attorney represents a different client in the same matter adverse to the first client *unless* both clients provide informed written consent. The following are the pertinent Rules of Professional Conduct related to this engagement:

RULES OF PROFESSIONAL CONDUCT

Rule 1.7 of the California Rules of Professional Conduct provides in pertinent part:

> (a) A lawyer shall not, without informed written consent from each client and compliance with paragraph (d), represent a client if the representation is directly adverse to another client in the same or a separate matter.

(b) A lawyer shall not, without informed written consent from each affected client and compliance with paragraph (d), represent a client if there is a significant risk the lawyer's representation of the client will be materially limited by the lawyer's responsibilities to or relationships with another client, a former client or a third person, or by the lawyer's own interests.

(c) Even when a significant risk requiring a lawyer to comply with paragraph (b) is not present, a lawyer shall not represent a client without written disclosure of the relationship to the client and compliance with paragraph (d) where:

(1) the lawyer has, or knows that another lawyer in the lawyer's firm has, a legal, business, financial, professional, or personal relationship with or responsibility to a party or witness in the same matter; or

(2) the lawyer knows or reasonably should know that another party's lawyer is a spouse, parent, child, or sibling of the lawyer, lives with the lawyer, is a client of the lawyer or another lawyer in the lawyer's firm, or has an intimate personal relationship with the lawyer. *See Exhibit A* (a complete copy of Rule 1.7 of the California Rules of Professional Conduct).

MATERIAL RISKS AND LIMITATIONS

1. We will be required to remain neutral in any review or proposed revisions to the Grant Agreement. We cannot advocate aggressively for changes that benefit one client at the expense of the other.

2. Information you share with us in the course of this matter may be used or disclosed to the other client unless you instruct us otherwise in writing (subject to any separate confidentiality agreements the clients may reach).

3. We may be limited in the advice we can give to either client regarding the terms of the agreement (e.g., UCC-1 financing statement, building/ADA permits, post-inspection requirements, annual reporting obligations, or reimbursement procedures).

4. If a dispute arises between IWMA and the APCD concerning this Grant Agreement, we will likely have to withdraw from representing both clients in that dispute.

5. Each client retains the right at any time to obtain independent counsel to review or negotiate the Grant Agreement on its behalf.

We have concluded that we can provide competent and diligent representation to both IWMA and the APCD in this specific matter, and that the representation is not prohibited by law. No litigation or adversarial proceeding between the two clients is involved. Nevertheless, I am obliged to inform you of any actual or reasonably foreseeable adverse effects of this representation.

YOUR CONSENT

It is understood that this consent will not waive any protection that you may have with regard to attorney-client communications with me in this matter. Those communications will remain confidential and will not be disclosed to any third party without your consent.

I believe that the IWMA Board is familiar with the factual background relevant to the content of this letter, and that I have given you a sufficiently-detailed description for obtaining informed written consent. However, if you believe that there is any other information that you or I need to have before such consent can be granted, please let me know immediately or such matters can be discussed at the May 13, 2026 meeting of the Board. You are advised of your right to seek independent legal advice before deciding whether to consent to this dual representation. Each client may also withdraw consent at any time.

In the event that circumstances change or I become aware of new information that may affect your consent, you will be notified of that fact immediately, and continued representation will be subject to the informed written consent of involved parties.

Your execution of this consent form will constitute an acknowledgment of full disclosure in compliance with the requirements of Rule 1.7 of the California Rules of Professional Conduct previously quoted in this letter.

Sincerely,

ADAMSKI MOROSKI MADDEN
CUMBERLAND & GREEN LLP



LINDA SOMERS SMITH

Encl.

Consent to Concurrent Representation

I have read the above letter, understand the conflict of interest and the risks described, have had the opportunity to ask questions and consult independent counsel if desired, am authorized to and hereby do give my informed written consent under California Rules of Professional Conduct Rule 1.7 for Adamski Moroski Madden Cumberland & Green LLP to represent both IWMA and the APCD in connection with the Grant Agreement for Project ID IWMA_2026_EV.

San Luis Obispo County
Integrated Waste Management Authority

_____ Date: _____
Jim Guthrie, President

The State Bar of California

Rule 1.7 Conflict of Interest: Current Clients
(Rule Approved by the Supreme Court, Effective November 1, 2018)

(a) A lawyer shall not, without informed written consent* from each client and compliance with paragraph (d), represent a client if the representation is directly adverse to another client in the same or a separate matter.

(b) A lawyer shall not, without informed written consent* from each affected client and compliance with paragraph (d), represent a client if there is a significant risk the lawyer's representation of the client will be materially limited by the lawyer's responsibilities to or relationships with another client, a former client or a third person,* or by the lawyer's own interests.

(c) Even when a significant risk requiring a lawyer to comply with paragraph (b) is not present, a lawyer shall not represent a client without written* disclosure of the relationship to the client and compliance with paragraph (d) where:

(1) the lawyer has, or knows* that another lawyer in the lawyer's firm* has, a legal, business, financial, professional, or personal relationship with or responsibility to a party or witness in the same matter; or

(2) the lawyer knows* or reasonably should know* that another party's lawyer is a spouse, parent, child, or sibling of the lawyer, lives with the lawyer, is a client of the lawyer or another lawyer in the lawyer's firm,* or has an intimate personal relationship with the lawyer.

(d) Representation is permitted under this rule only if the lawyer complies with paragraphs (a), (b), and (c), and:

(1) the lawyer reasonably believes* that the lawyer will be able to provide competent and diligent representation to each affected client;

(2) the representation is not prohibited by law; and

(3) the representation does not involve the assertion of a claim by one client against another client represented by the lawyer in the same litigation or other proceeding before a tribunal.

(e) For purposes of this rule, "matter" includes any judicial or other proceeding, application, request for a ruling or other determination, contract, transaction, claim, controversy, investigation, charge, accusation, arrest, or other deliberation, decision, or action that is focused on the interests of specific persons,* or a discrete and identifiable class of persons.*

Comment

[1] Loyalty and independent judgment are essential elements in the lawyer's relationship to a client. The duty of undivided loyalty to a current client prohibits

undertaking representation directly adverse to that client without that client's informed written consent.* Thus, absent consent, a lawyer may not act as an advocate in one matter against a person* the lawyer represents in some other matter, even when the matters are wholly unrelated. (See *Flatt v. Superior Court* (1994) 9 Cal.4th 275 [36 Cal.Rptr.2d 537].) A directly adverse conflict under paragraph (a) can arise in a number of ways, for example, when: (i) a lawyer accepts representation of more than one client in a matter in which the interests of the clients actually conflict; (ii) a lawyer, while representing a client, accepts in another matter the representation of a person* who, in the first matter, is directly adverse to the lawyer's client; or (iii) a lawyer accepts representation of a person* in a matter in which an opposing party is a client of the lawyer or the lawyer's law firm.* Similarly, direct adversity can arise when a lawyer cross-examines a non-party witness who is the lawyer's client in another matter, if the examination is likely to harm or embarrass the witness. On the other hand, simultaneous representation in unrelated matters of clients whose interests are only economically adverse, such as representation of competing economic enterprises in unrelated litigation, does not ordinarily constitute a conflict of interest and thus may not require informed written consent* of the respective clients.

[2] Paragraphs (a) and (b) apply to all types of legal representations, including the concurrent representation of multiple parties in litigation or in a single transaction or in some other common enterprise or legal relationship. Examples of the latter include the formation of a partnership for several partners* or a corporation for several shareholders, the preparation of a pre-nuptial agreement, or joint or reciprocal wills for a husband and wife, or the resolution of an "uncontested" marital dissolution. If a lawyer initially represents multiple clients with the informed written consent* as required under paragraph (b), and circumstances later develop indicating that direct adversity exists between the clients, the lawyer must obtain further informed written consent* of the clients under paragraph (a).

[3] In *State Farm Mutual Automobile Insurance Company v. Federal Insurance Company* (1999) 72 Cal.App.4th 1422 [86 Cal.Rptr.2d 20], the court held that paragraph (C)(3) of predecessor rule 3-310 was violated when a lawyer, retained by an insurer to defend one suit, and while that suit was still pending, filed a direct action against the same insurer in an unrelated action without securing the insurer's consent. Notwithstanding *State Farm*, paragraph (a) does not apply with respect to the relationship between an insurer and a lawyer when, in each matter, the insurer's interest is only as an indemnity provider and not as a direct party to the action.

[4] Even where there is no direct adversity, a conflict of interest requiring informed written consent* under paragraph (b) exists if there is a significant risk that a lawyer's ability to consider, recommend or carry out an appropriate course of action for the client will be materially limited as a result of the lawyer's other responsibilities, interests, or relationships, whether legal, business, financial, professional, or personal. For example, a lawyer's obligations to two or more clients in the same matter, such as several individuals seeking to form a joint venture, may materially limit the lawyer's ability to recommend or advocate all possible positions that each might take because of the lawyer's duty of loyalty to the other clients. The risk is that the lawyer may not be

able to offer alternatives that would otherwise be available to each of the clients. The mere possibility of subsequent harm does not itself require disclosure and informed written consent.* The critical questions are the likelihood that a difference in interests exists or will eventuate and, if it does, whether it will materially interfere with the lawyer's independent professional judgment in considering alternatives or foreclose courses of action that reasonably* should be pursued on behalf of each client. The risk that the lawyer's representation may be materially limited may also arise from present or past relationships between the lawyer, or another member of the lawyer's firm*, with a party, a witness, or another person* who may be affected substantially by the resolution of the matter.

[5] Paragraph (c) requires written* disclosure of any of the specified relationships even if there is not a significant risk the relationship will materially limit the lawyer's representation of the client. However, if the particular circumstances present a significant risk the relationship will materially limit the lawyer's representation of the client, informed written consent* is required under paragraph (b).

[6] Ordinarily paragraphs (a) and (b) will not require informed written consent* simply because a lawyer takes inconsistent legal positions in different tribunals* at different times on behalf of different clients. Advocating a legal position on behalf of a client that might create precedent adverse to the interests of another client represented by a lawyer in an unrelated matter is not sufficient, standing alone, to create a conflict of interest requiring informed written consent.* Informed written consent* may be required, however, if there is a significant risk that: (i) the lawyer may temper the lawyer's advocacy on behalf of one client out of concern about creating precedent adverse to the interest of another client; or (ii) the lawyer's action on behalf of one client will materially limit the lawyer's effectiveness in representing another client in a different case, for example, when a decision favoring one client will create a precedent likely to seriously weaken the position taken on behalf of the other client. Factors relevant in determining whether the clients' informed written consent* is required include: the courts and jurisdictions where the different cases are pending, whether a ruling in one case would have a precedential effect on the other case, whether the legal question is substantive or procedural, the temporal relationship between the matters, the significance of the legal question to the immediate and long-term interests of the clients involved, and the clients' reasonable* expectations in retaining the lawyer.

[7] Other rules and laws may preclude the disclosures necessary to obtain the informed written consent* or provide the information required to permit representation under this rule. (See, e.g., Bus. & Prof. Code, § 6068, subd. (e)(1) and rule 1.6.) If such disclosure is precluded, representation subject to paragraph (a), (b), or (c) of this rule is likewise precluded.

[8] Paragraph (d) imposes conditions that must be satisfied even if informed written consent* is obtained as required by paragraphs (a) or (b) or the lawyer has informed the client in writing* as required by paragraph (c). There are some matters in which the conflicts are such that even informed written consent* may not suffice to permit representation. (See *Woods v. Superior Court* (1983) 149 Cal.App.3d 931 [197 Cal.Rptr.

185]; *Klemm v. Superior Court* (1977) 75 Cal.App.3d 893 [142 Cal.Rptr. 509]; *Ishmael v. Millington* (1966) 241 Cal.App.2d 520 [50 Cal.Rptr. 592].)

[9] This rule does not preclude an informed written consent* to a future conflict in compliance with applicable case law. The effectiveness of an advance consent is generally determined by the extent to which the client reasonably* understands the material risks that the consent entails. The more comprehensive the explanation of the types of future representations that might arise and the actual and reasonably* foreseeable adverse consequences to the client of those representations, the greater the likelihood that the client will have the requisite understanding. The experience and sophistication of the client giving consent, as well as whether the client is independently represented in connection with giving consent, are also relevant in determining whether the client reasonably* understands the risks involved in giving consent. An advance consent cannot be effective if the circumstances that materialize in the future make the conflict nonconsentable under paragraph (d). A lawyer who obtains from a client an advance consent that complies with this rule will have all the duties of a lawyer to that client except as expressly limited by the consent. A lawyer cannot obtain an advance consent to incompetent representation. (See rule 1.8.8.)

[10] A material change in circumstances relevant to application of this rule may trigger a requirement to make new disclosures and, where applicable, obtain new informed written consents.* In the absence of such consents, depending on the circumstances, the lawyer may have the option to withdraw from one or more of the representations in order to avoid the conflict. The lawyer must seek court approval where necessary and take steps to minimize harm to the clients. See rule 1.16. The lawyer must continue to protect the confidences of the clients from whose representation the lawyer has withdrawn. (See rule 1.9(c).)

[11] For special rules governing membership in a legal service organization, see rule 6.3; and for work in conjunction with certain limited legal services programs, see rule 6.5.

Item No. 11
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement**

BACKGROUND:

The San Luis Obispo County Integrated Waste Management Authority (IWMA) Joint Powers Agreement (JPA) designates the County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office to act as the IWMA's Treasurer.

Government Code 6505.5 specifies that the cost for services shall be determined by the entity performing the services. IWMA staff has received and reviewed the County of San Luis Obispo ACTTC Agreement and found the scope of services consistent with the prior years' service agreement.

RECOMMENDATION:

Approve and authorize the Board President to sign and execute the County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement for FY 2026-2027.

FISCAL IMPACT:

$9,529.00

ATTACHMENTS:

A. County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement for Services, Fiscal Year 2026-2027

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

April 1, 2026

To the Board of Directors and Management
Integrated Waste Management Authority (IWMA)

We are pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

Scope of Services

We will provide the following services:

1. **General Accounting -** includes use of the County's centralized accounting system and recording of financial system entries submitted by the agency. Transactions will be reviewed for authorization by appropriate agency personnel prior to processing. In addition, access to the accounting system's financial reports will be available to the agency as needed. The County is currently planning to implement a new Enterprise Resource Planning (ERP) system, with a targeted go-live date of April 2027. The County will make reasonable efforts to ensure continuity of service throughout this transition.

2. **Accounts Payable -** includes processing payment claims by warrant or ACH. Claims will be reviewed to validate two authorized agency signers have approved the payment prior to processing, recording and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Review of invoices for mathematical accuracy and appropriateness of expenditure is not part of this service agreement.

3. **Accounting Support -** includes recording your Agency's budget, ensuring expenditures do not exceed authorized budget, responding to routine inquiries, working with external auditors, and replying to bank confirmations.

4. **ERP System Transition Support** – as part of the County's planned ERP system implementation, the county will migrate applicable financial data from the current system to the new system. The County agrees to validate, reconcile, and test to support accuracy and completeness of migrated information. During this transition period, there may be changes to processes, workflows, submission procedures, and new reporting formats. The County will provide guidance and reasonable training resources to support this transition. Following implementation, the County will provide a reasonable stabilization period to assist with system-related questions and issue resolution.

5. **Term -** Our services and responsibility end on June 30, 2027.

Our Responsibilities

Our responsibility is to perform the services enumerated above. We will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment. Our service does not include annual preparation of 1099's or preparation of payroll reports.

Our services are not designed to detect instances of fraud, noncompliance with laws or regulations or significant errors; however, we will communicate to you any known and suspected fraud, noncompliance with laws or regulations or significant errors that come to our attention.

Your Responsibilities

You are responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all Board authorized budgets and budget amendments. You are encouraged to routinely provide accounting reports and payment registers to your Board for review.

You agree to inform us of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services we provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

In addition, you agree to (1) ensure appropriate staff participate in ERP-related training, (2) comply with updated processes and internal controls associated with the new system, and (3) designate authorized users for system access and promptly communicate any changes to such designations.

Annual Cost and Billing

The annual cost for the services identified above is $9,529. The cost increase over the prior year is attributed to a change in the Consumer Price Index (CPI-U) of 3.2%, based on the Los Angeles-Long Beach-Anaheim region and using July as a base month. Your agency will be billed by journal entry during the first quarter of the fiscal year for the entire annual costs. A copy of the journal entry will be provided to your agency.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarized the significant terms of our agreement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements.

Sincerely,

James W. Hamilton, CPA
Auditor-Controller-Treasurer-Tax Collector

Authorized Signature Director _____ Date _____

Authorized Signature Board Chair _____ Date _____

Item No. 12
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Consider Approval of Resolution 2026-05-01 Ratifying and Confirming All Prior and Current Services, Invoices, and Payments to AGP Video for Services from July 1, 2022 to the Present; Consider Approval of Month-to-Month Agreement with AGP Video for Meeting Recording Production and Distribution Services**

BACKGROUND:

From time to time, the IWMA requires professional video production and distribution services for regular and special Board meetings. These services have been provided by AGP Video since 2019 under the original agreement and continued after its expiration, via per-meeting invoices at the established rate of $700 per regular meeting ($500 production + $200 streaming/archiving). A 2021 Amendment was executed, reducing rates temporarily for virtual meetings during the Covid-19 pandemic.

When the IWMA Board meetings are held in the County of San Luis Obispo Government Center Board of Supervisors Chambers, AGP Video is the only qualified provider. The County owns and strictly controls the production control room, equipment, and software. County policy and operational requirements mandate that only AGP Video staff (who are pre-trained and approved by County IT) may operate the system. No hardware/software changes are permitted without County IT consent, and AGP Video is the exclusive operator for all County Board and Planning Commission meetings, SLO-SPAN streaming, and Charter Channel 21 programming. Competitive bidding is not feasible or in the public interest; this is a unique, facility-specific service (sole-source).

A draft month-to-month Professional Services Agreement has been prepared based on the original scope and with an updated compensation structure. The agreement carries forward all original performance standards and updates termination language to allow for termination on 30 days' notice from IWMA.

RECOMMENDATION:

That the Board:

(a) Adopt Resolution 2026-05-01 ratifying and approving all services performed, invoices received, and payments made to AGP Video for IWMA Board meeting video production and distribution from July 1, 2022, through the present;

(b) Approve the month-to-month Professional Services Agreement with AGP Video for video production and distribution services; and

(c) Authorize the Board President to sign and execute the Agreement.

FISCAL IMPACT:

Meetings held at SLO County Board of Supervisors Chamber: $825

Meetings held offsite: $1800

ATTACHMENTS:

A. Resolution 2026—05-01 (Ratification and Approval of Prior and Current Services)

B. Sole-Source Memo

C. Draft Professional Services Agreement with AGP Video

ATTACHMENT A

RESOLUTION NO. 2026-05-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY RATIFYING AND APPROVING ALL PRIOR AND CURRENT SERVICES, INVOICES, AND PAYMENTS FOR VIDEO PRODUCTION AND DISTRIBUTION SERVICES PROVIDED BY AGP VIDEO FROM JULY 1, 2022 TO THE PRESENT

WHEREAS, the San Luis Obispo County Integrated Waste Management Authority ("IWMA") entered into an Agreement to Provide Video Production and Tape Distribution Services with AGP Video effective July 1, 2019, through June 30, 2022 ("2019 Agreement"); and

WHEREAS, an Amendment to the 2019 Agreement was entered into on April 7, 2021, to ratify pricing adjustments in effect during the Covid-19 pandemic; and

WHEREAS, due to the ongoing need for gavel-to-gavel coverage of IWMA Board meetings held in the County Board of Supervisors' Chambers, AGP Video has continued to provide those services on a per-meeting basis via invoices since the original agreement expired, as shown in Exhibit A; and

WHEREAS, it is in the best interest of the IWMA to formally ratify and confirm these prior actions to ensure complete and accurate records.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority as follows:

1. All services performed, invoices received, and payments made to AGP Video for IWMA Board meeting video production and distribution from July 1, 2022, through the present are hereby ratified, confirmed, and approved in all respects.
2. The Executive Director is authorized to take all necessary administrative actions to implement this resolution.

On a motion by Director _____, seconded by Director _____, the foregoing Resolution was PASSED, APPROVED and ADOPTED by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority this ____ day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____

Jim Guthrie, Board President

San Luis Obispo County

Integrated Waste Management Authority

ATTEST: _____

Janet Weldon, IWMA Board Clerk

APPROVED AS TO FORM:

_____

Linda Somers Smith, IWMA Counsel

EXHIBIT A

11/9/2022	$	250.00
4/13/2022	$	250.00
2/14/2024	$	200.00
3/13/2024	$	700.00
5/8/2024	$	700.00
8/14/2024	$	700.00
9/11/2024	$	700.00
1/8/2025	$	700.00
3/12/2025	$	1,800.00
5/14/2025	$	700.00
8/13/2025	$	700.00
11/12/2025	$	700.00
6/11/2025	$	200.00
9/10/2025	$	200.00
1/14/2026	$	200.00
2/11/2026	$	200.00
3/11/2026	$	200.00

Attachment B

Sole Source Memo

Professional Services Agreement – Video Production and Distribution Services

Vendor: AGP Video

From: Coby Skye Executive Director

Date: May 8, 2026

Purpose This memo documents the justification for awarding a new month-to-month Professional Services Agreement to AGP Video on a sole-source (non-competitive) basis for gavel-to-gavel video production, streaming, archiving, and distribution of IWMA Board meetings.

Unique Requirements IWMA Board meetings are held in the County of San Luis Obispo Government Center Board of Supervisors Chambers. The scope requires:

- Gavel-to-gavel unedited coverage with on-screen agenda display
- Key Point Indexing (KPI) archiving within three business days
- Streaming to slo-span.org
- Cablecasting on Charter Channel 21 (initial 6:00 p.m. replay + minimum six replays per week)
- Delivery of two copies to IWMA
- Compliance with all County control-room protocols (no hardware/software changes without County IT approval, trained staff only, digital primary)

Why AGP Video Is the Only Source

- The County owns and strictly controls the production control room and AV equipment in the Chambers. Only AGP Video personnel are pre-trained and authorized by County IT to operate the system.
- AGP Video is the exclusive provider of official video production for all County Board of Supervisors and Planning Commission meetings, as well as the operator of SLO-SPAN.org and Charter Channel 21 programming.
- Every other agency or JPA using the same Chambers (SLOCOG, RTA, advisory committees, etc.) contracts exclusively with AGP Video. No other vendor has access to or integration with the County's proprietary workflow.
- Competitive bidding is not feasible or practical because any alternative provider would require incompatible equipment changes and would violate County facility-use conditions. This is a facility-driven, proprietary service—not a standard commodity.

