

San Luis Obispo County Integrated Waste Management Authority

**BOARD MEETING AGENDA**

Wednesday, August 14, 2024, 1:30 PM

In-Person Meeting:

County of San Luis Obispo Government Center

**Board of Supervisor Chambers**

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:**

Robert Robert, President, City of Grover Beach

James Guthrie, Vice President, City of Arroyo Grande

Jan Marx, Past President, City of San Luis Obispo

Charles Bourbeau, City of Atascadero

Jimmy Paulding, County of San Luis Obispo, District 4 Supervisor

John Hamon, City of El Paso de Robles

Laurel Barton, City of Morro Bay

Robert Enns, Special Districts

Scott Newton, City of Pismo Beach

**Instructions For Written Public Comment:**

Written Public Comment *before the meeting* must be submitted by 9:00 a.m., the day of the meeting.

Community members are encouraged to submit agenda correspondence via email to Sasha Del Giorgio, Clerk of the Board, at [sdelgiorgio@iwma.com](mailto:sdelgiorgio@iwma.com). Agenda correspondence received by 9:00 a.m. on the meeting day will be posted on the [IWMA website](#) and become part of the official record of the Board Meeting. Community members may attend the meeting in person at the San Luis Obispo County Board of Supervisors Chambers.

Community members may attend the meeting in person at the San Luis Obispo County Government Center, Board of Supervisor Chambers, 1055 Monterey Street, San Luis Obispo, CA 93408.

**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 Sasha Del Giorgio, 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) 781-2192 and through email at [sdelgiorgio@iwma.com](mailto:sdelgiorgio@iwma.com).

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

**Non-Agenda Public Comment Period**

**PRESENTATION**

4. **Executive Director's Report**  
Presented by Peter Cron, Executive Director.

## Consent Agenda Public Comment Period

### CONSENT AGENDA

5. **Executive Committee Minutes Receive and File – May 31, 2024 Page 4**  
Recommendation: Receive and file the May 31, 2024, Executive Committee Meeting Minutes.
6. **Board Meeting Minutes Review – June 12, 2024 Page 7**  
Recommendation: Approve the June 12, 2024, Board Meeting Minutes.
7. **Monthly Financial Reports Page 13**  
Recommendation: Receive and file the attached monthly financial reports.
8. **Resolution 2024-08-01, Authorizing Signatures for Banking and Financial Services Page 22**  
Recommendation: Adopt Resolution 2024-08-01, updating the IWMA authorized signatories for banking and financial services.
9. **Resolution 2024-08-02, Amended and Restated Conflict of Interest Code Page 25**  
Recommendation: Adopt Resolution 2024-08-02, amending and restating the IWMA Conflict of Interest Code.

## Regular Agenda Public Comment Period

### REGULAR AGENDA

10. **Chicago Grade Transfer Station – NDFE Page 34**  
Recommendation: Review and discuss the addition of the Chicago Grade Transfer Station to the Non-Disposal Facility Element for the County of San Luis Obispo.
11. **Hamlin Creative Page 39**  
Recommendation: Authorize the Board President to sign agreement with Hamlin Creative for video creation and production of recycling and composting messaging consistent with our mission and goals.
12. **Presentation of Final Draft Audit for Fiscal Year 2022/2023 Page 48**  
Recommendation: Review, discuss, and file the San Luis Obispo County Integrated Waste Management Authority FY 22/23 Governance Letter and FY 22/23 Financial Statements.
13. **Consideration of Approval of Compensation Increase for Unrepresented Employees Page 79**  
Recommendation: Approve a 3.8% cost-of-living compensation increase for unrepresented employees and 10% increase in the cafeteria plan contribution to keep pace with rising health insurance costs; and direct staff to continue exploring other options amid the rising costs of health care.

**Closed Session Public Comment Period**

**CLOSED SESSION**

The Executive Committee will recess into closed session pursuant to the Ralph M. Brown Act on the following item:

**14. Conference with Real Property Negotiators**

Pursuant to Government Code section 54956.8: Conference with Real Property Negotiators regarding: APN 002-292-029, 555 Chorro Street, San Luis Obispo, CA 93401. Agency Representative: Peter Cron, Executive Director.

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**15. Board Member Communications**

Provides board members an opportunity to make an announcement and briefly report on their activities directly related to agency business.

**ADJOURNMENT**

2024 Upcoming Meetings and Events			
<b>Board of Directors</b>	September 11, 2024	October 9, 2024	November 13, 2024
<b>Executive Committee</b>	August 30, 2024	September 27, 2024	November 1, 2024

Item No. 5  
August 14, 2024

**TO:** San Luis Obispo County Integrated Waste Management Authority  
**FROM:** Sasha Del Giorgio, Clerk of the Board  
**RE:** Executive Committee Minutes Receive and File – May 31, 2024

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**BACKGROUND:**

N/A

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**RECOMMENDATION:**

Receive and file the May 31, 2024, Executive Committee Meeting Minutes.

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**FISCAL IMPACT:**

N/A

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**ATTACHMENTS:**

A. 2024-05-31 EC Minutes



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

## **Executive Committee Meeting Minutes**

May 31, 2024, 10:00 AM  
870 Osos Street, San Luis Obispo, CA. 93401

### **Executive Committee Members:**

Jan Marx, President, City of San Luis Obispo  
Robert Robert, Vice President, City of Grover Beach  
Charles Bourbeau, Past President, City of Atascadero

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#### **1. Call To Order**

President Marx called the Executive Committee to order on May 31, 2024, at 9:59 AM.

#### **2. Roll Call**

Committee Members Present: Robert, Marx  
Committee Members Absent: Bourbeau

#### **3. Pledge Of Allegiance**

### **Non-Agenda Public Comment Period**

No public comment submitted.

### **Presentation**

#### **4. Executive Directors Report**

Led by Executive Director, Peter Cron.

### **Consent Agenda Public Comment Period**

No public comment submitted.

### **Consent Agenda**

#### **5. Approve Executive Committee Meeting Minutes – April 26, 2024**

Recommendation: Approve the April 26, 2024, Executive Committee Meeting Minutes.

**Motion By** President Marx

**Second By** Vice President Robert

To approve Item 5, with the following administrative correction:

- Item 8, Second by Vice President Robert

Motion approved on the following roll call vote:

Ayes: Marx, Robert

Noes: None

CARRIED (2 to 0)

**Regular Agenda Public Comment Period**

No public comment submitted.

**Regular Agenda**

**6. Board Meeting Agenda Draft Review – June 12, 2024**

Recommendation: Review, discuss, and approve the draft June 12, 2024, IWMA Board Meeting Agenda, and provide staff direction as deemed appropriate.

**Motion By** President Marx

**Second By** Vice President Robert

To approve Item 6, with the following changes:

- Item 9 – Revise recommendation as follows: *a) Approve staff's ranking and recommendation of the selected firm; and b) Authorize staff to negotiate and finalize the Contract for Professional Auditing Services with the selected firm, to be signed by the Board President.*
- Item 10 – Revise recommendations as follows: Revise recommendation as follows: *a) Approve staff's ranking and recommendation of the selected firm; and b) Authorize staff to negotiate and finalize the Contract for Social Media Services with the selected firm, to be signed by the Board President.*

Motion approved on the following roll call vote:

Ayes: Marx, Robert

Noes: None

CARRIED (2 to 0)

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**7. Executive Committee Member Communications**

No action.

**Adjournment**

**10:46 AM**



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Sasha Del Giorgio  
San Luis Obispo County Integrated Waste Management Authority  
Clerk of the Board

**TO:** San Luis Obispo County Integrated Waste Management Authority  
**FROM:** Sasha Del Giorgio, Clerk of the Board  
**RE:** Board Meeting Minutes Review – June 12, 2024

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**BACKGROUND:**  
N/A

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**RECOMMENDATION:**  
Approve the June 12, 2024, Board Meeting Minutes.

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**FISCAL IMPACT:**  
N/A

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**ATTACHMENTS:**  
A. BOD DRAFT Minutes – June 12, 2024



## **Board of Directors Meeting Minutes**

Wednesday, June 12, 2024, 2:00 P.M.  
County of San Luis Obispo Government Center  
1055 Monterey Street, Room 161-162, San Luis Obispo, CA, 93408

### **Board of Directors:**

Jan Marx, President, City of San Luis Obispo  
Robert Robert, Vice President, City of Grover Beach  
Charles Bourbeau, Past President, City of Atascadero  
James Guthrie, City of Arroyo Grande  
Jimmy Paulding, County of San Luis Obispo, District 4 Supervisor  
John Hamon, City of El Paso de Robles  
Laurel Barton, City of Morro Bay  
Robert Enns, Special Districts  
Scott Newton, City of Pismo Beach

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#### **1. Call to Order**

President Marx called the Board Meeting to order on June 12, 2024, at 2:00 P.M.

#### **2. Roll Call**

Board Members Present: Barton (2:11 P.M.), Bourbeau, Enns, Guthrie, Hamon, Newton, Paulding, Vice President Robert, President Marx  
Absent: None.

#### **3. Pledge of Allegiance**

#### **Non-Agenda Public Comment Period**

No public comment submitted.

#### **Presentation**

#### **4. Executive Directors Report**

Presented by Executive Director, Peter Cron.



## Consent Agenda Public Comment Period

No public comment submitted.

## Consent Agenda

### 5. Executive Committee Minutes Receive and File – April 26, 2024

Recommendation: Receive and file the April 26, 2024, Executive Committee Meeting Minutes.

### 6. Board Minutes Review – May 8, 2024

Recommendation: Approve the May 8, 2024, Board Meeting Minutes.

### 7. Compost Rebate Program

Recommendation: That your Board a) approve an extension to the Compost Rebate Agreement approved in September 2022 for an additional 12-month period of July 1, 2024, through June 30, 2025, and in any subsequent fiscal year when the program is funded by the IWMA Board or other funding source; and b) authorize the IWMA Executive Director to sign the Compost Rebate Agreement Extension and Participation Terms for fiscal year 2024-2025 and for any subsequent fiscal year when the program is funded by the IWMA Board or other funding source.

### 8. Monthly Financial Reports

Recommendation: Receive and file the attached monthly financial reports.

### 9. Annual Audit Services – Fiscal Years 2023/2024, 2024/2025, 2025/2026

Recommendation: A) Approve staff's ranking and recommendation of the selected firm; and B) Authorize staff to negotiate and finalize the Contract for Professional Auditing Services with the selected firm, to be signed by the Board President.

### 10. Social Media Services

Recommendation: Direct staff to reevaluate social media work effort and return to Executive Committee with a revised RFP.

**Motion by:** Bourbeau

**Second by:** Hamon

Motion to approve Consent Agenda Item Nos. 5 through 10.

*Approved by the following roll call vote:*

Ayes: Bourbeau, Hamon, Barton, Enns, Guthrie, Newton, Paulding, Robert, Marx

Noes: None

**CARRIED (9-0)**

**Regular Agenda Public Comment Period**

No public comment submitted.

**Regular Agenda**

**11. Technical Assistance Grant Application – City of El Paso de Robles**

Recommendation: Authorize the Executive Director to award \$10,000 in grant funds to the City of El Paso de Robles to purchase water bottle filling stations for city facilities to assist with the City’s waste reduction efforts of single-use plastic bottles.

**Motion by:** Bourbeau

**Second by:** Enns

Motion to approve Item 11.

*Approved by the following roll call vote:*

Ayes: Bourbeau, Enns, Barton, Guthrie, Newton, Paulding, Robert, Marx

Abstain: Hamon

Noes: None

**CARRIED (8-1-0)**

**12. Third Quarter Budget Review for Fiscal Year 2023/2024**

Recommendation: Review and discuss the Third Quarter Budget, Fiscal Year 2023/2024.

No action.

**13. Resolution 2024-06-01 Temporary Reduction of the IWMA Solid Waste Management Fee**

Recommendation: Adopt Resolution 2024-06-01 temporarily reducing the IWMA Solid Waste Management Fee from 5.4% to 3.0%, effective July 1, 2024.

Motion to approve Item 13.

**Motion by:** Hamon

**Second by:** Bourbeau

*Approved by the following roll call vote:*

Ayes: Hamon, Bourbeau, Barton, Enns, Guthrie, Newton, Paulding, Robert, Marx

Noes: None

**CARRIED (9-0)**

**14. Resolution 2024-06-02 Fiscal Year 2024/2025 Preliminary Budget**

Recommendation: Adopt Resolution 2024-06-02 approving the Preliminary Budget, Fiscal Year 2024/2025.

Motion to approve Item 14.

**Motion by:** Bourbeau

**Second by:** Robert

*Approved by the following roll call vote:*

Ayes: Bourbeau, Robert, Barton, Enns, Guthrie, Hamon, Newton, Paulding, Marx  
Noes: None

**CARRIED (9-0)**

**15. Executive Committee Elections**

Recommendation: Conduct the Executive Committee Elections as required by the IWMA Joint Powers Agreement, Section 9.4 Officers.

Motion to elect the FY 2024/2025 Executive Committee Officers as follows:

President: Robert Robert  
Vice President: James Guthrie  
Past President: Jan Marx

**Motion by:** Bourbeau  
**Second by:** Enns

*Approved by the following roll call vote:*

Ayes: Bourbeau, Enns, Barton, Guthrie, Hamon, Newton, Paulding, Robert, Marx  
Noes: None

**CARRIED (9-0)**

**Closed Session Agenda Public Comment Period**

No public comment submitted.

**CLOSED SESSION**

The Board will recess into closed session pursuant to the Ralph M. Brown Act on the following items:

**16. Conference with Labor Negotiators**

Pursuant to Government Code 54957.6: Conference with labor negotiators regarding unrepresented bargaining units. Agency Representative: Peter Cron, Executive Director.

**17. Conference with Real Property Negotiators**

Pursuant to Government Code section 54956.8: Conference with Real Property Negotiators regarding: APN 002-292-029, 555 Chorro Street, San Luis Obispo, CA 93401. Agency Representative: Peter Cron, Executive Director.

