

San Luis Obispo County Integrated Waste Management Authority

BOARD MEETING AGENDA

Wednesday, June 12, 2024, **2:00 PM**

In-Person Meeting:

County of San Luis Obispo Government Center

1055 Monterey Street, **Room D161-162** | 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:

Jan Marx, President, City of San Luis Obispo

Robert Robert, Vice President, City of Grover Beach

Charles Bourbeau, Past President, City of Atascadero

James Gutherie, 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

Instructions For Public Comment: Public Comment before the meeting must be submitted by 9:00 AM the day of the meeting. Community members are encouraged to submit agenda correspondence via email to Shauna Dragomir, Clerk of the Board at sdragomir@iwma.com. Agenda correspondence received by 9:00 AM 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 Government Center, 1055 Monterey Street, **Room D161-162**, 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 Shauna Dragomir, Clerk of the Board, at least 72 hours before the meeting to enable the IWMA to make reasonable arrangements to ensure accessibility to the meeting. The IWMA Clerk of the Board can be reached at (805) 782-8530 and through email at sdragomir@iwma.com.

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

Non-Agenda Public Comment Period

PRESENTATION

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

Consent Agenda Public Comment Period

CONSENT AGENDA

5. **Executive Committee Minutes Receive and File – April 26, 2024** [Page 4](#)
Recommendation: Receive and file the April 26, 2024, Executive Committee Meeting Minutes.
6. **Board Meeting Minutes Review – May 8, 2024** [Page 8](#)
Recommendation: Approve the May 8, 2024, Board Meeting Minutes.
7. **Compost Rebate Program** [Page 12](#)
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** [Page 15](#)
Recommendation: Receive and file the attached monthly financial reports.
9. **Annual Audit Services – Fiscal Years 2023/2024, 2024/2025, 2025/2026** [Page 22](#)
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** [Page 59](#)
Recommendation: Direct staff to reevaluate social media work effort and return to Executive Committee with a revised RFP.

Regular Agenda Public Comment Period

REGULAR AGENDA

11. **Technical Assistance Grant Application – City of El Paso de Robles** [Page 139](#)
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.
12. **Third Quarter Budget Review for Fiscal Year 2023/2024** [Page 146](#)
Recommendation: Review and discuss the Third Quarter Budget, Fiscal Year 2023/2024.
13. **Resolution 2024-06-01 Temporary Reduction of the IWMA Solid Waste Management Fee** [Page 149](#)
Recommendation: Adopt Resolution 2024-06-01 temporarily reducing the IWMA Solid Waste Management Fee from 5.4% to 3.0%, effective July 1, 2024.

14. Resolution 2024-06-02 Fiscal Year 2024/2025 Preliminary Budget [Page 164](#)
Recommendation: Adopt Resolution 2024-06-02 approving the Preliminary Budget, Fiscal Year 2024/2025.

15. Executive Committee Elections [Page 181](#)
Recommendation: Conduct the Executive Committee Elections as required by the IWMA Joint Powers Agreement, Section 9.4 Officers.

Closed Session Agenda Public Comment Period

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 [Page 185](#)
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 [Page 186](#)
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

18. 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			
Board of Directors	August 14, 2024	September 11, 2024	October 9, 2024
Executive Committee	August 2, 2024	August 30, 2024	September 27, 2024

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Shauna Dragomir, Clerk of the Board
RE: Executive Committee Meeting Minutes Receive & File – April 26, 2024

BACKGROUND:

N/A

RECOMMENDATION:

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

FISCAL IMPACT:

N/A

ATTACHMENTS:

A. 2024-04-26 EC Meeting Minutes



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

Executive Committee Meeting Minutes

April 26, 2024, 10:00AM
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

1. Call To Order

President Marx called the Executive Committee to order on April 26, 2024, at 10:00 AM.

2. Roll Call

Committee Members Present: Bourbeau, Robert, Marx

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. Approve Executive Committee Meeting Minutes – March 1, 2024

Recommendation: Approve the March 1, 2024, Executive Committee Minutes.

Motion By Vice President Robert

Second By Past President Bourbeau

To approve Item 5.

Motion approved on the following roll call vote:

Ayes: Robert, Bourbeau, Marx

Noes: None

CARRIED (3 to 0)

Regular Agenda Public Comment Period

Public comment submitted by Rachelle Paris, City of SLO, item 6.

Regular Agenda

6. Request for Proposal for Social Media Services

Recommendation: 1) Approve the Request for Proposal for Social Media Services and 2) grant the Executive Director authority to release the RFP, review, and rank proposals to bring back to the full IWMA Board for final selection and contract award.

Motion By Past President Bourbeau

Second By Vice President Robert

To approve Item 6.

Motion approved on the following roll call vote:

Ayes: Bourbeau, Robert, Marx

Noes: None

CARRIED (3 to 0)

7. Request for Proposal for Annual Audit Services - Fiscal Years 2023/2024, 2024/2025, 2025/2026

Recommendation: 1) Approve the Request for Proposal for Annual Audit Services and 2) grant the Executive Director authority to release the RFP, review, and rank proposals, then bring back to the IWMA Board of Directors for final selection and contract award.

Motion By Past President Bourbeau

Second By President Marx

To approve Item 7 with the following revision:

- Amend Policy F9, Annual Auditor Selection, allowing two, 12-month contract extensions.

Motion approved on the following roll call vote:

Ayes: Bourbeau, Marx, Robert

Noes: None

CARRIED (3 to 0)

8. Review Board Meeting Draft Agenda – May 8, 2024

Recommendation: Review, discuss, and approve the draft May 8, 2024, IWMA Board Meeting Agenda, and provide staff direction as deemed appropriate.

Motion By Past President Bourbeau

Second By Vice President Robert

To approve Item 8.

Motion approved, to include F9 Policy revision on the following roll call vote:

Ayes: Bourbeau, Robert, Marx

Noes: None

CARRIED (3 to 0)

9. Executive Committee Member Communications

No action.

Adjournment

10:37 AM



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: Shauna Dragomir, Clerk of the Board
RE: Board Meeting Minutes Review – May 8, 2024

BACKGROUND:

N/A

RECOMMENDATION:

Approve the May 8, 2024, Board Meeting Minutes.

FISCAL IMPACT:

N/A

ATTACHMENTS:

- A. 2024-05-08 Draft BOD Meeting Minutes



Board of Directors Meeting Minutes

Wednesday, May 8, 2024, 1:30 p.m.
County of San Luis Obispo Board of Supervisor Chambers
1055 Monterey Street, Suite D430, 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

1. Call to Order

President Marx called the Board Meeting to order on May 8, 2024, at 1:30 p.m.

2. Roll Call

Board Members Present: Barton, 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.

Presentations

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 – March 1, 2024

Recommendation: Receive and file the March 1, 2024, Executive Committee Meeting Minutes.

6. Board Minutes Review – March 13, 2024

Recommendation: Approve the March 13, 2024, Board Meeting Minutes.

7. Monthly Financial Reports

Recommendation: Receive and file the attached monthly financial reports.

8. County of San Luis Obispo Auditor-Controller-Treasurer-Tax Collector Agreement

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

9. Review and Approve Updated Policy F-9: Annual Auditor Selection

Recommendation: Approve the updated Policy F-9: Annual Auditor Selection

Motion by: Paulding

Second by: Guthrie

Motion to approve Consent Agenda Item Nos. 5 through 9.

Approved by the following roll call vote:

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

Noes: None

CARRIED (9-0)

Regular Agenda Public Comment Period

No public comment submitted.

Regular Agenda

10. Fiscal Year 2024/2025 Draft Revenue and Spending Plan

Recommendation: Review and discuss the proposed Fiscal Year Budget 2024/2025 Revenue and Spending Plan and give staff direction to return at the June 2024 board meeting with the final Fiscal Year 2024/2025 Revenue and Spending Plan.

Motion by: Bourbeau

Second by: Hamon

Motion to direct staff to 1) return at the June 2024 board meeting with the final Fiscal Year 2024/2025 Revenue and Spending Plan; and 2) bring back a resolution to temporarily reduce the Solid Waste Management Fee to 3.0%.

Approved by the following roll call vote:

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

Noes: None

CARRIED (9 to 0)

11. SB 1383 Field Outreach and Inspection Programs Agreement

Recommendation: Approve the agreement for SB 1383 field outreach and inspection programs and authorize the IWMA Board President to sign the agreement.