Fair and Reasonable Price The updated rates would be $625 per regular [and special] meeting for meetings held in the County of San Luis Obispo Government Center Board of Supervisors Chambers (base of 3 hours), $120/hour overtime, plus $200 per meeting for streaming/archiving/processing/storage. This is a per meeting increase of $125 from the original 2019 Agreement. These new rates cover inflationary increases over the last four years.

For off-site meetings, the rate of $1800 per regular meeting (base of 3 hours), includes all technical support, set up/clean up, equipment and software, and includes streaming/archiving/processing/storage.

Conclusion and Recommendation Because of the unique integration with County-owned facilities and systems, AGP Video is the sole qualified provider. Competitive solicitation would not yield viable alternatives. Staff therefore recommend proceeding with the new Professional Services Agreement on a sole-source basis, with ratification of all prior and current services from July 1, 2022, to present.

ATTACHMENT C

MONTH-TO-MONTH PROFESSIONAL SERVICES AGREEMENT TO PROVIDE VIDEO PRODUCTION AND DISTRIBUTION SERVICES FOR IWMA BOARD MEETINGS

THIS AGREEMENT ("Agreement") is entered into by and between the San Luis Obispo County Integrated Waste Management Authority (hereinafter referred to as "IWMA") and AGP Video, a California Corporation (hereinafter referred to as "Contractor"), and shall be effective as of the date last executed by the parties ("Effective Date").

Witnesseth:

WHEREAS, IWMA has a need for special services to provide video production services to document the IWMA Board meetings and to distribute copies of the video as needed; and

WHEREAS, AGP Video is specially trained, experienced, and competent to perform such services;

WHEREAS, from time to time, IWMA holds its regular and special meetings at the San Luis Obispo County ("County") Board of Supervisors' chambers; and

WHEREAS, the County owns and strictly controls the production control room and audio-visual equipment in the chambers, and only AGP Video personnel are pre-trained and authorized by the County Information Technology Department to operate the system.

NOW THEREFORE, the parties mutually agree as follows:

I. SCOPE OF WORK

A. Without exception, Contractor will provide gavel-to-gavel, unedited coverage of all regular IWMA meetings on a month-to-month basis. IWMA shall provide Contractor with the current calendar of scheduled meetings as soon as practicable after the yearly calendar is approved.

B. The agenda item number and exact agenda description will be presented on the screen, whenever possible.

C. Contractor will videotape special meetings of the IWMA Board as requested by appropriate representatives of IWMA.

D. Contractor will archive all meetings with Key Point Indexing (KPI) within three business days of the meeting date.

E. Contractor will distribute in a timely manner two (2) copies each of the Board meetings to the IWMA offices.

F. Contractor will program the meeting on Charter Channel 21, the Countywide Government and access channel for cablecast. The initial replay of the meeting will be at 6 pm on the day it is held. The meeting will be scheduled to replay at a variety of times a minimum of six (6) times in the week after the meeting date and may stay in the program schedule up until the next meeting is held.

G. Contractor may provide additional copies of the meeting recordings to the public, upon request, at a cost not to exceed $20 per copy.

H. The work to be done by the Contractor pursuant to this Agreement shall include the furnishing of all labor, supervision, all other items necessary to perform the services required using the County's property.

I. The Contractor may provide videotaping, cable casting, or other related services for "special" meetings upon request of IWMA.

II. CONTRACT PERFORMANCE

A. The Contractor shall, at all times during the term of this Agreement, provide high quality, efficient, technically-competent, and professional service in accordance with the standards of the industry and to the reasonable satisfaction of IWMA.

B. Contractor shall, at all times during the contracted events, have at least one employee in the production facility (control room) who has a minimum of two years video production experience in environments similar to that of IWMA or the County of San Luis Obispo.

C. Contractor will ensure that all production employees involved in providing services under this Agreement have been thoroughly trained on use of the County of San Luis Obispo's control room equipment prior to working on an event at the County Government Center.

D. IWMA strongly prefers that Contractor production employees assigned to work on any event under this Agreement have experience in working on video production of at least four (4) live government meetings prior to working on any event covered under this Agreement.

E. Contractor will act with due diligence to meet the following quality production expectations:

- Camera Takes are to be cut or fade away. There will be no "wipes."
- Camera Takes are to follow the speaker as quickly as possible.
- Agenda slides are to be displayed as quickly as possible following a subject change and shall display the agenda item number and description.
- Sound levels are to be kept consistent within the best possible range.

F. Contractor will not make any hardware configuration changes to County-owned equipment nor remove any County-owned property from the Board of Supervisor's

Chambers control room without prior written consent or involvement of the County's Information Technology Department staff.

G. Contractor will not modify nor upgrade any software used on County-owned equipment, including the installation of new releases or patches, without prior consent or involvement of the County's Information Technology Department support staff.

H. At the conclusion of any/all meetings at the facilities of all other agencies or organizations, Contractor shall return all equipment to predefined, default states. As these states may change from time-to-time, they are not specified within this Agreement.

I. Production primary recordings are to be digital.

J. Master copies are to be digital.

III. EMPLOYMENT STATUS

Contractor shall, during the entire term of the Agreement, be construed to be an independent Contractor and nothing in this Agreement is intended nor shall be construed to create an employer-employee relationship.

IV. OWNERSHIP

Recorded media produced in whole or part under this Agreement shall be the property of IWMA. Any copies of meetings or other materials produced in whole or part under this Agreement shall be the property of IWMA and none shall be subject to an application for copyright by or on behalf of Contractor.

V. COMPENSATION

IWMA shall pay Contractor $ 200 per meeting for processing and data storage in addition to per-meeting compensation of $ 625 for all regular IWMA Board meetings that extend up to 3 hours in length. IWMA shall pay Contractor $120 per hour overtime for all overtime hours beyond the 3 hour length, billed in 15-minute increments, rounded-up. For "special" meetings, the same rates, as above, shall apply. Meetings held at locations other than the County Board of Supervisors Chambers will be billed at a base rate of $1800 per meeting and includes processing and data storage.

VI. INVOICES

Contractor shall submit to IWMA an invoice detailing the services performed during the preceding period. Contractor shall specify the length of time of the IWMA sessions separately on each invoice.

VII. PAYMENTS

IWMA shall pay Contractor's invoices within thirty (30) days after receipt of a complete and accurate invoice of video production/distribution activities.

VIII. INSURANCE

Contractor shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. Minimum Scope of Insurance - Coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
2. Insurance Services Office Business Auto Coverage Form Number CA 0001. Code 1 (any auto).
3. Worker's Compensation insurance as required by the State of California and Employer's Liability Insurance.

B. Minimum Limits of Insurance - Contractor shall maintain limits no less than:

1. General Liability - $1,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability - $1,000,000 per accident for bodily injury and property damage.
3. Worker's Compensation – Statutory limits plus Employer's liability insurance in the amount of $1,000,000 per accident.

IX. INDEMNIFICATION

The Contractor shall defend, indemnify, and hold harmless IWMA, its officers and employees from all claims, demands, damages, costs, expenses, judgments, attorney fees, court costs, liabilities, or other losses (collectively, "Claims") that may be asserted by any person or entity, and that arise out of or are made in connection with the acts or omissions relating to the performance of any duty, obligation, or work hereunder. The obligation to indemnify shall be effective and shall extend to all such Claims and losses, in their entirety, even when such Claims or losses arise from the comparative negligence of the IWMA, its officers, and employees. However, this indemnity will not extend to any Claims or losses arising out of the sole negligence or willful misconduct of IWMA, its officers and employees.

The preceding paragraph applies to any theory of recovery relating to said act or omission by the Contractor, or its agents, employees, or other independent contractors directly responsible to Contractor, including, but not limited to the following:

1. Violation of statute, ordinance, or regulation.
2. Professional malpractice.
3. Willful, intentional or other wrongful acts, or failures to act.
4. Negligence or recklessness.
5. Furnishing of defective or dangerous products.
6. Premises liability.
7. Strict liability.
8. Inverse condemnation.
9. Violation of civil rights.
10. Violation of any federal or state statute, regulation, or ruling resulting in a determination by the Internal Revenue Service, California Franchise Tax Board, or any other California public entity responsible for collecting payroll taxes, when the Contractor is not an independent contractor.

It is the intent of the parties to provide IWMA the fullest indemnification, defense, and "hold harmless" rights allowed under the law. If any word(s) contained herein are deemed by a court to be in contravention of applicable law, said word(s) shall be severed from this Agreement and the remaining language shall be given full force and effect.

X. TERMINATION OF AGREEMENT

IWMA reserves the right to terminate this Agreement for convenience, without cause, by the Executive Director, on 30 days' written notice.

XI. TERM OF AGREEMENT

The terms of this Agreement shall commence on the Effective Date and shall continue on a month-to-month basis until terminated pursuant to Section X hereof. IWMA shall contact the Contractor two (2) months prior to the end of each fiscal year to discuss potential contract modifications for the upcoming year.

XII. NOTICES

All notices and communications with respect to this Agreement shall be in writing and delivered by personal service (including express or courier service); by email (if delivery is confirmed electronically or in writing); or by certified or registered mail, postage prepaid, return receipt requested, addressed to a party at the address set forth below each party's signature line. A party may change its address for notice by written notice given to the other party in the manner provided in this Section.

XIII. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this Agreement, Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, sex, age, religion, national origin, sexual orientation, gender identity, or any other protected class.

XIV. ENTIRE AGREEMENT AND MODIFICATION

This Agreement supersedes all previous contracts and constitutes the entire understanding of the parties hereto. Contractor shall be entitled to no other benefits than those specified herein. No changes, amendments, or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this Agreement, Contractor relies solely upon the provisions contained in this Agreement and no others.

XV. NON-ASSIGNMENT OF CONTRACT

Inasmuch as this Agreement is intended to secure the specialized services of the Contractor, Contractor may not assign, transfer, delegate, or sublet any interest therein without the prior written consent of IWMA and any such assignment, transfer, delegation or sublease without IWMA's prior written consent shall be considered null and void.

XVI. COVENANT

This Agreement has been executed and delivered in the State of California and the validity, enforceability, and interpretation of any of the clauses of this Agreement shall be determined and governed by the laws of the State of California. All duties and obligations of the parties created hereunder are performable in San Luis Obispo County and such County shall be the venue for any action or proceeding that may be brought, or arise out of, in connection with, or by reason of this Agreement.

XVII. ENFORCEABILITY

If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated thereby.

XVIII. WARRANTY OF CONTRACTOR

Contractor warrants that Contractor and each of the personnel employed or otherwise retained by Contractor are properly certified and licensed under the laws and regulations of the State of California to provide the special services herein agreed to.

XIX. RECORDS

A. Contractor shall keep complete and accurate records for the services performed pursuant to this Agreement and any records required by law or government regulation and shall make such records available to IWMA upon request.

B. Contractor shall assure the confidentiality of any records that are required by law to be so maintained.

C. Contractor shall prepare and forward such additional or supplementary records as IWMA may reasonably request.

ACCEPTED BY:

_____ _____

Jim Guthrie, Board President
San Luis Obispo County
Integrated Waste Management Authority
c/o Executive Director
555 Chorro St Suite D-2, San Luis Obispo, CA 93405
(805) 782-8530
Email: cskye@iwma.com

Date

_____ _____

Nancy Castle
AGP Video, CFO
1600 Preston Lane, Morro Bay, CA 93442
(805) 772-2715
Email: nancy@agpvideo.com

Date

APPROVED AS TO FORM AND LEGAL EFFECT:

_____ _____

Linda Somers Smith
IWMA Legal Counsel

Date

Item No. 13
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Draft Preliminary Budget for Fiscal Year 2026-2027**

BACKGROUND:

During Fiscal Year 2026 – 2027, the San Luis Obispo County Integrated Waste Management Authority will continue its focus on maintaining compliance with state waste and recycling policy on behalf of member agencies through effective and cost-efficient initiatives, with an emphasis on technical support to member jurisdictions and proactive outreach and education to the public.

The preliminary draft budget reflects current salaries, wages, and benefits for existing IWMA staff positions (seven FTEs, one part-time intern, and one temporary position), adjusted by anticipated changes in cost-of-living costs and increased health insurance rates. Reasonable assumptions were made for escalation in costs for goods and services and service usage, aligned with approved contracts and agreements.

Next fiscal year, IWMA staff will be tasked with implementation of the Board-adopted IWMA Strategic Plan for 2026-2030. The FY26-27 Draft Preliminary Budget presented today was developed in alignment with the strategic plan document recommended for adoption at today's meeting. The draft budget reflects the following priority initiatives:

- Site improvements and expansion of HHW collection services county-wide (*Objective 2.2: Hazardous Waste Management)*
- Implementation of recommendations to improve technical support and resources to member agencies *(Objective 3.4: Implementation Resources)*
- Improve key outreach messaging, through targeted advertising, business outreach, and special event support *(Objective 4.1: Diversify Outreach)*
- Boost professional development related to behavior-change marketing and outreach best practices *(Objective 4.2: Marketing and Communications)*
- Build on educational partnerships *(Objectives 4.3 and 4.4: Engage with TK-12 Schools and Higher Education)*
- Establish a SLO IWMA brand toolkit with updated creative assets *(Objective 4.5: Branding)*

Along with the budget priorities listed above, IWMA staff time will be dedicated to the following key priority initiatives next fiscal year:

- Navigate the implementation of SB54 regulations, effective May 1, 2026 *(Objective 1.2: New Regulatory Analysis, Objective 2.5: Leverage SB 54 Resources)*

- Develop a plan to mitigate illegal dumping and other misplaced waste across SLO County *(Objective 2.4: Quality of Life)*
- Secure and administer grant funding for the region *(Objective 5.1: Maximize Non-Competitive Grants, Objective 5.2: Target Discretionary Grants)*

Additionally, the proposed budget includes funding for the following capital projects:

- Capital improvements at the IWMA office including interior improvements, ADA upgrades, and the installation of electric vehicle charging infrastructure
- Household Hazardous Waste site developments and/or improvements at the Morro Bay, San Miguel, Heritage Ranch, and Cold Canyon collection sites

The proposed increase in total expenditure next fiscal year will be partially offset by a projected increase in total revenue. This will mitigate the impact on the reserve fund compared to the present fiscal year, consistent with the Boards' direction to stabilize the IWMA's reserves. The revenue increase is based on the following assumptions:

- Business charges for HHW were adjusted to reflect actual disposal costs
- Additional grant funding will be secured for the IWMA and its member agencies
- The Solid Waste Management Fee is proposed to be adjusted, in alignment with past Board direction and as described below in more detail

As of the completed FY2024/2025 audit, the net position of the IWMA was $9,080,643.

Summary Table: FY2025/26 Approved Budget vs. FY2026/2027 Draft Budget

	FY2025/2026 Budget	**FY2026/2027 Draft Budget**
Total Revenue	**$3,747,818.00**	**$5,206,524.00**
Salaries, Wages, Benefits	$1,467,396.43	$1,559,984.11
Services and Supplies	$3,348,682.52	$3,598,643.00
Lease Expenses	$2,163.00	$0.00
Capital Outlay	$495,431.00	$953,068.00
Total Expenditures	**$5,313,672.95**	**$6,111,695.11**
Total Change in Net Position	**($1,565,854.95)**	**($905,171.11)**
FY End – Projected Net Position	**$7,514,788.05**	**$6,609,616.94**

Revisions to Solid Waste Management Fee (SWMF)

At the June 11, 2025 IWMA Board Meeting, the Board adopted Resolution 2025-06-01 to temporarily reduce the SWMF for a period of 1 year, as follows:

- 0.84% of gross receipts on residential customers in areas exempted from SB 1383 compliance.

- 1.77% of gross receipts on residential customers in areas requiring SB 1383 compliance.
- 0.35% of gross receipts on commercial customers in areas exempted from SB 1383 compliance.
- 2.06% of gross receipts on commercial customers in areas requiring SB 1383 compliance.

This temporary reduction was guided by a fee study conducted by R3 Consulting Group, Inc., providing recommendations to adjust the SWMF over the next five years to gradually draw down the IWMA's reserve fund balance to ultimately reach the target in the IWMA's Reserve Fund Policy, and to align the fees charged to different types of customers to the services they receive. The R3 study recommended the following rates for FY2026-27:

- 2.37% on residential customers in areas exempted from SB 1383 compliance.
- 2.95% on residential customers in areas requiring SB 1383 compliance.
- 1.57% on commercial customers in areas exempted from SB 1383 compliance.
- 2.64% on commercial customers in areas requiring SB 1383 compliance.

During this Fiscal Year, IWMA staff have further reviewed program expenses compared to revenue projections, and found that charging a lower rate on gross receipts for customers that are exempted from SB 1383 compliance compounds the reduction in revenue since those customers are already billed at a much lower rate, as both residential and commercial customers not subject to SB 1383 do not pay for organic waste collection services. Another concern raised by waste haulers, which apply the SWMF to customers as part of their billing and remit the collected revenue to the IWMA, is that the complexity of the 4 rate structure and the precision of collecting fees accurate to the $1/100^{th}$ of a percent created challenges, especially for smaller companies with legacy billing systems. IWMA staff continue to work with haulers to develop workarounds for these challenges, nevertheless a simplified rate structure is recommended for the Fiscal Year beginning July 1, 2026, as follows:

- 2.0% of gross receipts on all residential customers.
- 2.2% of gross receipts on all commercial customers.

This new temporary rate would still be well below the 5.4% established by the IWMA Board on March 9, 2022, and would be lower than the R3 study recommended rate for 3 of the 4 categories of customers, while being easier for waste haulers to implement and remit to the IWMA on a timely basis. This rate structure is anticipated to generate approximately $3,700,000 in total SWMF revenue for FY 2026/27, nearly the same total amount of revenue that the R3 recommended rates would have generated.

RECOMMENDATION:

Review and discuss the Draft Preliminary Budget for Fiscal Year 2026-2027 and direct management to return with a recommendation for adoption of the Final Budget for Fiscal Year 2026-2027 at the Board of Directors meeting on June 10, 2026.

FISCAL IMPACT:

Total Projected Revenue: $5,206,524.00
Total Projected Expenditures: $6,111,695.11
Total Change in Net Position: ($905,171.11)

ATTACHMENTS:

A. FY26-27: Draft Preliminary Budget
B. FY25-26 Budget Review: Budget vs Actuals Report
C. FY24-25: Statement of Revenues, Expenses, and Changes in Net Position
D. FY23-24: Statement of Revenues, Expenses, and Changes in Net Position

SLO IWMA
Preliminary Draft Budget (FY26-27)

	FY25-26 Budget (Amended)	FY26-27 Budget (Draft)
Revenue		
400 Non_Operation Revenue		
4150000 Interest Revenue	268,524.00	268,524.00
4200105 Grants	110,998.00	200,000.00
Total 400 Non_Operation Revenue	**$ 379,522.00**	**$ 468,524.00**
435 Operation Revenue		
4350200 VSQG Payment	52,044.00	84,000.00
4350820 Solid Waste Management Fee	1,449,833.00	3,700,000.00
4350825 Landfill Tipping Fee Surcharge	937,853.00	750,000.00
4350955 Retail Take Back Fees	43,566.00	170,000.00
4450020 Hazardous Waste Revenue (E-Waste)	5,000.00	34,000.00
Total 435 Operation Revenue	**$ 2,488,296.00**	**$ 4,738,000.00**
4550000 Other Revenue		
4550065 Other Reimbursements		
Total 4550000 Other Revenue	**$ 0.00**	**$ 0.00**
4550055 Sale-Fixed Assets	880,000.00	
Total Income	**$ 3,747,818.00**	**$ 5,206,524.00**
Expenditures		
500- Salaries, Wages, & Benefits		
5001210 Annual Wages	943,376.44	987,114.00
5001507 Taxes	70,400.90	83,051.82
5001522 Retirement Benefits	297,780.32	285,763.02
5001557 Workers Compensation Insurance	9,975.00	9,975.00
5001561 Employee Insurance Benefit	142,058.77	189,400.27
5001700 Cell Phone Stipends	3,805.00	4,680.00
Total 500- Salaries, Wages, & Benefits	**$ 1,467,396.43**	**$ 1,559,984.11**
5050 Services and Supplies		
5050015 Advertising	85,020.00	220,000.00
5050070 Computer Software	65,888.00	78,500.00
5050075 Computer Hardware	14,049.00	12,000.00
5050085 Copy and Printing	25,000.00	30,000.00
5050095 Credit Card Fees	1,618.51	1,800.00
5050145 Hazardous Waste Disposal	936,730.44	1,500,000.00
5050160 Insurance Property and Liability	48,063.39	56,754.00
5050167 Gift Card/Incentives	150,000.00	150,000.00
5050169 Janitorial Services & Supplies	6,160.00	10,400.00
5050190 Building Maintenance	15,000.00	15,000.00
5050210 Maintenance-Equipment	11,050.23	12,000.00
5050220 Maintenance Expense	5,000.00	
5050255 Memberships	18,250.00	15,000.00
5050260 Mileage Reimbursement - Employee	6,000.00	6,000.00
5050265 Mileage Reimbursement-Nonemployee	13,209.60	
5050270 Misc Expense	4,000.00	4,000.00
5050275 Reimbursements-Employee	15,000.00	12,000.00
5050280 Office Supply Expenses	8,358.47	12,000.00
5050290 Other Minor Equipment	108,407.00	60,000.00
5050310 County Services	9,234.00	9,529.00
5050320 Legal	218,850.45	192,000.00

5050335 Postage		9,834.00		8,000.00
5050340 Contracted Services		762,452.82		202,000.00
5050362 Public Outreach & Education		676,050.12		820,000.00
5050370 Trainings and Seminar Registration		17,500.00		17,500.00
5050380 Rent and Lease Expense		5,000.00		2,000.00
5050400 Rents & Leases- Equipment		9,750.00		12,000.00
5050405 Rents & Leases-Strc		19,341.74		25,000.00
5050425 Board of Directors Stipends		12,000.00		11,000.00
5050430 Special Dept Exp		39,374.93		70,000.00
5050440 Telephone and Internet		6,700.00		5,400.00
5050450 Travel		11,000.00		14,000.00
5050475 Utilities		14,789.82		14,760.00
Total 5050 Services and Supplies	**$**	**3,348,682.52**	**$**	**3,598,643.00**
515- 515-Lease Expenses				
5153400 Lease Amortization Expense		2,105.00		
5160400 Interest Expense		58.00		
Total 515- 515-Lease Expenses	**$**	**2,163.00**	**$**	**0.00**
550 Capital Outlay				
5500092 Capital Outlay Building		438,000.00		703,068.00
5500093 Capital Outlay Equipment		57,431.00		250,000.00
Total 550 Capital Outlay	**$**	**495,431.00**	**$**	**953,068.00**
Total Expenses	**$**	**5,313,672.95**	**$**	**6,111,695.11**
Total Change in Net Position	**$**	**(1,565,854.95)**	**$**	**(905,171.11)**