**Readjourn to Open Session and Closed Session Report**

No reportable action.

## 18. Board Member Communications

**Adjournment:** 3:27 P.M.

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Sasha Del Giorgio, Clerk of the Board  
San Luis Obispo County  
Integrated Waste Management Authority

DRAFT

**TO: San Luis Obispo County Integrated Waste Management Authority**  
**FROM: Peter Cron, Executive Director**  
**RE: Monthly Financial Reports**

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**BACKGROUND:**

Below are completed financial reports for May 2024 and June 2024. 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.

**May 2024**

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• Revenue Received Report	\$ 2,047,458.60 <sup>1</sup>
• Expenditure Report	\$ 166,765.35
• Credit Card Report	\$ 3,100.18

**June 2024**

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• Revenue Received Report	\$ 318,958.31
• Expenditure Report	\$ 175,034.93
• Credit Card Report	\$ 9,066.16

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**RECOMMENDATION:**

Receive and file the attached monthly financial reports.

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**FISCAL IMPACT:**

N/A

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**ATTACHMENTS:**

- A. Revenue Report – May 2024
- B. Expense Report – May 2024
- C. Credit Card Report – May 2024
- D. Revenue Report – June 2024
- E. Expense Report – June 2024
- F. Credit Card Report – June 2024

<sup>1</sup> Includes 22/23 Cycle 4 SB1383 Local Assistance Grant - \$1,430,723.00

**San Luis Obispo County IWMA  
Revenue Received-Cash Basis  
May 2024**

	<b>Total</b>
<b>Income</b>	
<b>400 Non_Operation Revenue</b>	
4150000 Interest Revenue	0.43
4200105 Grants	1,430,723.00
<b>Total 400 Non_Operation Revenue</b>	<b>\$ 1,430,723.43</b>
<b>435 Operation Revenue</b>	
4350200 CESQG Payment	2,340.00
4350235 Billings to Outside Agencies	74.59
4350820 Solid Waste Management Fee	468,679.95
4350825 Landfill Tipping Fee	
<b>Surcharge</b>	99,966.19
4350955 Retail Take Back Fees	1,930.50
4450020 Hazardous Waste Credits	4,238.20
<b>Total 435 Operation Revenue</b>	<b>\$ 577,229.43</b>
<b>Markup</b>	-5,248.12
<b>Services</b>	1,698.86
<b>Unapplied Cash Payment Income</b>	43,055.00
<b>TOTAL INCOME</b>	<b>\$ 2,047,458.60</b>

**San Luis Obispo County IWMA  
Expense Report Accrual Basis  
May 2024**

<b>Purchase order date</b>	<b>Vendor name</b>	<b>Brief Description</b>	<b>Amount</b>
05/01/2024	Richetti Water Solutions	Reverse Osmosis System	\$ 19.95
05/01/2024	Mountaineer IT Inc	IT Services	\$ 1,312.23
05/01/2024	San Luis Garbage Company	Utilities - Trash Service	\$ 43.69
05/01/2024	Andrea Biniskiewicz	Social Media Management	\$ 2,560.00
		Chamber of Commerce	
05/01/2024	Paso Robles Chamber of Commerce	Membership	\$ 349.00
05/01/2024	Cold Canyon Landfill SLO	E-Waste Collection	\$ 2,000.00
05/01/2024	Astound Business Solutions	Office Telephone Services	\$ 295.78
05/01/2024	Rainscape	Landscape Services	\$ 125.00
05/03/2024	Pacific Waste Services	E-Waste Collection	\$ 2,000.00
05/03/2024	Gaspar Soilbuilders LLC	Compost Rebate Program	\$ 9,285.20
05/04/2024	Charter Communications/Spectrum	Utilities - Internet	\$ 129.99
05/05/2024	Amazon Capital Services Inc.	Office Supplies	\$ 71.88
05/06/2024	SDRMA	EE Benefits	\$ 8,200.92
05/06/2024	Chicago Grade Landfill & Recycling	E-Waste Collection	\$ 2,000.00
05/07/2024	Mission Linen and Uniform Service	Janitorial Services	\$ 23.75
05/07/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 3,774.80
05/07/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 1,367.40
05/07/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 1,038.00
05/07/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 3,086.74
05/07/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 386.57
05/07/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 140.03
05/10/2024	CPSC		\$ 1,603.00
05/13/2024	Science Discovery	Outreach and Education	\$ 3,738.98
05/13/2024	Science Discovery	Outreach and Education	\$ 7,773.00
05/13/2024	Science Discovery	Outreach and Education	\$ 21,378.39
05/14/2024	ASAP Reprographics	Copy/Print Services	\$ 94.09
05/14/2024	Mountaineer IT Inc	IT Services	\$ 2,468.26
05/15/2024	SoCalGas	Utilities - Gas	\$ 16.05
05/15/2024	City of San Luis Obispo - Water	Utilities - Water	\$ 71.04
		HHW E-Waste Storage	
05/15/2024	Atlas Performance Industries, Inc.	Containers	\$ 130.00
		HHW E-Waste Storage	
05/15/2024	Atlas Performance Industries, Inc.	Containers	\$ 130.00
05/16/2024	Erin Clausen Photography	Employee Headshots	\$ 170.00
05/16/2024	Erin Clausen Photography	Employee Headshots	\$ 170.00
05/16/2024	UBEO West LLC	Copier Rental & Service	\$ 1,497.90
05/16/2024	Opolo Vineyards Inc.	Compost Rebate Program	\$ 7,312.10
05/16/2024	CRRA	Organizations	\$ 75.00
05/17/2024	Adamski Moroski Madden Cumberland & Green	Legal Services	\$ 1,757.50
05/19/2024	Amazon Capital Services Inc.	Office Supplies	\$ 133.66
05/20/2024	Executive Janitorial	Janitorial Services	\$ 295.00
05/20/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 3,183.92
05/20/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 140.03
05/20/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 1,367.40
05/20/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 4,102.51
05/20/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 1,038.00
05/20/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 420.13
05/21/2024	Mission Linen and Uniform Service	Janitorial Services	\$ 23.75
5/22/2024	Refund for Sumitt Event		-\$ 223.18
05/23/2024	Vintage Properties	Office Space Rent/Lease	\$ 1,890.00

**San Luis Obispo County IWMA  
Expense Report Accrual Basis  
May 2024**

<b>Purchase order date</b>	<b>Vendor name</b>	<b>Brief Description</b>	<b>Amount</b>
05/26/2024	AGP Video	Recording	\$ 250.00
05/26/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
05/26/2024	Charter Communications/Spectrum	Utilities - Internet	\$ 44.99
05/26/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
05/26/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
05/26/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
05/26/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
05/26/2024	Brown Armstrong Accountancy Corp	Audit Assistance	\$ 1,900.00
05/27/2024	UBEO West LLC	Copier Rental & Service	\$ 722.79
05/28/2024	Twin Arbor Labs	CESQG Refund	\$ 121.00
05/28/2024	San Luis Obispo Police Department - Alarm Unit	Security Alarm Permit	\$ 46.30
05/31/2024	Mountaineer IT Inc	IT Services	\$ 1,312.23
05/31/2024	Andrea Biniskiewicz	Social Media Management	\$ 2,560.00
05/31/2024	Alexa Heter	Controller Services	\$ 2,000.00
	May-24 Wages & Benefits		\$ 54,395.54
	May-24 Credit Card Expenses		\$ 3,100.18
	May-24 Paychex Fees		\$ 749.10
	May-24 QuickBooks Credit Card Fees		\$ 46.92
	May-24 Gusto Fee		\$ 0.14
<b>TOTAL EXPENSES</b>			<b>\$ 166,765.35</b>



**San Luis Obispo County IWMA  
Credit Card Expense Report  
May 2024**

<b>Date</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Split</b>	<b>Amount</b>
05/02/2024	San Luis Obispo Chamber of Commerce	2024 EXPO @ The Expo	5050362 Services and Supplies:Public Outreach & Education	625.00
05/02/2024	USPS	Stamps	5050335 Services and Supplies:Postage	136.00
05/03/2024	Webstaurant	Order 97427986	5050255 Services and Supplies:Memberships	107.66
05/03/2024	Real World Training	Quickbooks Training Monthly Subscription	5050070 Services and Supplies:Computer Software	29.95
05/07/2024	Home Depot	Office Keys	5050280 Services and Supplies:Office Supply Expenses	17.27
05/14/2024	Microsoft	Microsoft 365	5050070 Services and Supplies:Computer Software	513.00
05/14/2024	Jotform	INV-46480012021-1715707791	5050070 Services and Supplies:Computer Software	39.00
05/14/2024	Microsoft	Microsoft 365	5050070 Services and Supplies:Computer Software	6.00
05/15/2024	Adobe	Order AD01670300004CUS	5050070 Services and Supplies:Computer Software	76.30
05/17/2024	CRRA	Invoice 14272	5050370 Services and Supplies:Trainings and Seminar Registration	775.00
05/17/2024	CRRA	Invoice 14271	5050370 Services and Supplies:Trainings and Seminar Registration	775.00
<b>TOTAL CREDIT CARD CHARGES</b>				<b>\$ 3,100.18</b>

**IWMA Revenue Received-Cash Basis  
June 2024**

	<b>Total</b>
<b>Income</b>	
<b>400 Non_Operation Revenue</b>	
4150000 Interest Revenue	0.50
4200105 Grants	43,243.00
<b>Total 400 Non_Operation Revenue</b>	<b>\$ 43,243.50</b>
<b>435 Operation Revenue</b>	
4350200 CESQG Payment	1,359.90
4350820 Solid Waste Management Fee	288,733.71
4350825 Landfill Tipping Fee Surcharge	15,384.12
4350955 Retail Take Back Fees	6,239.50
<b>Total 435 Operation Revenue</b>	<b>\$ 311,717.23</b>
4550000 Other Revenue	181.23
Services	6,793.35
Unapplied Cash Payment Income	-42,977.00
<b>Total Income</b>	<b>\$ 318,958.31</b>

**San Luis Obispo County IWMA  
Expense Report-Accrual Basis June 2024**

<b>Purchase order date</b>	<b>Vendor name</b>	<b>Brief Description</b>	<b>Amount</b>
06/01/2024	San Luis Garbage Company	Utilities - Trash Service	\$ 43.69
06/01/2024	Astound Business Solutions	Office Telephone Services	\$ 295.78
06/01/2024	Richetti Water Solutions	Reverse Osmosis System	\$ 19.95
06/01/2024	CPSC	Organizations	\$ 1,603.00
06/01/2024	Rainscape	Landscape Services	\$ 125.00
06/01/2024	CPSC	Organizations	\$ 2,300.41
		Chamber of Commerce	
06/01/2024	Morro Bay Chamber of Commerce	Membership	\$ 295.00
		Chamber of Commerce	
06/01/2024	Morro Bay Chamber of Commerce	Membership	\$ 295.00
06/02/2024	Amazon Capital Services Inc.	Office Supplies	\$ 103.30
06/02/2024	Amazon Capital Services Inc.	Office Supplies	\$ 216.15
06/03/2024	Gaspar Soilbuilders LLC	Compost Rebate Program	\$ 5,194.40
06/03/2024	Mid-Coast Fire	HHW Fire System Maintenance	\$ 275.01
06/03/2024	Cold Canyon Landfill SLO	E-Waste Collection	\$ 2,000.00
06/04/2024	Central Coast Landscape Products	Compost Rebate Program	\$ 2,051.00
06/04/2024	Mission Linen and Uniform Service	Janitorial Services	\$ 23.75
06/04/2024	Pacific Waste Services	E-Waste Collection	\$ 2,000.00
06/04/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 1,367.40
06/04/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 4,484.45
06/04/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 3,286.75
06/04/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 1,038.00
06/04/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 140.03
06/04/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 459.24
06/04/2024	Charter Communications/Spectrum	Utilities - Internet	\$ 129.99
06/05/2024	SDRMA	EE Benefits	\$ 10,079.42
06/05/2024	SDRMA	EE Benefits	\$ 5,251.16
06/06/2024	AGP Video	Board Meeting Video Recording	\$ 700.00
06/06/2024	Ruffoni Services Inc.	Repair Services	\$ 107.00
06/07/2024	Crisp Imaging	Courier Services	\$ 80.97
06/07/2024	ASAP Reprographics	Copy/Print Services	\$ 94.09
06/10/2024	Science Discovery	Outreach and Education	\$ 5,691.00
06/10/2024	Science Discovery	Outreach and Education	\$ 1,175.85
06/10/2024	Science Discovery	Outreach and Education	\$ 16,995.53
06/11/2024	Hart Impressions	Business Cards	\$ 153.34
06/11/2024	Hart Impressions	Business Cards	\$ 65.25
		HHW E-Waste Storage	
06/12/2024	Atlas Performance Industries, Inc.	Containers	\$ 130.00
		HHW E-Waste Storage	
06/12/2024	Atlas Performance Industries, Inc.	Containers	\$ 130.00
06/14/2024	Mid-Coast Fire	HHW Fire System Maintenance	\$ 1,292.93
06/14/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 200.00
06/14/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 633.82
06/14/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 64.91
06/15/2024	Integrity Systems	Office Security Monitoring	\$ 105.00
06/15/2024	City of San Luis Obispo - Water	Utilities - Water	\$ 71.04
06/18/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 140.03
06/18/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	\$ 386.27
06/18/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 1,367.40
06/18/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	\$ 3,771.89
06/18/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 3,086.74
06/18/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	\$ 1,038.00
06/18/2024	Mid-Coast Fire	HHW Fire System Maintenance	\$ 300.03
06/18/2024	Mission Linen and Uniform Service	Janitorial Services	\$ 23.75