Motion by: Hamon

Second by: Robert

Motion to approve the agreement for SB 1383 field outreach and inspection programs and authorize the IWMA Board President to sign the agreement.

Approved by the following roll call vote:

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

Noes: None

CARRIED (9 to 0)

12. Technical Assistance Grant Application – City of San Luis Obispo

Recommendation: Authorize the Executive Director to award \$10,000 in grant funds to the City of San Luis Obispo to purchase waste receptacle systems for city facilities to comply with the City’s Climate Action Plan implementation efforts.

President Marx disclosed her affiliation with the City of San Luis Obispo as a member of the City Council, left the meeting room, and recused herself for the vote on this item.

Motion by: Paulding

Second by: Guthrie

Motion to authorize the Executive Director to award \$10,000 in grant funds to the City of San Luis Obispo to purchase waste receptacle systems for city facilities to comply with the City’s Climate Action Plan implementation efforts.

Approved by the following roll call vote:

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

Noes: None

Recused: President Marx

CARRIED (8 to 0)

13. Board Member Communications

Board members Enns, Hamon, Bourbeau, and President Marx made comments.

Adjournment: 2:40 p.m.

Jennifer Grayson, Paralegal
Adamski Moroski Madden
Cumberland & Green LLP

TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Jordan Lane, Deputy Director

RE: Compost Rebate Program

BACKGROUND:

SB 1383 requires all jurisdictions to procure organic product from an SB 1383-qualified processor. Locally, the following facilities produce compost from curbside food and yard waste under these guidelines:

1. North County Compost, Creston
2. Buckeye Processing & MRF, Paso Robles
3. Hitachi Zosen Inova, San Luis Obispo
4. Engel & Grey, Santa Maria
5. Keith Day Co., Salinas
6. Kochergen Farms Compost, Avenal

On September 14, 2022, the IWMA Board adopted Resolution No. 2022-09-03 which authorized a pilot Compost Rebate Program. The program provides an opportunity for large volume purchasers of organic compost from all across the County to apply for a \$10 per ton rebate for the purchase of compost. Since implementation, over 7,920 tons of procured SB 1383-compliant compost have been reported to the IWMA.

The program has been pivotal in the agency meeting organic product procurement targets established by California's SB 1383. The proposed Extension and Participation Terms simplify the steps necessary to participate, and enables the Executive Director to make updates as necessary. The Compost Rebate Program is authorized on an annual basis by the Board of Directors through the budget setting process.

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.

FISCAL IMPACT:

There is no fiscal impact to updating the terms and conditions of the Compost Rebate Program. The proposed Fiscal Year 2024/2025 Budget designates \$150,000 to fund the program.

ATTACHMENTS:

- A. Term Extension Compost Rebate Agreement

**COMPOST REBATE AGREEMENT
EXTENSION AND PARTICIPATION TERMS**

These Participation Terms are approved by the San Luis Obispo County Integrated Waste Management Authority (“IWMA”) as conditions for each Purchaser’s participation in the Compost Rebate Program, per the agreed terms and conditions of the Program originally approved on September 14, 2022, as revised December 14, 2022, and as herein after updated by the IWMA through its Executive Director from time to time. Capitalized terms used herein shall have the meaning given them in the Compost Program Terms and Conditions accessible on the IWMA website at www.iwma.com.

As a condition of participating in the Compost Rebate Program, qualified Purchasers agree to be subject to all the terms and conditions of the Compost Rebate Program. The Executive Director retains the authority to approve payments or rebates associated with the Compost Rebate Program, to determine qualified purchasers, and to evaluate compliance with the terms of the Compost Rebate Program.

Effective Date: _____

AGENCY:

San Luis Obispo Integrated
Waste Management Authority

By: _____
Peter Cron, Executive Director

PURCHASER:

Signature: _____

Name: _____

Title (if applicable): _____

Date: _____

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

BACKGROUND:

Presented below are completed financial reports for April and preliminary financial reports for May 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.

April 2024

- Revenue Received Report \$ 764,440.58
- Expenditure Report \$ 241,439.29
- Credit Card Report \$ 5,082.19

May 2024

- Preliminary Revenue Received Report \$1,842,915.69
 - Preliminary Expenditure Report \$ 182,785.79
 - Preliminary Credit Card Report \$ 3,100.18
-

RECOMMENDATION:

Receive and file the attached monthly financial reports.

FISCAL IMPACT:

April 2024 Revenue: \$764,440.58
April 2024 Total Expenditures: \$246,521.48

ATTACHMENTS:

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

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

	Total
Income	
400 Non_Operation Revenue	
4150000 Interest Revenue	0.35
4200105 Grants	37,031.00
Total 400 Non_Operation Revenue	\$ 37,031.35
435 Operation Revenue	
4350200 CESQG Payment	2,650.25
4350235 Billings to Outside Agencies	84,507.97
4350820 Solid Waste Management Fee	472,017.04
4350825 Landfill Tipping Fee Surcharge	141,484.46
4350955 Retail Take Back Fees	2,991.50
Total 435 Operation Revenue	\$ 703,651.22
4550000 Other Revenue	9,236.64
Services	14,330.00
Unapplied Cash Payment Income	191.37
Total Income	\$ 764,440.58

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

Purchase order date	Vendor name	Brief Description	Amount
04/01/2024	Rainscape	Landscape Services	125.00
04/01/2024	Mountaineer IT Inc	IT Services	1,312.23
04/01/2024	Andrea Biniskiewicz	Social Media Management	2,560.00
04/01/2024	San Luis Garbage Company	Utilities - Trash Service	43.69
04/01/2024	Astound Business Solutions	Office Telephone Services	523.13
04/01/2024	Promotional Design Concepts	Outreach and Education	2,652.99
04/01/2024	Poor Richard's Press AP	Copy/Print Services	433.35
04/01/2024	Richetti Water Solutions	Reverse Osmosis System	20.25
04/01/2024	EverBank	Copier Lease	231.43
04/01/2024	San Miguel Garbage Co	Used Oil	1,000.00
04/01/2024	Cold Canyon Landfill SLO	E-Waste Collection	2,000.00
04/03/2024	Atlas Performance Industries, Inc.	HHW E-Waste Storage Containers	130.00
04/03/2024	Atlas Performance Industries, Inc.	HHW E-Waste Storage Containers	130.00
04/04/2024	Pacific Waste Services	E-Waste Collection	2,000.00
04/04/2024	Charter Communications/Spectrum	Utilities - Internet	129.99
04/05/2024	ASAP Reprographics	Copy/Print Services	454.25
04/05/2024	SDRMA	Employee Insurance	8,200.92
04/09/2024	Amazon Capital Services Inc.	Office Supplies	43.49
04/10/2024	CPSC	--	500.00
04/11/2024	Adamski Moroski Madden Cumberland & Green	Legal Services	2,715.00
04/11/2024	Science Discovery	Outreach and Education	6,150.00
04/11/2024	Science Discovery	Outreach and Education	16,338.52
04/11/2024	Science Discovery	Outreach and Education	508.76
04/11/2024	Vintage Properties	Office Space Rent/Lease	1,890.00
04/11/2024	Hart Impressions	Business Cards	63.78
04/12/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	1,367.40
04/12/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	3,718.21
04/12/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	1,038.00
04/12/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	3,086.74
04/12/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	380.78
04/12/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	140.03
04/14/2024	Amazon Capital Services Inc.	Office Supplies	16.29
04/15/2024	City of San Luis Obispo - Water	Utilities - Water	71.04
04/16/2024	Derrel's Mini Storage	Storage Services	1,468.80
04/16/2024	SoCalGas	Utilities - Gas	16.75
04/17/2024	Mid-Coast Fire	HHW Fire System Maintenance	275.34
04/18/2024	Vintage Properties	Office Space Rent/Lease	1,890.00
04/22/2024	Executive Janitorial	Janitorial Services	295.00
04/22/2024	Clean Earth Environmental Services	HHW Disposal and Labor Services	55,541.00
04/23/2024	Amazon Capital Services Inc.	Office Supplies	718.56
04/25/2024	Chicago Grade Landfill & Recycling	E-Waste Collection	2,000.00
04/26/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	386.46
04/26/2024	Nationwide Retirement PEHP	EE Retirement - PEHP	140.03
04/26/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	1,038.00
04/26/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	1,367.40
04/26/2024	Nationwide Retirement Solutions Standard 457	EE Retirement - 457	3,086.74
04/26/2024	Nationwide Financial Private Sector Retirement (401A)	EE Retirement - 401A	3,773.68
04/26/2024	Mid-Coast Fire	HHW Fire System Maintenance	565.80
04/26/2024	Paso Robles Waste Disposal	Curbside Oil Pickup	1,500.00
04/26/2024	Amazon Capital Services Inc.	Office Supplies	57.75
04/26/2024	Charter Communications/Spectrum	Utilities - Internet	44.99
04/28/2024	Marborg Industries	HHW Restroom Rental	109.74
04/28/2024	Marborg Industries	HHW Restroom Rental	109.74
04/28/2024	Marborg Industries	HHW Restroom Rental	109.74
04/28/2024	Marborg Industries	HHW Restroom Rental	109.74
04/28/2024	Marborg Industries	HHW Restroom Rental	109.74
04/28/2024	Brown Armstrong Accountancy Corp	Audit Assistance	4,500.00
04/30/2024	Mission Linen and Uniform Service	Janitorial Services	47.50
04/30/2024	Alexa Heter	Controller Services	2,000.00
04/30/2024	Clean Earth Environmental Services	HHW Disposal and Labor Services	62,763.00
	Apr-24 Wages & Benefits (Less Nationwide & SDRMA Stated Above)		\$ 52,129.90
	Apr-24 Credit Card Expenses, See Credit Card Report for Detail		\$ 5,082.19
	Apr-24 Paychex Fees		\$ 702.72
	Apr-24 QuickBooks Credit Card Fees		\$ 78.44
	Apr-24 Cambria CSD Items Expensed in March, Invoice for Reimburseables in April 2024		\$ (20,554.73)
Total Expenses			241,439.29