SLO IWMA: Budget Review

Budget vs. Actuals: FY2025-2026

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Income				
400 Non_Operation Revenue				
4150000 Interest Revenue	140,576.34	268,524.00	127,947.66	52.35 %
4200105 Grants	179,550.44	110,998.00	-68,552.44	161.76 %
Total 400 Non_Operation Revenue	**320,126.78**	**379,522.00**	**59,395.22**	**84.35 %**
435 Operation Revenue				
4350200 VSQG Payment	61,053.15	52,044.00	-9,009.15	117.31 %
4350820 Solid Waste Management Fee	1,333,974.58	1,449,833.00	115,858.42	92.01 %
4350825 Landfill Tipping Fee Surcharge	526,155.13	937,853.00	411,697.87	56.10 %
4350955 Retail Take Back Fees	135,039.75	43,566.00	-91,473.75	309.97 %
4450020 Hazardous Waste Revenue (E-Waste)	24,678.34	5,000.00	-19,678.34	493.57 %
Total 435 Operation Revenue	**2,080,900.95**	**2,488,296.00**	**407,395.05**	**83.63 %**
4550000 Other Revenue	503.19		-503.19	
4550065 Other Reimbursements	1,173.00		-1,173.00	
Total 4550000 Other Revenue	**1,676.19**		**-1,676.19**	
4550055 Sale-Fixed Assets	803,427.00	880,000.00	76,573.00	91.30 %
Total Income	**$3,206,130.92**	**$3,747,818.00**	**$541,687.08**	**85.55 %**
GROSS PROFIT	**$3,206,130.92**	**$3,747,818.00**	**$541,687.08**	**85.55 %**
Expenses				
500- Salaries, Wages, & Benefits				
5001210 Annual Wages	616,976.36	943,376.44	326,400.08	65.40 %
5001507 Taxes	57,611.53	70,400.90	12,789.37	81.83 %
5001522 Retirement Benefits	178,713.01	297,780.32	119,067.31	60.02 %
5001557 Workers Compensation Insurance	3,478.50	9,975.00	6,496.50	34.87 %
5001561 Employee Insurance Benefit	89,482.62	142,058.77	52,576.15	62.99 %
5001700 Cell Phone Stipends	2,880.00	3,805.00	925.00	75.69 %
Total 500- Salaries, Wages, & Benefits	**949,142.02**	**1,467,396.43**	**518,254.41**	**64.68 %**
5050 Services and Supplies				
5050015 Advertising	68,879.00	85,020.00	16,141.00	81.02 %
5050070 Computer Software	49,582.08	65,888.00	16,305.92	75.25 %
5050075 Computer Hardware	6,049.54	14,049.00	7,999.46	43.06 %
5050085 Copy and Printing	13,934.18	25,000.00	11,065.82	55.74 %
5050095 Credit Card Fees	1,449.90	1,618.51	168.61	89.58 %
5050145 Hazardous Waste Disposal	670,424.98	936,730.44	266,305.46	71.57 %
5050160 Insurance Property and Liability	48,063.39	48,063.39	0.00	100.00 %
5050167 Gift Card/Incentives	97,336.60	150,000.00	52,663.40	64.89 %
5050169 Janitorial Services & Supplies	4,840.00	6,160.00	1,320.00	78.57 %
5050190 Building Maintenance	12,499.95	15,000.00	2,500.05	83.33 %
5050210 Maintenance-Equipment	6,447.54	11,050.23	4,602.69	58.35 %
5050220 Maintenance Expense		5,000.00	5,000.00	
5050255 Memberships	10,572.99	18,250.00	7,677.01	57.93 %
5050260 Mileage Reimbursement - Employee	3,879.13	6,000.00	2,120.87	64.65 %

SLO IWMA: Budget Review

Budget vs. Actuals: FY2025-2026

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
5050265 Mileage Reimbursement-Nonemployee	6,689.04	13,209.60	6,520.56	50.64 %
5050270 Misc Expense	2,065.55	4,000.00	1,934.45	51.64 %
5050275 Reimbursements-Employee	13,313.05	15,000.00	1,686.95	88.75 %
5050280 Office Supply Expenses	5,935.08	8,358.47	2,423.39	71.01 %
5050290 Other Minor Equipment	70,236.25	108,407.00	38,170.75	64.79 %
5050310 County Services	9,234.00	9,234.00	0.00	100.00 %
5050320 Legal	160,703.43	218,850.45	58,147.02	73.43 %
5050335 Postage	998.15	9,834.00	8,835.85	10.15 %
5050340 Contracted Services	581,724.88	762,452.82	180,727.94	76.30 %
5050362 Public Outreach & Education	517,999.86	676,050.12	158,050.26	76.62 %
5050370 Trainings and Seminar Registration	9,690.06	17,500.00	7,809.94	55.37 %
5050380 Rent and Lease Expense	3,080.40	5,000.00	1,919.60	61.61 %
5050400 Rents & Leases- Equipment	6,957.63	9,750.00	2,792.37	71.36 %
5050405 Rents & Leases-Strc	13,935.89	19,341.74	5,405.85	72.05 %
5050425 Board of Directors Stipends	11,700.00	12,000.00	300.00	97.50 %
5050430 Special Dept Exp	39,374.93	39,374.93	0.00	100.00 %
5050440 Telephone and Internet	5,115.89	6,700.00	1,584.11	76.36 %
5050450 Travel	8,369.37	11,000.00	2,630.63	76.09 %
5050475 Utilities	11,074.18	14,789.82	3,715.64	74.88 %
Total 5050 Services and Supplies	**2,472,156.92**	**3,348,682.52**	**876,525.60**	**73.82 %**
515- 515-Lease Expenses				
5153400 Lease Amortization Expense		2,105.00	2,105.00	
5160400 Interest Expense		58.00	58.00	
Total 515- 515-Lease Expenses		**2,163.00**	**2,163.00**	
550 Capital Outlay				
5500092 Capital Outlay Building	-1,320.88	438,000.00	439,320.88	-0.30 %
5500093 Capital Outlay Equipment		57,431.00	57,431.00	
Total 550 Capital Outlay	**-1,320.88**	**495,431.00**	**496,751.88**	**-0.27 %**
Total Expenses	**$3,419,978.06**	**$5,313,672.95**	**$1,893,694.89**	**64.36 %**
NET OPERATING INCOME	**$ -213,847.14**	**$ -1,565,854.95**	**$ -1,352,007.81**	**13.66 %**
NET INCOME	**$ -213,847.14**	**$ -1,565,854.95**	**$ -1,352,007.81**	**13.66 %**

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUES	
Tipping fees and solid waste management fees	$ 3,576,620
Hazardous waste fees	53,339
Other income	47,406
Total operating revenues	3,677,365
OPERATING EXPENSES	
Advertising	135
Computer software and hardware	91,288
Contracted services	609,834
Copy and printing	2,374
Depreciation expense	53,640
Equipment and supplies	40,128
Hazardous waste disposal	602,589
Insurance property and liability	45,487
Legal counsel	156,981
Memberships	22,232
Office expenses	163,069
Postage	2,118
Miscellaneous	2,173
Public outreach and education	523,687
Rent, utilities, and office maintenance	56,847
Salaries, wages, and benefits	1,135,707
Services and supplies	13,121
Travel and mileage	7,377
Trainings and seminar registration	10,104
Telephone and internet	6,380
Total operating expenses	3,545,271
Net operating income	132,094
NONOPERATING REVENUES	
Interest income	273,280
Grant income	165,886
Total nonoperating revenues	439,166

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

Change in net position	571,260
Net position, beginning of year	8,481,056
Error Correction	28,327
Net position, beginning of year, *restated*	8,509,383
Net position, end of year	$ 9,080,643

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

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

OPERATING REVENUES	
Tipping Fees and Solid Waste Management Fees	$ 4,441,176
Hazardous Waste and Oil Fees	73,337
Other Income	42,733
Total Operating Revenues	4,557,246
OPERATING EXPENSES	
Advertising	510
Copying and Printing	27,974
Depreciation Expense	39,454
Equipment and Supplies	56,091
Hazardous Waste Disposal	549,910
Insurance	36,825
Legal Counsel	60,652
Memberships	15,216
Miscellaneous	92,864
Office Expense	114,689
Postage	2,152
Professional Services	501,934
Public Outreach and Education	287,228
Rent, Utilities, and Office Maintenance	48,542
Salaries, Wages, and Benefits	937,102
Seminars and Training	2,861
Telephone	6,114
Travel and Mileage	12,068
Total Operating Expenses	2,792,186
OPERATING INCOME	1,765,060
NONOPERATING REVENUES	
Grants	1,510,997
Interest Income	152,269
Interest Expense	(73)
Total Nonoperating Revenues	1,663,193
INCREASE IN NET POSITION	3,428,253
Net Position - Beginning of Year, as Previously Reported	5,159,326
Restatement for Error Corrections	(106,523)
Net Position - Beginning of Year, as Restated	5,052,803
Net Position - End of Year	$ 8,481,056

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

Item No. 14
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Regional Agency Integrated Waste Management Plan – Five-Year Review Report**

BACKGROUND:

Pursuant to California Public Resources Code and acting as the Local Task Force, the San Luis Obispo County IWMA Board of Directors must review the County's Regional Agency Integrated Waste Management Plan (RAIWMP) at least once every five years. This review is intended to determine whether revisions to the plan are necessary to reflect changes in waste management practices, jurisdictional responsibilities, or applicable regulations.

The attached Five-Year Review Report evaluates the current RAIWMP and concludes no updates or amendments are warranted at this time.

RECOMMENDATION:

Acting as the Local Task Force, review and provide comments on the Five-Year Review Report for the San Luis Obispo County Regional Agency Integrated Waste Management Plan and authorize the Executive Director to transmit the Report to CalRecycle.

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. SLO IWMA RAIWMP – Five-Year Review Report (2026)
B. Board of Directors Comment Letter (Draft)

Five-Year CIWMP/RAIWMP Review Report Template

Public Resources Code (PRC) Sections 41770 and 41822, and Title 14, California Code of Regulations (CCR) Section 18788 require that each countywide or regional agency integrated waste management plan (CIWMP or RAIWMP), and the elements thereof, be reviewed, revised if necessary, and submitted to the Department of Resources Recycling and Recovery (CalRecycle) every five years. CalRecycle developed this Five-Year CIWMP/RAIWMP Review Report template to streamline the Five-Year CIWMP/RAIWMP review, reporting, and approval process.

A county or regional agency may use this template to document its compliance with these regulatory review and reporting requirements and as a tool in its review, including obtaining Local Task Force (LTF) comments on areas of the CIWMP or RAIWMP that need revision, if any. This template also can be finalized based on these comments and submitted to CalRecycle as the county or regional agency's Five-Year CIWMP or RAIWMP Review Report.

The Five-Year CIWMP/RAIWMP Review Report Template Instructions describe each section and provide general guidelines with respect to preparing the report. Completed and signed reports should be submitted to the CalRecycle's Local Assistance & Market Development (LAMD) Branch at the address below. Upon report receipt, LAMD staff may request clarification and/or additional information if the details provided in the report are not clear or are not complete. Within 90 days of receiving a *complete* Five–Year CIWMP/RAIWMP Review Report, LAMD staff will review the report and prepare their findings for CalRecycle consideration for approval.

If you have any questions about the Five–Year CIWMP/RAIWMP Review Report process or how to complete this template, please contact your LAMD representative at (916) 341-6199. Mail the completed and signed Five-Year CIWMP/RAIWMP Review Report to:

Dept. of Resources Recycling & Recovery
Local Assistance & Market Development, MS-9
P. O. Box 4025
Sacramento, CA 95812-4025

~~To edit & customize this template, the editing restrictions (filling in forms) must be disengaged. Select the Review tab, Protect Document, and then Restrict Formatting and Editing (uncheck editing restrictions). There is no password (options).~~ Please contact your LAMD representative at (916) 341-6199 with related questions.

General Instructions: Please complete Sections 1 through 7, and all other applicable subsections. Single click on shaded text/areas ( ) to select or add text.

SECTION 1.0 COUNTY OR REGIONAL AGENCY INFORMATION			
I certify that the information in this document is true and correct to the best of my knowledge, and that I am authorized to complete this report and request approval of the CIWMP or RAIWMP Five-Year Review Report on behalf of:			
County or Regional Agency Name San Luis Obispo County Integrated Waste Management Authority		County(s) [if a RAIWMP Review Report] San Luis Obispo County	
Authorized Signature	Title Executive Director		
Type/Print Name of Person Signing Coby Skye		Date	Phone (805) 782-8530
Person Completing This Form (please print or type) Michael Williams		Title Program Manager	Phone (805) 782-8530
Mailing Address 555 Chorro Suite D-2	City San Luis Obispo	State CA	Zip 93405
E-mail Address mwilliams@iwma.com			

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SECTION 2.0 BACKGROUND

This is the regional agency's 6th Five–Year Review Report since the approval of the RAIWMP.

Regional Agency	RAIWMP Approval Date	1st Review Report Due Date	2nd Review Report Due Date	3rd Review Report Due Date	4th Review Report Due Date	5th Review Report Due Date	6th Review Report Due Date
San Luis Obispo County Integrated Waste Management Authority	April 1996	April 2001	April 2006	April 2011	April 2016	April 2021	April 2026

The following changes have occurred since the approval of the regional agency's planning documents or the last Five-Year RAIWMP Review Report (whichever is most recent):

- ☐ Diversion goal reduction
- ☐ New regional agency
- ☐ Changes to regional agency
- ☐ New city name(s) _____
- ■ Other: No changes

Additional Information (optional)

SECTION 3.0 LOCAL TASK FORCE REVIEW

a. In accordance with Title 14 CCR, Section 18788, the Local Task Force (LTF) reviewed each element and plan included in the RAIWMP and finalized its comments
■ at the 5/13/2026 LTF meeting. ☐ electronically (fax, e-mail) ☐ other (Explain):

b. The regional agency received the written comments from the LTF on 5/13/2026 .

c. A copy of the LTF comments
■ is included as Appendix A .
☐ was submitted to CalRecycle on _____.

SECTION 4.0 TITLE 14, CALIFORNIA CODE of REGULATIONS SECTION 18788 (3) (A) THROUGH (H)

The subsections below address not only the areas of change specified in the regulations, but also provide specific analyses regarding the continued adequacy of the planning documents in light of those changes, including a determination on any need for revision to one or more of the planning documents.

Section 4.1 Changes in Demographics in the County or Regional Agency

When preparing the RAIWMP Review Report, the county or regional agency must address at least the changes in demographics.

The following resources are provided to facilitate this analysis:

1. Demographic data, including population, taxable sales, employment, and consumer price index by jurisdiction for years up to 2006, are available at: https://www2.calrecycle.ca.gov/LGCentral/DiversionProgram/AdjustmentFactors. Data for years beyond 2006 can be found on the following websites:
    - Population: Department of Finance E-4 Historical Population Estimates for Cities, Counties, and the State
    - Taxable Sales: Board of Equalization
    - Employment: Employment Development Department Click on the link to Local Area Profile, select the county from the drop down menu, then click on the "View Local Are Profile" button.
    - Consumer Price Index: Department of Industrial Relations
2. The Demographic Research Unit of the California Department of Finance is designated as the single official source of demographic data for State planning and budgeting (e.g., find E-5 City/County Population and Housing Estimates under Reports and Research Papers and then Estimates).
3. The Department of Finance's Demographic Research Unit also provides a list of State Census Data Center Network Regional Offices.

Analysis

Upon review of demographic changes since 1990[1]

☒ The demographic changes since the development of the RAIWMP do not warrant a revision to any of the regional agency-wide planning documents. Specifically, minor changes in demographics do not affect the overall finding that the regional agency's landfill capacity, waste reduction initiatives, and recycling and composting programs are sufficient; therefore, the RAIWMP does not require revision at this time.

☐ These changes in quantities of waste and changes in permitted disposal capacity since the development of the RAIWMP warrant a revision to one or more of the planning documents. Specifically,_____. See Section 7 for the revision schedule(s).

[1] The year of the data included in the planning documents, which is generally 1990 or 1991.

Additional Analysis (optional)

Table 1: Changes in San Luis Obispo County Population

Population							
Year	**4/1/1996**	**4/1/2001**	**4/1/2006**	**4/1/2011**	**4/1/2016**	**4/1/2021**	**1/1/2025**
Population	228,546	251,619	260,551	271,058	280,024	283,111	279,337
% Increase / Decrease		10.09%	3.54%	4.03%	3.30%	1.10%	-1.33%

Source: https://dof.ca.gov/Forecasting/Demographics/Estimates/

Table 2: Changes in San Luis Obispo County Population by City/Town from 1990 to 2025

San Luis Obispo County	**1990**	**2000**	**2010**	**2015**	**2020**	**2025**	**% Change (2020 to 2025)**
Arroyo Grande	14,432	15,851	17,252	18,127	18,348	17,910	-2.39%
Atascadero	23,138	26,411	28,310	30,432	30,851	30,134	-2.32%
El Paso De Robles	18,583	24,297	29,793	31,068	31,426	31,061	-1.16%
Grover Beach	11,602	13,067	13,156	13,198	12,809	12,411	-3.11%
Morro Bay	9,664	10,350	10,234	10,545	10,528	10,404	-1.18%
Pismo Beach	7,669	8,551	7,655	8,006	8,068	7,804	-3.22%
San Luis Obispo	41,958	44,179	45,119	46,397	46,922	49,534	5.57%
Unincorporated	90,116	103,975	118,118	121,847	123,532	120,079	-2.80%
County Total	219,152	248,681	271,647	281,635	282,424	279,337	-1.09%

Source: https://dof.ca.gov/Forecasting/Demographics/Estimates/

Table 3: Changes in San Luis Obispo County Consumer Price Index from 2014 to 2024

Year	**Period**	**CPI**	**% Change**
2024	Annual	342	3.1
2023	Annual	331.8	3.9
2022	Annual	319.2	7.3
2021	Annual	297.4	4.2
2020	Annual	285.3	1.7
2019	Annual	280.6	3.0
2018	Annual	272.5	3.7
2017	Annual	262.8	2.9
2016	Annual	255.3	2.3
2015	Annual	249.6	1.5
2014	Annual	246.0	2.3

Source*:*

https://labormarketinfo.edd.ca.gov/cgi/databrowsing/localAreaProfileQSMoreResult.asp?menuChoice=localAreaPro&criteria=consumer+price+index&categoryType=economicindicators&geogArea=0601000000&area=San+Luis+Obispo+County&timeseries=consumer+price+indexTimeSeries

Section 4.2 Changes in Quantities of Waste within the County or Regional Agency; and Changes in Permitted Disposal Capacity and Waste Disposed in the County or Regional Agency

A number of tools to facilitate the analysis and review of such changes in the waste stream are available from the following CalRecycle sources:

1. Various statewide, regional, and local disposal reports are available at Recycling and Disposal Reporting: Reports List for years after 2019.
   a. CalRecycle's Disposal Reporting System tracks and reports the annual estimates of the disposal amounts for jurisdictions in California for years prior to 2019.
   b. CalRecycle's Waste Flow by Destination or Origin reports include solid waste disposal, export, and alternative daily cover for years prior to 2019. They show how much waste was produced within the boundaries of an individual city, or within all jurisdictions comprising a county or regional agency. These data also cover what was disposed at a particular facility or at all facilities within a county or regional agency.
2. The Waste Characterization Database provides estimates of the types and amounts of materials in the waste streams of *individual California jurisdictions* in 1999. For background information and more recent statewide characterizations, please see https://www2.calrecycle.ca.gov/WasteCharacterization/
3. CalRecycle's Countywide, Regionwide, and Statewide Jurisdiction Diversion Progress Report provides both summary and detailed information on compliance, diversion rates/50 percent equivalent per capita disposal target and rates, and waste diversion program implementation for all California jurisdictions. Diversion program implementation summaries are available at https://www2.calrecycle.ca.gov/LGCentral/DiversionProgram

Together, these reports help illustrate changes in the quantities of waste within the county or regional agency as well as in permitted disposal capacity. This information also summarizes each jurisdiction's progress in implementing the Source Reduction and Recycling Element (SRRE) and complying with the 50 percent diversion rate requirement (now calculated as the 50 percent equivalent per capita disposal target), see Per Capita Disposal and Goal Measurement (2007 and Later) for details

☒ The county or regional agency (if it includes the entire county) continues to have adequate disposal capacity (i.e., equal to or greater than 15 years).

☐ The regional agency does not have 15 years remaining disposal capacity within its physical boundaries, but the Siting Element does provide a strategy[2] for obtaining 15 years remaining disposal capacity.

[2] Such a strategy includes a description of the diversion or export programs to be implemented to address the solid waste capacity needs. The description shall identify the existing solid waste disposal facilities, including those outside of the county or regional agency, which will be used to implement these programs. The description should address how the proposed programs shall provide the county or regional agency with sufficient disposal capacity to meet the required minimum of 15 years of combined permitted disposal capacity.

☐ The regional agency does not have 15 years remaining disposal capacity and the Siting Element does not provide a strategy[2] for obtaining 15 years remaining disposal capacity. See Section 7 for the revision schedule(s).