**San Luis Obispo County IWMA  
Expense Report-Accrual Basis June 2024**

06/19/2024	Adamski Moroski Madden Cumberland & Green	Legal Services	\$ 6,792.50
06/20/2024	Executive Janitorial	Janitorial Services	\$ 295.00
		Chamber of Commerce	
06/21/2024	South County Chamber of Commerce	Membership	\$ 329.00
06/22/2024	Chicago Grade Landfill & Recycling	E-Waste Collection	\$ 2,000.00
06/23/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
06/23/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
06/23/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
06/23/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
06/23/2024	Marborg Industries	HHW Restroom Rental	\$ 109.74
06/26/2024	UBEO West LLC	Copier Rental & Service	\$ 615.12
06/26/2024	Charter Communications/Spectrum	Utilities - Internet	\$ 44.99
06/27/2024	Amazon Capital Services Inc.	Office Supplies	\$ 148.88
06/28/2024	GEO Plastics	Reusable Oil Containers	\$ 1,765.20
06/30/2024	Alexa Heter	Controller Services	\$ 2,000.00
	Jun-24 Credit Card Charges		\$ 9,066.16
	Jun-24 Wages & Benefits		\$ 59,369.39
	Jun-24 Paychex Charges		\$ 1,129.00
	Jun-24 QB Processing Charges		\$ 48.13
	Jun-24 City of SLO Technical Assistance Grant Awart		\$ 10,000.00
	Jun-24 Gusto Verification Fee Return		\$ 0.14
<b>TOTAL EXPENSES</b>			<b>\$ 175,034.93</b>

**San Luis Obispo County IWMA Credit Card Expense Report  
June 2024**

<b>Date</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Split</b>	<b>Amount</b>
06/01/2024	Webstaurant	Order 96373439	5050290 Services and Supplies:Other Minor Equipment	5,018.38
06/01/2024	Discount Plastic Bags And Packaging LLC	Curbside Oil Pickup	5050290 Services and Supplies:Other Minor Equipment	3,011.80
06/01/2024	USPS	Stamps	5050335 Services and Supplies:Postage	136.00
06/01/2024	Best Buy		5050280 Services and Supplies:Office Supply Expenses	54.36
06/01/2024	Mailchimp		5050070 Services and Supplies:Computer Software	20.00
06/01/2024	Trophy Hunters		5050280 Services and Supplies:Office Supply Expenses	13.01
06/03/2024	Webstaurant		5050290 Services and Supplies:Other Minor Equipment	107.66
06/03/2024	Real World Training		5050070 Services and Supplies:Computer Software	29.95
06/12/2024	USPS	Stamps	5050335 Services and Supplies:Postage	136.00
06/14/2024	Microsoft		5050070 Services and Supplies:Computer Software	513.00
06/14/2024	Microsoft		5050070 Services and Supplies:Computer Software	6.00
06/25/2024	Mailchimp		5050070 Services and Supplies:Computer Software	20.00
<b>TOTAL CREDIT CARD CHARGES</b>				<b>\$ 9,066.16</b>

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

**FROM:** Peter Cron, Executive Director

**RE:** Resolution 2024-08-01, Authorizing Signatures for Banking and Financial Services

---

**BACKGROUND:**

On April 12, 2023, the Board approved Resolution 2023-04-01, Authorizing Signatures for Banking and Financial Services. Resolution 2023-04-01 authorized the following list of signatories on the IWMA Union Bank Account:

President, Jan Marx  
Executive Director, Peter Cron  
Deputy Director, Jordan Lane

Resolution 2024-08-01 authorizes the following updated list of signatories to facilitate banking services with IWMA financial institutions:

President, Robert Robert  
Executive Director, Peter Cron  
Deputy Director, Jordan Lane

Signatories are authorized to sign on orders for payment or withdrawal money on behalf of the IWMA.

---

**RECOMMENDATION:**

Adopt Resolution 2024-08-01, updating the IWMA authorized signatories for banking and financial services.

---

**ATTACHMENTS:**

- A. Resolution 2024-08-01, Authorizing Signatures for Banking and Financial Services

**RESOLUTION NO. 2024-08-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY AUTHORIZING SIGNATURES, INCLUDING DIGITAL SIGNATURES, FOR BANKING AND FINANCIAL SERVICES ON BEHALF OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY**

**WHEREAS**, the San Luis Obispo County Integrated Waste Management Authority ("IWMA") desires to facilitate banking services with IWMA financial institutions including, but not limited to, US Bancorp Bank (collectively "Financial Institution(s)", excluding County of San Luis Obispo Auditor-Controller functions), and

**WHEREAS**, the IWMA Board of Directors updates the authorized signatures from time to time based on designated staff and officers appointed from time to time, and determines it necessary and appropriate to change the authorized signatures for said Financial Institutions; and

**WHEREAS**, the IWMA Board of Directors wishes to designate and authorize the undersigned signatories, and to supersede any previous signatory authorizations, on the IWMA Financial Institution account(s).

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

1. The following persons are authorized to sign on orders for payment or withdrawal of money on behalf of the IWMA: **Robert Robert, President; Peter Cron, Executive Director and Jordan Lane, Deputy Director**. Any such authority shall remain in force until revoked by written notice to the applicable Financial Institution of the action taken by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority. All prior authorizations are superseded.

<u>Name</u>	<u>Position</u>	<u>Signature</u>
Robert Robert, President		_____
Peter Cron, Executive Director		_____
Jordan Lane, Deputy Director		_____

2. The Financial Institution is authorized and directed to honor and pay any checks, drafts, or other orders for the payment of money withdrawing funds from any account of the IWMA when bearing or purporting to bear the above-identified

signatures. The Financial Institution is authorized and directed to honor and to charge the IWMA by whom such actual or purported signatures were made, provided they resemble the signatures duly certified above and filed with the Financial Institution by the IWMA.

**PASSED, APPROVED, and ADOPTED** by the Board of Luis Obispo County Integrated Waste Management Authority this \_\_\_\_\_ day or \_\_\_\_\_ 2024 by the following vote:

**Ayes:**

**Noes:**

**Abstain:**

**Absent:**

---

Robert Robert, Board President  
San Luis Obispo County Integrated Waste Management Authority

APPROVED AS TO FORM AND LEGAL EFFECT:

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Daniel Cheung, Legal Counsel  
Adamski Moroski Madden Cumberland & Green LLP

ATTEST:

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Sasha Del Giorgio, Clerk of the Board  
San Luis Obispo County Integrated Waste Management Authority



**TO:** San Luis Obispo County Integrated Waste Management Authority  
**FROM:** Peter Cron, Executive Director  
**RE:** Resolution 2024-08-02, Amended and Restated Conflict of Interest Code

---

**BACKGROUND:**

The Fair Political Practices Commission (“FPPC”) is responsible for administering and enforcing the Political Reform Act. On September 15, 2022, this Board adopted Resolution No. 22-09-02 amending its Conflict of Interest Code and Exhibit A: List of Designated Positions to incorporate the current version of Section 18730 of 2 California Code of Regulations and to identify designated IWMA positions and applicable disclosure categories.

The proposed amendment of Exhibit A removes “Program Coordinator” from the list of designated positions.

**RECOMMENDATION:**

Adopt Resolution 2024-08-02, amending and restating the IWMA Conflict of Interest Code.

---

**FISCAL IMPACT:**

N/A

---

**ATTACHMENTS:**

- A. Conflict of Interest Resolution No. 2024-08-02
- B. Conflict of Interest Code, Exhibit A - Redline
- C. Conflict of Interest Code, Exhibit A - Clean Version

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY AMENDING AND RESTATING ITS CONFLICT OF INTEREST CODE**

**WHEREAS**, the Political Reform Act, Government Code section 81000, et seq., requires that state and local public agencies adopt and promulgate conflict of interest codes; and

**WHEREAS**, the Fair Political Practices Commission ("FPPC") has adopted a model conflict of interest code for consideration by local governments, set forth at Title 2 California Code of Regulations section 18730, and to which future amendments may be adopted, after public notice and hearing, by the FPPC; and

**WHEREAS**, the San Luis Obispo County Integrated Waste Management Authority ("IWMA") Board of Directors adopted and incorporated by reference the terms of California Code of Regulations, Title 2, Section 18730, and any amendments to it duly adopted by the FPPC, by Resolution No. 2022-09-02 on September 14, 2022; and

**WHEREAS**, pursuant to Government Code section 87306.5, the District is required to review its Conflict of Interest Code each even-numbered year and if a change to its code is necessary, the agency must submit an amended conflict of interest code to the reviewing body; and

**WHEREAS**, the IWMA Board of Directors wishes to submit an amended and restated Conflict of Interest Code to the County Board of Supervisors, pursuant to Government Code section 87303; and

**WHEREAS**, the IWMA Board of Directors wishes to adopt the revised Conflict of Interest Code attached hereto, which supersedes the Conflict of Interest Code last amended by Resolution on September 14, 2022.

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

1. All previously adopted resolutions and policies regarding the creation of an IWMA Conflict of Interest Code are hereby superseded.
2. The terms of California Code of Regulations, Title 2, Section 18730, and any amendments to it duly adopted by the FPPC, are hereby adopted and incorporated by reference by and for the use of the IWMA and shall constitute the IWMA's Conflict of Interest Code for the designated positions described, and disclosure categories set forth, on Exhibit "A".
3. The list designating IWMA positions and establishing disclosure categories attached as Exhibit "A" is hereby adopted as the appendix of designated positions and disclosure categories to accompany section 18730, the IWMA's Conflict of Interest Code.
4. Individuals holding designated positions shall file statements of economic interest (FPPC Form 700) with the County Clerk-Recorder who will make the statements available for public inspection and copying. All statements will be retained by the County Clerk-Recorder.
5. This Conflict of Interest Code shall not take effect until the San Luis Obispo County Board of Supervisors approves it in its capacity as code reviewing body under the Political Reform Act. The IWMA Executive Director, or designee, is hereby authorized and directed to submit a certified copy of this resolution with appendix to the Board of

**PASSED and ADOPTED** by the Board of Directors of the San Luis Obispo County Integrated Waste Management Authority this 14th day of August, 2024, upon the motion of \_\_\_\_\_, seconded by \_\_\_\_\_, and by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Robert Robert, President of the Board  
San Luis Obispo County  
Integrated Waste Management Authority

ATTEST:

\_\_\_\_\_  
Clerk of the Board  
San Luis Obispo County  
Integrated Waste Management  
Authority

\_\_\_\_\_  
Daniel Cheung, Legal Counsel  
Adamski Moroski Madden Cumberland & Green LLP

RESOLUTION EXHIBIT A

**San Luis Obispo County Integrated Waste Management Authority  
Conflict of Interest Code**

Appendix of the San Luis Obispo County Integrated Waste Management Authority  
Conflict of Interest Code

**LIST OF DESIGNATED POSITIONS SUBJECT TO THE PROVISIONS OF THE  
IWMA'S CONFLICT OF INTEREST CODE**

**I. DESIGNATED POSITIONS**

The persons occupying the positions listed below are hereby considered designated officers and positions and are deemed to make, or participate in the making of, decisions which may have a material effect on a financial interest.

DESIGNATED POSITION	ASSIGNED DISCLOSURE CATEGORIES
Deputy Director	1, 2, 3
<del>Program Coordinator</del>	<del>1, 2, 3</del>
Legal Counsel	1, 2, 3
Certain Contract Consultants	1, 2, 3

**II. OFFICIALS WHO MANAGE PUBLIC INVESTMENTS**

Disclosure is required of the following positions and shall be provided as stated in Government Code section 87200:

DESIGNATED POSITION	ASSIGNED DISCLOSURE CATEGORIES
Board Member	As provided in Government Code § 87200
Alternate Board Member	As provided in Government Code § 87200

Executive Director	As provided in Government Code § 87200
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## DISCLOSURE CATEGORIES

### Category Number:

Category 1: All persons in this disclosure category shall disclose all interests in real property located within, or not more than two miles outside, the County’s boundaries. This disclosure is not applicable to the person’s principal residence or real property interests with a fair market value of less than \$2,000.

Category 2: All persons in this disclosure category shall disclose all investments in, income from, and business positions in business entities that have an interest in real property in the IWMA, or that have done business with the IWMA during the two years prior to the date of the person's disclosure statement, or that are likely to do business with IWMA during the next one-year period subsequent to the date of the person's disclosure statement. This disclosure category is not applicable to investments with a fair market value of less than \$2,000.

Category 3: All persons in this disclosure category shall disclose all investments in, and business positions in, and sources of personal and business entity income from entities that provide services, materials, equipment, or supplies of the type utilized by the IWMA and that are located within the County, including gifts, loans and travel payments. This disclosure category is not applicable to income received from the IWMA.

For purposes of these categories, investment or interest means any investment or interest owned by the spouse, registered partner, or dependent child of a public official, by an agent on behalf of a public official, or by a business entity or trust in which the official, the official’s agents, spouse, registered partner, and dependent children own directly, indirectly, or beneficially a 10-percent interest or greater.

**Consultants.** "Consultant" means an individual who, pursuant to a contract with the IWMA, either: (A) Makes a governmental decision whether to (1) approve a rate, rule, or regulation; (2) adopt or enforce a law; (3) issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement; (4) authorize the IWMA to enter into, modify, or renew a contract provided it is the type of contract that requires IWMA approval; (5) grant IWMA approval to a contract that requires IWMA approval and to which the IWMA is a party, or to the specifications for such a contract; (6) grant IWMA approval to a plan, design, report, study, or similar item; or (7) adopt or grant IWMA approval of policies, standards, or guidelines for the agency, or for any subdivision thereof; or (B) Serves in a staff capacity with the IWMA and in that capacity participates in making a governmental decision as defined in California Code of Regulations, Title 2, Section 18702.2 or performs the same or substantially all the same duties for the IWMA that would otherwise be performed by an individual holding a position specified in the IWMA's Conflict of Interest Code. (California Code of Regulations, Title 2, Section 18700.3)

“Consultants” are included in the list of designated positions and must disclose interests and investments in accordance with the broadest disclosure category in the IWMA's Conflict of Interest Code, subject to the following limitation: The Executive

Director may determine in writing that a particular consultant, although a “consultant” and “designated position,” nevertheless is hired or retained to perform a range of duties that is limited in scope and therefore is not required to fully comply with the disclosure requirements described in this section. The Executive Director’s written determination shall include a description of the consultant’s duties, and, based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and shall be retained for public inspection in the same manner and location as the IWMA's Conflict of Interest Code.