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

Date	Payee	Memo	Account	Charge
04/03/2024	Webstaurant	Order 96305633 Quickbooks Training Monthly	5050255 Services and Supplies:Memberships	107.66
04/03/2024	Real World Training	Subscription	5050070 Services and Supplies:Computer Software	29.95
04/05/2024	USPS	Stamps + Shipping	5050335 Services and Supplies:Postage	146.88
04/10/2024	Webstaurant	Order 96373439	5050290 Services and Supplies:Other Minor Equipment	2,386.67
04/11/2024	SWANA Legislative Task Force	2024 Full Membership	5050255 Services and Supplies:Memberships	950.00
04/11/2024	SWANA Legislative Task Force	Member Dues + CCA	5050255 Services and Supplies:Memberships	245.00
04/14/2024	Microsoft	Microsoft 365	5050070 Services and Supplies:Computer Software	513.00
04/15/2024	Microsoft	Microsoft 365	5050070 Services and Supplies:Computer Software	6.00
04/19/2024	USPS	Stamps	5050335 Services and Supplies:Postage	136.00
04/20/2024	Custom Ink	Order 73310075	5050270 Services and Supplies:Misc Expense	541.03
04/24/2024	Mailchimp	Invoice MC16898415	5050070 Services and Supplies:Computer Softwar	20.00
TOTAL CREDIT CARD CHARGES				\$ 5,082.19

**IWMA Revenue Received-Cash Basis
May 2024 Preliminary**

	Total
Income	
400 Non_Operation Revenue	
4150000 Interest Revenue	0.43
4200105 Grants	1,430,723.00
Total 400 Non_Operation Revenue	\$ 1,430,723.43
435 Operation Revenue	
4350200 CESQG Payment	2,125.00
4350235 Billings to Outside Agencies	74.59
4350820 Solid Waste Management Fee	410,275.95
4350955 Retail Take Back Fees	1,586.50
4450020 Hazardous Waste Credits	1,987.48
Total 435 Operation Revenue	\$ 416,049.52
Markup	-5,248.12
Services	1,578.86
Unapplied Cash Payment Income	-188.00
Total Income	\$ 1,842,915.69

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

Purchase order date	Vendor name	Brief Description	Amount
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
05/01/2024	Paso Robles Chamber of Commerce	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
05/07/2024	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
05/15/2024	Atlas Performance Industries, Inc.	HHW E-Waste Storage Containers	130.00
05/15/2024	Atlas Performance Industries, Inc.	HHW E-Waste Storage Containers	130.00
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
05/23/2024	Routeware	Website Recycling Guide	21,998.40
05/23/2024	Vintage Properties	Office Space Rent/Lease	1,890.00
05/26/2024	AGP Video	Board Meeting 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
05/27/2024	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
	May-24 Wages & Benefits (Less Nationwide & SDRMA Stated Above)		\$ 54,264.54
	May-24 Credit Card Expenses		\$ 3,100.18
	May-24 Paychex Fees		\$ 749.10
	May-24 QuickBooks Credit Card Fees		\$ 46.92
TOTAL EXPENSES			182,785.79

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

Date	Name	Memo/Description	Split	Amount
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
				\$ 3,100.18

TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Jordan Lane, Deputy Director

RE: Annual Audit Services – Fiscal Years 2023/2024, 2024/2025, 2025/2026

BACKGROUND:

On April 26, 2024, the IWMA Executive Committee approved the Request for Proposal (RFP) for auditing services starting fiscal year 2023/2024, and authorized staff to review and rank the proposals.

On April 26, 2024, IWMA staff released the Request for Proposal. The final date for RFP submittal ended May 27, 2024. Staff received one response to the RFP from Harshwal & Company LLP. The proposal was ranked based on qualifications, sample work plan, government client references, and rates.

On May 8, 2024, the IWMA Board approved a policy revision to Policy F-9: Annual Auditor Selection which extended the total possible contract term to five years at the discretion of the Executive Director.

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.

FISCAL IMPACT:

Not to exceed \$30,000 per fiscal year under contract.

ATTACHMENTS:

A. Harshwal & Company LLP Proposal



San Luis Obispo County Integrated Waste Management Authority

Proposal to Provide Annual Audit Services

for the Fiscal Years Ending June 30, 2024, through June 30, 2026,

Submitted by:



333 Hegenberger Road, Suite 328

Oakland, CA 94621

Phone: (510) 452-5051 | Fax: (510) 452-3432

May 27, 2024

Contact Person

Managing Partner: Sanwar Harshwal, CPA

Cell Phone: (858) 784-1622

Federal Employer ID Number: 27-0741376

Email: sanwar@harshwal.com | Website: www.harshwal.com

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May 27, 2024

San Luis Obispo County Integrated Waste Management Authority
ATTN: Jordan L., Deputy Director
870 Osos Street
San Luis Obispo, CA 93401

Dear Jordan L. and Evaluation Committee Members,

The partners and staff at Harshwal & Company, LLP are pleased to present our proposal to provide annual audit services. Our firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive, innovative services of the highest quality to our clients.

We understand that San Luis Obispo County Integrated Waste Management Authority (referred to later in this proposal as the "IWMA") requires us to conduct a timely audit service of the financial statement of the IWMA. We are committed to meeting all terms, conditions, and requirements addressed in this request for proposal (RFP). With our experience and knowledge, we fully understand the requirements and your expectations for the services to be provided.

We believe our firm is the best qualified to perform this engagement because our audit services are best performed by utilizing specialized resources and technical proficiency. Our expertise in governmental auditing and accounting combined with our vast access to resources empowers us to solve challenges encountered during the audit. Our highly trained engagement team will maintain a knowledgeable, yet, non-intrusive, approach to the audit to deliver an audit that is of exceptional quality that requires minimal disruptions of the IWMA's on-going operations.

Understanding of the Work to be Done:

We understand that you require us to conduct an audit of the financial statement of the IWMA, for the fiscal years ending June 30, 2024, through June 30, 2026, in accordance with the GAAS set forth for financial audits in the Government Accountability Office, the provisions of the federal Single Audit Act of 1984, and the U.S. Office of Management and Budget (OMB) Circular A-133, Audit of States, Local Governments and Non-Profit Organizations and IWMA Policy F-9 (Appendix A).

Ability to Perform the Work Within Provided Time Frame:

Harshwal & Company, LLP is benchmarked for providing the work within the time frame requested. Our team is committed to completing the audit on time, as they are fully equipped with contemporary technology, which will add value to the successful and timely delivery of the audit. We are responsive and solution oriented, providing quick responses on matters that require immediate attention, hence enhancing the quality of our audit. We focus on staff continuity, which enables us to develop and maintain an in-depth understanding of your operations, management style, and operating practices, which ultimately allows us to offer you experienced resources, value-added services, specialization, and overall better personal service, which again unequivocally results in a timely submission of the audit report.