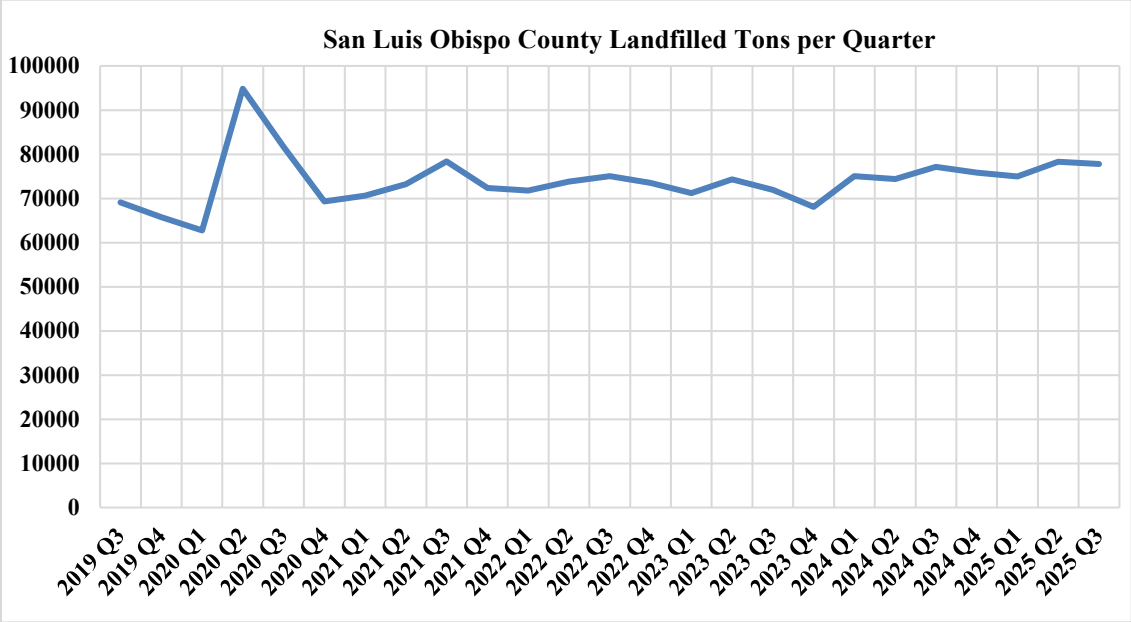
Analysis

☒ These changes in quantities of waste and changes in permitted disposal capacity since the development of the RAIWMP does not warrant a revision to any of the regional agency wide planning documents. Specifically, the regional agency retains adequate disposal capacity equal to or exceeding 15 years. Enhanced compaction technologies, combined with sustained waste diversion programs, continue to preserve and extend the operational capacity of the County's landfills.

☐ These changes in quantities of waste and changes in permitted disposal capacity since the development of the RAIWMP warrant a revision to one or more of the planning documents. Specifically,_____. See Section 7 for the revision schedule(s).

Additional Analysis (optional)

Table 4: Quarterly Disposal Tons at San Luis Obispo County Landfills 2019 to 2025



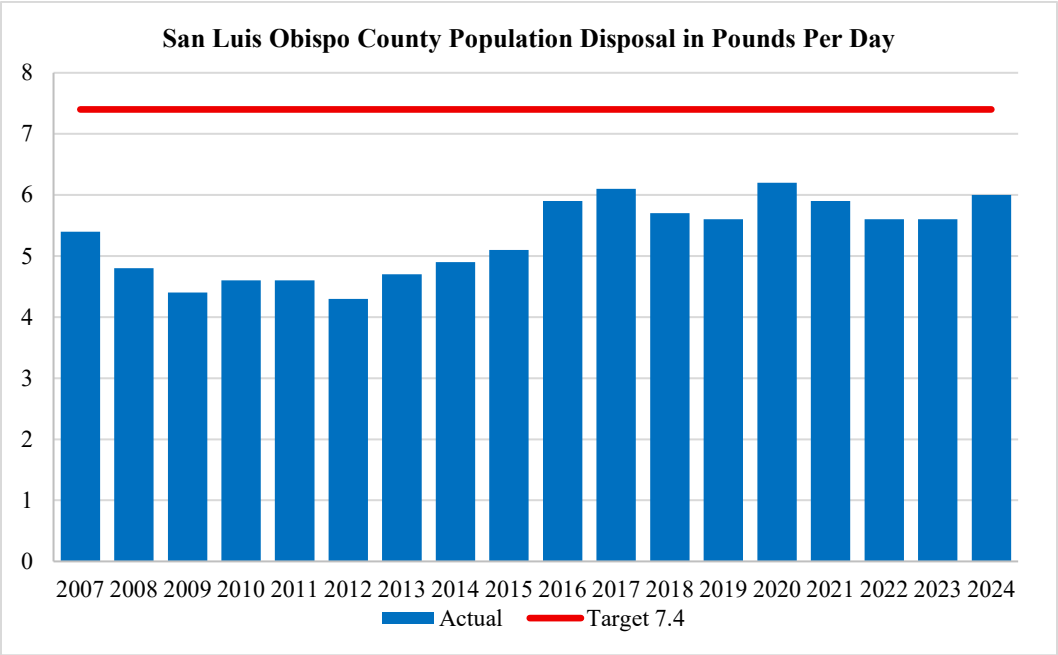
*Data includes all 3 landfills in San Luis Obispo County combined

Source: RDRS Report 1: Overall Jurisdiction Tons for Disposal and Disposal Related Uses

Estimated remaining disposal capacity at the 3 operational landfills located in San Luis Obispo County:

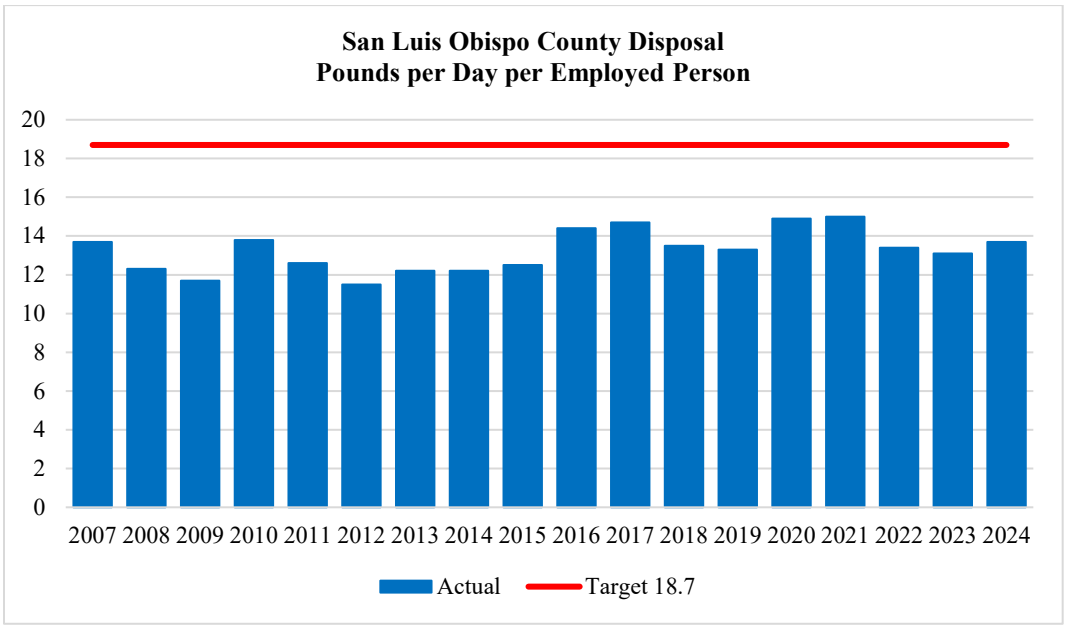
- Paso Robles Landfill = 42.5 years
- Chicago Grade Landfill = 30.1 years
- Cold Canyon Landfill = 39.6 years

Table 5: San Luis Obispo County Pounds per Day per Person of Disposal at Landfills



Source: *https://www2.calrecycle.ca.gov/LGCentral/AnnualReporting/DiversionDisposal*

Table 6: San Luis Obispo County Pounds per Day per Person Employed of Disposal at Landfills



Source: *https://www2.calrecycle.ca.gov/LGCentral/AnnualReporting/DiversionDisposal*

Section 4.3 Changes in Funding Source for Administration of the Siting Element (SE) and Summary Plan (SP)

Since the approval of the RAIWMP or the last Five-Year RAIWMP Review Report (whichever is most recent), the regional agency experienced the following significant changes in funding for the SE or SP:

Analysis

☒ There have been no significant changes in funding for administration of the SE and SP or the changes that have occurred do not warrant a revision to any of the regional agency wide planning documents. Specifically, there have been no significant changes in funding for administration of the SE and SP.

☐ These changes in funding for the administration of the SE and SP warrant a revision to one or more of the regional agency wide planning documents. Specifically,_____. See Section 7 for the revision schedule(s).

Additional Analysis (optional)

Section 4.4 Changes in Administrative Responsibilities

The regional agency experienced significant changes in the following administrative responsibilities since the approval of the RAIWMP or the last Five-Year RAIWMP Review Report (whichever is most recent):

Analysis

☒ There have been no significant changes in administrative responsibilities or the changes in administrative responsibilities do not warrant a revision to any of the planning documents. Specifically, there has been no significant impact on the implementation or planning of the programs listed in the RAIWMP. As a result, no revisions to the planning documents are warranted.

☐ These changes in administrative responsibilities warrant a revision to one or more of the planning documents. Specifically, _____. See Section 7 for the revision schedule(s).

Additional Analysis (optional)

The Jurisdiction of San Luis Obispo County withdrew from the San Luis Obispo County Integrated Waste Management Authority on November 15, 2021, and then rejoined the regional agency again on February 1, 2024. These moves did not have any impact on the implementation or planning of the programs listed in the RAIWMP.

Section 4.5 Programs that Were Scheduled to Be Implemented, But Were Not

This section addresses programs that were scheduled to be implemented, but were not; why they were not implemented; the progress of programs that were implemented; a statement as to whether programs are meeting their goals; and if not, what contingency measures are being enacted to ensure compliance with Public Resources Code Section 41751.

1. Progress of Program Implementation
   a. SRRE and Household Hazardous Waste Element (HHWE)
      ☒ All program implementation information has been updated in the CalRecycle Electronic Annual Report (EAR), including the reason for not implementing specific programs, if applicable.
      ☐ All program implementation information has not been updated in the EAR. Attachment _____ lists the SRRE and/or HHWE programs selected for implementation, but which have not yet been implemented, including a statement as to why they were not implemented.

b. Nondisposal Facility Element (NDFE)
- ■ There have been no changes in the use of nondisposal facilities (based on the current NDFEs and any amendments and/or updates).
- ☐ Attachment _____ lists changes in the use of nondisposal facilities (based on the current NDFEs).

c. Countywide Siting Element (SE)
- ■ There have been no changes to the information provided in the current SE.
- ☐ Attachment _____ lists changes to the information provided in the current SE.

d. Summary Plan
- ■ There have been no changes to the information provided in the current SP.
- ☐ Attachment _____ lists changes to the information provided in the current SP.

2. Statement regarding whether Programs are Meeting their Goals
- ■ The programs are meeting their goals.
- ☐ The programs are not meeting their goals. The discussion that follows in the analysis section below addresses the contingency measures that are being enacted to ensure compliance with PRC Section 41751 (i.e., specific steps are being taken by local agencies, acting independently and in concert with _____, to achieve the purposes of the California Integrated Waste Management Act of 1989) and whether the listed changes in program implementation necessitate a revision to one or more of the planning documents. _____

Analysis
- ■ The aforementioned changes in program implementation do not warrant a revision to any of the planning documents. Specifically, implementation of both new and existing diversion programs is aimed at meeting the goals of the RAIWMP.
- ☐ Changes in program implementation warrant a revision to one or more of the planning documents. Specifically, _____. See Section 7 for the revision schedule(s).

Additional Analysis (optional)

Section 4.6 Changes in Available Markets for Recyclable Materials

The regional agency experienced changes in the following available markets for recyclable materials since the approval of the RAIWMP or the last Five-Year RAIWMP Review Report (whichever is most recent):

Analysis
- ■ There are no significant changes in available markets for recycled materials to warrant a revision to any of the planning documents. Specifically, despite recent changes in international market conditions which were largely addressed in the 2021 Report, markets have largely stabilized which have led to a relatively stable recovery of recyclables. The regional agency continues to promote source reduction and the use of products with viable recycling markets.
- ☐ Changes in available markets for recycled materials warrant a revision to one or more of the planning documents. Specifically, _____. See Section 7 for the revision schedule(s).

Additional Analysis (optional)

Section 4.7 Changes in the Implementation Schedule

The following addresses changes to the region agency's implementation schedule that are not already addressed in Section 4.5:

Analysis

☒ There are no significant changes in the implementation schedule to warrant a revision to any of the planning documents. Specifically, the regional agency continues to implement all programs listed in the planning documents.

☐ Changes in the implementation schedule warrant a revision to one or more of the planning documents. Specifically, _____.

Additional Analysis (optional)

Table 7: San Luis Obispo County Integrated Wase Management Authority Program List:

	Component	Program
1	Composting	Commercial Organics Recycling
2	Composting	Residential Curbside Greenwaste Collection
3	Composting	Residential Self-haul Greenwaste
4	Composting	Commercial On-Site Greenwaste Pick-up
5	Composting	Commercial Self-Haul Greenwaste
6	Composting	Food Waste Composting
7	Facility Recovery	MRF
8	Facility Recovery	Landfill
9	Facility Recovery	Composting Facility
10	Facility Recovery	Alternative Daily Cover
11	HHW	Electronic Waste
12	HHW	Permanent Facility
13	HHW	Mobile or Periodic Collection
14	HHW	Curbside Collection
15	HHW	Waste Exchange
16	HHW	Education Programs
17	Policy Incentives	Product and Landfill Bans
18	Policy Incentives	Economic Incentives
19	Policy Incentives	Ordinances
20	Public Education	Electronic (radio, TV, web, hotlines)
21	Public Education	Print (brochures, flyers, guides, news articles)
22	Public Education	Outreach (tech assistance, presentations, awards, fairs, field trips)
23	Public Education	Schools (education and curriculum)
24	Recycling	Commercial On-Site Pickup
25	Recycling	Special Collection Events
26	Recycling	Other Recycling

27	Recycling	Residential Curbside
28	Recycling	Residential Drop-Off
29	Recycling	Residential Buy-Back
30	Recycling	Commercial Self-Haul
31	Recycling	School Recycling Programs
32	Recycling	Government Recycling Programs
33	Recycling	Special Collection Seasonal (regular)
34	Source Reduction	Xeriscaping/Grasscycling
35	Source Reduction	Backyard and On-Site Composting/Mulching
36	Source Reduction	Business Waste Reduction Program
37	Source Reduction	Procurement
38	Source Reduction	Government Source Reduction Programs
39	Source Reduction	Material Exchange, Thrift Shops
40	Special Waste Materials	Sludge (sewage/industrial)
41	Special Waste Materials	Tires
42	Special Waste Materials	White Goods
43	Special Waste Materials	Scrap Metal
44	Special Waste Materials	Wood Waste
45	Special Waste Materials	Concrete/Asphalt/Rubble

Source: https://www2.calrecycle.ca.gov/LGCentral/DiversionProgram/slcp/capacityplanning/recycling/JurisdictionSummary

Note: Consider for each jurisdiction within the county or regional agency the changes noted in Sections 4.1 through 4.7 and explain whether the changes necessitate revisions to any of the jurisdictions' planning documents.

SECTION 5.0 OTHER ISSUES OR SUPPLEMENTARY INFORMATION (optional)

The following addresses any other significant issues/changes in the regional agency and whether these changes affect the adequacy of the RAIWMP to the extent that a revision to one or more of the planning documents is needed.

N/A

Analysis

SECTION 6.0 ANNUAL REPORT REVIEW

☒ The Annual Reports for each jurisdiction in the regional agency have been reviewed, specifically those sections that address the adequacy of the RAIWMP elements. No jurisdictions reported the need to revise one or more of these planning documents.

☐ The Annual Reports for each jurisdiction in the regional agency have been reviewed, specifically those sections that address the adequacy of the CIWMP (or RAIWMP) elements. The following jurisdictions reported the need to revise one or more of these planning documents, as listed.

Analysis

The discussion below addresses the regional agency's evaluation of the Annual Report data relating to planning document adequacy and includes determination regarding the need to revise one or more of the documents:

Based on the RAIWMP five-year review process, a review of summary information from the previous five years was reviewed and found to be accurate and current. Electronic Annual Reports submitted by the San Luis Obispo County Integrated Waste Management Authority were reviewed, with specific emphasis on sections addressing the adequacy of the RAIWMP elements. Based on this review, the regional agency has not identified the need to revise any of its planning documents at this time.

SECTION 7.0 REVISION SCHEDULE (if required)

N/A

May 13, 2026

To: Coby Skye, Executive Director
San Luis Obispo County Integrated Waste Management Authority

Subject: Local Task Force Comments on the Regional Agency Integrated Waste Management Plan (RAIWMP) Five-Year Review

Dear Coby,

The San Luis Obispo County Integrated Waste Management Authority Board of Directors, acting as the Local Task Force, has reviewed the Regional Agency Integrated Waste Management Plan (RAIWMP) as part of the Five-Year Review process.

Based on our review, the Local Task Force finds that minor changes in regional demographics do not affect the overall conclusions of the RAIWMP. Specifically, current and projected landfill capacity, together with existing waste reduction initiatives and recycling and composting programs, remain adequate to meet the region's solid waste management needs and to comply with applicable state requirements.

Accordingly, the Local Task Force concurs with the conclusion that the RAIWMP remains accurate, sufficient, and effective**,** and that no revisions to the RAIWMP are required at this time.

The Local Task Force appreciates the continued coordination among participating jurisdictions and encourages ongoing monitoring of population trends, waste generation, and program performance to ensure the region remains well positioned to meet future solid waste management obligations.

Respectfully,

James Guthrie
President

San Luis Obispo County Integrated Waste Management Authority Board of Directors
Acting as the Local Task Force, San Luis Obispo, California

Item No. 15
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **San Luis Obispo County Integrated Waste Management Authority Strategic Plan (2026-2030)**

BACKGROUND:

The Board of Directors adopted the 2021-2025 San Luis Obispo County Integrated Waste Management Authority (IWMA) Strategic Plan in January of 2021, as developed by HF&F. In 2025, the Board established a three-member Ad Hoc Strategic Planning Committee to guide the development of an updated Five-Year Strategic Plan. IWMA staff and the Committee developed a discussion draft for a new Strategic Plan and set out to solicit feedback from stakeholders. This included convening stakeholder meetings, engaging with representative groups and associations, and publicizing opportunities to provide comments online and in person.

Stakeholder groups and their comments were organized into the following five categories:

1. Local Jurisdiction and Public Agency
2. Waste Hauler and Facility Operator
3. Schools and Education
4. Manufacturer, Retailer and Local Business
5. Non-profit, Community and Public

Each of the meetings and comments received are summarized on the IWMA's website. Highlights of the comments include:

1. Compliance support should be proactive and educational - Stakeholders value IWMA's role in proactive outreach, technical assistance, and education before enforcement, and requested clearer access to jurisdiction level compliance data.
2. Expanded and more targeted outreach and education - Stakeholders urged for a diversification of outreach methods, with more targeted outreach towards multi-family housing. Expansion of education efforts was also highlighted including an emphasis on higher education and hands-on experiences such as facility tours.
3. Greater regional collaboration - Stakeholders requested regional templates and earlier IWMA participation in planning and development discussions.

4. Actionable data and equitable technical support - Jurisdictions were interested in more data to support decision making. Smaller agencies emphasized the need for tailored and equitable technical assistance and resources.
5. Regional, non-competitive funding is preferred - Competitive grants, match requirements, and administrative burden are barriers. Stakeholders support IWMA-led regional grant approaches that equitably benefit all members.
6. Illegal dumping is a growing concern - Residents and stakeholders identified illegal dumping as an increasing problem and requested improved access to disposal options such as take-back days, cleanups, and vouchers.

IWMA staff compiled this feedback into a final draft Strategic Plan document, reviewed and further refined by the Ad-hoc Strategic Planning Committee. The result is the draft 2026-2030 Strategic Plan presented to the Board today.

RECOMMENDATION:

Review, discuss, and approve the SLO County Integrated Waste Management Authority Five-Year Strategic Plan (2026-2030) and direct the Executive Director and staff to implement the goals and objectives outlined in the Plan and align future budget priorities accordingly.

FISCAL IMPACT:

Future IWMA Budgets will reflect the goals and objectives outlined in the Strategic Plan.

ATTACHMENTS:

A. Draft IWMA Five-Year Strategic Plan (2026-2030)



San Luis Obispo County
Integrated Waste Management Authority

DRAFT

Strategic Plan 2026–2030

Adopted _____

Background

The San Luis Obispo County Integrated Waste Management Authority (IWMA) is a Joint Powers Authority formed in 1994 in response to AB 939 by the County of San Luis Obispo, the Cities, and Community Service Districts (CSDs). The IWMA is governed by a 9-member Board of Directors elected to represent each of our 20 member agencies. The IWMA works collaboratively with waste haulers and our member agencies to implement successful solid waste and hazardous waste recycling programs, serving a population of over 282,000.

This Five Year Strategic Plan presents the agency's Mission, Vision and Values, and details the goals and objectives the agency will pursue over the next five years.

Mission Statement

Our Mission is to make continuous progress towards reducing waste in San Luis Obispo County, to ensure our member agencies fully comply with state waste and recycling policy. We achieve our mission through practical, cost-effective programs, education, and technical support in collaboration with our member agencies.

Vision Statement

Reducing waste to preserve and enhance a safe and healthy environment in San Luis Obispo County.

Values

1. Community Education
2. Stewardship
3. Fiscal responsibility
4. Transparency
5. Collaboration & Empowerment
6. Innovation

Goals, Objectives, and Performance Indicators

Goal 1: Maintain Compliance

Proactively support all member agencies in achieving and maintaining compliance with state waste and recycling regulations, with an emphasis on prevention.

Objective 1:1: Regulatory Expertise – Serve as a clearinghouse for waste and recycling policies and regulations, and ensure all member agencies maintain compliance with applicable requirements, including reporting on behalf of the region. This includes California's waste reduction mandate (AB 939, 1989) and organic waste reduction regulations (SB 1383, 2016).

Objective 1.2: New Regulatory Analysis – Track new laws and communicate regulatory changes to member agencies and the public through technical assistance and awareness campaigns. This includes new initiatives for reducing plastic packaging (SB 54, 2022) and diverting waste at restaurants and special events.

Objective 1.3: Proactively Avoid Penalties – Develop thoughtful, targeted outreach and education in collaboration with member agencies and our partners to inform affected residents and businesses of existing requirements and new regulations as they emerge, with the goal of avoiding fines, penalties or notices of noncompliance for our region.

Performance Indicators:

- *All member agencies in full compliance*
- *No Notices of Violation or formal enforcement actions issued*
- *Number of proactive compliance outreach activities conducted annually*

Goal 2: Plan for Regional Programs and Infrastructure

Ensure the region has ample and sustainable capacity to meet long-term waste diversion and disposal needs, through coordinated infrastructure planning and strategic implementation of waste reduction programs.