RESOLUTION EXHIBIT A

**San Luis Obispo County Integrated Waste Management Authority  
Conflict of Interest Code**

Appendix of the San Luis Obispo County Integrated Waste Management Authority  
Conflict of Interest Code

**LIST OF DESIGNATED POSITIONS SUBJECT TO THE PROVISIONS OF THE  
IWMA'S CONFLICT OF INTEREST CODE**

**I. DESIGNATED POSITIONS**

The persons occupying the positions listed below are hereby considered designated officers and positions and are deemed to make, or participate in the making of, decisions which may have a material effect on a financial interest.

DESIGNATED POSITION	ASSIGNED DISCLOSURE CATEGORIES
Deputy Director	1, 2, 3
Legal Counsel	1, 2, 3
Certain Contract Consultants	1, 2, 3

**II. OFFICIALS WHO MANAGE PUBLIC INVESTMENTS**

Disclosure is required of the following positions and shall be provided as stated in Government Code section 87200:

DESIGNATED POSITION	ASSIGNED DISCLOSURE CATEGORIES
Board Member	As provided in Government Code § 87200
Alternate Board Member	As provided in Government Code § 87200
Executive Director	As provided in Government Code § 87200

## DISCLOSURE CATEGORIES

### Category Number:

Category 1: All persons in this disclosure category shall disclose all interests in real property located within, or not more than two miles outside, the County's boundaries. This disclosure is not applicable to the person's principal residence or real property interests with a fair market value of less than \$2,000.

Category 2: All persons in this disclosure category shall disclose all investments in, income from, and business positions in business entities that have an interest in real property in the IWMA, or that have done business with the IWMA during the two years prior to the date of the person's disclosure statement, or that are likely to do business with IWMA during the next one-year period subsequent to the date of the person's disclosure statement. This disclosure category is not applicable to investments with a fair market value of less than \$2,000.

Category 3: All persons in this disclosure category shall disclose all investments in, and business positions in, and sources of personal and business entity income from entities that provide services, materials, equipment, or supplies of the type utilized by the IWMA and that are located within the County, including gifts, loans and travel payments. This disclosure category is not applicable to income received from the IWMA.

For purposes of these categories, investment or interest means any investment or interest owned by the spouse, registered partner, or dependent child of a public official, by an agent on behalf of a public official, or by a business entity or trust in which the official, the official's agents, spouse, registered partner, and dependent children own directly, indirectly, or beneficially a 10-percent interest or greater.

**Consultants.** "Consultant" means an individual who, pursuant to a contract with the IWMA, either: (A) Makes a governmental decision whether to (1) approve a rate, rule, or regulation; (2) adopt or enforce a law; (3) issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement; (4) authorize the IWMA to enter into, modify, or renew a contract provided it is the type of contract that requires IWMA approval; (5) grant IWMA approval to a contract that requires IWMA approval and to which the IWMA is a party, or to the specifications for such a contract; (6) grant IWMA approval to a plan, design, report, study, or similar item; or (7) adopt or grant IWMA approval of policies, standards, or guidelines for the agency, or for any subdivision thereof; or (B) Serves in a staff capacity with the IWMA and in that capacity participates in making a governmental decision as defined in California Code of Regulations, Title 2, Section 18702.2 or performs the same or substantially all the same duties for the IWMA that would otherwise be performed by an individual holding a position specified in the IWMA's Conflict of Interest Code. (California Code of Regulations, Title 2, Section 18700.3)

"Consultants" are included in the list of designated positions and must disclose interests and investments in accordance with the broadest disclosure category in the IWMA's Conflict of Interest Code, subject to the following limitation: The Executive Director may determine in writing that a particular consultant, although a "consultant" and "designated position," nevertheless is hired or retained to perform a range of duties that is limited in scope and therefore is not required to fully comply with the disclosure requirements described in this section. The Executive Director's written determination



shall include a description of the consultant's duties, and, based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and shall be retained for public inspection in the same manner and location as the IWMA's Conflict of Interest Code.

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

**FROM: Peter Cron, Executive Director**

**RE: Chicago Grade Transfer Station - NDFE**

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**BACKGROUND:**

Waste Connections, owner of the Chicago Grade and Cold Canyon landfills, is planning on operating a transfer station out of Chicago Grade Landfill. The transfer station will be used to transfer waste from Chicago Grade Landfill to Cold Canyon Landfill. Chicago Grade Landfill will remain open, but this effort will reduce operating costs and delay some need for expansion at Chicago Grade Landfill.

The IWMA should update its Nondisposal Facility Element (NDFE) when siting a new nondisposal facility within its jurisdiction. This holds true for all nondisposal facilities that require a solid waste facility permit (SWFP), whether the facility is sited:

- at an existing landfill or transfer station and included in the landfill's/transfer station's permit; or
- at the landfill or transfer station and has a separate permit; or
- not at a landfill or transfer station and has a separate permit.

Before siting the facility, a conformance finding must be made first by the Local Enforcement Agency for the county, then corroborated by staff in CalRecycle's Jurisdiction Product and Compliance unit (JPCU). A conformance finding is a verification that the location of a permitted disposal facility is identified in the appropriate County's Siting Element (SE), or that a nondisposal facility is identified in the appropriate NDFE.

When JPCU staff is requested by CalRecycle's Permits Division to make a conformance finding related to a nondisposal facility, staff will look at the IWMA's SE and NDFE to see if that facility is already identified in either document. If it is, CalRecycle staff will make the finding that the facility is in conformance, and no update to the NDFE will be necessary.

However, if the nondisposal facility is not identified in either the NDFE or the SE, CalRecycle staff will make a finding that the proposed SWFP for that facility is not in conformance with the applicable planning document, and the NDFE will need to be updated. The IWMA will then proceed with updating the NDFE by:

1. Preparing facility information.
2. Ensuring any local public process requirements are complied with.
3. Providing updated NDFE information to the agency's CalRecycle Local Assistance and Market Development representative.

4. Providing a copy of the updated NDFE information to the local task force.
5. Ensuring that CalRecycle appends the updated information to the existing NDFE upon receipt.

AB 341 eliminated the regulatory requirement for public noticing or adoption of a facility update by resolution at a public hearing. Staff is presenting this item for information only.

---

**RECOMMENDATION:**

Review and discuss the addition of the Chicago Grade Transfer Station to the Non-Disposal Facility Element for the County of San Luis Obispo.

---

**FISCAL IMPACT:**

N/A

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**ATTACHMENTS:**

- A. Chicago Grade NDFE Amendment

July 25, 2024

**EMAIL ONLY**

Esmeralda Alvarado -CalRecycle  
Environmental Scientist  
Local Assistance & Market Development  
[Esmeralda.Alvarado@calrecycle.ca.gov](mailto:Esmeralda.Alvarado@calrecycle.ca.gov)

Dear Esmeralda Alvarado:

Please find the latest update to the Non-Disposal Facility Element for the Chicago Grade Transfer Station for the County of San Luis Obispo.

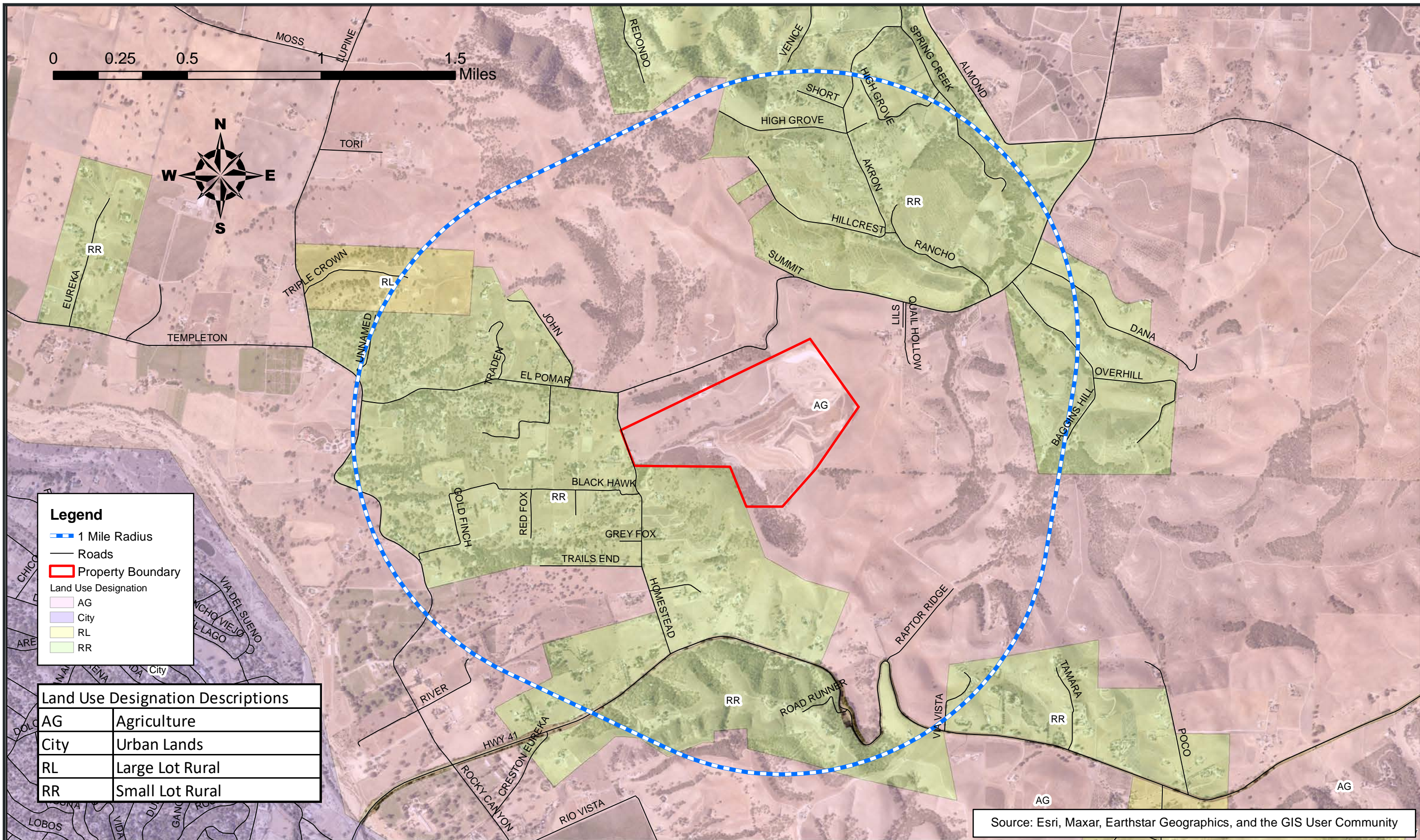
<b>Name of Facility</b>	Chicago Grade Transfer Station (40-AA-0052)
<b>Type of Facility</b>	Transfer Station
<b>Facility Capacity</b>	99.99 tons per day, 35,900 tons annual maximum
<b>Anticipated Diversion Rate</b>	Anticipated diversion activity will be minimal.
<b>Participating jurisdictions</b>	Unincorporated San Luis Obispo County and the SLO County IWMA member jurisdictions
<b>Location of Facility</b>	Unincorporated San Luis Obispo County
<b>Facility location description</b>	2290 Homestead Road, Templeton, CA 93465

If you have any questions or need any additional information, please feel free to contact me at (805) 782-8530 or [pcron@IWMA.com](mailto:pcron@IWMA.com).