Why Harshwal & Company, LLP:

- Extensive partner involvement on each engagement
- Presence of a manager and/or CPA always on site during fieldwork
- Consistent and experienced staff
- Timeliness of communications
- Proactive approach in addressing complex issues early in the engagement
- Availability to clients as a specialized resource
- Professionalism with understanding

Client Confidentiality and Security:

- At Harshwal & Company, LLP, we are committed to safeguarding client information. Maintaining trust is one of the core values of our firm. Since your privacy is a priority to us, we will not share non-public information about you with third parties without your consent.
 - In order to facilitate a highly secure method for exchanging electronic files between our firm and our clients, we have implemented a secure, trackable method for sharing large files via a hosted website called *Suralink*.
 - All laptops of our audit and tax professionals are encrypted to protect our clients' information.
- **Our proposal is a firm and irrevocable offer for a period of one hundred and twenty (120) days from the date of submission.**

Our managing partner, Mr. Sanwar Harshwal, is authorized to represent the firm and he is the authorized person to contractually obligate the firm, to negotiate the contract on behalf of the firm and to be contacted for clarifications. He can be reached at 11405 W. Bernardo Ct., Suite A, San Diego, CA 92127; Phone No. (858) 784-1622, Fax No. (858) 964-3754 or via an email at sanwar@harshwal.com.

Harshwal & Company, LLP is a small business enterprise that is SBA 8(a) certified, a GSA vendor and a 100% minority owned CPA firm.

We thank you for your consideration and hope that you will provide us with the opportunity to serve your esteemed organization with our services.

Sincerely,

Harshwal & Company, LLP
Certified Public Accountants



Sanwar Harshwal, CPA, CIA, CISA, CFE
Managing Partner



FIRM'S QUALIFICATION

Harshwal & Company, LLP was founded thirteen (13) years ago and is a locally established firm of CPAs, offering auditing, accounting, management consulting, IT services, and other specialized services to various clients, which consist of special districts, state and local governments, counties, educational entities, tribes and tribal governments, housing authorities, and not-for-profit organizations throughout the United States. Our commitment to our clients has enabled the firm continued growth and success in developing and maintaining strong professional relationships. Our engagement team also has extensive experience in auditing and reviewing financial statements receiving GFOA and CSMFO awards.

The members of the firm have accumulated over four (4) decades of experience in public auditing and accounting, primarily with international certified public accounting firms while employed in high-level supervisory positions. Individually, the partners and management staff are recognized in their respective areas for leadership roles, which they take part in promoting the high ideals of the auditing profession and for producing the highest quality services.

Location of the Office

Harshwal & Company, LLP provides services to clients from three (3) locations. San Diego, CA is the location of our head office, and Oakland, CA, and Albuquerque, NM are the location of our branches. Our nearest office to the IWMA, **Oakland, CA** office will provide audit services to San Luis Obispo County Integrated Waste Management Authority. The address and phone numbers for each of our three offices are listed below:

Oakland, CA Office	333 Hegenberger Road, Suite 328 Oakland, CA 94621	Phone: (510) 452-5051 Fax: (510) 452-3432
San Diego, CA Office	11405 W. Bernardo Ct., Suite A, San Diego, CA 92127	Phone: (858) 939-0017 Fax: (858) 964-3754
Albuquerque, NM Office	6565 Americas Pkwy, Suite 800 Albuquerque, NM 87110	Phone: (505) 814-1201 Fax: (505) 395-7581

Staff Size & Organizational Structure

Audit Team	Manpower
Managing Partner	01
Independent Reviewer	01
Additional Partners	01
Audit Manager	02
Operations Manager	01
CPAs and Senior Staff	08
Additional Staff	12
Total	26





Proposal to Provide Annual Audit Services

Services Provided by the Firm

Harshwal & Company, LLP is a full-service professional firm providing comprehensive services commonly associated with larger firms. The firm is divided into the following departments and provides the following services:

- **Audit Department:** Provides audit services to commercial, governmental and non-profit organizations with a special emphasis on compliance audit in education, health, and housing industries.
- **Accounting Department:** Provides consulting services in setting up businesses and establishing accounting systems, books, and records; assistance in maintaining business records; and preparing financial statements.
- **Tax Department:** Provides a wide range of tax preparation, tax planning, and consulting for corporations, partnership, and individuals.
- **Management Advisory Services:** Our technical knowledge, training, and business experience enable us to provide a broad range of management advisory services, which includes the following:
 - Designing and assisting in the installation of accounting systems to fit the requirements of a particular business.
 - Analyze existing accounting systems and recommend ways to improve controls and efficiency.
 - Assessment, installation, and modification of computer hardware and software systems.
 - Consulting in management information systems.
 - Providing consultation about the use of management information systems for planning and control and the application of accounting and other controls.

Equal Opportunity Employer

Harshwal & Company, LLP is an equal employment opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality. We prohibit discrimination of qualified persons based on race, religion, color, sex, age, national origin, disability, sexual orientation, military status, or any other characteristic protected by applicable federal, state, or local law.

Independence

We are independent of San Luis Obispo County Integrated Waste Management Authority as defined by generally accepted auditing standards issued by the *U.S. General Accounting Office's Government Auditing Standards*. Before accepting any new engagement, we conduct a thorough check to ensure that there are no conflicts of interest or independence issues. This procedure is in compliance with the independence requirements of all regulatory agencies and, specifically, in compliance with the Standard for Audit of Governmental Organizations, Programs, and Activity Functions, as published by the U.S. General Accounting Office (GAO). If selected as your audit firm, we will maintain and monitor our independence as well as reassess our independence with respect to your organization on an annual basis. We will continue to evaluate our independence as your external auditors and will give the IWMA written notice of any professional relationships involving the IWMA and its component unit, if entered into, during the period of the audit contract.





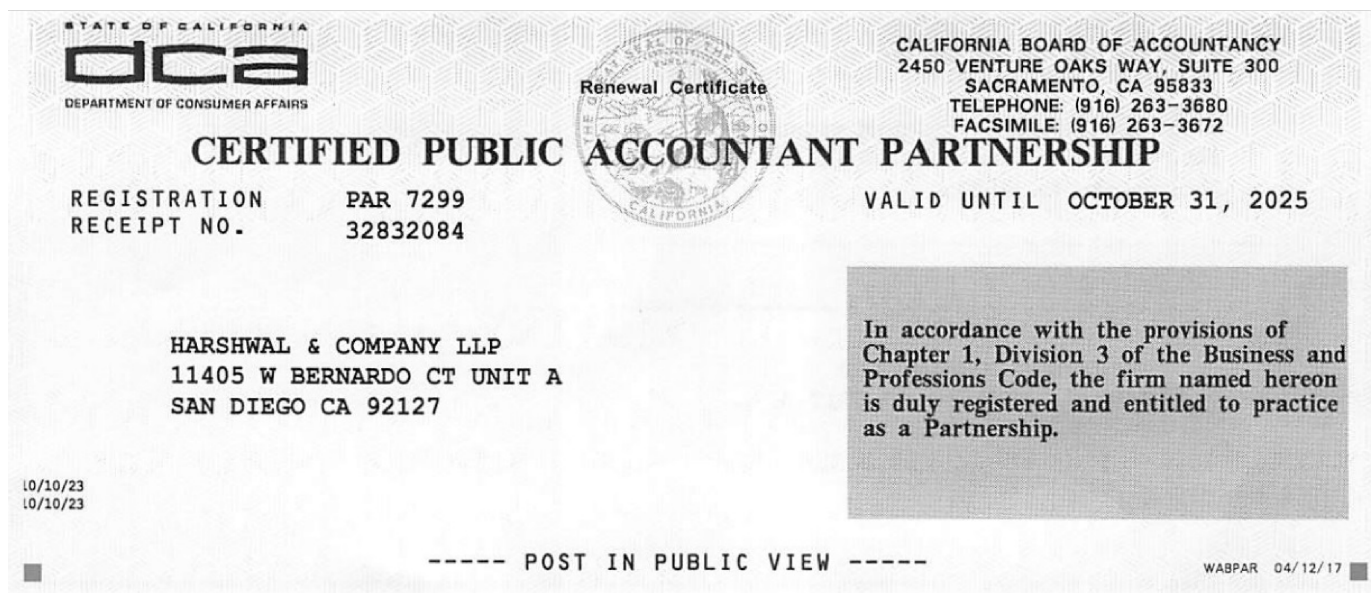
Proposal to Provide Annual Audit Services

Conflict of Interest Statement

Harshwal & Company, LLP does not have any past or current business or other relationship with the IWMA. We also hereby agree that no member, officer, or employee of the IWMA, no member of the local governing body of the locality in which the IWMA is located and no other public official who exercises any function or responsibilities with respect to the IWMA, during his tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

License to Practice in California

The firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants, and meet the Continuing Professional Education requirements under U.S. GAO’s Government Auditing Standards to perform the proposed audits.