Objective 2.1: Coordinated Countywide Planning – Maintain and update the Countywide Integrated Waste Management Plan and related elements and reports in coordination with our member agencies and regional partners. Design the collective programs and infrastructure that will ensure sufficient waste disposal and diversion capacity is available now and into the future.

Objective 2.2: Hazardous Waste Management – Maintain an efficient and cost-effective network of facilities and programs that allows residents to properly dispose of household hazardous waste. Provide a convenient option for small businesses and public agencies to leverage this network to cost effectively dispose of small quantities of hazardous waste. Maximize opportunities to provide convenient retail take back options for these products, facilitate safe reuse of products, and encourage product manufacturers to actively participate in the collection and recycling of their products.

Objective 2.3: Enhanced Data Collection – Gather local and regional waste and recycling data to evaluate program effectiveness and support enhanced outreach and education, including regular waste characterization studies to better understand waste generation and disposal by sector and community.

Objective 2.4: Quality of Life – Provide coordination and support for infrastructure, programs and policies that prevent illegal dumping and litter and otherwise fosters the region's high quality of life.

Objective 2.5: Leverage SB 54 Resources – Lead the region's engagement in navigating SB 54 (2022, the Plastic Pollution Prevention and Packaging Producer Responsibility Act) to maximize infrastructure and program funding allocated to our region, as the Producer Responsibility Organization implements the law to reduce plastic packaging and promote source reduction and reuse/refill for packaging.

Performance Indicators:

- *Residents and businesses in San Luis Obispo County have sufficient transfer, processing, and disposal capacity to meet expected demand over a 15-year planning period*
- *Member agencies adopt consistent regional policies and programs*
- *Active stakeholder participation in regional infrastructure planning efforts*

Goal 3: Provide Technical Support and Resources to Members

Strengthen member capacity through shared data, reporting tools, training, and equitable technical assistance tailored to agency size and resources.

Objective 3.1: Engagement with Member Agencies – Provide technical assistance and share timely information to all member agencies, on an as-needed basis as well as through regular meetings, for communication, collaboration, and improved decision making. This includes resources for major initiatives such as SB 1383 and SB 54.

Objective 3.2: Provide Regional Support – Identify the unique needs of each member agency, and tailor support and resources based on those needs.

Objective 3.3: Best Practices – Leverage local and regional data to provide examples and templates of best practices for programs and initiatives to support local implementation. This can include effective grant-funded projects to reduce waste, sample language for local hauler agreements, or standards for waste and recycling enclosures.

Objective 3.4: Implementation Resources – Establish a task force to develop recommendations for dedicated support and resources for member agencies to implement proven and effective programs and projects.

Performance Indicators:

- *Use of shared reporting platforms (e.g., SMART1383, RDRS)*
- *Equitable distribution of technical assistance across member agencies*
- *Member satisfaction with quality and usefulness of support*

Goal 4: Empower Through Outreach and Education

Deliver inclusive, multidisciplinary outreach and education that fosters a culture of stewardship by building public trust, increasing participation, reducing contamination, and increasing the resiliency of local waste systems.

Objective 4.1: Diversify Outreach – Use a variety of outreach channels to engage with a broader audience of SLO County residents and visitors by increasing their exposure to key messaging and connecting with their community priorities and values.

Objective 4.2: Marketing and Communications – Increase IWMA staff expertise in behavior-change marketing and seek out technical support to improve the efficacy of outreach campaigns and initiatives, particularly with hard-to-reach customers such as visitors, students, part-time residents and multi-family residents.

Objective 4.3: Engage with TK-12 Schools – Establish regular communication and collaboration channels between the IWMA and TK-12 schools to support district-level diversion efforts.

Objective 4.4: Engage with Higher Education – Increase communication and collaboration with higher education institutions to support research, economic and workforce development, and consistent outreach messaging.

Objective 4.5: Branding – Establish an IWMA brand for ease of communication, and implement an updated brand toolkit to increase recognition and awareness among SLO County residents and visitors.

Performance Indicators:

- *Reduction in contamination rates by sector*
- *Engagement with media through outreach campaigns*
- *Expanded partnerships with schools, higher education, and multifamily housing*
- *Participation in tours, events, community cleanups and other public-facing activities*

Goal 5: Maximize Grant Funding to Our Region

Prioritize, secure and successfully administer targeted and regional funding opportunities that equitably benefit all member agencies and align with our mission.

Objective 5.1: Maximize Non-Competitive Grants – Ensure IWMA and member agencies receive and make full use of all non-competitive grant funds available to our region.

Objective 5.2: Target Discretionary Grants – Identify the most well-aligned competitive grants to pursue that would advance IWMA's mission and support our member agencies while minimizing commitments that may detract from the benefits of a grant program.

Objective 5.3: Protect Local Resources – Identify and secure other public and private funding sources that further advance our mission and reinforce fiscal responsibility.

Performance Indicators:

- *Total grant funds secured annually*
- *Number of agencies benefiting from IWMA-administered projects*
- *Local match or administrative cost/benefit*

Item No. 16
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Introduce, by Title Only, Ordinance No. 2026-1 An Ordinance of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority to Provide Informal Bidding Procedures Under the California Uniform Public Construction Cost Accounting Act**

BACKGROUND:

At the March 11, 2026 meeting, the Board adopted Resolution No. 2026-03-02, subjecting itself to the California Uniform Public Construction Cost Accounting Procedures to streamline informal bidding for public construction projects up to $220,000, the current statutory limit. The Ordinance being introduced and under consideration by the Board today formalizes the informal bidding procedures outlined in Public Contract Code section 22000, et seq. and their use by the IWMA. This is an introduction and first reading, by title only, of the Ordinance. A second reading and adoption, should the Board so choose, will occur at the next regular meeting.

Under the Ordinance, at least once per calendar year, IWMA staff will establish a new list or update its existing list of qualified contractors by transmitting written notice to all construction trade journals designated for IWMA under Section 22036. The notice must invite all licensed contractors to submit the name of their firms to IWMA for inclusion on its list of qualified bidders for the following twelve (12) months.

When the IWMA is ready to begin a public construction project with a cost between $75,000 and $220,000, it must transmit a notice inviting informal bids to all qualified contractors on its list of qualified contractors which are licensed to perform the category of work to be bid.

Contracts will be awarded to the lowest responsible bidder consistent with the “Approving Authority” section of the current IWMA Policy F-1 Authority to Enter into Contracts and Expend Approved Funds.

RECOMMENDATION:

Staff recommend that the Board introduce Ordinance No. 2026-1, establishing informal bidding procedures under the California Uniform Public Construction Cost Accounting Act (CUCCAC), and place the Ordinance on the next regular Board agenda for adoption.

FISCAL IMPACT:

There will be minimal costs associated with mandatory publishing of the Ordinance.

ATTACHMENTS:

A. Ordinance No. 2026-1 An Ordinance of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority to Provide Informal Bidding Procedures Under the California Uniform Public Construction Cost Accounting Act

ORDINANCE NO. 2026-1

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY TO PROVIDE INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT
(Section 22000, et seq. of the Public Contract Code)

WHEREAS, the Uniform Public Construction Cost Accounting Act (Public Contracting Code Section 22000 et seq., the "Act"), establishes a uniform cost accounting standard for public project construction work performed or contracted by local public agencies; and

WHEREAS, the San Luis Obispo County Integrated Waste Management Authority ("IWMA") adopted Resolution No. 2026-03-02, on March 11, 2026, subjecting itself to the Uniform Public Construction Cost Accounting Procedures and desires to now adopt the necessary informal bidding procedures by ordinance as required by Public Contract Code Section 22034;

The Board of Directors of San Luis Obispo County Integrated Waste Management Authority ("IWMA") ordains as follows:

SECTION 1. Informal Bid Procedures.

Public projects, as defined by the Act and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

SECTION 2. Contractors List.

The Executive Director shall comply with the requirements of Public Contract Code Section 22034 and is authorized to develop and maintain a list of contractors in accordance with the provisions of Section 22034 and criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission. Where it is appropriate to provide for pre-qualification, the Executive Director may develop and maintain appropriate pre-qualification packets for different levels and/or categories of work.

SECTION 3. Notice Inviting Informal Bids.

Where a public project is to be performed which is subject to the provisions of this Ordinance, a notice inviting informal bids shall be circulated using one or both of the following alternatives:

A. Notices inviting informal bids may be mailed, faxed, or emailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section 2.
B. Notices inviting informal bids may be mailed, faxed, or emailed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with section 22036 of the Public Contract Code. Additional

contractors and/or construction trade journals may be notified at the discretion of the IWMA, provided however:

i. If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids. All notices to contractors and construction trade journals pursuant to this section shall be completed not less than 10 calendar days before bids are due.

SECTION 4. Award of Contracts.

A. The IWMA Board of Directors will award informal contracts in the amount not to exceed the amount set forth in Section 22032(b) of the Public Contract Code, as amended from time to time.
B. The Board of Directors may, by adoption of a resolution by a four-fifths vote, award the contract, at the amount set forth in Section 22034(d) of the Public Contract Code, as amended form time to time, to the lowest responsible bidder, if it determines the cost estimate of the IWMA was reasonable.
C. Award of contracts without the necessity of informal bidding pursuant to the amounts and mechanisms set forth under section 22032(a) of the Public Contract Code, as amended from time to time, are authorized consistent with the "Approving Authority" section of the IWMA Policy F-1 Authority to Enter into Contracts and Expend Approved Funds, as it may be amended.

SECTION 5. Severability.

If any section, subsection, sentence, clause, phrase or word of this Ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Directors of the San Luis Obispo County Integrated Waste Management Authority hereby declares it would have passed and adopted this Ordinance and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 6. Effective Date.

This Ordinance shall be effective 30 days from and after the date of its passage.

SECTION 7. Publication Process.

This ordinance, or a summary of it, shall be published at least once 5 days before adoption and at least once before the expiration of 15 days after its passage in a newspaper of general circulation published in the County of San Luis Obispo, together with the names of members voting for and against the same.

The foregoing Ordinance was introduced, and the title thereof read, at the regular meeting of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority held on May 13, 2026, and further reading was waived by a majority vote of those directors present.

On a motion by Director _____, seconded by Director _____, the foregoing Ordinance was **APPROVED and ADOPTED** by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority this ____ day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSENT:

_____
Jim Guthrie, Board President
San Luis Obispo County
Integrated Waste Management Authority

ATTEST: _____
Janet Weldon, IWMA Board Clerk

APPROVED AS TO FORM:

_____
Linda Somers Smith, IWMA Counsel

Item No. 17
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **San Luis Obispo County Air Pollution Control District Grant Agreement for the Installation of an Electric Vehicle Charging Station at the Integrated Waste Management Authority Office**

BACKGROUND:

The San Luis Obispo County Air Pollution Control District (APCD) is a local public agency offering programs to reduce air pollution and assist SLO County in reaching outdoor air quality standards. The APCD SLO County EV Infrastructure Program provides funding for the installation of electric vehicle charging stations (EVCS).

SLO IWMA submitted an application for grant funding in early 2026 for the installation of one Dual-Port Level 2 ChargePoint EVCS at the IWMA office. On April 8, 2026, we were notified that the APCD approved our grant application and based on our location the grant would reimburse 100% of eligible costs for the proposed EVCS. The APCD identified that $81,010 of the project's total cost of $87,800 was eligible for reimbursement, based on a detailed quote from AES Alpha which was required for the grant application.

The total project cost includes all costs associated with the installation of the charging system, including a full property survey of the IWMA's office, installation of a new electrical meter, restriping of our assigned parking spaces in compliance with the Americans with Disabilities Act, all necessary permits and coordination with PG&E, as well as the first year of ChargePoint Assure warranty and commercial internet connectivity. The warranty will cover any necessary repairs and maintenance for the system and will be maintained by the IWMA after the first year.

The station will initially be made available only to IWMA employees. Currently, two IWMA employees own plug-in vehicles, and additional staff have expressed interest in purchasing a plug-in vehicle in the next 3 years. Before allowing public access, potential usage and impact on parking would be assessed. End users, whether employees or the public, would be responsible for payment of the unsubsidized cost of energy used when charging their vehicles.

RECOMMENDATION:

Authorize Executive Director to accept an $81,010 grant from the SLO County Air Pollution Control District to fund the installation of an electric vehicle charging station at the Integrated Waste Management Authority office, subject to review by legal counsel.

FISCAL IMPACT:

- $6,790 for the installation of the EVCS, net approved grant reimbursement
- Future costs for warranty maintenance, approximately $35/month
- Future costs for connectivity, approximately $30/port/month

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ATTACHMENTS:

A. Award Letter for Electric Vehicle Infrastructure Project
B. Draft Agreement for APCD SLO County EV Infrastructure Program Grant
C. Project Quote from AES Alpha Electrical Service

SLO COUNTY apcd | Air Pollution Control District
San Luis Obispo County

VIA EMAIL ONLY

April 8, 2026

Coby Skye
555 Churro Street
San Luis Obispo, CA 93405
cskye@iwma.com

SUBJECT: Award Letter for Electric Vehicle Infrastructure Project ID IWMA_2026_EV Installation of one (1) Dual-Port Level 2 ChargePoint Charger at the IWMA office in San Luis Obispo.

Dear Coby Skye:

Application Status

Thank you for your application for the above referenced project, received under the Community Air Protection Program by the San Luis Obispo County Air Pollution Control District (APCD) on February 13, 2026. The APCD has deemed your application complete on April 7, 2026.

Funding

The current program guidelines stipulate that privately used infrastructure project located within the AB-617 low-income communities may qualify for up to 100% of eligible costs. The APCD evaluated this project using the application information and quotations for the installation of one (1) Dual-Port Level 2 ChargePoint Charger which shows a total eligible price of $81,010.00. The APCD's evaluation determined that the total award amount is **$81,010.00**, which is less than or equal to the 100% of the eligible electric vehicle infrastructure project costs.

You have 10 days after receiving this letter to inform the APCD, if you wish to accept this grant offer. You may contact us by telephone, fax, mail, or reply to Tom Hickey via email.

Grant Agreement

If you accept this award offer, the APCD will send you a Grant Agreement (contract) for you to review, sign, and return for final authorization by the APCD. **Note: No work can begin (no order or deposit can be placed) on this project until the contract is signed by all parties and is effective. The APCD will notify you when the Grant Agreement is effective.**

Additional Application Requirements (if you accept the award offer):

1. UCC-1 Financing Statement: To protect its financial interest, the APCD will perfect its lien against the funded equipment through a UCC-1 financing statement filed with the Secretary of State of California for the duration of the term of the grant agreement.
2. Building Permits: Before work commences on the project, the applicant must obtain all required land use permits from agencies needed to install and operate the installation. The installation must comply with all applicable rules and regulations, including the Americans with Disabilities Act (e.g. EV Charging Station ADA parking requirements). A copy of the finalized building permit must be provided to the APCD before the grant project is paid.
3. Availability of Utilities: If requested by the APCD and required for the operation of the equipment, the applicant must be able to provide documentation that power is being provided to the site (e.g. application, payment to the local utility company for power installation, or contract). Applicants are encouraged to contact the utility company as early as possible in the planning process.

Installation of Equipment & Post-Inspection (after the Grant Agreement is signed)

After the Grant Agreement is executed, project work may begin which may include ordering and installing equipment, placing deposits, making financing and payment arrangements, etc. Project financing, if any, must be completed through a conventional loan. When the new equipment is installed, the APCD will meet with you at a predetermined time and location to do the following:

- Verify and document that the project is operational by connecting a vehicle or equipment to the charging stations; and
- Take photos of the equipment, which includes equipment model and serial numbers, to keep in your project file.
  Note: To document any equipment inspections or audits for this project, APCD staff will take photographs/videos of your equipment. APCD staff may request that you be the subject in promotional photos/videos with your new equipment. As the subject of these photos/videos, the project grant agreement will grant the APCD or their designee(s) the right to use and publish photos/videos for editorial or advertising purposes without compensation or restrictions. Should you not wish to be the subject of the photos/videos with your new equipment, you will have the ability to "opt-out" at the post-inspection.

Grant Award Payment

Payment of the grant award will be made as a reimbursement to you after the equipment is purchased and installed, passes APCD post-inspection, and the APCD receives all the required documentation. In order to process your grant award

payment, before or after you take delivery of your equipment, please provide the following documentation:

- A copy of the sales invoice from the contractor/dealer to you for the installation and equipment, identifying the equipment by serial number;
- An invoice from you to the APCD requesting payment in the amount of your grant award; and
- A copy of the finalized building permit; signed by the appropriate building official.

After the above grant award payment documentation is received, the **APCD will issue an award check to you within 30 days.**

Future Requirements

Each year, on the anniversary of the post-inspection and for the duration of the project life, you will be required to send the APCD a brief annual report to include:

1. Qualitative description of private uses.
2. Annual usage per charger (e.g. kilowatt-hour) and the number of plug-in events.
3. Any unscheduled downtime, to include duration and causes.

We appreciate your efforts to voluntarily implement emission reduction strategies that result in cleaner air for all to enjoy. Please call me at 805-781-4247 if you have any questions about your project.

Sincerely,

Tom Hickey

TOM HICKEY
Air Quality Specialist

GRANT AGREEMENT

BETWEEN

SAN LUIS OBISPO COUNTY AIR POLLUTION CONTROL DISTRICT

and

SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY

This Agreement is made and entered into this _____ day of_____, 2026, by and between the SAN LUIS OBISPO COUNTY AIR POLLUTION CONTROL DISTRICT (APCD), an air pollution control district formed pursuant to the laws of the State of California and SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY (IWMA).

WITNESSETH

WHEREAS, APCD promotes emission reduction programs under cooperative agreements with eligible applicants to reduce public exposure to ozone precursors and toxic diesel particulate matter and to reduce greenhouse gas emissions; and

WHEREAS, the APCD Board of Directors (Board) authorized APCD to implement incentive program funds (Program) for surplus emission reduction projects under the applicable Request for Proposals; and

WHEREAS, this grant project is part of California Climate Investments, a statewide program that puts Cap-and-Trade dollars to work reducing GHG emissions, strengthening the economy, and

improving public health and the environment, particularly in disadvantaged and low-income communities; and

WHEREAS, APCD solicited qualifying grant proposals (Grant Proposals) for Program funding through the issuance of a request for proposals for the Program; and

WHEREAS, APCD staff evaluated submitted Grant Proposals using established evaluation criteria from applicable guidelines (e.g. California Air Resources Board (CARB) Community Air Protection (CAP) Incentives Guidelines, the CARB Carl Moyer Program Guidelines, the Funding Agricultural Replacement Measures for Emission Reductions (FARMER), the CARB Funding Guidelines for Agencies that Administer California Climate Investments, and associated program advisories, mail-outs, and CARB Board direction, collectively, (Program Guidelines)); and

WHEREAS, Contractor has proposed a project that meets the eligibility criteria established by the applicable Program Guidelines and that has been approved by the APCD for funding; and

WHEREAS, Contractor represents that it is willing and able to perform the activities set forth herein and that it will benefit by receiving funds to help purchase new, low or zero emission equipment.

NOW, THEREFORE, based on their mutual promises, covenants, and conditions, the parties hereby agree as follows:

1. **PROJECT**

Contractor will perform all activities and work necessary to implement and complete the project set forth in the proposal which is incorporated herein as Exhibit A. Contractor agrees to furnish all labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to

perform and complete, per schedule, in a professional manner, the services described herein. Contractor represents that Contractor has the expertise necessary to adequately perform the project specified in Exhibit A.

In the event of any conflict between or among the terms and conditions of this Agreement, the exhibits incorporated herein, and the documents referred to and incorporated herein, such conflict will be resolved by giving precedence in the following order of priority:

A. The text of this Agreement;

B. Exhibits A, A1, B, and B1 to this Agreement;

C. The applicable San Luis Obispo County Request for Proposal prepared by APCD; and

; and

D. The applicable Program Guidelines (Program Guidelines).

Unless stricter compliance requirements are defined by Items A through C in the list above, then the project must comply with the requirements established in Item D.

2. PERIOD OF PERFORMANCE/TIMETABLE

Contractor will commence performance of work and produce all work products in accordance with the work schedule and deadlines for performance identified in Exhibit A (Statement of Grant Obligations) unless this Agreement is terminated sooner as provided for elsewhere in this Agreement.

3. EQUIPMENT REQUIREMENTS

A. Installation: Contractor warrants that the installation of the electric vehicle (EV) charging infrastructure and related equipment identified in Exhibit A1 to this Agreement (hereinafter referred

to as "grant-funded equipment") will be performed in a manner consistent with the manufacturer's specifications and such that it does not void the warranty(ies) provided by the manufacturer of the grant-funded equipment.

B. Maintenance: Contractor will maintain the grant-funded equipment per the manufacturer's written specifications and will conduct all routine maintenance and repair as needed. All components replaced as part of routine maintenance and/or repair must comply with the original installed grant-funded equipment configuration and manufacturer's specifications. Contractor will make maintenance logs for the grant-funded equipment available for APCD review upon request by the APCD.

C. Operation: Contractor must operate the grant-funded equipment per the manufacturer's written specifications.

D. Modification: Contractor shall not modify the operational performance of the grant-funded equipment without prior written agreement with the APCD.

E. Promotional Decals: If requested to do so by the APCD, Contractor agrees to display up to two promotional decals, provided by the APCD, on the grant-funded equipment.

4. PERFORMANCE

Throughout the Project Implementation term (defined in Exhibit A) of this Agreement or any amendments to it, Contractor will operate and maintain the grant-funded equipment at 555 Chorro Street Suite D, San Luis Obispo, California. If the grant-funded equipment is publicly accessible, it must be accessible to the public 24 hours a day or as many hours as allowed by local ordinance. Contractor will also assure that a grant funded publicly accessible charger maintains a 95% uptime and will provide on-site customer service via a toll-free telephone number, 24 hours per day, 7 days per week.

In the event that Contractor is required to make a repayment of grant funds pursuant to any provision of this Agreement, the repayment amount shall be equal to the total amount specified in Paragraph 6 ("Compensation"), below (or the actual grant funding amount, if less), less an amount equal to the ratio of the number of months that the grant-funded equipment was operated since the Project Completion, to the specified Project Implementation term, in months (specified in Exhibit A), times the actual grant funding amount. This amount is also described in the following repayment equation:

Grant Repayment Amount = A – ((B / C) * A)

Where:

A = Actual grant funding amount

B = Number of months that the grant-funded equipment was operated since the Project Completion; and

C = Total number of months in the Project Implementation term defined in Exhibit A.