Sincerely,

Peter Cron  
Executive Director  
870 Osos St San Luis Obispo, CA 93401  
Phone: 805-781-5952

Attachment: Maps of site



**Legend**

- - - 1 Mile Radius
- Roads
- ▭ Property Boundary
- Land Use Designation
- ▭ AG
- ▭ City
- ▭ RL
- ▭ RR

Land Use Designation Descriptions	
AG	Agriculture
City	Urban Lands
RL	Large Lot Rural
RR	Small Lot Rural

Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



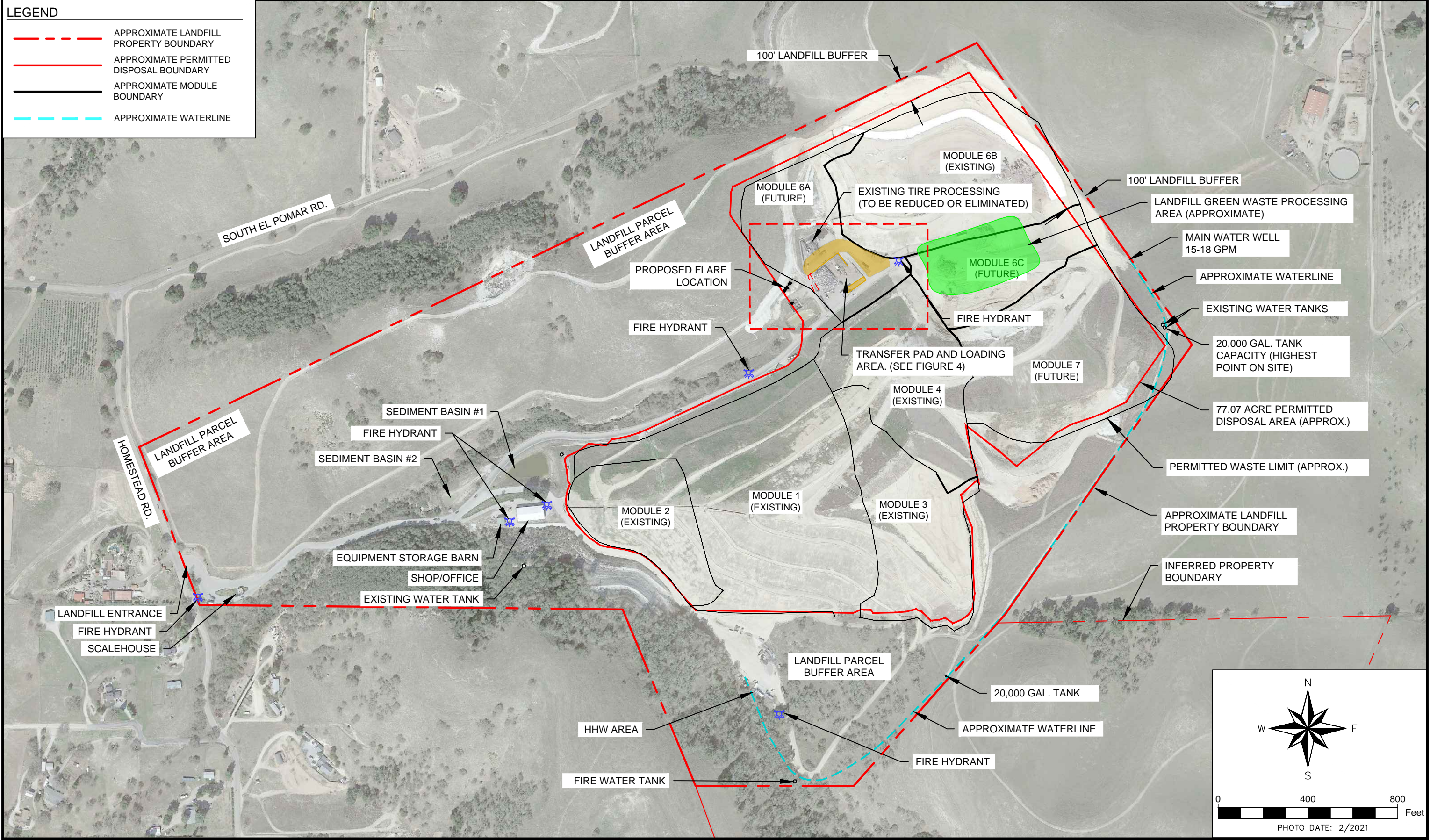
**LANDUSE MAP**

FACILITIES PLAN  
 CHICAGO GRADE LANDFILL  
 2290 HOMESTEAD RD.  
 TEMPLETON, CA

PROJECT NO: 022036.00	SCALE: 1 inch = 0.33 miles
DRAWN BY: D. ZAITZ	DATE: 6/4/2024
CHECKED BY: C. COLES	<b>FIGURE 2</b>

**LEGEND**

- - - APPROXIMATE LANDFILL PROPERTY BOUNDARY
- APPROXIMATE PERMITTED DISPOSAL BOUNDARY
- APPROXIMATE MODULE BOUNDARY
- - - APPROXIMATE WATERLINE



N

S

0 400 800 Feet

PHOTO DATE: 2/2021



**TRANSFER FACILITIES LOCATION MAP**

<b>FACILITIES PLAN</b>		PROJECT NO: 022036.00	SCALE: 1" = 400'
<b>CHICAGO GRADE LANDFILL 2290 HOMESTEAD RD. TEMPLETON, CA</b>		DRAWN BY: Z. MORGAN	DATE: 6/4/2024
		CHECKED BY: C. COLES	<b>FIGURE 3</b>

p:\022036.00\_chicago grade lf\transfer\_staiion\_location\_map.dwg Z.H.M. 6/4/2024

**TO:** San Luis Obispo County Integrated Waste Management Authority  
**FROM:** Peter Cron, Executive Director  
**RE:** Hamlin Creative

---

**BACKGROUND:**

On March 6, 2024 the IWMA inquired with Hamlin Creative about content they had developed for agencies involved in waste management. Hamlin Creative regularly works with non-profit organizations to develop recycling industry videos with an intent of driving social behavior changes and community engagement. Through a series of introductory meetings, and after learning about the IWMA, Hamlin Creative suggested ideas of how the IWMA could:

- 1. Reach more constituents with pertinent recycling information.
- 2. Improve awareness of the IWMA.
- 3. Contribute to compliance goals for outreach.

Hamlin Creative proposed three storyboard ideas for how to best engage the communities of San Luis Obispo County. Each storyboard features local people and places of San Luis Obispo County.

Video 1: Recycling Recovery	Using a SnorriCam, follow a recyclable item from use to reuse. Follow a bottle, for example, on a journey to create an immersive experience for the viewer. A split-screen will show what happens if a bottle goes into a curbside recycling bin compared to that same bottle going into the landfill.
Video 2: Organic Waste Recovery	Using a SnorriCam, follow a compostable item (meat, cheese, bread) in a split-screen from use to reuse. Portray hillsides and vineyards of San Luis Obispo County throughout video to leverage feelings of familiarity with community members. Illustrate how food waste is thrown away and eventually applied to vineyards as soil amendment.
Video 3: Myths of Recycling	Feature real people of San Luis Obispo County reciting common misconceptions about recycling. Feature solid waste industry professionals from the area to dispell those myths. Incorporate recycling truck drivers, sorters

	at the Materials Recovery Facility, sorting robots, forklift drivers, and end-of-life stakeholders in video.
--	--

**Scope of Work**

Under the proposed Hamlin Creative agreement, the services rendered to the IWMA are pre-production, production, and post-production of three San Luis Obispo County based videos and a library of still images to be used in the agency’s outreach for perpetuity. The videos will be appropriately sized to a commercial length and prepared for public distribution. Hamlin Creative has the ability to start production as soon as September 2024.

**Promotion of Materials**

On June 4, 2024 the IWMA was approached by local news broadcasting company KSBY. KSBY has capacity to feature new commercials and is interested in a partnership with the IWMA. Should the Board of Directors permit entering into agreement with Hamlin Creative, the content developed with the video production agency would be promoted through KSBY broadcasting, and has the potential to make over 622,000 impressions on people living from Carpinteria to San Miguel.

Staff understands that the unique nature of Hamlin Creative’s recycling outreach expertise and experience creating videos for non-profit organizations may create a justification for single source procurement. Additionally, funding for Hamlin Creative content creation is an approved item of the IWMA’s 2024-2025 SB 1383 Local Assistance Grant funding and would therefore be paid fully with grants.

**RECOMMENDATION:**

Authorize the Board President to sign agreement with Hamlin Creative for video creation and production of recycling and composting messaging consistent with our mission and goals.

**FISCAL IMPACT:**

\$130,840.00\*

Expense Item	Cost	Grant Revenue
Hamlin Creative 3-video series	120,840.00	
Hamlin Creative Footage Library	10,000.00	
Grant Funding available for Hamlin Creative content development		227,835.00
<b>Total</b>	<b>130,840.00</b>	<b>227,835.00</b>

*\*Funded from the SB 1383 Local Assistance Grant Fund pool of \$1,430,723.00.*



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**ATTACHMENTS:**

- A. Draft Hamlin Creative Agreement
- B. Hamlin Creative Memo to the Board of Directors



An agreement between

## San Luis Obispo County - IWMA

(Herein called "The Client")  
and

## Hamlin Creative LLC dba HAMLIN

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Prepared for

Peter Cron / Jordan Lane / Ashley Kuder / Michael Williams

Prepared on 6-19-24

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### 1. Project Overview

HAMLIN to produce video series for San Luis Obispo County - IWMA to focus on recycling and bringing awareness to recycling resources available to residents in SLO county.

#### In-scope Services by Phase

- **Pre-Production**
  - Script development, assemble crew, virtual location scouting, casting, permitting, scheduling
- **Production**
  - On-site crew including: EP, Director, DP, AC, Gaffer, Grip, Audio, Props, Prod. Manager, PA

#### Post-Production

- The Lifecycle of a Recyclable Item
- The Lifecycle of a Compostable Item
- Myths of Recycling
- Footage Library

#### Assumptions/Client Responsibilities

The client is responsible to ensure the items below are satisfied for the execution of the in-scope services outlined above. HAMLIN will not be liable for any failure to execute on the in-scope services or failure to deliver any deliverables if the following items are not completed.

- Client will work with HAMLIN to secure locations
- Client will provide suggestions for county personnel to participate in production
- County Recycling truck
- County Recycling Bins / Carts
- Client will assist with location for use of Recycling truck
- Access to County Landfill
- Access to County Compost Facility
- Access to County Material Recycling Facility (MRF)
- Assist HAMLIN with securing permits to County lands or state lands as requested
- Any Must-Have shot lists
- Endpage information: i.e. "Call to Action" (CTA), Website information, Taglines, Photography, Logos

#### Deliverables

The following deliverables will be produced as a result of this engagement:

- The Lifecycle of a Recyclable Item
- The Lifecycle of a Compostable Item
- Myths of Recycling
- Footage Library

#### Out of Scope Services

All services not explicitly stated in this Scope of Work are assumed to be out of scope. Any specific services to note the exclusion of may be outlined below.



## 2. Pricing

The following estimated pricing applies for the services outlined above:

- **Pre-Production:** \$15,540
- **Production:** \$63,130
- **Post-Production:** \$27,220
- **Travel:** \$14,950 (estimated)

**Estimated Total: \$120,840**

\*Additional cost for Photography can be added to this quote for \$10,000

## 3. Terms and Conditions

This project is subject to the following Terms and Conditions:

### Applicable Services

All Services between The Company and The Client will be defined on a separate Statement of Work and are subject to the various Pricing information and terms outlined in this document and on any Statements of Work, which said Statements of work are incorporated as if fully set forth herein.

Unless otherwise noted, all produced deliverables include the initial creation of the content by and two (2) rounds of edits via notes provided by the Client. An edit round consists of the Client delivering any note(s) to modify deliverables to The Company, our post-production team executing those notes, and The Company returning a revised deliverable to The Client. Edit rounds exclude any notes that change the overall scope of the deliverable at the discretion of The Company. Additional rounds will exceed the original scope of services.

### Payment

- **Time & Materials:** Unless otherwise noted in the Statement of Work, all projects between The Client and The Company will be billed on a time and materials basis. The price presented on any Statement of Work documents is presented as an estimate.
  - An invoice for a deposit of 25% of the total estimated fees may be issued at the inception of the project
  - Additional project fees will be billed as work is completed
    - If the work is completed within a calendar month, the total fees for the project minus any deposit will be billed at the completion of the project
    - If the work is completed over multiple months, the total fees for the project in that month will be invoiced. The deposit may be treated as a credit on the client's account, so no invoices will be issued until that credit has been satisfied.
- **Fixed Price:** Projects may be billed on a fixed price basis. For a project to be billed as a fixed-price project, it must be designated as such on the Project's Statement of Work.
  - All travel and other expenses in fixed-price projects are estimates. Actuals for travel and expenses will be billed as incurred.
  - The first 50% of the balance of the project (minus travel and other expenses) will be invoiced at the signing of the Statement of Work.



- The remainder of the project fees will be due at the completion of the project.
- **Invoice Terms:** All invoices issued will be due on a NET-30 basis from the invoice date
- **Forms of Payment**
  - Check/Cash: These can be made payable, mailed, and/or delivered to:  
Hamlin Creative LLC, 270 Rockbridge Rd, Mills River, NC 28759
  - Other Payment Arrangements: Other payment arrangements may be made on a case-by-case basis if both parties agree to an alternative payment method.
- **Late Payments:** The Client may be charged an amount on overdue invoices.
  - 0-5 days late: An additional 5% will be added to the invoice amount
  - 5+ days late: An additional 1% will be added to the invoice total for each day it is overdue.
- **Per Diem:** The Company uses the General Services Administration's per diem rates as the basis for our meals & incidentals based on the location of the shoot. The Client agrees to accept these as the basis of The Company's underlying costs.
- **Price and Term Validity:** The above-outlined terms & conditions are valid for 15 days from the date of preparation.

## Copyright

- **Ownership:** All campaigns, trademarks, service marks, slogans, artwork, written materials, drawings, photographs, graphic materials, or other materials that are subject to copyright, trademark, patent, or similar protection (collectively, the "Work Product") produced by Company are the property of the Client provided: such Work Product is accepted by the Client after being proposed by Company; and (2) Client has paid all fees and costs associated with creating and, where applicable, producing such Work Product. Work Product that does not meet the two foregoing conditions shall remain Company's property, except for all trademarks, service marks, slogans, artwork, written materials, drawings, photographs, graphic materials, film, music, transcriptions, or other materials that belong to the Client. Notwithstanding the foregoing, it is understood that Company may, on occasion, license materials from third parties for inclusion in Work Product. In such circumstances, ownership of such licensed materials remains with the licensor at the conclusion of the term of the license. In such instances, Client agrees that it remains bound by the terms of such licenses. Company will keep Client informed of any such limitations.
- **Self-Promotion:** Notwithstanding the foregoing, The Company retains, and the Client so grants, the rights to use all Work Product and media for self-promotional purposes unless otherwise determined once the final deliverables have been completed and approved by The Client.

## Client's Duties

Generally, the Client represents and warrants that:

- it has full power and authority to enter into this Agreement and that by doing so it will not be in breach of any obligation to a third party;
- the materials Client provides to Company will not infringe third party intellectual property rights; and
- the materials Client provides to Company will comply with applicable laws.



**Copyright Indemnity:** The Company assumes that The Client has permission from the rightful owner to use any content that is provided for inclusion in the deliverables. The Client will hold harmless, protect, and defend The Company from any claim or suit arising from the use of such elements. Client agrees to indemnify and hold Company harmless with respect to any claims or actions by third parties against Company based upon materials furnished by Client or where material created by Company is modified by Client. Information or data obtained by Company from Client to substantiate claims made in advertising shall be deemed to be “materials furnished by Client.” Client further agrees to indemnify and hold Company harmless with respect to any death or personal injury claims or actions arising from the use of Client’s products or services.