Firm's Most Recent External Quality Control

Harshwal & Company, LLP is a member of the Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) of the American Institute of Certified Public Accountants (the AICPA) and the Center for Audit Quality, an affiliate of the AICPA. One of the requirements of membership in these groups is to have our systems of quality control reviewed by another CPA firm once every three years. Our most recent peer review was completed in 2020, and we received a passing peer review rating.

➤ **A copy of our most recent Peer Review report is attached below.**





www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 25, 2020

To Harshwal & Company LLP and the Peer Review
Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harshwal & Company LLP (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

190 Camino Oruga, Suite 1 • Napa, CA 94558 • telephone: 707.255.0677 • fax: 707.255.0687
Member: American Institute of CPAs • California, Hawaii, & Oregon Societies of CPAs





Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Harshwal & Company LLP in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Harshwal & Company LLP has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.





Proposal to Provide Annual Audit Services



1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
Fax: (650) 522-3080
peerreview@calcpa.org

March 01, 2021

Sanwar Harshwal
Harshwal & Company LLP
16870 W. Bernardo Dr, STE 250
San Diego, CA 92127

Dear Sanwar Harshwal:

It is my pleasure to notify you that on February 25, 2021, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Constance Coughlan

Firm Number: 900005526362

Review Number: 578635





Proposal to Provide Annual Audit Services

Disciplinary Action or Pending Litigation

Harshwal & Company, LLP's emphasis on quality has rewarded the firm with an excellent track record regarding claims related to professional services. Harshwal & Company, LLP has an impressive history, free of litigation, penalties and debt, and we have no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions. Harshwal & Company, LLP has never been debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or from receiving federal contracts, subcontracts or financial assistance or benefits, under Executive Order 12549, "Debarment and Suspension" (24 CRT 85.35) or other federal laws, statutes, codes, ordinances, regulations or rules, at any time during the term of the agreement.

Substandard Audit Work

Harshwal & Company, LLP and all assigned personnel do not have any record of substandard audit work, outstanding claims nor unsatisfactory performance pending with the any Board of Accountancy. We have never been debarred or suspended, and none of our firm's contracts have ever been rejected for substandard audits by the State Controller's Office (SCO).

Subcontract

We assure the IWMA if we are selected as your auditors, we will not delegate or subcontract our responsibility without written consent of the IWMA.

Exceptions and Deviations

We don't have any exceptions regarding Scope of Work or other requirements of this RFP.

Insurance Requirements

We will maintain such insurance coverage during the period of engagement. Harshwal & Company, LLP maintains the following insurance:

1. Professional liability for \$2,000,000 per claim and \$4,000,000 aggregate. The carrier is Hanover Insurance Company.
2. Commercial general liability and property damage for \$2,000,000 per occurrence and \$4,000,000 aggregate. The carrier is Sentinel Insurance Company Ltd.
3. Automobile liability for \$2,000,000. The carrier is Sentinel Insurance Company Ltd.
4. Workers' compensation (statutory amounts and limits) insurance carrier is Hartford. The limit of the liability is \$1,000,000.

➤ **A copy of our insurance document is attached below.**





Proposal to Provide Annual Audit Services



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/30/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER McGowanPRO 150 Speen Street Suite 102 Framingham, MA. 01701	CONTACT NAME: PHONE (A/C, No, Ext): 508-656-1300		FAX (A/C, No): 508-656-1399
	E-MAIL ADDRESS:		
INSURED Harshwal & Company LLP 11405 W Bernardo Ct Suite A San Diego, CA 92127	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Hanover Insurance Co.		22292
	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$	
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$	
A	Professional Liability			LHN J467545 00	07/01/2023	07/01/2024	Limit of Liability: \$2,000,000 Aggregate: \$4,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER Harshwal & Company LLP 11405 W Bernardo Ct Suite A San Diego, CA 92127	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--





Proposal to Provide Annual Audit Services



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/14/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CAMICO SERVICES INC/PHS 57141555 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251		CONTACT NAME: PHONE (866) 467-8730 FAX (A/C, No): E-MAIL ADDRESS:	
INSURED HARSHWAL & COMPANY, LLP. 11405 W BERNARDO CT STE A SAN DIEGO CA 92127		INSURER(S) AFFORDING COVERAGE	
		INSURER A : Sentinel Insurance Company Ltd.	NAIC# 11000
		INSURER B : Hartford Fire and Its P&C Affiliates	00914
		INSURER C :	
		INSURER D :	
		INSURER E :	
		INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY	X		57 SBA BM7653	05/12/2024	05/12/2025	EACH OCCURRENCE \$2,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000
	<input checked="" type="checkbox"/> General Liability						MED EXP (Any one person) \$10,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC						PERSONAL & ADV INJURY \$2,000,000
	OTHER:						GENERAL AGGREGATE \$4,000,000
							PRODUCTS - COMP/OP AGG \$4,000,000
A	AUTOMOBILE LIABILITY			57 SBA BM7653	05/12/2024	05/12/2025	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)
	<input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident)
	<input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)
	OTHER:						
	UMBRELLA LIAB EXCESS LIAB						EACH OCCURRENCE
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE						AGGREGATE
	DED RETENTION \$						
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N/A		57 WEC AG8JZ9	07/21/2023	07/21/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT \$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE -EA EMPLOYEE \$1,000,000
							E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Those usual to the Insured's Operations. Certificate holder is an additional insured per the Business Liability Coverage Form SS0008 attached to this policy.

CERTIFICATE HOLDER TPS Office Investment LLC Heritage Real Estate Company LLC 6565 AMERICAS PKWY NE STE 120 ALBUQUERQUE NM 87110	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Susan S. Castaneda</i>
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ACORD 25 (2016/03)

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FIRM'S TECHNICAL EXPERIENCE

Harshwal & Company, LLP has performed numerous audits of special districts, state and local governments, counties, educational entities, tribes and tribal governments, housing authorities, and not-for-profit organizations etc., that are subject to financial and compliance audits. The following is a list of clients we have served.

Special Districts

- Santa Clara County Vector Control District
- Sunrise Recreation & Park District
- Valley of the Moon Water District
- Humboldt Bay Harbor, Recreation and Conservation District
- Burbank Sanitary District
- Goshen Community Services District
- Aromas Tri-County Fire Protection District
- Cypress Fire Protection District
- South Monterey County Fire Protection District
- Rodeo-Hercules Fire District
- Artesia Cemetery District
- Big Rock community service district
- Buena Park Library District
- Central Basin Municipal Water District
- Del Norte Library District
- Gasquet Community Services District
- Plumas County Community Development Commission
- San Dieguito River Park Joint Powers Authority
- Smith River Fire Protection District
- Guadalupe Coyote Resource Conservation District
- San Miguel Community Services District
- Yolo Local Agency Formation Commission
- Alameda County Fire Department
- SCC Center Fire Protection District
- Oakland-Alameda County Coliseum Authority
- Los Altos Hills County Fire District
- Santa Clara County Sanitation District 2-3
- Alameda County Community Development Department
- Saratoga Fire Protection District
- Paradise Recreation and Park District
- Mission Oak Park and Recreation District
- El Rancho Simi Cemetery District
- Lions Gate Community Service District
- Alameda County Law Library
- Fort Dick Fire Protection District
- Cupertino Sanitary District
- Border Coast Regional Airport Authority
- Del Norte Solid Waste Management Authority
- Coastside Fire Protection district
- Bardsdale Cemetery District
- Border Coast Regional Airport Authority
- Carmel Highlands Fire Protection District
- Crescent Fire Protection District
- Del Norte Local Transportation Commission
- Loma Prieta Resource Conservation District
- Perris Valley Cemetery District
- Redwood Empire Dispatch Communications Authority
- West Contra Costa Integrated Waste Management Authority
- First 5 Inyo County
- First 5 Santa Cruz County
- Ambrose Recreation and Park District
- South Santa Clara Co. Fire District
- Menlo Park Fire Protection District
- Los Medanos Community Health Care District
- Alameda County Housing and Community Development
- East Palo Alto Sanitary District
- Solano County Local Transportation Fund
- Fox Canyon Groundwater Management Agency