5. RECORD KEEPING AND REPORTING

A. Records: Contractor will keep and provide to the APCD, CARB, the California Department of General Services (DGS), the California Department of Finance (DoF), the California State Auditor (CSA) or their designee(s) CARB or their designee(s), upon request, accurate financial records (including invoices and published price lists on which Agreement was based) necessary to enable the review of Contractor's performance of this Agreement. These records must demonstrate that the grant funding has been used for the purchase of equipment and/or provision of services as

described in Exhibit A (Statement of Grant Obligations) to this Agreement. Contractor will maintain all such records for at least three (3) years from the expiration of the term of this Agreement or three (3) years from the date of final payment under this Agreement or until all state and federal audits are completed for that fiscal year, whichever is later.

B. Reports: Contractor will submit report(s) to the APCD in accordance with the schedule and format specified in Exhibit B (Annual Grant Status Report Format) to this Agreement. To ensure accurate usage reporting, Contractor is required to maintain equipment (fuel or energy meter) necessary to determine usage. Contractor must document usage during a failure of such equipment and provide the APCD with that documentation with the Annual Usage Report.

6. COMPENSATION

The total obligation of the APCD under this Agreement will not exceed eighty one thousand ten dollars ($81,010) which due to it's proximity to sensitive receptors is approximately 100% of all quoted eligible project expenses, as defined in Exhibit A. The total award amount shall not exceed the total eligible expenses. Should the project come in under-budget, the maximum that the APCD shall award is 100% of all invoiced eligible project expenses.

A. Payments: Only expenditures incurred by Contractor in the direct performance of this Agreement can be reimbursed by the APCD. Contractor will invoice the APCD in accordance with the schedule specified in Exhibit A.

Payments by APCD to Contractor for any services detailed in Exhibit A will be processed only after said services have been satisfactorily rendered, and after a written request and claim from Contractor for such payment has been received by the APCD. Said written request will set forth the work completed in the claim period and must include copies of any and all invoices or financial

records needed to verify that stated costs have been incurred by Contractor. Invoices and supporting records may be submitted to the APCD no more often than once every three months, unless prior approval for a greater frequency has been given by the APCD. Claims and all supporting documentation must be submitted to the San Luis Obispo County Air Pollution Control District, Planning Division, 3433 Roberto Court, San Luis Obispo, California 93401, Attention: Tom Hickey.

APCD will pay Contractor within thirty (30) calendar days after receiving a request for payment and verifying that services have been satisfactorily completed as detailed in Exhibit A and cited in the invoice.

The amount eligible to be paid to Contractor under this Agreement will include all sales and use taxes incurred pursuant to this Agreement, if any, including any such taxes due on grant-funded equipment purchased by Contractor.

B. Surplus Funds: Any part or all of a payment by APCD to Contractor, which is not utilized for any reason by Contractor to pay costs pursuant to the terms and conditions of this Agreement and as detailed in a claim by Contractor, must be refunded by Contractor to the APCD within 30 days after the end of the Project Completion term as defined in Exhibit A to this Agreement.

C. Close-out Period: All final claims for repayment must be submitted by Contractor to the APCD within sixty (60) days following the final month of activities for which payment is claimed. No action will be taken by the APCD on claims submitted beyond the 60-day close-out period.

D. Source of Funds: By signing this Agreement, Contractor affirms that they have disclosed to the APCD all funding sources for the project proposed in Exhibit A to this Agreement, whether potential (funding applied for but not received) or actual (funding received); and that Contractor will

notify the APCD of any additional sources of funding received for the project, including any sources that become available after execution of this Agreement. If the project is co-funded with another air district, CARB, any other public agency or any other source of public funds, Contractor understands and agrees that they must comply with all rules and criteria associated with each funding source used, that the sum of project funding from all sources may not exceed the total project cost, and that unless the Contractor is a public agency, no less than fifteen percent (15%) of the eligible expenses for the grant-funded equipment must be provided by non-public sources.

7. NON-ALLOCATION OF FUNDS

The terms of this Agreement and the services to be provided there under are contingent on the approval and appropriation of funds by the APCD Board and receipt of funds from the funding source. Should sufficient funds not be allocated or received, the services provided may be modified or this Agreement may be terminated at any time by APCD after giving Contractor thirty (30) days' notice in writing.

8. INDEPENDENT CONTRACTOR

In performance of the work, duties, and obligations assumed by Contractor under this Agreement, it is mutually understood and agreed that Contractor, including any and all of Contractor's officers, agents, and employees, will at all times be acting and performing as an independent contractor and will act in an independent capacity and not as an officer, agent, servant, employee, joint venturer, partner, or associate of the APCD. Furthermore, except for requirements specifically stated in this Agreement, the APCD will have no right to control, supervise or direct the manner or method by which Contractor will perform its work and function. The APCD retains the right to administer this Agreement to verify that Contractor is performing its obligations in

accordance with the terms and conditions thereof. Contractor and APCD must comply with all applicable provisions of law and the rules and regulations, if any, of governmental authorities having jurisdiction over matters the subject thereof, including but not limited to rules and regulations of CARB and the APCD. Contractor warrants that they are currently in compliance with all federal, state and local air quality rules and regulations and that they have no outstanding, unresolved or unpaid Notices of Violation or citations for violations of any such rules and regulations, and that they will maintain compliance with such rules and regulations for the entire term of this Agreement.

Because of its status as an independent contractor, Contractor has absolutely no right to employment rights and benefits available to APCD employees. Contractor is solely liable and responsible for providing to, or on behalf of, itself all legally required employee benefits. Contractor is solely responsible and holds the APCD harmless from all matters relating to payment of Contractor's employees, including compliance with social security, withholding, and all other regulations governing such matters. It is acknowledged that during the term of this Agreement, Contractor may be providing services to others unrelated to the APCD or to this Agreement.

9. TERMINATION

A. Breach of Agreement: The APCD may immediately suspend or terminate this Agreement, in whole or in part, if Contractor breaches any of the provisions herein, including but not limited to:

1. An illegal or improper use of funds;
2. A failure to comply with any term of this Agreement;
3. A substantially incorrect or incomplete report submitted to the APCD;
4. Improperly performed services; or

5. Contractor breaches any requirements of the applicable Program Guidelines.

In no event will any payment by the APCD constitute a waiver by the APCD, CARB or their designee(s) of any breach of this Agreement or any default which may then exist on the part of Contractor, nor will such payment impair or prejudice any remedy available to the APCD, CARB or their designee(s) with respect to the breach or default. The APCD, CARB or their designee(s) has the right to demand of Contractor the repayment to APCD of any funds disbursed to Contractor under this Agreement which in the judgment of the APCD, CARB or their designee(s) were not expended in accordance with the terms of this Agreement. Contractor must promptly refund any such funds upon demand.

In addition to immediate suspension or termination, the APCD, CARB or their designee(s) may impose any other remedies available at law, in equity, or otherwise specified in this Agreement.

B. Without Cause: Either party may terminate this Agreement at any time after giving the other party at least thirty (30) days advance written notice of intention to terminate. In such case, Contractor will be paid the reasonable value of all services, if any, satisfactorily rendered and actual, reasonable costs incurred up to the time of the termination. Upon such termination, all the work, if any, produced by Contractor must be promptly delivered to the APCD. Additional terms and conditions may apply in the event of termination by Contractor, as identified in Paragraph 29.B ("Termination") of this Agreement.

10. MODIFICATION

Any matters of this Agreement may be modified from time to time by the written consent of all the parties without in any way affecting the remainder.

11. NON-ASSIGNMENT

Neither party may assign, transfer, or subcontract this Agreement, nor their rights or duties under this Agreement, without the prior express, written consent of the other party.

12. INDEMNIFICATION

Contractor agrees to indemnify, save, hold harmless, and at the APCD's request, defend the APCD, its boards, committees, representatives, officers, agents, and employees from and against any and all costs and expenses (including reasonable attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in contract, tort, or strict liability, including, but not limited to, personal injury, death, and property damage) occurring or resulting to the APCD which arises from or is related to any negligent, intentional or wrongful acts or omissions of Contractor, its officers, agents, subcontractors, or employees in their performance of this Agreement.

13. AUDITS AND INSPECTIONS

A. Availability for Inspections: For the term of this Agreement plus three (3) years, Contractor will at any time during regular business hours, and as often as the APCD, CARB, the DGS, the DoF, the CSA or their designee(s) may deem necessary, make available to and permit said agencies to inspect and audit all of Contractor’s equipment and/or records necessary to determine Contractor's compliance with the terms of this Agreement.

B. Photographs: Contractor understands that auditors and inspectors may be required to take photographs/videos to document equipment during project inspections or audits. Contractor grants the APCD, CARB, the DGS, the DoF, the CSA or their designee(s) the irrevocable and unrestricted right to photograph the grant-funded equipment, and to use and publish photos/videos

for incentive program awareness efforts, editorials and similar purposes without compensation or restrictions.

The APCD may request Contractor to be a subject in photos and/or videos with the grant-funded equipment. As the subject of these photos and/or videos, Contractor hereby grants the APCD, CARB or their designee(s) the same irrevocable and unrestricted rights as stated in the previous paragraph, unless Contractor notifies the APCD in writing, prior to the creation of such photos and/or videos, that they do not wish to be a subject in the photos and/or videos.

C. Audits: Contractor agrees that the APCD, CARB, the DGS, the DoF, the CSA or their designated representative(s) have the right to review and copy any records and supporting documents pertaining to the performance of this Grant Agreement and all state or local grant funds received, including but not limited to usage and maintenance logs for the grant-funded equipment, programmatic records, fiscal records, and supporting documentation, and the right to interview any employees who might reasonably be believed to have information related to such records or documentation. Contractor agrees to make said records, documents and employees available to auditors during normal business hours for the term of this Agreement plus three (3) years.

If, after audit, the auditors determine that funds provided to Contractor pursuant to this Agreement were not spent in conformance with this Agreement or any other applicable provisions of law, Contractor agrees to immediately reimburse the APCD all funds determined to have been spent not in said conformance.

D. Record Retention: Contractor will retain all records and data for activities performed under this Agreement for at least three (3) years from the expiration of the term of this Agreement, or three (3) years from the date of final payment under this Agreement or until all state and federal audits are completed for that fiscal year, whichever is later.

E. Authority to Enforce: Contractor understands and agrees that CARB, as a third-party beneficiary, has the authority and reserves the right to monitor and enforce the terms of this Agreement at any time during the term of this Agreement. The APCD, CARB or their designee(s) may seek whatever legal, equitable and other remedies are available under State law for Contractor's failure to comply with the applicable Program Guidelines or failure to fully perform under this Agreement.

14. NOTICES

The persons and their addresses having authority to give and receive notices under this Agreement are as follows:

CONTRACTOR	**APCD**
Coby Skye Executive Director San Luis Obispo County Integrated Waste Management Authority 555 Chorro Street Ste D-2 San Luis Obispo, CA 93405	Karl Tupper Air Pollution Control Officer San Luis Obispo County Air Pollution Control District 3433 Roberto Court San Luis Obispo, CA 93401

Any and all notices between the APCD and Contractor provided for or permitted under this Agreement or by law must be in writing and will be deemed duly served when personally delivered to one of the parties, or in lieu of such personal service, when deposited in the United States mail, postage prepaid, addressed to such party.

Contractor must notify the APCD in writing promptly, but in no event more than thirty days after the occurrence of any of the following changes:

A. Change in the contact name, address, city or state shown above;

B. Change in the form of the organization (such as from an individual to a corporation);

C. Change in Contractor's Chief Executive Officer, Chief Financial Officer, or other responsible parties;

D. Sale or merger of Contractor's business;

E. Governmental seizure of or levy upon the grant-funded equipment;

F. Cessation of Contractor's business operations;

G. A payment on any loan that is secured by the grant-funded equipment is more than 30 days past due;

H. Contractor receives notice that the grant-funded equipment will be repossessed; or

I. Bankruptcy of Contractor or any of its principals.

15. POLITICAL ACTIVITY PROHIBITED

None of the funds, materials, property, or services provided under this Agreement may be used for any political activity, or to further the election or defeat of any candidate for public office.

16. LOBBYING PROHIBITED

None of the funds provided under this Agreement may be used for publicity, lobbying, or propaganda purposes designed to support or defeat legislation before the Congress of the United States of America or the Legislature of the State of California.

17. CONFLICT OF INTEREST

No officer, employee, or agent of the APCD who exercises any function or responsibility for planning and carrying out the services provided under this Agreement may have any direct or indirect personal financial interest in this Agreement. Contractor will comply with all federal and

state conflict of interest laws, statutes, and regulations, which are applicable to all parties and beneficiaries under this Agreement and any officer, agent, or employee of the APCD.

18. NONDISCRIMINATION

During the term of this Grant Agreement, Contractor will not unlawfully discriminate against, harass, or allow harassment against any employee or applicant for employment because of sex, race, religious creed, color, national origin, ancestry, physical disability (including HIV and AIDS), mental disability, sexual orientation, medical condition, marital status, age (over 40) or allow denial of family-care leave, medical-care leave, or pregnancy-disability leave. Contractor will ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination and harassment. Contractor must comply with the provisions of the Fair Employment and Housing Act (Gov. Code section 12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, title 2, section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a-f), set forth in Chapter 5 of Division 4 of title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Contractor will give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.

19. PREVAILING WAGES AND LABOR COMPLIANCE

Contractor agrees to be bound by all applicable provisions related to public works projects, including but not limited to, California Labor Code Sections 1720-1861 regarding the regulation of employment conditions and prevailing wages for public works projects. Contractor agrees to act at

all time in conformity with all applicable local, state and federal laws, including, without limitation, all applicable federal and state labor laws.

20. ELECTRIC VEHICLE INFRASTRUCTURE TRAINING PROGRAM

All EV infrastructure and equipment on the customer side of the electrical meter that is funded through this Agreement must be installed in compliance with Public Utility Code (PUC) Section 740.20 (Assembly Bill 841 (2020)), by contractors with the appropriate license classification as determined by the Contractors State License Board, and at least one electrician on each crew, at any given time, must hold an Electric Vehicle Infrastructure Training Program (EVITP) certification. Projects that install a charging port supplying 25 kilowatts or more must have at least 25 percent of the total electricians working on the crew for the project, at any given time, hold an EVITP certification. Prior to authorizing the commencement of work on the project, Contractor will provide to the APCD the certification number for each EVITP certified electrician that will install EV charging infrastructure or equipment for this project. APCD will not issue payment on the project without complete EVITP certification.

21. GOVERNING LAW

This Agreement will be governed in all respects by the laws of the State of California. Venue for any action arising out of this Agreement will only be in San Luis Obispo County, California.

22. BINDING ON SUCCESSORS

This Agreement, including all covenants and conditions contained herein, is binding upon and inures the benefit of the parties, including their respective successors-in-interest, assigns, and legal representatives.

23. TIME IS OF THE ESSENCE

It is understood that for Contractor's performance under this Agreement, time is of the essence. The parties reasonably anticipate that Contractor will, to the reasonable satisfaction of the APCD, complete all activities provided herein within the time schedule outlined in the attachments to this Agreement, provided that Contractor is not caused unreasonable delay in such performance.

24. NO THIRD-PARTY BENEFICIARIES OTHER THAN CARB

Notwithstanding anything else stated to the contrary herein, it is understood that Contractor's services and activities under this Agreement are being rendered only for the benefit of the APCD and CARB, and no other person, firm, corporation, or entity will be deemed an intended third-party beneficiary of this Agreement.

25. SEVERABILITY

In the event that any one or more of the provisions contained in this Agreement is for any reason held to be unenforceable in any respect by a court of competent jurisdiction, such holding will not affect any other provisions of this Agreement, and this Agreement will then be construed as if such unenforceable provisions are not a part hereof.

26. TITLE TO EQUIPMENT

Title to and risk of loss of equipment purchased with funds received through this Agreement will at all times vest in and with Contractor.

Contractor acknowledges that the APCD did not supply, design or manufacture the equipment or any of its components. This equipment is commercially manufactured and sold by a manufacturer to be determined by Contractor. The APCD specifically disclaims all warranties,

express and implied, including the implied warranties of merchantability and fitness for the intended purpose, as to the purchased equipment, any test equipment or field tests. In no event will the APCD be liable to Contractor or any third party for any direct, indirect, consequential, special, incidental, or punitive damages for the design, manufacture, operation, maintenance, performance, or demonstration of the purchased equipment under any theory, including but not limited to, tort, contract, breach of warranty, or strict liability.

27. SECURITY INTEREST

For the duration of the term of this Agreement, Contractor grants the APCD a security interest in the grant-funded equipment as identified in Exhibit A of this Agreement, and in all improvements, parts and accessories belonging to the equipment, and all substitutions, replacements, products, proceeds (such as insurance proceeds) and all accessions related to the equipment, to secure performance of all existing and future obligations of Contractor under this Agreement.

If Contractor obtains financing from a commercial lending company to finance Contractor's purchase of the grant-funded equipment, said commercial lending company will, at their request, have a first-priority security interest in the equipment and the security interest of the APCD will be secondary and subordinate to that of the commercial lending company. In such case, if all obligations to the lending company are paid in full before the end of the term of this Agreement, the APCD will hold the first-priority security interest in the grant-funded equipment.

To protect its financial interest in the grant-funded equipment, the APCD will perfect its lien against the grant-funded equipment through a UCC-1 financing statement filed with the Secretary of State of California, for the duration of the term of this Agreement.

28. RIGHTS TO EMISSION REDUCTIONS

Contractor transfers and conveys to the APCD or CARB under CARB regulatory authority, for the term of this Agreement, all rights and claim to ownership of all emission reductions, including but not limited to ROG, NOx, PM, SOx, and GHGs, achieved through the project funded by this Agreement. Contractor hereby fully and completely relinquishes such rights for the term of this Agreement as specified in Exhibit A.

Throughout the term of this Agreement, Contractor will not use or attempt to use any emission reductions, including but not limited to ROG, NOx, SOx, and GHGs, that are achieved by this project to generate emission reduction credits or compliance extensions.

29. SPECIAL CONDITIONS

A. Agreement Completion: The entire proposed project must be completed according to the schedule presented in Exhibit A, Statement of Grant Obligations. The APCD, at its discretion, may instead elect to modify the said schedule to achieve the contracted usage or implement other performance compliance options as allowed by the applicable Program Guidelines and any other applicable rules or regulations.

B. Termination: Contractor may terminate its obligation to perform the services described in Exhibit A of this Agreement and operate the grant-funded equipment for good cause, provided that, if requested by the APCD, Contractor reimburses the APCD based on the repayment equation specified in Paragraph 4 (“Performance”) of this Agreement. Notice of termination will be provided in writing and will be effective upon completion of the terms of this paragraph. Such notice will terminate Contractor’s obligation under Paragraphs 1 (“Project”) and 2 (“Period of Performance / Timetable”) of this Agreement.

C. Replacement, Sale, Relocation or Damage to Grant-funded Equipment:

1. Replacement: If for any reason, the grant-funded equipment is removed from service or replaced with different equipment during the term of this Agreement, Contractor will notify in writing and gain written approval from the APCD prior to such replacement.
Contractor will replace the grant-funded equipment with equipment that is functionally equivalent and has equal or cleaner air emissions, as determined by the APCD. Once the replacement equipment is determined, the APCD will amend this Agreement to specify the replacement equipment. All the terms and conditions of this Agreement will carry over to the replacement equipment. The APCD will determine if it is necessary for the amendment to also extend the term of this Agreement to account for the time that the grant-funded equipment was out of service. In the event that the APCD determines that such an amendment is necessary but is not possible within the constraints of the applicable Program Guidelines or other applicable rules or regulations, or if the removed equipment will not be replaced, this Agreement's performance requirements will be addressed by Contractor repaying the APCD a portion of the grant amount based on the repayment equation specified in Paragraph 4 ("Performance") of this Agreement.

2. Transfer of Ownership: If ownership of the grant-funded equipment is to be transferred by Contractor (for example, by sale or gift) during the term of this Agreement, Contractor will notify the APCD of this fact in writing at least 15 days prior to listing or otherwise preparing for the transfer of the grant-funded equipment and begin working with the APCD to promptly complete one of the following two available options:

a. Contractor will make compliance with this Agreement a written condition of the transfer and an Assignment and Assumption of the Grant Agreement between Contractor, the APCD and the

new owner must be executed as part of the transfer. Under this option, transfer of the grant-funded equipment can only occur within California. Copies of all forms pertaining to the transfer of the grant-funded equipment will be provided to the APCD within 30 days of the transfer and the forms will refer to the existence of the Grant Agreement in the space provided for Warranties / Appurtenances / Limitations / Exceptions.

b. If Contractor elects to transfer the grant-funded equipment before completion of the obligations of this Agreement and the new owner does not assume the Agreement with the APCD, or if the grant-funded equipment is transferred outside of California, Contractor will repay the APCD based on the repayment equation specified in Paragraph 4 ("Performance") of this Agreement.

3. Relocation: If during the term of this Agreement Contractor wishes to relocate and continue to use the grant-funded equipment inside of California, but outside of San Luis Obispo County, Contractor shall notify the APCD of the specifics of the relocation in writing at least 15 days prior to the relocation and work with the APCD to determine the possibility of modifying the Grant Agreement to accommodate such relocation. If during the term of this Agreement Contractor wishes to relocate and continue to use the grant-funded equipment inside of California, but outside of San Luis Obispo County, Contractor shall notify the APCD of the specifics of the relocation in writing at least 15 days prior to the relocation and work with the APCD to determine the possibility of modifying the Grant Agreement to accommodate such relocation. If during the term of this Agreement Contractor wishes to relocate and continue to use the grant-funded equipment outside of California, Contractor will notify the APCD of the specifics of the relocation in writing at least 15 days prior to the relocation and will repay the APCD based on the repayment equation specified in Paragraph 4 ("Performance") of this Agreement.