**Failure to provide assets:** If materials needed to create Deliverables are not supplied by The Client in a timely manner, The Company will not be held liable for failure to meet such deadlines and will not be considered in breach of the Agreement.

### Miscellaneous Terms

4. **Whole Agreement:** This Statements of Work constitutes the entire agreement between the parties and supersedes and extinguishes all previous drafts, agreements, arrangements, and understandings between them, whether written or oral, relating to this subject matter except. Each party acknowledges that in entering into this agreement it does not rely on, and shall have no remedies in respect of any representation or warranty (whether made innocently or negligently) that is not set out in this agreement.
5. **Modification, Replacement, Revocation:** This Statement of Work may be replaced, modified, edited, updated, or revoked at any time by mutual agreement of The Company and The Client. Any projects begun under the terms of this agreement shall be completed under those terms unless otherwise agreed to by both the Company and the Client.
6. **Waiver:** The Company may also grant variances on a project-by-project basis to any or all of the terms of this agreement. Any variance granted on a single project shall in no way jeopardize the validity of this agreement.
7. **Cancellation:** If the Client alone would like to revoke this agreement, a 30-day notice shall be required unless otherwise agreed to by both the Company and the Client. If The Client solely wants to cancel a project, The Client will be billed for the value of any completed or partially completed work performed that is unpaid, also including any hard costs, the Company has paid to other vendors.
8. **Survival:** In the event of cancellation by either party, all terms survive the termination of this agreement except the Company’s duty to deliver Services and the Client’s duty to pay for Services that have not been rendered.
9. **Ghosting:** If no response is received from The Client in a 180-day period after an inquiry has been made, this Statement of Work will be considered immediately terminated and the above provisions will be forced on any current and active projects.
10. **Indemnity:** The Company agrees to indemnify The Client against all damages caused by our negligence in the performance of professional services covered by this document. The Client agrees to indemnify The Company, its representatives, assignees, contractors, and other agents against all damages caused by The Client’s negligent acts.
11. **Limitations of Liability:** Except for breaches of confidentiality or indemnification claims, in no event will either party be liable under or in connection with this Agreement for any loss of actual or anticipated income or profits, loss of goodwill or reputation, loss of anticipated savings, or any indirect or consequential loss or damage of any kind howsoever arising and whether caused by tort (including negligence), breach of contract or otherwise, whether or not such loss or damage is foreseeable, foreseen or known.



12. **Arbitration:** If a disagreement arises from this Statement of Work, both parties agree to submit to binding arbitration by an agreed-upon third party.
13. **Venue and Jurisdiction:** Regardless of the place of signing of the Agreement, The Client agrees that for purposes of legal venue, this Agreement was entered into in Henderson County, North Carolina, United States and any dispute will be litigated or arbitrated in Henderson County, North Carolina, United States.
14. **Force Majeure:** If The Company cannot perform tasks specific for any specific project due to a fire or other casualty, strike, act of God or other cause(s) beyond the control of the parties, any necessary collected fees The Client will be returned, minus travel expenses already arranged, but The Company will have no further liability with respect to any Agreement. This limitation on liability will also apply in the event that any materials are damaged in processing, lost through malfunction, lost in any form of transmission, or otherwise lost or damaged without fault of ourselves or any of our agents, employees or assistants. In the event The Company fail to perform for any other reason, we will not be liable for any amount in excess of the Agreement.
15. **Savings:** In the event that any of the terms or provisions of this Agreement are declared invalid or unenforceable by any Court of competent jurisdiction or any government agency having jurisdiction over the subject matter of this Agreement, the remaining terms and provisions that are not affected thereby shall remain in full force and effect. In the event that any of the terms or provisions of this Agreement are so declared invalid or unenforceable, Company and Union will promptly meet to negotiate substitute terms and provisions for those declared invalid.

## 5. Execution

I have read, understood, and agree to the scope of this Agreement and agree to the services outlined.

Client Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Company Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_



## HAMLIN Creative / San Luis Obispo - IWMA Video project

HAMLIN Creative is a production company that is uniquely situated to create content within the world of recycling. Since 2018, HAMLIN Creative has been producing content for the non-profit organization The Recycling Partnership along with states & communities TRP partners with. The Recycling Partnership is a leader in the world of recycling and HAMLIN Creative has been creating content with TRP for a wide range of purposes. We have not only produced pieces educating communities on why to recycle but also produced video content that shares the success of programs instituted across the country. HAMLIN Creative has produced:

- Testimonial pieces focusing on recycling initiatives
- Documentary pieces highlighting success in specific communities
- Animation pieces that support broader branding and recycling messaging
- Corporate videos highlighting partner initiatives
- Commercial pieces that have pushed The Recycling Partnership brand

HAMLIN Creative is dedicated to the world of recycling and we understand the challenges, but also the importance of recycling to keep our communities beautiful.

We are excited to partner with San Luis Obispo & IWMA to promote and increase awareness of recycling in your community.

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

**FROM: Peter Cron, Executive Director**

**RE: Presentation of Final Draft Audit for Fiscal Year 2022/2023**

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**BACKGROUND:**

The Fiscal Year Audit for 2022/2023 (FY 22/23) was completed by Brown Armstrong Accountancy Corporation on July 2, 2024. Brown Armstrong gave their opinion:

*The financial statements present fairly, in all material respects, the respective financial position of the Authority as of June 30, 2023, and the respective changes in financial position.*

**Highlights**

- The Authority started FY 22/23 in a net position of \$3,380,743 down \$345,287 from the previous year. A spending freeze was in place in response to a delay in the adoption of an increased Solid Waste Management Fee.
- On July 1<sup>st</sup>, 2022, the Solid Waste Management Fee was increased to a universal 5.4% of gross hauler revenue from 2% of gross revenue collected from commercial hauling, \$0.30 per month per residential account charged less than \$50 per month, and 2% for residential customers charged more than \$50 per month. In FY 22/23, Solid Waste Management Fees outpaced projections, providing the agency with a revenue that exceeded the budget.
- Other revenue including the \$3.00 per ton Landfill Tipping Fee Surcharge and billings to outside agencies remained consistent with previous years and within the budgeted projections.
- The Authority also conducted a Management Review through HF&H that identified areas where operational efficiencies could be implemented to save on costs. These efficiencies were implemented without any drop in the services provided.
- Effective July 1, 2023, the Authority temporarily lowered its Solid Waste Management Fee from 5.4% to 4.4% in response to increased revenue.
- The Authority continues to focus on SB 1383 compliance efforts and reporting on the forty-five programs that the Authority manages for its member jurisdictions. These programs are categorized into three expense categories: (1) SRRE-based Diversion Programs, (2) Public Education and Outreach, (3) administrative costs.



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Condensed Statement of Net Position as of June 30, 2023

	2023	2022	Increase (Decrease)
<b>Assets</b>			
Current and Other Assets	\$ 4,850,998	\$ 3,088,286	\$ 1,762,712
Capital and Right-to Use Assets	\$ 628,656	\$ 702,733	\$ (74,077)
<b>Total Assets</b>	<b>\$ 5,479,654</b>	<b>\$ 3,791,019</b>	<b>\$ 1,688,635</b>
<b>Liabilities</b>			
Current Liabilities	\$ 302,481	\$ 395,022	\$ (92,541)
Long-Term Liabilities	\$ 17,847	\$ 15,254	\$ 2,593
<b>Total Liabilities</b>	<b>\$ 320,328</b>	<b>\$ 410,276</b>	<b>\$ (89,948)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 628,656	\$ 702,733	\$ (74,077)
Unrestricted	\$ 4,530,670	\$ 2,678,010	\$ 1,852,660
<b>Total Net Position</b>	<b>\$ 5,159,326</b>	<b>\$ 3,380,743</b>	<b>\$ 1,778,583</b>

The SLO County IWMA is in a strong budgetary position that has enabled the agency to reduce our solid waste management fees while continuing to meet core objectives.

**RECOMMENDATION:**

Review, discuss, and file the San Luis Obispo County Integrated Waste Management Authority FY 22/23 Governance Letter and FY 22/23 Financial Statements.

**FISCAL IMPACT:**

N/A

**ATTACHMENTS:**

- A. Fiscal Year 2022/2023 Governance Letter
- B. Fiscal Year 2022/2023 Financial Statements

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

We have audited the financial statements of the San Luis Obispo County Integrated Waste Management IWMA (IWMA) as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *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 letter to you dated June 27, 2023. 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 IWMA are described in Note 2 to the financial statements. As described in Note 2 to the financial statements, the IWMA implemented Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* in the year ended June 30, 2023. These GASB Statements do not impact the financial statements or disclosures of the IWMA as the IWMA does not have the types of transactions covered by these standards. We noted no transactions entered into by the IWMA 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 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. The most sensitive estimates affecting the IWMA's financial statements were:

Management's estimate of the useful lives of capital assets for the purpose of calculating annual depreciation expense. We evaluated the key factors and assumptions used to develop the estimate of the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were related to the estimated useful lives of capital assets and the discount rate.

The financial statement disclosures are neutral, consistent, and clear.

*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. The attached material misstatements, detected as a result of audit procedures, were corrected by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is 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 July 15, 2024.

*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 the IWMA'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 the IWMA'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 applied certain limited procedures to the Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restriction on Use**

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
July 15, 2024

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To reclass payroll payable from cash account to payable account.			
1102010	Revolving Accounts-IWMA	24,941.00	
PR-LIAB-XX	Payroll Accrual		24,941.00
<b>Total</b>		<u>24,941.00</u>	<u>24,941.00</u>
<b>Adjusting Journal Entries JE # 2</b>			
To add Morro Bay Forklift asset back to the general ledger.			
1702093	Assets-Ext-Equip	25,073.00	
1704093	Accum Depr-Ext-Equip		25,073.00
<b>Total</b>		<u>25,073.00</u>	<u>25,073.00</u>
<b>Adjusting Journal Entries JE # 3</b>			
To accrue significant expenses that were not properly accrued.			
5050145	Hazardous Waste Disposal	40,483.00	
2150005	Accrued Liabilities-ST		40,483.00
<b>Total</b>		<u>40,483.00</u>	<u>40,483.00</u>

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2023**

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
JUNE 30, 2023**

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

We have audited the financial statements of the San Luis Obispo County Integrated Waste Management Authority (the IWMA) as of and for the year ended June 30, 2023, 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, 2023, and the respective changes in financial position, and, where applicable, 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 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 July 15, 2024, 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
July 15, 2024

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

The Management's Discussion and Analysis provides an overview and analysis of the San Luis Obispo County Integrated Waste Management Authority's (IWMA) financial activities for the fiscal year ended June 30, 2023 (FY 22/23). We encourage 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, 2023, was \$5,159,326, an increase of \$1,778,583 from the prior year. Total revenues increased by \$1,903,479, and total operating expenses decreased by \$219,997.

**Overview of the Basic Financial Statements**

This discussion and analysis is 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 the 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 the 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, 2023, was \$5,159,326, an increase of \$1,778,583 in comparison with the prior year. Total assets increased by \$1,688,635 compared to the prior fiscal year due to additional cash and accounts receivable. 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, 2023**

	2023	2022	Variance
<b>Assets</b>			
Current and Other Assets	\$ 4,850,998	\$ 3,088,286	\$ 1,762,712
Capital and Right-to-Use Assets	628,656	702,733	(74,077)
<b>Total Assets</b>	<b>5,479,654</b>	<b>3,791,019</b>	<b>1,688,635</b>
<b>Liabilities</b>			
Current Liabilities	302,481	395,022	(92,541)
Long-Term Liabilities	17,847	15,254	2,593
<b>Total Liabilities</b>	<b>320,328</b>	<b>410,276</b>	<b>(89,948)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	628,656	702,733	(74,077)
Unrestricted	4,530,670	2,678,010	1,852,660
<b>Total Net Position</b>	<b>\$ 5,159,326</b>	<b>\$ 3,380,743</b>	<b>\$ 1,778,583</b>

*Revenues and Expenses* - Total revenues for FY 22/23 were \$4,262,665, an increase of \$1,903,479 compared to the prior year. Operating revenues increased by \$2,246,981, primarily due to a rate increase for tipping fees and surcharges. Nonoperating revenues decreased by \$343,502, due to a decrease in state grant revenue received. The IWMA's operating expenses were \$2,484,082, a decrease of \$218,224 compared to the prior year, primarily due to a reduction in spending on outside consultant services and legal services. 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,**

	2023	2022	Variance
<b>Revenues:</b>			
Operating	\$ 4,115,393	\$ 1,868,412	\$ 2,246,981
Nonoperating	147,272	490,774	(343,502)
<b>Total Revenues</b>	<b>4,262,665</b>	<b>2,359,186</b>	<b>1,903,479</b>
<b>Expenses:</b>			
Operating	2,484,082	2,702,306	(218,224)
Nonoperating	-	1,773	(1,773)
<b>Total Operating Expenses</b>	<b>2,484,082</b>	<b>2,704,079</b>	<b>(219,997)</b>
<b>Change in Net Position</b>	<b>1,778,583</b>	<b>(344,893)</b>	<b>2,123,476</b>
<b>Net Position - Beginning of Year</b>	<b>3,380,743</b>	<b>3,726,030</b>	<b>(345,287)</b>
Prior period adjustment	-	(394)	394
<b>Net Position - Beginning of Year, as Restated</b>	<b>3,380,743</b>	<b>3,725,636</b>	<b>(344,893)</b>
<b>Net Position - End of Year</b>	<b>\$ 5,159,326</b>	<b>\$ 3,380,743</b>	<b>\$ 1,778,583</b>

**Economic Outlook and Budget Development**

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

- The IWMA is planning for all current programs to continue at the same funding levels as we negotiate the return of the Unincorporated County's return to the IWMA.
- 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 ordinances 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 our compliance efforts with CalRecycle for our member jurisdictions.
- The Solid Waste Management Fee has been temporarily reduced from 5.4% to 4.4% through resolution 2023-06-03 to stabilize revenue to expenses.
- The IWMA continues to look to operational efficiencies identified in the HF&H Management review to reduce spending and duplication of efforts.
- Increases in fees for franchise solid waste collection will continue to drive revenue through the Solid Waste Management Fee. The fees for franchise solid waste collection have outpaced the Authorities' needs, have been temporarily reduced, and will again be reevaluated in the next fiscal year.
- The County's return to the IWMA will increase revenue and expenses as the IWMA brings the Unincorporated County service areas into compliance with SB 1383 and its related solid waste mandated requirements.
- 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 Peter Cron at [pcron@iwma.com](mailto:pcron@iwma.com).