State and Local Governments

- County of Del Norte
- Town of Apple Valley
- City of San Mateo
- City of Sanger
- City of Oakland
- City of East Palo Alto
- City of Crescent City
- City of Vallejo
- County of Santa Clara
- Cibola County
- Sierra County
- First 5 Alameda County
- First 5 Santa Cruz County
- First 5 Inyo County
- First 5 Marin Children & Families Commission
- First 5 Monterey County
- First 5 San Bernardino
- Town of Edgewood
- Town of Springer
- Town of Mesilla
- Town of Cochiti Lake

COUNTIES

County of Alameda

- Alameda County Housing and Community Development and Lead Poisoning Prevention
- Alameda County Public Works Department
- Alameda County Housing and Community Development - Bond Audit
- Alameda County Social Services - Food Stamp
- Oakland-Alameda County Coliseum Authority
- Alameda County Health Care Services Agency
- Alameda County Auditor-Controller’s Agency
- City of Oakland, Office of Public Works
- Alameda County Fire Department
- Alameda County Transportation Authority

Del Norte County

- Del Norte County
- Del Norte County Solid Waste Management Authority

Santa Clara County

- Single Audit (Sub Contractor)
- County of Santa Clara JTPA Program
- Mental Health Short Doyle Program
- Sheriff’s Department – Inmate Welfare Fund

County of San Mateo

- JTPA Program
- Menlo Park Fire Protection District
- Department of Community Services

Santa Cruz County

- Single Audit
- Mental Health - Short Doyle Program

Solano County

- City of Vallejo (Sub Contractor)
- Local Transportation Fund
- Mental Health - Short Doyal Program





Contra Costa County

- Public Works Department
- Emergency Medical Services

Educational Entities

- Pleasant Valley School District
- Belmont-Redwood Shores School District
- Lamont School District
- Azusa Unified School District
- Conejo Valley Unified School District
- Spark* SF Public Schools
- Sacramento Valley Charter School
- Nazlini Community School
- EL Segundo Unified School District
- Pinon Community School, Inc.
- Richland School District
- First Mesa Day School
- La Honda-Pescadero Unified School District
- San Mateo - Foster City School District
- Ravenswood City School District
- Brisbane School District
- Napa Valley Unified School District
- Jefferson School District
- Fairfield-Suisun Unified School District
- San Bruno Park School District
- Benicia Unified School District
- Jefferson Union High School District

Housing Entities

- Santa Clara Pueblo Housing Authority
- Housing Authority of the County of Alameda
- City of Eureka Housing Authority
- County of Humboldt Housing Authority
- Greyhills Academy High School
- Sisseton Wahpeton Housing Authority
- Housing Authority of the County of San Mateo
- Housing Authority of the City of Port Hueneme
- Eastern Regional Housing Authority
- Housing Authority of the County of Butte
- White Mountain Apache Housing Authority
- Housing Authority of the City of Richmond
- Housing Authority of the City of Benicia
- Pueblo of San Felipe Housing Authority

Private Entities

- Optimize Infrastructure, LLC
- Juana Care Facility, LLC
- Newport Holdings, L.P.
- Solace Supportive Living, Inc.
- TerraVerde Energy, LLC
- The Child Day Schools, LLC
- The Good Earth Organics, Inc.
- Thomas Jee & Associates, Inc.
- Tots of Love Child Development Center, LLC
- Vvd Partners, LLC
- Eureka Housing Associates, LP
- RADAR Creative
- Nelson Trucking Partners, LLC

Pension Plan Clients

- Akshaya Inc.(401K)
- Baker's (Retirement Plan-403 B)
- Burning Man Project (401k) Plan
- East Bay Agency for Children 403(b)
- Fulfilment Systems, Inc. (401)
- Fundbox Inc. (401)
- Hammer Prep (401k) Plan
- Hog Island Oyster Company (401k) Plan
- Kai Ming, Inc. (403B)
- Luxesphere Holdings, Inc. (401k) Plan





Proposal to Provide Annual Audit Services

- Kickapoo Tribe of Oklahoma (401K) Plan
- Mission Neighborhood Centers (403B) Plan
- Sysintelli, Inc. (401k) Plan
- The Athenian School (403B) Plan
- Native American Health Center, Inc. (403B)
- Skywalker Properties (401k) Plan
- Storage Pro (401k) Plan
- United Indian Health Services, Inc. (403B) Plan

Non-Profit Organizations

- Manzanita Charter School
- San Diego Civic Youth Ballet
- San Francisco Community Clinic Consortium
- Greater Farallones Association
- Santa Clara Teacher Housing Foundation
- Mother Lode Job Training
- Eden United Church of Christ
- Ruckus Society
- Hopi Credit Association
- Health and Human Resource Education Center
- California Hispanic Chambers of Commerce
- California Municipal Utilities Association
- New Bridge Foundation
- San Diego Organizing Project
- Family Paths, Inc.
- Santa Cruz County Parents Association
- Consolidated Tribal Health Project Inc.
- Mnc 1240 Valencia Inc.
- A & I Express Inc.
- A&I Transport Inc.
- Access Reproductive Justice
- Alameda County Deputy Sheriffs Activities League
- Baker's Palace
- California College of Communications, Inc.
- Center for Third World Organizing
- Center for Youth Development through Law
- Consolidated Tribal Health Project, Inc.
- Countywide Alcohol and Drug Services, Inc.
- Crowden Music Center
- Digital Democracy
- East Oakland Switchboard
- Family Bridges Inc.
- Gallup Inter-Tribal Indian Ceremonial Association, Inc.
- United Way of Santa Cruz County
- ICON Community Development Corporation
- Oakland Metropolitan Chamber of Commerce
- Gluon Solutions, Inc.
- Youth Together, Inc.
- TerraVerde Energy
- Luxesphere Holdings, Inc. and Subsidiaries
- FOOD FIRST/Institute for Food & Development
- Chinese for Affirmative Action
- RFHC Bay Pulgas Landowner, Inc.
- Institute for Molecular Medicine
- Key Educational Group
- Oakland Community Organizations, Inc.
- South County Community Health Center, Inc.
- Native American Health Center, Inc.
- Community Clinic Consortium
- Allen Temple Baptist Church
- American Federation of State, County & Municipal Employees Local 2428
- American Nonsmokers' Rights Foundation
- Anti Terror Project, Inc.
- Artequity Community
- California Hispanic Chambers of Commerce Foundation
- Carbon Offsets to Alleviate Property
- Centro Latino de San Francisco
- Community Health Partnership, Inc.
- Court Appointed Special Adocates Program, Inc.
- DayBreak Adult Care Centers
- Dominican Sisters Vision of Hope
- Eden Area Foundation
- Faith in Action Bay area
- Grand Lodge of California





Proposal to Provide Annual Audit Services

- Hopi Credit Associations
- IIT Kanpur
- IIT Bombay Heritage Foundation
- IIT Madras Foundation
- Maisha Meds, Inc.
- Mary Magdalene Community Services
- New Mexico Cancer Care Alliance
- Pacific Center for Human Growth
- Rwanda School Project
- San Francisco BayKeeper
- Solano Coalition for Better Health
- The Estria Foundation
- Tohatchi Area of Opportunity & Services, Inc.
- Women's Daytime Drop-In Center
- St. James Infirmary
- Redwood Region Economic Development Commission
- Veterans Accession House
- Heffernan Foundation
- Hiawatha Harris M.D, Inc.
- Just Cities Institutes
- Lakeshore Avenue Baptist Church
- Mission Language & Vocational School
- North County Lifeline Inc.
- Our Common Ground Inc.
- Pawnee Nation College
- Redwoods Rural Health Center
- Sikh Gurdwara San Jose
- Sustainable Economies Law Center
- Sustainable Sciences Institute
- V- Day
- Vascular Cures and Pacific Vascular Research Institute
- El Centro de Libertad/The Freedom Center
- San Carlos Apache Relending Enterprise
- Chinese for Affirmative Action