4. Inoperative Equipment: If the grant-funded equipment is unable to operate due to

damage or any other reason during the term of this Agreement, Contractor will complete one of the three options listed below:

a. For publicly accessible projects, Contractor will have the inoperative grant-funded equipment repaired within 48 hours of the damage or failure by an agent that is authorized by the manufacturer to complete the repairs. Use of an unauthorized agent for the repair constitutes a breach of this Agreement. If equipment downtime exceeds 48 hours, Contractor will notify APCD and work with them to ensure equipment is operational and accessible to the public. Depending on the needed repair time, the APCD will determine if an amendment to this Agreement is necessary to extend the term of this Agreement to account for the time that the grant-funded equipment is out of service.

b. For non-publicly accessible projects, Contractor will notify the APCD of the inoperative equipment in writing within 15 days of the damage or failure and work with the APCD to ensure that the equipment is operational. Contractor will have the damaged grant-funded equipment promptly repaired by an agent that is authorized by the manufacturer to complete the repairs. Use of an unauthorized agent for the repair constitutes a breach of this Agreement. Depending on the needed repair time, the APCD will determine if an amendment to this Agreement is necessary to extend the term of this Agreement to account for the time that the grant-funded equipment is out of service.

c. If Contractor elects not to have the inoperative grant-funded equipment repaired or replaced, then Contractor will repay the APCD based on the repayment equation specified in Paragraph 4 (“Performance”) of this Agreement.

5. Equipment Financing: Contractor may obtain financing via a conventional loan for the cost of the grant-funded equipment through a commercial lender or other third party (Financer).

Contractor must be the owner of record of the grant-funded equipment and will not rent or lease (including lease-to-buy) the grant-funded equipment from any third party. Generally, if the grant-funded equipment is used as collateral for the loan, at least part of the grant award proceeds must be used to pay down the loan. Specifically, if the grant-funded equipment is used to secure loans for an amount in excess of an amount equal to the financed price of the equipment less the amount funded by the APCD under this Agreement, or if the grant award payment is to be used in any way as a deposit, front money, earnest money, down payment, deferred down payment or similar on any loan, Contractor agrees, upon receipt of the award payment, to promptly make payment against the loan to Financer in an amount sufficient to reduce the outstanding loan balance to an amount less than the financed price of the equipment less the amount funded by the APCD under this Agreement, and submit to the APCD a receipt from Financer as evidence of this payment within 30 days of receipt of the grant award. Upon securing said financing, Contractor agrees to provide a copy of the final, signed financing agreement to the APCD, including the name, address, and contact information for the Financer, the terms of the loan and the amount financed. Contractor authorizes the APCD to request, and authorizes Financer to release the following to the APCD:

1. **Contact Information:** All information possessed or within the control of Financer pertaining to the past, current or possible future address or location of Contractor, and any information (including phone numbers and email addresses) that could lead to information concerning the past, current or possible future address or location of Contractor or its business.

2. **Loan Payment Status:** For the term of this Grant Agreement, financial information regarding Contractor's payment status regarding the loan for the grant-funded equipment.

30. ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between Contractor and the APCD with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications, and understandings of any nature whatsoever unless expressly included in this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

CONTRACTOR	**APCD**
SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY	SAN LUIS OBISPO COUNTY AIR POLLUTION CONTROL DISTRICT
Coby Skye, Executive Director	Karl A. Tupper, Air Pollution Control Officer
Tax I.D. Number [redacted]	This agreement conforms to a template approved as to legal form by APCD counsel.

EXHIBIT A

STATEMENT OF GRANT OBLIGATIONS

GENERAL

The APCD promotes voluntary emission reduction programs under cooperative agreements with eligible applicants to reduce public exposure to ozone precursors and toxic diesel particulate matter and to reduce greenhouse gas emissions. The objective of this Grant Agreement is to reduce emissions by increasing the number and availability of EV charging stations in San Luis Obispo County.

PROJECT DESCRIPTION

This project involves 1 Dual Port Level 2 ChargePoint Charger at the IWMA office at 555 Churro Street Ste D in San Luis Obispo. The project specifics are included in Exhibit A1 to this Agreement; the project proposal is from the Contractor's dealer, Alpha Electrical Service.

The following are general project requirements under the terms of this Agreement:

1. If the grant-funded equipment is publicly accessible, it must be accessible to the public use 24 hours a day or as many hours as allowed by local ordinance.
2. Contractor anticipates annual usage of the charging station to be 3,500kW per year per port.
3. Contractor shall ensure the charging station complies with applicable local, state, and federal access requirements, including the Americans with Disabilities Act.
4. The charger shall comply with both CHAdeMO and SAE J1772 combo charging standards.
5. For security, the area should have adequate lighting to operate the charging station and must comply with local codes for lighting requirements.
6. The charging station must be equipped with signage identifying the space as an "Electric Vehicle Charging Station." If time limits or vehicle removal provisions are to be enforced, signage must be provided and must include parking restrictions. Signs must comply with the applicable Federal Highway Administration's Manual on Uniform Traffic Control Devices and with the California Vehicle Code (Sections 22511 and 22511.1).
7. The charging station equipment should be designed to protect it from physical damage. Measures may include curbs, wheel stops, setbacks, bumper guards, and bollards. A cord management system should also be included.
8. Contractor shall ensure that all publicly accessible stations are registered with the United States Department of Energy's Alternative Fuels Data Center Station Locator and listed on PlugShare.
9. Contractor shall operate and maintain the EV charging station in accordance with the terms of this Agreement.
10. No purchase or installation of the station components may commence prior to the execution of this Grant Agreement.
11. Grant funding will be paid by the APCD to Contractor after the grant-funded equipment is operational and has been inspected by APCD staff. Contractor will work with the APCD to schedule

this inspection.

12. The station will acknowledge receipt of APCD grant funding via signage or other equivalent method.

PROJECT EXPENSES

Contractor is responsible to pay for all project expenses, including payment in full for the grant-funded equipment, and all future repair, maintenance and operation costs for the grant-funded equipment. The grant award will be paid to Contractor per the terms of this Agreement, as a reimbursement after the grant-funded equipment is purchased. Contractor is relying solely on Contractor's own investigation and decision for the selection of the grant-funded equipment and parts, and their installation. If requested by Contractor and approved by APCD, APCD will make a one-time progress payment under the terms of this section, in an amount not to exceed 50% of the award amount.

MATCHING FUNDS

The funding award for this project will not exceed $81,010 which is approximately 100% of all quoted eligible project expenses, as defined in Exhibit A. The total award amount shall not exceed the applicable Program eligible expenses. Should the project come in under-budget, the maximum that the APCD shall award is 100% of all invoiced eligible project expenses.

ELIGIBLE EXPENSES

The eligible expenses include:

- Cost of design and engineering, (i.e., labor, site preparation, Americans with Disabilities Act accessibility, signage).
- Cost of equipment (e.g., charging/fueling units, electrical parts, energy storage equipment, materials).
- Cost of installation directly related to the construction of the station.
- Meter/data loggers.
- On-site power generation system that fuels or powers covered sources (i.e., solar and wind power generation equipment).
- Fees incurred pre-contract execution (i.e., permits, design, engineering, site preparation), license fees, environmental fees, commissioning fees (safety testing), and onsite required safety equipment.

The eligible expenses **do not** include:

- Existing station upgrade, Fuel and energy costs, Non-essential equipment hardware, Operation cost (e.g., operational fees, maintenance, repairs, improvements, spare parts), Extended warranty, Insurance, Grantee administrative costs, Travel/lodging, Employee training and salaries, Legal fees, Real estate property purchases/leases, Performance bond costs, Construction management, Storm water plan costs, Security costs, Testing and soil sampling, Hazardous materials, including permitting, handling and disposal.

Incentive funding may only be used to pay for items essential to the operation of the grant-funded equipment.

REIMBURSABLE EXPENSES

The reimbursable expenses are a portion of the eligible expenses which are defined by the program funding constraints.

STATEMENT OF WORK AND PROJECT TIMELINE

Project Completion: Tasks 1 to 4 below should be completed as rapidly as possible but must be completed before 4/25/2027. Should these tasks not be completed by this date, the APCD, at their option, may immediately terminate this Agreement, in which case Contractor will forfeit the funding award and the APCD may apply the funds to another project.

Task 1: Agreement: Contractor will not commence the project or purchase or put money down on the grant-funded equipment until they have received their copy of the executed Agreement from the APCD.

Task 2: Purchase and Installation of Grant-Funded Equipment: After Contractor receives their copy of the fully executed Grant Agreement, Contractor will order, purchase and arrange for the installation of the grant-funded equipment described in Exhibit A1.

- Prior to authorizing work, Contractor will complete the certification form in Exhibit C to this Agreement and provide it to the APCD, certifying compliance with PUC Section 740.20 and providing EVITP certification numbers for each EVITP certified electrician that will install EV charging infrastructure or equipment for this project.
- Contractor shall obtain from applicable governmental authorities a building permit to complete the installation of the grant-funded equipment and any other licenses, permits, or approvals that may be required.
- Contractor will ensure that the installation of the grant-funded equipment is performed in a manner consistent with the manufacturer's specifications and such that it does not void the warranty(ies) provided by the manufacturer of the grant-funded equipment. The grant-funded equipment must carry at least a one (1) year manufacturer's warranty.

Task 3: Post-Inspection of Equipment: Contractor will contact the APCD within 7 days after the installation is complete to schedule the post-installation inspection.

Task 4: Invoicing Requirements: Within thirty (30) days of completing Task 3, Contractor will provide the APCD with the following documentation to facilitate processing the grant award payment:

- An invoice from Contractor to the APCD requesting payment in an amount not to exceed the amount of the grant award.
- A copy of the final building permit for the installation; signed and approved by the appropriate governmental authority.
- Supporting documentation for all project expenses in the form of copies of original paid itemized invoices from the subcontractors and suppliers. Labor costs on the invoice must be broken down showing number of hours to complete the project and hourly rate.

Task 5: Grant Award Payment: Within thirty (30) days of receipt of the documentation outlined in Task 4 and satisfactory completion of the post-inspection, the APCD will process payment of the grant award. Payment will be made to Contractor, who will be responsible for any outstanding debt owed on the grant-funded equipment.

Task 6: Usage and Maintenance Logs: A usage and maintenance log for the grant-funded equipment must be maintained by Contractor and made available to the APCD upon request.

Task 7: Annual Usage Reports: Annually, through the term of this Agreement or any amendments to it, and starting one year from beginning of the Project Implementation (defined below), Contractor will provide the APCD with Annual Usage Reports as outlined in Exhibit B of this Agreement using the report form in that Exhibit, or equivalent. To ensure accurate usage reporting, Contractor is required to maintain equipment necessary to determine usage. Contractor must document usage during a failure of such equipment and provide the APCD with that documentation with the Annual Usage Report.

TERM OF AGREEMENT

For the purposes of this Agreement, the term of this Agreement is comprised of two time frames: "Project Completion" and "Project Implementation."

A. **Project Completion** is defined herein to be the period of time starting with the date of execution of this Agreement and ending on the date when the project post-inspection confirms that the project is operational.

B. **Project Implementation** is defined herein to be the period of time starting on the date when the project post-inspection confirms that the project is operational, and ending three (3) years from that date.

EXHIBIT A1

This project involves extensive excavation, ground work, and trenching to bring power from the power box (circled below) to the charging location. There are tree roots that are needing to be carefully worked around so as not to damage the trees that provide a buffer to the residents nearby shielding them from the noise of the highway 101. This project will have two ports on a single dual port ChargePoint level 2 charger and be accessible for the IWMA fleet, clients, and staff in the IWMA designated parking spots at the 555 Chorro business complex.

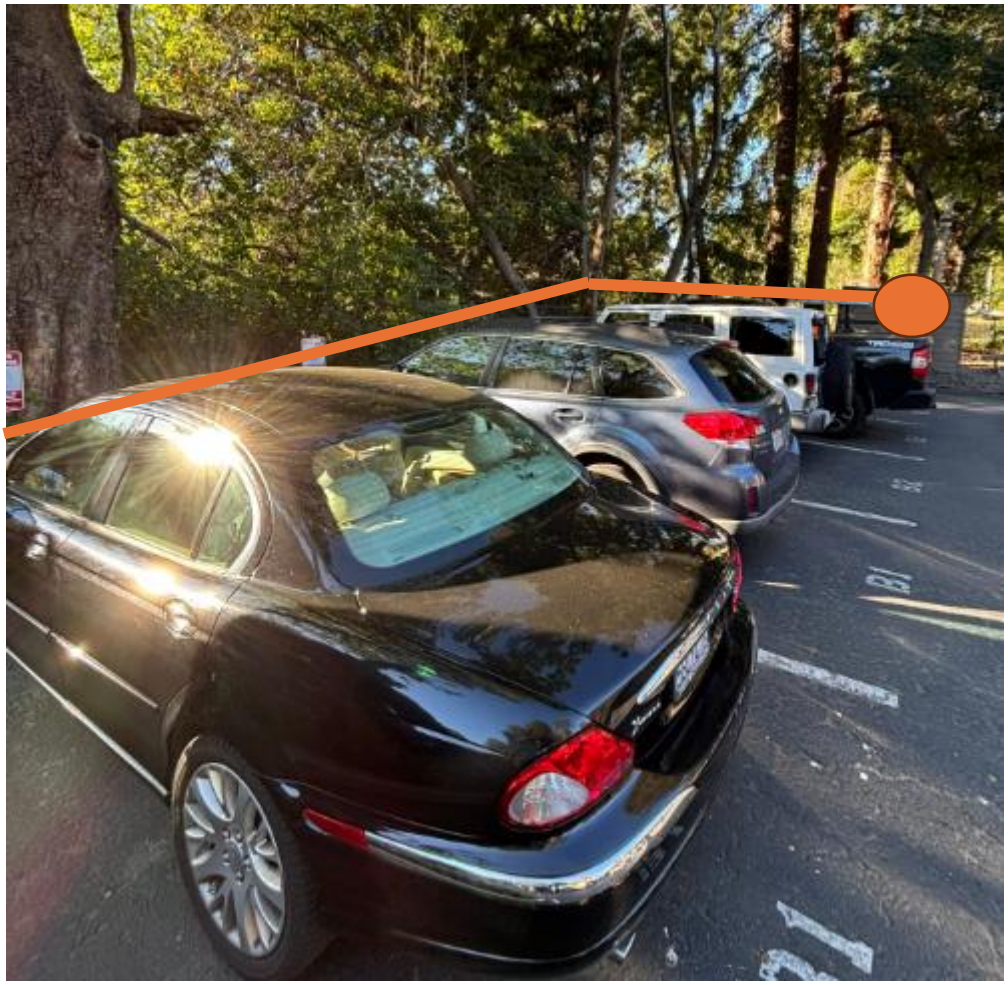


EXHIBIT B

ANNUAL GRANT STATUS REPORT

Annual Monitoring Report: Annually, for the Project Implementation term (defined in Exhibit A) of this Agreement, and for each piece of equipment funded under this Agreement, Contractor will complete and submit the "Annual Engine/Equipment Usage Report" form (Exhibit B1), or equivalent to the APCD on the anniversary date of the beginning of the Project Implementation. The first report is due one year from the beginning of the Project Implementation, and it is Contractor's responsibility to provide the completed form to the APCD annually for three (3) years.

The purpose of this report is to provide the APCD with feedback as to Contractor's experience with the grant-funded equipment and to provide a record of the actual annual usage.

Repercussions for Non-compliance: Failure by Contractor to provide the "Annual Engine / Equipment Usage Report", or equivalent, within 14 days from the anniversary date(s) of the beginning of the Project Implementation will constitute a breach of this Agreement, and may result in any or all of the following actions:

- **Compliance Audit:** The APCD or their designee(s) may, at their discretion and at Contractor's expense, conduct a compliance audit of the grant-funded equipment. Contractor agrees to pay the then-current APCD billing rates for the inspector's time and mileage for any compliance audits so conducted.
- **Agreement Termination:** The APCD or their designee(s) may suspend or terminate this Agreement (per Paragraph 9 ("Termination") of this Agreement) and demand that Contractor immediately repay the grant funds based on the repayment equation specified in Paragraph 4 ("Performance") of this Agreement.
- **No Payments to Non-compliant Contractors:** The APCD will not make grant award payments for this or any other grant project to a Contractor who is in breach of a Grant Agreement. Repeated Grant Agreement breaches may jeopardize Contractor's eligibility for future grant funding.
- **In addition** to the above options, the APCD or their designee(s) may impose any other remedies available at law, in equity, or otherwise specified in this Agreement.

Exhibit B1: Annual EV Charger Usage Report (__ of 3)
(Agreement#: IWMA_2026_EV)

SLO COUNTY apcd | Air Pollution Control District San Luis Obispo County

Annual Equipment Usage Report

(Agreement#[1]:_____)

INSTRUCTIONS: Complete this Annual Engine Usage Report every year on the anniversary of your project's post-inspection. The report shall be sent to grantteam@slocleanair.org within 2 weeks of this date. **Failure to provide complete information in a timely manner may lead to an immediate engine inspection and audit.**

SECTION 1. GRANTEE CONTACT INFORMATION[2]

Name: _____
Address: _____
_____
Email: _____
Phone: _____

SECTION 2. NEW ENGINE INFORMATION: Please verify the information below and provide any missing information:

1. Type and Model of Charger: _____
2. Serial #: _____
3. Electrical Input: _____

SECTION 3. ANNUAL USAGE INFORMATION: Please provide the following equipment usage information annually based on the anniversary date of the post inspection/installation date (use additional sheets as necessary):

1. Annual Usage Per Charger and Number of Plug-In Events:

Note: Along with this data, the APCD encourages the applicant to submit an electronic data report.

CHARGER	REPORTING END DATE[3]	TOTAL USAGE (KILOWATT-HOURS)	# OF PLUG-IN EVENTS
1			
2			
3			
4			

2. Public or Private Charger?_____ Describe public/private uses (e.g. who is using the charger)?_____
_____
3. Has the grant-funded equipment exhibited any unscheduled downtime over this period? ☐ Yes ☐ No
If Yes, please attach description of issue(s), cause(s) & duration of downtime.

Signature _____ **Date** _____

Mail to: APCD, 3433 Roberto Court
San Luis Obispo, CA 93401

Fax to: (805) 781-1002
Questions: (805) 781-5912

APCD USE ONLY
_____ Reviewer Initials
_____ Review Date
☐ 95% Success Rate
☐ APCD Database Updated

[1] Found in contract/agreement or on previous year's Annual Usage Report Forms. **One form per grant agreement or per type of charger.**
[2] **Ensure proper information is used.** Data will be used to update our contact records.
[3] Anniversary of project's post-inspection.

t 805.781.5912 f 805.781.1002 w slocleanair.org 3433 Roberto Court, San Luis Obispo, CA 93401

ALPHA ELECTRICAL SERVICE

LIC.764884

QUOTE*

Date: 1-21-26

Customer: San Luis Obispo County- Integrated Waste Management Authority

Subject: Electric Vehicle Charger Install for 555 Chorro Street

Scope: AES will perform the following work:

- -Provide Surveying of the property line for the West Side and the South Side of the property to determine the property lines.
- -Provide and install 200 amp meter panel on building that houses the existing meter/distribution panel.
- -Sub-contract parking lot saw cutting, excavation and boring for conduit runs.
- -Provide Re-striping of the affected parking spaces to add in an ADA parking spot.
- -Install conduits and conductors from the distribution panel to the charger pedestal. A 1" spare conduit for future pedestal circuit will be included.
- -Install concrete pad base for chargers, adherent to Chargepoint specs.
- -Provide and install dual head Chargepoint charger(s) with 40amp max rating at each charge head.
- -Chargers have 18' cords.
- -Provide and install required bollards to protect the new charger pedestal.
- -This will be installed/overseen by an E.V.I.T.P. certified electrician.
- -Coordinate with PG&E for shutdown for alterations to the existing switchgear panel.
- -Permitting included.
- -Price includes the initial activation fees with Chargepoint.
- -Price includes 1 year of Chargepoint "Assure" service for CP6000 unit(s). $420.
- -Price includes 1 year of commercial cloud subscription for each port. $355 each.
- -Price established before PG&E involvement. PG&E will need to approve our means of tie-in for price to stay valid.

Material and Labor: $87,800.00

QUOTE # 4055IWMA

Kevin Piper / CEO
Alpha Electrical Service
PO Box 1978
Atascadero, CA 93423
kevin@alphaelectrical.com

AES (aka The Contractor) agrees to furnish material and labor in accordance with the above specifications for the total amount of:
Eighty Seven Thousand Eight Hundred & 00/100 dollars ($ 87,800.00)

Payment is Due as Follows: Balance due upon completion

All work to be completed in a workmanlike manner according to the submitted specifications and material is guaranteed to be as specified. Any alteration or deviation from the above specifications involving additional costs, will be executed only upon written orders and will become an extra charge over and above this proposal. Contractor shall not be liable for any delay due to circumstances beyond our control including strikes, casualty or general unavailability of materials. Contractor warrants to be adequately insured for injury to employees and others incurring loss or injury as a result of the acts of the Contractor or its employees or subcontractors if any. Owner to carry necessary hazard insurance.

AES accepts all major credit cards. A 3.5% convenience fee will be added to all credit card payments.

Contractor Signature_____This proposal may be withdrawn if not accepted within 15 days.

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are accepted. I Authorize AES to complete the work as specified. Payment will be made as outlined above.

Signature: _____

Date Accepted:_____

Item No. 18
May 13, 2026

TO: **San Luis Obispo County Integrated Waste Management Authority**

FROM: **Coby Skye, Executive Director**

RE: **Consider and Approve Executive Committee's Recommendations to Revise Executive Committee Bylaws and IWMA Meeting Calendar; Adopt Resolution No. 2026-05-02 A Resolution of the Board of Directors of The San Luis Obispo County Integrated Waste Management Authority Amending the Executive Committee Bylaws; Adopt Resolution No. 2026-05-03 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Revising the Meeting Calendar; Adopt Resolution No. 2026-05-04 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Revising the Board Rules of Procedure**

BACKGROUND:
At its April 30, 2026 meeting, the Executive Committee requested that IWMA Staff place an item on the agenda for the full Board to consider which would 1) revise the responsibilities of the Executive Committee, and 2) revise the IWMA meeting calendar in accordance with the Executive Committee's revised responsibilities. With these changes, revisions to the Executive Committee Bylaws and the Board Rules of Procedure need to be made.

Executive Committee Bylaws

The Executive Committee recommended the following changes to their responsibilities:

- Make the setting of the Board agenda a coordinated activity of the Board President and the Executive Director. The Executive Committee would no longer review and approve the draft IWMA Board agenda.
- Give the Executive Committee authority to approve certain routine items, to reduce workload for the full Board.

The Executive Committee Bylaws were last amended by this Board on March 11, 2026.

2026 Revised IWMA Calendar

The Executive Committee recommended the number of Board and Executive Committee meetings be reduced to 12 meetings per year rather than 16 – six Executive Committee and six Board meetings, roughly one per month. The IWMA Joint Powers Agreement requires that the IWMA Board meet at least four times per year.