Peter Cron  
Executive Director  
870 Osos St San Luis Obispo, CA 93401  
Phone: 805-781-5952

**BASIC FINANCIAL STATEMENTS**

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 4,332,425
Tipping Fees Receivable	390,543
Grants Receivable	61,004
Prepays	<u>67,026</u>

**Total Current Assets** 4,850,998

**NONCURRENT ASSETS**

Capital Assets:	
Depreciable, Net	626,761
Right-to-Use Leased Assets, Net	<u>1,895</u>

**Total Noncurrent Assets** 628,656

**Total Assets** 5,479,654

**LIABILITIES**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	273,607
Current Portion of Compensated Absences Payable	26,770
Current Portion of Lease Liability	<u>2,104</u>

**Total Current Liabilities** 302,481

**NONCURRENT LIABILITIES**

Compensated Absences Payable, Net of Current Portion	<u>17,847</u>
--	---------------

**Total Noncurrent Liabilities** 17,847

**Total Liabilities** 320,328

**NET POSITION**

Net Investment in Capital Assets	628,656
Unrestricted	<u>4,530,670</u>

**Total Net Position** \$ 5,159,326



**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2023**

**OPERATING REVENUES**

Tipping Fees and Solid Waste Management Fees	\$ 4,020,794
Hazardous Waste and Oil Fees	69,659
Other Income	<u>24,940</u>

**Total Operating Revenues** 4,115,393

**OPERATING EXPENSES**

Advertising	16
Amortization Expense	17,446
Copying and Printing	24,989
Depreciation Expense	56,631
Equipment and Supplies	80,193
Hazardous Waste Disposal	445,509
Insurance	36,985
Legal Counsel	48,542
Memberships	8,216
Miscellaneous	69,271
Office Expense	81,526
Postage	1,894
Professional Services	285,387
Public Outreach and Education	287,867
Rent, Utilities, and Office Maintenance	32,240
Salaries, Wages, and Benefits	978,734
Seminars and Training	5,020
Telephone	9,103
Travel and Mileage	<u>14,513</u>

**Total Operating Expenses** 2,484,082

**OPERATING INCOME** 1,631,311

**NONOPERATING REVENUES**

Grants	87,980
Interest Income	<u>59,292</u>

**Total Nonoperating Revenues** 147,272

**INCREASE IN NET POSITION** 1,778,583

**Net Position - Beginning of Year** 3,380,743

**Net Position - End of Year** \$ 5,159,326

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from Customers	\$ 3,858,237
Cash Payments to Employees for Services	(892,912)
Cash Payments to Suppliers for Goods and Services	(1,607,041)
Other Operating Cash Receipts and Disbursements, Net	<u>(25,460)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>1,332,824</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Operating Grants Received	<u>87,980</u>
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>87,980</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on Cash and Cash Equivalents	<u>59,292</u>
<b>Net Cash Provided by Investing Activities</b>	<u>59,292</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,480,096
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>2,852,329</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 4,332,425</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating Income	\$ 1,631,311
Adjustments to reconcile operating income to net cash provided by operating activities:	
Amortization and Depreciation Expense	74,077
Changes in Assets and Liabilities:	
Accounts Receivable	(257,156)
Prepaid Expenses	(25,460)
Accounts Payable	(83,680)
Compensated Absences	11,745
Lease Liability	<u>(18,013)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 1,332,824</u>

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 – NATURE OF SERVICES**

The San Luis Obispo County Integrated Waste Management Authority (IWMA) was formed on May 10<sup>th</sup> 1994 by a joint exercise of powers agreement between the County of San Luis Obispo and the cities of Arroyo Grande, Atascadero, El Paso 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's education, diversion, and planning activities include a regional composting program, household hazardous waste collections, and countywide efforts towards waste reduction and recycling. The IWMA's activities are funded through a \$3.00 per ton Landfill tipping fee surcharge, a 5.4% solid waste management fee on the gross revenue on permitted charges for services, payments for household hazardous waste services, and grants.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

For financial reporting purposes, 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 revenues and interest income are considered nonoperating revenues. When both restricted and unrestricted revenues are available for an expense, the IWMA's policy is to use restricted grant revenues first, and then unrestricted fees as they are needed.

**Basis of Accounting**

The accompanying financial statements 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 or 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.

**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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Tipping Fees, Solid Waste Management Fees, and Grants 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 on 5.4% of the gross revenue collected by any waste management companies permitted by Environmental Health to haul solid waste in the County. Grants 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.

### 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.

### Right-to-Use Leased Assets

Right-to-use leased assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the leased assets into service.

Right-to-use leased assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the IWMA has determined is reasonably certain of being exercised.

### 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.

### Recent Governmental Accounting Standards Board (GASB) Statements

**Implemented Accounting Pronouncements** – During the year ended June 30, 2023, the IWMA implemented the following standard:

**GASB Statement No. 91 – Conduit Debt Obligations.** The requirements of this statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged. The IWMA does not carry conduit debt, thus this pronouncement is not applicable.

**GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements.** The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The IWMA does not engage in these types of transactions and thus this pronouncement was deemed not applicable.

**GASB Statement No. 96 – Subscription-Based Information Technology Arrangements.** The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The IWMA does not engage in these types of transactions and thus this pronouncement was deemed not applicable.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Recent Governmental Accounting Standards Board (GASB) Statements (Continued)

**GASB Statement No. 99 – Omnibus 2022.** The requirements of this statement are effective as follows:

- The requirements related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 34, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance.
- The requirements related to leases, public-private and public-public partnerships (PPPs), and subscription-based information technology arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic. The IWMA does not engage in these types of transactions and thus this pronouncement was deemed not applicable.

**Future Accounting Pronouncements** – Recently released standards by GASB affecting future fiscal years are as follows:

**GASB Statement No. 100 – Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62.** For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The IWMA will implement this statement when and where applicable.

**GASB Statement No. 101 – Compensated Absences.** The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The IWMA will implement this statement when and where applicable.

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The statement is effective for periods beginning after June 15, 2024. The IWMA has not fully judged the impact of implementation of GASB Statement No. 102 on the financial statements.

**GASB Statement No. 103** – The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. If a primary government chooses early implementation of this Statement, all component units also should implement this Statement in the same year, subject to the provisions of paragraph 59 of Statement 14.

**NOTE 3 – CASH AND CASH EQUIVALENTS**

At June 30, 2023, cash and cash equivalents consisted of the following:

Deposits:	
Cash in Bank	\$ 81,915
Investment in External Investment Pool:	
Cash in County Treasury Unreserved	<u>4,250,510</u>
Total	<u>\$ 4,332,425</u>

**NOTE 3 – CASH AND CASH EQUIVALENTS (Continued)**

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 into 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 GASB Statements No. 3 and No. 40. 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). At June 30, 2023, 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**

At June 30, 2023, capital assets comprised the following:

	Balance July 1, 2022	Additions	Retirements	Adjustments	Balance June 30, 2023
Structures and Improvements	\$ 953,457	\$ -	\$ -	\$ -	\$ 953,457
Equipment	239,866	-	-	25,073	264,939
Right-to-Use Leased Assets	51,348	-	(41,007)	-	10,341
<b>Total</b>	<b>1,244,671</b>	<b>-</b>	<b>(41,007)</b>	<b>25,073</b>	<b>1,228,737</b>
Less Accumulated Depreciation	(509,931)	(56,631)	-	(25,073)	(591,635)
Less Accumulated Amortization	(32,007)	(17,446)	41,007	-	(8,446)
<b>Property and Equipment, Net</b>	<b>\$ 702,733</b>	<b>\$ (74,077)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 628,656</b>

Depreciation and amortization expense at June 30, 2023, was \$74,077.

**NOTE 5 – LONG-TERM LIABILITIES – COMPENSATED ABSENCES**

At June 30, 2023, long-term liabilities comprised the following:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Current Portion
Compensated Absences	\$ 32,872	\$ 49,006	\$ (37,261)	\$ 44,617	\$ 26,770

**NOTE 6 – LEASES**

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On May 20, 2019, the IWMA, entered into a 60 month lease as Lessee for the use of Ricoh C 4500 Copier. An initial lease liability was recorded in the amount of \$11,797.20. As of June 30, 2023, the value of the lease liability is \$2,104. The IWMA is required to make monthly fixed payments of \$196.62. The lease has an interest rate of 0.550%. The value of the right to use asset as of June 30, 2023, of \$10,341 with accumulated amortization of \$8,446 is included with Equipment on the Lease Class activities table found below.

<u>Leases:</u>	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Current Portion
Lease Liability	\$ 20,117	\$ -	\$ (18,013)	\$ 2,104	\$ 2,104
Total Leases	\$ 20,117	\$ -	\$ (18,013)	\$ 2,104	\$ 2,104

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 2,104	\$ 58	\$ 2,162
	\$ 2,104	\$ 58	\$ 2,162

**NOTE 7 – 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
- Billings to Outside Agencies, (County of San Luis Obispo)
- Solid Waste Management Fee
- Landfill Tipping Fee Surcharge
- Retail Take Back

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. The Billings to Outside Agencies is primarily billing for services to the County of San Luis Obispo for services as defined in the Memorandum of Understanding between the County and the IWMA. These services include Household Hazardous waste collection and processing, curbside used motor oil collection and the collection and processing of electronic waste from residential customers. The Solid Waste Management Fee is defined as 5.4% of 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	\$ 480,426
Chicago Grade Landfill	133,495
Solid Waste Management Fees	<u>3,406,873</u>
Total	<u>\$ 4,020,794</u>

**NOTE 8 – EMPLOYEE RETIREMENT PLANS**

The IWMA contributes to the San Luis Obispo County IWMA Defined Contribution Plan, a defined contribution pension 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 is 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 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, 2023, the IWMA's retirement expense was \$208,562.



## **NOTE 9 – 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 10 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through July 15, 2024, which is the date the financial statements were issued. There were no subsequent events to disclose.

**OTHER REPORT**

**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, 2023, and the related notes to the financial statements, which collectively comprise the IWMA's basic financial statements and have issued our report thereon dated July 15, 2024.

**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 opinions 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## 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 questioned costs. 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 IWMA'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 IWMA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
July 15, 2024

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

None.

**SAN LUIS OBISPO COUNTY  
INTEGRATED WASTE MANAGEMENT AUTHORITY  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**2022-001**

**CONDITION:** The County of San Luis Obispo (the County) receives payments on behalf of the San Luis Obispo County Integrated Waste Management Authority (the IWMA) in a fund that is consolidated with the IWMA's main operating fund. When funds are transferred from this fund to the IWMA's main operating fund, a debit is made to expense and a credit to cash in one fund, whereas there is a debit to cash and a credit to revenue made to the main operating account. This entry causes both revenues and expenses to be overstated by the same amount as funds are consolidated.

**CRITERIA:** Entities should record interfund transactions in a way that does not overstate revenues, nor overstate expenses.

**CAUSE OF CONDITION:** When transferring revenue between funds, an expense is debited in one fund and revenue is credited in another fund causing both revenue and expenses to be overstated.

**POTENTIAL EFFECT OF CONDITION:** Overstatement of revenues and expenses by the same amount.

**RECOMMENDATION:** We recommend that the IWMA make appropriate journal entries so as to not overstate revenues and expenses.

**MANAGEMENT'S RESPONSE:** It is the IWMA's intent to take this deficiency to the County to see if there is a better way to handle the monthly transfer of funds between these two accounts. It is the desire of the IWMA to have the county simply change the general ledger accounts that are used so that the overstatement of revenues and expenses are not created in the first place. If the county is unable to change how they process these payments, then the IWMA Accountant will complete a correcting journal entry of these payments on at least quarterly basis.

**CURRENT YEAR STATUS:** The IWMA, working with the County Auditor's office, has address this condition and now there is only a single fund where the County of San Luis Obispo receives payments on behalf of the San Luis Obispo County Integrated Waste Management Authority thereby eliminating this condition.

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

**FROM: Peter Cron, Executive Director**

**RE: Consideration of Approval of Compensation Increase for Unrepresented Employees**

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**BACKGROUND:**

The San Luis Obispo County Integrated Waste Management Authority employees are an unrepresented bargaining unit. Annually, staff meets with the Executive Director to propose modifications or changes to the compensation plan. This proposal is presented to the IWMA Board of Directors for comments, questions, and consideration.

Cost-of-Living

Each year an automatic cost-of-living increase is discussed during the budget and, if approved, applied to all classes effective July 1<sup>st</sup>. This cost-of-living increase is based on the average of the Los Angeles and San Francisco U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers not seasonally adjusted taken from the 12-month percent change from the month of April. This year the cost-of-living increase taken from April 2023 to April 2024 is 3.8%.

Health Insurance Contribution

Current Contribution 2023/2024: \$1,650.00  
Proposed Contribution 2024/2025: \$1,810.00

Health insurance costs have risen 28% over the past three years. On July 12, 2023, the Board approved a 10% increase to the agency’s health insurance contribution. To minimize the impact of health insurance increases, staff asks for a 10% increase in the IWMA’s cafeteria plan.