Tribes and Tribal Entities

- Sac and Fox Nation
- KTNN Native Broadcast Enterprise
- K'ima: w Medical Center
- Robinson Rancheria Band of Pomo Indians
- Village of Shungopavi
- Kykotsmovi Village
- California Tribal T.A.N.F Partnership
- La Jolla Band of Luiseño Indians
- Big Sandy Rancheria
- Village of Sichomovi
- Kickapoo Tribe of Oklahoma
- Timbisha Shoshone Tribe
- Omaha Tribe of Nebraska
- Kashia Band of Pomo Indians of the Stewarts Point Rancheria
- Kickapoo Tribal Health Center of the Kickapoo Tribe of Oklahoma
- Yuwehloo Pahki Community
- Hoopa Valley Tribe
- Pauma Band of Luiseno Mission Indians
- San Luis Rey Indian Water Authority
- Sipaulovi Village
- Cloverdale pomo band of Indians

Experience with GAAP and GAS Accounting and Reporting

Harshwal & Company, LLP maintains a proven track record in the realm of financial reporting, underpinned by a robust expertise in both GAAP and GAS. This extensive experience underscores our commitment to the highest standards of financial integrity and precision. Adhering meticulously to GAAP, we ensure that our financial reporting aligns with universally accepted principles, offering stakeholders a solid foundation for assessing the firm's fiscal performance. Simultaneously, our proficiency in GAS accounting equips us to navigate the intricate landscape of governmental financial reporting, guaranteeing compliance with pertinent standards and regulations. This duality of expertise positions our firm as a reliable and knowledgeable partner, dedicated to furnishing accurate and comprehensive financial information vital for informed decision-making by our clients and stakeholders.





Proposal to Provide Annual Audit Services

Single Audit Experience

Harshwal & Company, LLP works with numerous organizations that receive extensive governmental funding and are subject to auditing under Uniform Grant Guidance, formerly known as OMB Circular A-133 guidelines. We utilize standardized audit programs from the federal government's Compliance Supplement to ensure that our procedures meet the federal standards. Our audit programs are continually updated to reflect the revisions of OMB. Our Uniform Guidance risk-based approach focuses on areas of higher risk of noncompliance. Such approach truly reflects the federal government intent by concentrating on the following three steps:



Our firm has audited hundreds of millions of dollars in federal expenditures, making our engagement team uniquely experienced in single audits. We are familiar with grantors, such as:

- Department of Health and Human Services
- Corporation for National and Community Services
- Department of Agriculture
- Department of Housing and Urban Development
- Department of Transportation
- Environmental Protection Agency
- Department of Commerce
- Department of Labor
- Department of Homeland Security
- Department of Justice
- Department of Treasury
- U.S. Department of the Interior
- Department of Energy





STAFF QUALIFICATIONS AND EXPERIENCE

The expertise and experience of Harshwal & Company, LLP's principals and personnel are at the core of the firm's excellence in performing audits of special districts. Harshwal & Company, LLP has experience providing exceptional client service and high-quality audit services through comprehensive knowledge and understanding of governmental accounting standards. We're passionate about our work and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the governmental industry. Harshwal & Company, LLP has a high retention rate, allowing us to provide stability.

Staff Continuity over the Term of the Agreement

We focus on our team members as well as our clients. Our turnover is significantly lower than other national and regional service firms. This staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, industry specialization, and overall better personal service. This commitment to people also resides at our executive level where you will find a refreshingly greater hands-on approach compared to other service providers. Our culture stresses the importance of executive presence throughout projects and engagements.

Proposed Audit Team's Directory

Name of Team Member	Role	Experience
Sanwar Harshwal, CPA, CIA, CISA, CFE	Managing Partner	39+ Years
Garima Pathak, CA	Operation Manager	7+ Years
Samson Reda, CPA	Senior Auditor	9+ Years
Michael Sparling, CPA	Senior Auditor	16+ Years
Kinjal Patel, CPA	Senior Auditor	6+ Years

Almost all of our assigned key personnel are licensed to practice as a Certified Public Accountant (CPA). In addition to the key personnel listed, additional staff will be assigned from our pool of highly qualified professionals.

We assure you regarding the quality of staff over the term of the engagement. We will not replace audit personnel except with prior written permission of the IWMA. In case we replace audit personnel, we will provide replacements having similar or better qualifications and experience.





Audit Team Responsibilities

<u>Name/Position</u>	<u>Responsibility</u>
Sanwar Harshwal, CPA Managing Partner	<p>Sanwar Harshwal will be the principal in charge of administration, reviews, planning of the audit, approval of the audit scope and work, and review of work and liaison with the IWMA. He is responsible for conducting the fieldwork, coordination of the audit plan, and ensuring that the plan formulated has been effectively followed and managed.</p> <p>He will coordinate with the manager and supervisor for proper field work progress. He will also manage and organize the audit team's effort and ensure the various audit components are performed efficiently. He also has the responsibility for meeting with the IWMA's management to keep them informed regarding the progress of the audit. The responsibility also extends to ensure smooth interaction of the firm with the IWMA. He has final authority in the conduct of the engagement, and assumes full responsibility for the work performed.</p>
Garima Pathak, CA Operation Manager	<p>Garima Pathak will serve as an operation manager and provide the IWMA staff with updates to summarize our progress against the project timeline, and update the status of upcoming deliverables. She will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and report.</p>
Samson Reda, CPA Senior Auditor	<p>Samson Reda, is a senior auditor and is in charge of the fieldwork. He will be responsible for preparation and maintenance of various work-papers required for audit report preparation.</p>
Michael Sparling, CPA Senior Auditor	<p>Michael Sparling will serve as the senior auditor of the IWMA. He is responsible for planning the fieldwork, and audit process, anticipating audit problems, implementing new standards, primary review of the audit work, and guidance of the audit process. Mr. Sparling has broad expertise in serving tribal government's audits and is highly skilled in GASB pronouncements and will lead the audit team on tribal government.</p>
Kinjal Patel, CPA Senior Auditor	<p>Kinjal Patel, is a senior auditor and will perform studies, tests, reviews, and analysis of accounts and financial transactions and will be responsible for preparation of various work-paper.</p>

Overall Supervision to be Exercised

The audit will be managed by the firm's operation manager, Garima Pathak, who has extensive experience in audits of special districts. Garima Pathak has been in charge of various large audits, governmental funded programs, and community-based organizations receiving federal and state funds.





Audit Team Resumes

SANWAR HARSHWAL, CPA

Managing Partner

Sanwar Harshwal is the managing partner of Harshwal & Company, LLP. He is a globetrotter and a trained technical speaker on auditing and global accounting standards, IT and internal controls, on fraud prevention, and on examinations and internal audits. With over 39+ years of experience with governmental auditing engagements, Mr. Harshwal is also a leading expert on emerging accounting challenges for special districts. Mr. Harshwal has attended AICPA seminars on GASB's New Financial Reporting Model and Financial Statements of special districts.

During the last 5 years, Mr. Harshwal has provided over 400 hours of training to several professionals on GASB, GAS, Uniform Guidance, FASB, SAAS, GAGAS, Pension Plan audits, COSO, COBIT, internal audits, fraud prevention and examination and tribal governmental governance issues. In addition to having significant experience in audits, strategic assessments of accounting functions, and internal control structures, Mr. Harshwal has extensive experience in evaluating complex accounting and finance issues. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- B.S. Business Accounting
- Bachelor of Law

Certification:

- Certified Public Accountant - State of California (CPA)
- Certified Public Accountant - State of New Mexico (CPA)
- Certified Public Accountant - State of Arizona (CPA)
- Certified Public Accountant - State of Washington (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India
- Certified Information System Auditor (CISA)
- Certified Fraud Examiner (CFE)
- ORACLE Financial Consultant (Oracle Business Suite)
- Chartered Global Management Accountant (CGMA)
- Certified Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)

Professional Membership:

- Member of AICPA
- Member of California CPA Society of Certified Public Accountants
- Member of Information Systems Audit and Control Association, USA
- Member of Association of Certified Fraud Examiners, USA
- Member of Institute of Certified Internal Auditors
- Member of National Association of Construction Auditors
- Member of NM CPA Society





Proposal to Provide Annual Audit Services

GARIMA PATHAK, CA **Operation Manager**

Garima Pathak is our operation manager and has been employed with Harshwal & Company, LLP for seven (7) years. She has been engaged in numerous audits of special districts, educational entities, state and local governments, tribes and tribal governments, housing authorities, and not-for-profit organizations. Garima has 4 years of experience working with all types of exempt organizations including 501(c) (3), 501(c) (4), 501(c) (6), and 501(c) (7). Garima has provided tax compliance services to clients in the retail, real estate, and not-for-profit industries. She concentrates on real estate clients, focusing on low-income housing, including both for profit and not-for-profit entities. Garima has a passion for her not-for-profit clients and the industry at large, providing them with hands-on tax compliance services including Form 990 filings. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelors in Commerce

Certification:

- Chartered Accountancy of Institute of Chartered Accountants of India

SAMSON REDA, CPA **Senior Auditor**

Samson Reda is a senior auditor at Harshwal & Company, LLP and has nine (9) years of experience in auditing and providing accounting services to special districts, educational entities, state and local governments, housing authorities, not-for-profit organizations, and tribes and tribal governments. He is an expert in data analysis and reconciliation and his experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; and statistical reports.