The attached calendar reflects the changes recommended by the Executive Committee.

Board Rules of Procedure

Revisions would be made to Section 2.4 – Duties of the President to include coordinating the IWMA Board agenda together with the Executive Director.

Section 2.6 – Executive Committee would be revised: 1) to reflect the current makeup of the committee and remove an ex officio non-voting member; 2) to make consistent with Section 2.4; 3) to authorize the Executive Committee's approval of routine items that do not require approval of the IWMA Board; and 4) to reflect previously approved authority to enter into contracts.

In addition, to make consistent with current titles, "Manager" was revised to Executive Director throughout.

RECOMMENDATIONS:

- Adopt Resolution No. 2026-05-02 Amending the Executive Committee Bylaws.
- Adopt Resolution No. 2026-05-03 Revising the IWMA Calendar.
- Adopt Resolution No. 2026-05-04 Amending the Board Rules of Procedure.

FISCAL IMPACT:

Anticipated cost savings for reduced staff time to prepare for meetings; board member stipends of up to $1,800 per year; and costs for AGP to record, stream and archive meetings of up to $3,600/year depending on location.

ATTACHMENTS:

A. Resolution No. 2026-05-02, A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Amending the Executive Committee Bylaws
B. Resolution No. 2026-05-03 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Revising the Meeting Calendar
C. Revised 2026 and 2027 (January-June) IWMA Calendars (Draft)
D. Resolution No. 2026-05-04 A Resolution of the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority Amending the Board Rules of Procedure

RESOLUTION NO. 2026-05-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY AMENDING THE EXECUTIVE COMMITTEE BYLAWS

WHEREAS, the Executive Committee is a standing committee of the San Luis Obispo County Integrated Waste Management Authority (IWMA); and

WHEREAS, at its April 30, 2026 meeting, the Executive Committee recommended that changes to the responsibilities of the Executive Committee be considered by the IWMA Board and reflected in the Executive Committee Bylaws, as shown in "track changes" in Exhibit "A"; and

WHEREAS, the IWMA Board agrees and wishes to make the changes to the Executive Committee Bylaws as outlined in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority as follows:

- Revisions to the Executive Committee Bylaws are adopted as shown in "track changes" in Exhibit "A".
- A clean final version of the revised Executive Committee Bylaws will be attached hereto as "Exhibit B," and a copy of this Resolution, including both exhibits, will be included on the next regular meeting agenda as a "receive and file" item.
- These changes shall take effect immediately upon adoption.

On motion of Director _____, seconded by Director _____, this Resolution is PASSED AND ADOPTED on May 13, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

President, Board of Directors

ATTEST:

_____

Clerk of the Board

APPROVED AS TO FORM:

Adamski Moroski Madden Cumberland Green LLP

BY: _____

Linda Somers Smith – Legal Counsel

Date: _____

SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY (IWMA)

EXECUTIVE COMMITTEE BYLAWS

ARTICLE I

FUNCTIONS

The Executive Committee is a Standing Committee of the San Luis Obispo County Integrated Waste Management Authority ("IWMA"). The functions of the Executive Committee are as follows:

A. ~~Assist in the development and setting of Board agendas~~Approve routine items that do not require consideration or approval by the IWMA Board.
B. Ensure that Board Directives are being implemented.
C. Review and advise staff on Plans or Programs as they are developed and provide input or advice and make recommendations to the IWMA Board.
D. Approve contracts and expenditures on approved budget items in the amount of $10,001 to $40,000 upon receipt of required quotations or proposals, consistent with Policy F-1 and all applicable laws.
E. Other functions as may be delegated by the IWMA Board.

ARTICLE II

MEMBERSHIP

SECTION I. ~ VOTING MEMBERS

The Executive Committee shall consist of three (3) voting members:

1. President
2. Vice President
3. "Past" President or IWMA Board Member appointed by the IWMA Board.

SECTION II. ~ VACANCIES

In the event of a vacancy on the Executive Committee due to resignation, disability or otherwise, the IWMA Board shall then appoint a member to fill the vacancy.

ARTICLE III

OFFICERS

SECTION I. ~ OFFICERS

The officers of the Executive Committee shall consist of a Chair and a Vice-Chair. An IWMA staff person will be provided to perform the following duties:

1. Prepare the minutes of all meetings.
2. Give or serve all notices required by these Bylaws.
3. Maintain Committee records.

SECTION II. ~ SELECTION OF OFFICERS

The Chair and the Vice-Chair shall be the President and Vice President of the Board, respectively.

SECTION III. ~ TERM OF OFFICE

Officers shall serve for a term of one year, unless re-elected for additional terms.

SECTION IV. ~ VACANCIES

When a vacancy occurs, it shall be filled by an election at the next regular IWMA Board Meeting to follow such vacancy by a majority vote of the members present.

SECTION V. ~ DUTIES OF OFFICERS

A. Chair:
   1. To preside at all Executive Committee Meetings.
   2. To call special meetings of the Executive Committee in accordance with these Bylaws.
   3. To assure actions of the Executive Committee are properly taken.
   4. To convey Executive Committee positions as appropriate.

B. Vice-Chair:
   1. To exercise or perform all duties and responsibilities of the chair during the absence, disability or resignation of the Chair.
   2. To assist the Chair in conducting Committee business.

ARTICLE IV

MEETINGS

SECTION I. ~ REGULAR MEETINGS

A regular meeting of the Executive Committee shall be held in advance of a regular or special meeting if necessary. Notice shall be sent to members stating the time and place of the meeting. A regular meeting may be canceled or rescheduled by the Executive Committee at any meeting, or by the Chair.

SECTION II. ~ SPECIAL MEETINGS

The chair may call a special meeting of the Executive Committee, provided notice is given to all members of the Board within at least twenty-four (24) hours in advance.

SECTION III. ~ QUORUM

A quorum shall consist of any two (2) voting members. No formal action shall be taken in the absence of a quorum, except to adjourn the meeting to a later date.

SECTION IV. ~ AGENDA

Items for the agenda shall be provided to the Chair by Staff at least six (6) days in advance of the regular meetings. The Chair, at his/her discretion, may add items of business to the agenda. The

agenda and agenda packet for each regular meeting shall be emailed to the Executive Committee at least five (5) days in advance of a regular meeting or as is practical.

SECTION V. ~ PROCEEDINGS

All meetings of the Executive Committee shall be conducted in accordance with the same Parliamentary rules as adopted by the IWMA.

ARTICLE V

AMENDEMENT PROCESS AND APRROVAL

SECTION I.
Any Board member may suggest amendments. A majority of the quorum is required to forward suggestions to the IWMA for consideration.

ARTICLE VI

EFFECTIVE DATE

SECTION I.
Theses Bylaws and any amendment shall become effective upon the date of approval and adoption by the IWMA Board.

_____	_____	_____
Print Name	Title	Date

_____
Signature

_____	_____	_____
Print Name	Title	Date

_____
Signature

RESOLUTION NO. 2026-05-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE

SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY

REVISING THE 2026 – 2027 CALENDAR

WHEREAS, Government Code section 54954, subdivision (a), directs that the legislative body of an agency shall provide, by ordinance, resolution, bylaws, or by whatever other rule is required for the conduct of business by that body, the time and place for holding regular meetings; and

WHEREAS, Section 10.2 of the operative Joint Powers Agreement (JPA) and Article 3.2 of the Board Rules of Procedure of the San Luis Obispo County Integrated Waste Management Authority (IWMA) require that the date, hour, and place of each regular meeting be fixed by resolution of the Board; and

WHEREAS, notwithstanding the fact that Article IV, Section I of the IWMA Executive Committee Bylaws gives flexibility to the Executive Committee to hold or cancel regular meetings of its members as needed; and

WHEREAS, the IWMA Calendar for the IWMA lists meeting dates for the Board of Directors and Executive Committee, as well as the agency's observed of holidays; and

WHEREAS, at its April 30, 2026 meeting, the Executive Committee requested that IWMA Staff place an item on the agenda to consider a revised 2026 IWMA Calendar which would reduce the number of meetings for both the Executive Committee and the IWMA Board; and

WHEREAS, the IWMA Board wishes to revise the 2026 IWMA Calendar that it adopted on November 12, 2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority as follows:

1. That the Board adopts the revised 2026 IWMA Calendar for regular meetings of the Board of Directors and Executive Committee for the remainder of the 2026 calendar year, subject to the Executive Committee's ability to hold, reschedule, and cancel its meetings as provided in that committee's Bylaws. That the Board adopts the 2027(January-June) IWMA Calendar for regular meetings of the Board of Directors and Executive Committee. A final version of the revised 2026 IWMA Calendar and the 2027 IWMA Calendar (January-June) will be attached hereto as "Exhibit A".

2. That the time of the Board of Directors meetings is 1:30 p.m., with a meeting location at the County of San Luis Obispo Government Center, Board of Supervisors Chambers, 1055 Monterey Street, San Luis Obispo, CA, unless otherwise identified on the meeting agenda.

3. That the time of the Executive Committee meetings is 1:30 p.m., with a meeting location at 555 Chorro Street, Suite D-2, San Luis Obispo, CA, unless otherwise identified on the meeting agenda.

4. That the Executive Director or his/her designee is hereby authorized and empowered to share notice, including on the agency website, in the name of the San Luis Obispo County Integrated Waste Management Authority this adopted revised meeting calendar.

PASSED AND ADOPTED this 13th day of May 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____

James Guthrie, President
San Luis Obispo County
Integrated Waste Management Authority

_____

Janet Weldon, Clerk of the Board
San Luis Obispo County
Integrated Waste Management Authority

2026

BOARD OF DIRECTORS MEETINGS, 1:30 PM
EXECUTIVE COMMITTEE MEETINGS, 1:30 PM
HOLIDAYS OBSERVED

January

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	**14**	15	16	17
18	**19**	20	21	22	**23**	24
25	26	27	28	29	30	31

February

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	**11**	**12**	13	14
15	**16**	17	18	19	20	21
22	23	24	25	**26**	27	28

March

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	**11**	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	**31**				

April

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	**30**		

May

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	**13**	14	15	16
17	18	19	20	21	22	23
24	**25**	26	27	**28**	29	30
31						

June

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	**10**	11	12	13
14	15	16	17	18	**19**	20
21	22	23	24	25	26	27
28	29	30				

July

S	M	T	W	T	F	S
			1	2	**3**	4
5	6	7	8	9	10	11
12	13	14	**15**	16	17	18
19	20	21	22	23	24	25
26	27	28	29	**30**	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	**12**	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	**7**	8	**9**	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	**12**	13	**14**	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	**11**	**12**	13	14
15	16	17	18	19	20	21
22	23	24	25	**26**	**27**	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	**9**	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	**25**	26
27	28	29	30	31		

Proposed Revision to IWMA Board: 05.13.26

REVISED DRAFT

2027

BOARD OF DIRECTORS MEETINGS, 1:30 PM
EXECUTIVE COMMITTEE MEETINGS, 1:30 PM
HOLIDAYS OBSERVED

January

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	**13**	14	15	16
17	**18**	19	20	21	22	23
24	25	26	27	28	29	30
31						

February

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	**10**	11	**12**	13
14	**15**	16	17	18	19	20
21	22	23	24	25	26	27
28						

March

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	**10**	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	**31**			

April

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	**14**	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	**12**	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	**31**					

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	**9**	10	11	12
13	14	15	16	17	**18**	19
20	21	22	23	24	25	26
27	28	29	30			

REVISED DRAFT

Proposed to IWMA Board: 05.13.26

RESOLUTION NO. 2026-05-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY AMENDING THE BOARD RULES OF PROCEDURE

WHEREAS, the San Luis Obispo County Integrated Waste Management Authority (IWMA) adopted the Waste Management Board Rules of Procedure to guide the Board of Directors in carrying out its functions; and

WHEREAS, the Board Rules of Procedure outline the duties of the officers of the IWMA Board as well as the activities of the Executive Committee; and

WHEREAS, at its April 30, 2026 meeting, the Executive Committee recommended that changes to the responsibilities of the Executive Committee be considered by the IWMA Board; and

WHEREAS, these changes are reflected in the Board Rules of Procedure, as shown in "track changes" in Exhibit "A"; and

WHEREAS, the IWMA Board agrees and wishes to make the changes to the Board Rules of Procedure as outlined in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority as follows:

- Revisions to the Waste Management Board Rules of Procedure are adopted as shown in "track changes" in Exhibit "A".
- A clean final version of the revised Waste Management Board Rules of Procedure will be attached hereto as "Exhibit B," and a copy of this Resolution, including both exhibits, will be included on the next regular meeting agenda as a "Receive and File" item.
- These changes shall take effect immediately upon adoption.

On motion of Director _____, seconded by Director _____, this Resolution is PASSED AND ADOPTED on May 13, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

President, Board of Directors

ATTEST:

_____

Clerk of the Board

APPROVED AS TO FORM:

Adamski Moroski Madden Cumberland Green LLP

BY: _____

Linda Somers Smith – Legal Counsel

SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY

WASTE MANAGEMENT BOARD RULES OF PROCEDURE

ARTICLE l General Provisions

1.1. Name of Board. The name of the Board is the San Luis Obispo County Waste Management Board.

1.2. Authority for Rules. The rules apply to the San Luis Obispo County Waste Management Board and are adopted pursuant to the Joint Powers Agreement Establishing an Integrated Waste Management Authority for the Cities and County of San Luis Obispo.

1.3. Purpose of Rules. The purpose of these rules is to provide for the orderly and fair conduct of the meetings of the Board.

ARTICLE 2 Organization of the Board

2.1. Composition of the Board. The Board is composed of ten (10) members and five (5) alternates appointed pursuant to the agreement creating the Authority.

2.2. Officers. The officers of the Board shall be a President and a Vice-President, who shall serve until the election of their successors.

2.3. Election of Officers. The officers shall be elected at the regular meeting of the Authority in the month of July of each year. They shall be elected by a majority of the total authorized vote of the Board, and shall serve from July l through June 30 of the following year.

2.4. Duties of the President. The President shall preside at all meetings of the Board and shall conduct the business of the Board in the manner prescribed by these Rules. The President shall preserve order and decorum and shall decide all questions of order subject to the action of a majority of the Board. The President shall: preside at all meetings of the Executive Committee; coordinate Board agenda items together with the Executive Director; appoint all ad hoc committees subject to ratification by the Board; exercise general supervision over all activities of said Authority; be an ex-officio member of all committees; and execute all contracts and legal documents on behalf of the Authority.

2.5. Duties of the Vice-President. In the absence or inability of the President to act, the Vice-President shall: perform the duties of the President; give whatever aid necessary to the President in administering of the Authority; and be an ex-officio member of all committees.

2.6. Executive Committee. There shall be an Executive Committee composed of the Officers of the Board~~,~~ and the Past President of the Board~~, and an ex-officio non-voting member - the Chairperson of the Solid Waste Technical Advisory Committee~~. The Board President

shall preside at all Executive Committee meetings. The Executive Committee shall be responsible for ~~coordination of agenda items,~~ administrative oversight, approval of routine items that do not require Board approval, entering into contracts and expending funds consistent with Policy F-1, and such other matters as may be referred or delegated to it by the Board. A quorum shall be two members.

2.7. Solid Waste Technical Advisory Committee. There shall be a Solid Waste Technical Advisory Committee (SWTAC) comprised of one voting member from each jurisdiction that is a member agency of the Authority and eleven (11) non-voting members appointed by the Board. Member agencies shall appoint one voting member each. The non-voting members to be appointed by the Board are to represent the following interest groups: waste haulers (1), landfills (1), recyclers (1), environmental organizations (1), the Local Enforcement Agency (1), Cal Poly (1), the general public (1), business (1), Community Service and Special Districts (3). The SWTAC serves as a resource for input to the IWMA on various matters including the planning and implementation of programs and facilities.

2.8. Other Committees. The Board may appoint such other committees from time to time as may be appropriate to administer the powers and programs of the Authority.

2.9. ~~Manager~~Executive Director. The Board shall employ or contract for the services of a ~~Manager~~Executive Director who shall be the chief administrative officer of the Authority as provided in the Joint Powers Agreement. The ~~Manager~~Executive Director shall plan, organize and direct the administration and operations of the Authority, shall advise the Board on policy matters, shall recommend an administrative structure to the Board, shall hire and discharge administrative staff, shall develop and recommend budgets, shall reply to communications on behalf of the Authority, shall approve payments of amounts duly authorized by the Board, shall carry out such other duties that may be assigned to the ~~Manager~~Executive Director by the Board from time to time and shall attend meetings of the Board.

2.10. Duties of the ~~Manager~~Executive Director. The ~~Manager~~Executive Director or designee shall perform the following duties:

(a) Attend each meeting of the Board;
(b) Maintain all records of the Authority and Board;
(c) Prepare an agenda for each meeting;
(d) Notify all Board members of the time and place of each meeting; Maintain records of the proceedings of the Board and committee meetings;
(e) Perform other duties directed by the law, the Executive Committee, or the Board;
(f) These duties may be delegated as determined necessary by the ~~Manager~~Executive Director.

ARTICLE 3 Meetings of the Board

3.1. Brown Act Requirements. All meetings of the Board shall be held subject to the provisions of the California Ralph M. Brown Act (Sections 54950 et seq. of the California Government Code) and other applicable laws of the State of California.

3.2. Regular Meetings. The Board shall hold at least four regular meetings each year. The date upon which, and the hour at which, each regular meeting shall be held shall be fixed by resolution of the Board.

3.3. Cancellation of Regular Meetings. Any regular meeting of the Board may be cancelled by the President, or the ~~Manager~~Executive Director on the direction of the President, no less than seven (7) calendar days prior to the scheduled date of such meeting, if there is insufficient business to warrant the meeting. Notification of cancellation shall be mailed to all parties who are notified of regular meetings of the Board.

3.4. Special Meetings. Special meetings of the Board may be called in accordance with the provisions of Section 54956 of the California Government Code.

3.5. Notice of Meetings. All meetings of the Board shall be noticed in accordance with the provisions of the California Ralph M. Brown Act (Sections 54950 et seq. of the California Government Code) and other applicable laws of the State of California.

3.6. Quorum and voting. For purposes of conducting business, there shall be present a quorum consisting of a majority of representatives, including one COUNTY representative. Each delegate shall have one vote.

3.7. Absence of Quorum. In tile absence of a quorum, tile members present shall adjourn the meeting to a stated time and place, and the absent members shall be notified. If all members are absent, the ~~manager~~Executive Director shall adjourn the meeting to a stated time and place and notify all members pursuant to Section 3.4 of these Rules.

ARTICLE 4 Conduct of Meetings

4.1. Order of Business. The order of business of the Board shall be conducted, as far as is practicable, in the following order:

(a) Call to Order;
(b) Public Comment;
(c) Request for Future Agenda Items;
(d) ~~Manager~~Executive Director's Report;
(e) Consent Agenda (including Public Comment);
(f) Public Hearing;
(g) Regular Calendar Unfinished Business New Business;
(h) Member Comment;
(i) Closed Session (if needed);
(j) Adjournment

The above order of business may- be suspended or changed at any time by a majority vote of the Board. The agenda packets shall be mailed to Board Members no later than seven (7) days prior to the meeting. The Consent Agenda may contain those matters the nature of which have been determined by the ~~Manager~~Executive Director and/or Executive Committee to be routine, and will be approved by a single action. Any item shall be removed from tile Consent Agenda and placed for discussion on the Regular Calendar at the request of any member.

The Public Comment segment is provided for any member of the public wishing to speak on any matter within the jurisdiction of the Authority, but not listed on the agenda. Each speaker is limited to three (3) minutes.

All remarks are to be addressed to the Board as a body, and not to any individual thereof. Questions of the Board members or staff shall be asked through the President or presiding officer. The President may limit or end any commentary that is not germane to the business at hand, redundant, or that is scurrilous, abusive, or not in accord with good decorum and order.

4.2. Vote Required. No action shall be effective without the affirmative votes of a majority of those present. ~~However, eight (8) affirmative votes shall be required for taking any action in the event any agency demands such a vote.~~

4.3. Alternate's Vote. A member agency's alternate may vote on any matter under consideration only in the absence of the agency member from the meeting or as provided under Section 4.6 of these of these rules.

4.4. Roll Call. Each roll call of the Board shall be in alphabetical order after the motion maker and second, except that the President shall vote last.

4.5. Roll Call Not Required. The roll need not be called in voting upon a motion except when requested by a member, except that a vote on all resolutions, formal agreements and contracts shall be by roll call, or as otherwise required by law. If the roll is not called, in the absence of objection, the President may order the motion unanimously approved.

4.6. Voting Ineligibility. Any Board Member abstaining on grounds of conflict or appearance of conflict of interest must so declare at the time the Agenda item is called, and shall leave the Board table before the matter is considered and refrain from participation in any action concerning the matter.

4.7. Parliamentary Rules. The following procedures are to be used for the governance of this Board in all cases not otherwise provided in these rules.

(a) A Board order applies mainly as a directive to Officers of the Board and its staff members. It need not be reviewed in writing, as it generally applies to one specific act only. Board resolutions shall be reviewed in written form before binding action is taken on them.

(b) In the event of the absence of both the President and Vice-President of the Board, the members present shall select one of their number to act as president pro tem.

(c) No question or motion shall be debated or put unless the same is seconded. If needed, when a motion is seconded, it shall be stated by the President before debate. If needed, the motion will be stated by the Clerk before voting.

(d) A motion shall be made by having the member of the Integrated Waste Management Authority making the motion state the motion to the Authority's clerk.

(e) A motion to refer or lay on the table, until it is decided, shall include all amendments to the main question.

(f) A motion having been stated by the President, shall be deemed to be in the possession of the Board, but it shall be withdrawn at any time before the decision or amendment with the assent of the Second.

(g) When a question is under debate no motion shall be received unless it is:

(1) To adjourn.

(2) To lay on the table.

(3) To take up the previous question.

(4) To postpone to a certain date.

(5) To commit to committee.

(6) To amend.

(7) To postpone indefinitely.

These motions shall have preference in the above order.

(h) A motion to adjourn, or a motion to fix time of adjournment shall be decided without debate.

(i) A motion on the previous question shall preclude all amendment from debate of the main question, and shall be put in the form "shall the main question be put now?".

(j) A member called to order shall relinquish the floor unless permitted to explain, and the Board, if appealed to, shall decide on the case, but without debate. If there is no appeal, the decision of the President shall be final.

(k) Other rules as may be adopted by the Board.