SDRMA HEALTH INSURANCE RATES 2021 – 2024

Plan	Employee +1 Rates				Percent Increase			
	2021	2022	2023	2024	21-22	22-23	23-24	21-24
Gold	\$1,741.73	\$1,799.41	\$1,970.39	\$ 2,274.24	3.31%	9.50%	15.40%	+28.21%
Silver	\$1,255.57	\$1,296.77	\$1,420.37	\$ 1,638.73	3.28%	9.53%	15.40%	+28.21%

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**RECOMMENDATION:**

Approve a 3.8% cost-of-living compensation increase for unrepresented employees and 10% increase in the cafeteria plan contribution to keep pace with rising health insurance costs; and direct staff to continue exploring other options amid the rising costs of health care.

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**FISCAL IMPACT:**

Proposed Salary and Benefits 24/25	\$	1, 216,374.74
Current Salary and Benefits 23/24	\$	1,182,546.61
		<hr/>
	\$	<b>33,828.13</b>
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**ATTACHMENTS:**

- A. Current Salary Table
- B. Proposed Salary Table
- C. Salary Comparison
- D. SDRMA History



## Current Salary Schedule

Factor	Executive Director	Deputy Director			Program Manager		Management Analyst		Program Coordinator		Clerk of the board		Admin Analyst	Total/ year
Salary / Hourly Management (Y/N)	Salary	Salary			Salary		Hourly		Hourly		Hourly		Hourly	
# of Positions Approved by Board	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	
Base Compensation			125,573.76	86,640.08	37.60	31.72	34.98	34.90	34.90					
Step Assumed for Budget	A	d	c	C	b	d	b							
Annual Cost at A	176,200.00	60.37	125,573.76	41.65	86,640.08	37.60	78,208.00	31.72	65,977.60	34.98	72,758.40	34.90	72,592.00	
Annual Cost at B	176,200.00	63.39	131,852.45	43.74	90,972.08	39.48	82,118.40	33.31	69,276.48	36.73	76,396.32	36.65	76,221.60	
Annual Cost at C	176,200.00	66.56	138,445.07	45.92	95,520.68	41.45	86,224.32	34.97	72,740.30	38.57	80,216.14	38.48	80,032.68	
Annual Cost at D	176,200.00	69.89	145,367.32	48.22	100,296.71	43.53	90,535.54	36.72	76,377.32	40.49	84,226.94	40.40	84,034.31	
Annual Cost at E	176,200.00	73.38	152,635.69	50.63	105,311.55	45.70	95,062.31	38.56	80,196.18	42.52	88,438.29	42.42	88,236.03	
<b>Annual Pay - Budgeted Assumption</b>	<b>\$ 176,200.00</b>	<b>\$ 145,367.32</b>	<b>\$ 95,520.68</b>	<b>\$ 86,224.32</b>	<b>\$ 69,276.48</b>	<b>\$ 84,226.94</b>	<b>\$ 76,221.60</b>	<b>\$ 733,037.35</b>						
Health Ins, Dental, Vision-EE	\$ 1,650	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00	\$ 138,600.00
Life, EAP, LTD		1,168.20	1,012.32	500.00	500.00	500.00	500.00	500.00	500.00	500.00	1,012.32	500.00	500.00	\$ 5,192.84
<b>Total Insurance Benefit</b>		<b>\$ 20,968.20</b>	<b>\$ 20,812.32</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,812.32</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 20,300.00</b>	<b>\$ 143,792.84</b>
<b>Total Reimbursement Benefits</b>		<b>\$ 1,080.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 3,960.00</b>
<b>Total Retirement</b>		<b>\$ 52,435.86</b>	<b>\$ 42,547.58</b>	<b>\$ 31,815.60</b>	<b>\$ 29,814.10</b>	<b>\$ 26,165.23</b>	<b>\$ 29,384.06</b>	<b>\$ 27,660.51</b>	<b>\$ 239,822.94</b>					
<b>Social Security Wages</b>	<b>160,200.00</b>	<b>190,700.00</b>	<b>145,367.32</b>	<b>95,520.68</b>	<b>86,224.32</b>	<b>69,276.48</b>	<b>84,226.94</b>	<b>76,221.60</b>	<b>\$ 747,537.35</b>					
<b>Medicare Wages Addition &gt;200K</b>	<b>0.90%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Tax</b>		<b>\$ 13,201.55</b>	<b>\$ 11,624.60</b>	<b>\$ 7,811.33</b>	<b>\$ 7,100.16</b>	<b>\$ 5,299.65</b>	<b>\$ 6,947.36</b>	<b>\$ 6,334.95</b>	<b>\$ 58,319.61</b>					
Work Comp Insurance .58/100	0.0058	1,021.96	843.13	554.02	500.10	401.80	488.52	442.09	4,251.62					\$ 4,251.62
Modification Factor	85%	868.67	716.66	470.92	425.09	341.53	415.24	375.77	3,613.87					\$ 3,613.87
<b>TOTAL Salary and Benefits</b>		<b>\$ 264,754.28</b>	<b>\$ 221,548.49</b>	<b>\$ 156,398.53</b>	<b>\$ 144,343.66</b>	<b>\$ 121,862.89</b>	<b>\$ 142,265.92</b>	<b>\$ 131,372.84</b>	<b>\$ 1,182,546.61</b>					

## Proposed Salary Schedule

Factor	Executive Director	Deputy Director	Program Manager	Management Analyst	Program Coordinator	Clerk of the board	Admin Analyst	Total/ year							
Salary / Hourly	Salary	Salary	Salary	Hourly	Hourly	Hourly	Hourly								
Management (Y/N)	Y	Y	Y	N	N	N	N								
# of Positions Approved by Board	1	1	1	1	1	1	1								
Base Compensation	176,200.00	125,573.76	86,640.08	37.60	31.72	34.98	34.90								
Step Assumed for Budget	A	c	c	C	a	d	b								
Annual Cost at A	182,895.60	62.67	130,345.56	43.24	89,932.40	39.03	81,179.90	32.93	68,484.75	36.31	75,523.22	36.23	75,350.50		
Annual Cost at B	182,895.60	65.80	136,862.84	45.40	94,429.02	40.98	85,238.90	34.57	71,908.98	38.12	79,299.38	38.04	79,118.02		
Annual Cost at C	182,895.60	69.09	143,705.98	47.67	99,150.47	43.03	89,500.84	36.30	75,504.42	40.03	83,264.35	39.94	83,073.93		
Annual Cost at D	182,895.60	72.54	150,891.28	50.05	104,107.99	45.18	93,975.89	38.12	79,279.64	42.03	87,427.57	41.94	87,227.63		
Annual Cost at E	182,895.60	76.17	158,435.85	52.55	109,313.39	47.44	98,674.68	40.02	83,243.62	44.13	91,798.94	44.03	91,589.01		
<b>Annual Pay - Budgeted Assumption</b>	<b>\$ 182,895.60</b>	<b>\$ 143,705.98</b>	<b>\$ 99,150.47</b>	<b>\$ 89,500.84</b>	<b>\$ 68,484.75</b>	<b>\$ 87,427.57</b>	<b>\$ 79,118.02</b>	<b>\$ 750,283.23</b>							
Health Ins, Dental, Vision-EE	\$ 1,815	21,780.00	21,780.00	21,780.00	21,780.00	19,800.00	21,780.00	21,780.00	150,480.00						
Life, EAP, LTD		1,168.20	1,012.32	500.00	500.00	500.00	1,012.32	500.00	5,192.84						
<b>Total Insurance Benefit</b>		<b>\$ 22,948.20</b>	<b>\$ 22,792.32</b>	<b>\$ 22,280.00</b>	<b>\$ 22,280.00</b>	<b>\$ 20,300.00</b>	<b>\$ 22,792.32</b>	<b>\$ 22,280.00</b>	<b>\$ 155,672.84</b>						
<b>Total Reimbursement Benefits</b>		<b>\$ 1,080.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 480.00</b>	<b>\$ 3,960.00</b>						
<b>Total Retirement</b>		<b>\$ 53,877.42</b>	<b>\$ 42,189.90</b>	<b>\$ 32,597.10</b>	<b>\$ 30,519.53</b>	<b>\$ 25,994.77</b>	<b>\$ 30,073.16</b>	<b>\$ 28,284.11</b>	<b>\$ 243,535.98</b>						
<b>Social Security Wages</b>	<b>160,200.00</b>	<b>197,395.60</b>	<b>143,705.98</b>	<b>99,150.47</b>	<b>89,500.84</b>	<b>68,484.75</b>	<b>87,427.57</b>	<b>79,118.02</b>	<b>\$ 764,783.23</b>						
<b>Medicare Wages Addition &gt;200K</b>	<b>0.90%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						
<b>Total Tax</b>		<b>\$ 13,298.64</b>	<b>\$ 11,497.51</b>	<b>\$ 8,089.01</b>	<b>\$ 7,350.81</b>	<b>\$ 5,239.08</b>	<b>\$ 7,192.21</b>	<b>\$ 6,556.53</b>	<b>\$ 59,223.79</b>						
Work Comp Insurance .58/100	0.0058	1,060.79	833.49	575.07	519.10	397.21	507.08	458.88	4,351.64						
Modification Factor	85%	901.68	708.47	488.81	441.24	337.63	431.02	390.05	3,698.90						
<b>TOTAL Salary and Benefits</b>		<b>\$ 275,001.53</b>	<b>\$ -</b>	<b>\$ 221,374.18</b>	<b>\$ -</b>	<b>\$ 163,085.39</b>	<b>\$ -</b>	<b>\$ 150,572.43</b>	<b>\$ -</b>	<b>\$ 120,836.23</b>	<b>\$ -</b>	<b>\$ 148,396.27</b>	<b>\$ -</b>	<b>\$ 137,108.71</b>	<b>\$ 1,216,374.74</b>

# Comparables

Staff Classification	Jurisdiction	Step 1	Step 2	Step 3	Step 4	Step 5
Staff Analyst	City of Paso Robles	\$ 35.59	\$ 37.77	\$ 40.08	\$ 42.55	\$ 45.16
Admin Analyst I	County	\$ 33.12	\$ 34.78	\$ 36.52	\$ 38.35	\$ 40.27
Accountant	IWMA Current	\$ 34.90	\$ 36.65	\$ 38.48	\$ 40.40	\$ 42.42
Accountant	IWMA Proposed	\$ 36.23	\$ 38.04	\$ 39.94	\$ 41.94	\$ 44.03
City Clerk	City of Paso Robles	\$ 39.84	\$ 42.30	\$ 44.89	\$ 47.65	\$ 50.58
Admin Analyst II	County	\$ 38.96	\$ 40.91	\$ 42.96	\$ 45.11	\$ 47.37
Board Clerk	IWMA Current	\$ 34.98	\$ 36.73	\$ 38.57	\$ 40.49	\$ 42.52
Board Clerk	IWMA Proposed	\$ 36.31	\$ 38.12	\$ 40.03	\$ 42.03	\$ 44.13
Solid Waste Coordinator	City of Paso Robles	\$ 35.59	\$ 37.70	\$ 40.08	\$ 42.55	\$ 45.16
Solid Waste Coordinator	City of SLO	\$ 38.70	\$ 40.74	\$ 42.89	\$ 45.15	\$ 47.53
Program Coordinator	IWMA Current	\$ 31.72	\$ 33.31	\$ 34.94	\$ 36.72	\$ 38.56
Program Coordinator	IWMA Proposed	\$ 32.93	\$ 34.57	\$ 36.30	\$ 38.12	\$ 40.02
Program analyst	City of Arroyo Grande	\$ 37.55	\$ 39.43	\$ 41.40	\$ 43.48	\$ 45.64
Admin Analyst II	County	\$ 38.96	\$ 40.91	\$ 42.96	\$ 45.11	\$ 47.37
Program Analyst	IWMA Current	\$ 37.60	\$ 39.48	\$ 41.45	\$ 43.53	\$ 45.70
Program Analyst	IWMA Proposed	\$ 39.09	\$ 40.98	\$ 43.03	\$ 45.18	\$ 47.44
Solid Waste Manager	City of Paso Robles	\$ 48.50	\$ 51.50	\$ 54.67	\$ 58.04	\$ 61.61
Solid Waste Manager	City of SLO	\$ 48.54	\$ 48.54	\$ 48.54	\$ 48.54	\$ 60.68
Program Manager	IWMA Current	\$ 41.65	\$ 43.74	\$ 45.92	\$ 48.22	\$ 50.63
Program Manager	IWMA Proposed	\$ 43.24	\$ 45.40	\$ 47.67	\$ 50.05	\$ 52.55
Deputy Director	County of SLO	64.21	67.42	70.79	74.33	78.05
Deputy Director	SLOCOG	55.01				88.73
Deputy Director	IWMA Current	60.37	63.69	66.56	69.89	73.38
Deputy Director	IWMA Proposed	62.67	65.80	69.09	72.54	76.17

# SDRMA AVERAGE MEDICAL RENEWAL HISTORY

YEAR	SDRMA	PRISM*	CalPERS- Platinum PPO**	CA PPO Trend
<b>2018:</b>	4.50%	3.60%	-6.07%	9.00%
<b>2019:</b>	4.46%	3.97%	19.80%	9.00%
<b>2020:</b>	3.31%	2.83%	6.45%	7.00%
<b>2021:</b>	10.50%	5.22%	12.32%	7.00%
<b>2022:</b>	3.30%	-1.69%	-14.85%	7.00%
<b>2023:</b>	9.50%	8.86%	14.48%	8.00%
<b>2024:</b>	15.40%	12.26%	Pending	8.00%
<b>AVERAGE INCREASE</b>	<b>7.28%</b>	<b>5.24%</b>	<b>6.99%</b>	<b>7.70%</b>

\*PRISM % represents overall program increase and does not reflect individual participant adjustments

\*\*In 2022 PERSChoice plan was terminated and replaced with PERS Care (now called PERS Platinum)

\*\*In 2022 PERS Select plan was renamed PERS Gold