He also conducts sampling, testing and is well experienced in performing audits in accordance with attestation standards established by the AICPA. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA and other automated tools. He will assist in directing the staff and specialize in the timely completion of the audit.

Education:

- BA in Accounting

Certification:

- Certified Public Accountant

MICHAEL SPARLING, CPA **Senior Auditor**

Michael Sparling is a senior auditor with the firm having over 16+ years of experience. He has in-depth knowledge of US GAAP principles and has worked on financial and compliance engagements under the OMB Circular (Uniform Guidance) for various special districts, county, township and city governments, and tribal government. He is an expert in cashflow analysis and supervises 401K audits.





Proposal to Provide Annual Audit Services

He has proficient knowledge of using ProSystem FX/Knowledge Coach (CCH) and other industry tools.

Education:

- Bachelors of Science in Accounting

Certification:

- Certified Public Accountant

Professional Membership:

- Member of AICPA
- Member of MICPA

KINJAL PATEL, CPA

Senior Auditor

Kinjal Patel is a senior auditor. She has been engaged with several audits and accounting engagements of special districts, state and local governments, educational entities, housing authorities, not-for-profit organizations, and tribes and tribal governments. Kinjal is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. Kinjal has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Master of Business Administration in Accounting

Certification:

- Certified Public Accountant

Continuing Professional Education (CPE)

Harshwal & Company, LLP places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. Because we are committed to the industries we serve, we provide our professionals with specific, ongoing training. This investment ensures our people stay current on the unique challenges and opportunities within the industry sectors so that they are in the best position to help clients address these issues.

The following table details CPE hours for each key member of the proposed audit team:

Audit Team Member	Governmental CPE	Non-Governmental CPE
Sanwar Harshwal, CPA, CFE, CISA, CFE	140	124
Garima Pathak, CA	84	57
Samson Reda, CPA	80	56
Michael Sparling, CPA	24	17
Kinjal Patel, CPA	58	28





REFERENCES

The best indicator of our ability is our success in meeting the needs of our current and past clients. We encourage you to contact these references to inquire about the quality of our services, their overall satisfaction, the effectiveness of our auditing approach, the abilities of our professionals, and the timeliness and overall value of our services. We would be happy to provide additional references upon request, if you would like:

1. Del Norte Solid Waste Management Authority

- **Principal Contact:** Sherrick Cron, Auditor's Office
- **Address:** 1700 State Street Crescent City, CA 95531
- **Phone Number:** (707) 465-1100
- **E-Mail:** scron@co.del-norte.ca.us

2. Buena Park Library District

- **Principal Contact:** Marina Tutty, Business Officer
- **Address:** 7150 La Palma Avenue, Buena Park, CA 90620
- **Phone Number:** (714) 826-4100
- **E-Mail:** businessofficer@buenapark.lib.ca.us

3. Cupertino Sanitary District

- **Principal Contact:** Lorie Yako, Accounting Specialist
- **Address:** 20863 Stevens Creek Boulevard, Suite 100, Cupertino, CA 95014-2154
- **Phone Number:** (408) 477-7319
- **E-Mail:** lyako@markthomas.com





BUENA PARK LIBRARY DISTRICT

ESTABLISHED IN 1919

Re: Professional Reference for Harshwal & Company, LLP.

To Whom It May Concern:

I am writing this letter to recommend to you the excellent services provided by Harshwal & Company, LLP (HCLLP).

Buena Park Library District has been engaged with HCLLP to perform financial statement audit and has had a great working relationship and experience. The HCLLP team is knowledgeable, professional, and easy to work with. They are very responsive and solution-oriented. Also, they do critical research so they would give the best solutions for critical issues.

I appreciate their willingness to help with any questions we may have, responding promptly and courteously.

They utilize the latest technology to provide the most up-to-date information to serve our organization. I have found HCLLP cost-competitive with their peers, due to the time efficiencies generated by their investment in computerized and electronic work papers. In short, they ensure that we are satisfied and happy and are willing to go the extra mile.

I highly recommend HCLLP for its excellent staff, integrity, and performance.

Please feel free to contact me directly at 714-826-4100 (ext. 130) with any questions you may have.

Sincerely,

Marina Tutty
Business Officer
businessofficer@buenapark.lib.ca.us
Buena Park Library District





Proposal to Provide Annual Audit Services

DISTRICT MANAGER-ENGINEER
MARK THOMAS & COMPANY, INC.
BENJAMIN T. PORTER, P.E.

DISTRICT COUNSEL
ARMENTO & HYNES, LLP
MARC HYNES



BOARD OF DIRECTORS
JOHN M. GATTO
WILLIAM A. BOSWORTH
PATRICK S. KWOK
ANGELA S. CHEN
TAGHI S. SAADATI

20863 STEVENS CREEK BOULEVARD, SUITE 100
CUPERTINO, CALIFORNIA 95014-2154
PHONE (408) 253-7071 • Fax (408) 253-5173

Re: Professional Reference for Harshwal & Company, LLP

To Whom It May Concern:

Cupertino Sanitary District and Harshwal & Company, LLP have had a great working relationship over the last years. We have worked together and I have found their staff to be very professional, articulate, knowledgeable and dedicated. Their staff is always willing to help us with any questions we may have, responding in a prompt and courteous manner.

HCLLP has provided us with excellent services and has the amount of experience and qualification required for the job assigned. I have found HCLLP cost competitive with their peers, due to the time efficiencies generated by their investment in computerized and electronic work papers. In short, they are willing to go the extra mile in order to ensure we are satisfied and happy.

I highly recommend HCLLP for their excellent staff, integrity, professionalism and performance.

Please feel free to contact me directly at (408) 477-7319 with any questions you may have.

Sincerely,

Lorie Yako
Accounting Specialist
Cupertino Sanitary District

SUPPLYING SANITARY SEWERAGE SERVICES FOR: CITY OF CUPERTINO, PORTIONS OF THE CITIES OF SARATOGA, SUNNYVALE, LOS ALTOS AND SURROUNDING UNINCORPORATED AREAS





AUDIT APPROACH

Scope of the Work

At Harshwal & Company, LLP, our professionals have extensive experience performing audits of special districts and our team has a broad understanding of the work environment that is necessary to conduct an audit of the San Luis Obispo County Integrated Waste Management Authority. We understand that you require us to conduct an audit of the financial statements of the IWMA for the fiscal years ending June 30, 2024, through June 30, 2026, in accordance with GAAS set forth for financial audits in the Government Accountability Office, the provisions of the federal Single Audit Act of 1984, and the U.S. Office of Management and Budget (OMB) Circular A-133, Audit of States, Local Governments and Non-Profit Organizations and IWMA Policy F-9 (Appendix A). We will adhere to the requirements of the RFP and will be performing the following tasks (including, but not limited to):

- We will perform annual financial and compliance audits of the IWMA’s financial transactions, statements, and records in accordance with GAAS for purposes of rendering an opinion as to the fairness of the presentation of these statements. In addition, the audit will include enhanced testing to ensure that the IWMA policies and procedures are followed by the IWMA management and staff.
- We will perform an audit in accordance with GAAS as set forth by the American Institute of Certified Public Accounts and in accordance with “Minimum Audit Requirements and Reporting Guidelines for California Special Districts” as required by the State Controller’s Office.
- We will express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial position of the District and the changes in financial position and cash flows in conformity with GAAP and will issue an independent auditors’ report stating this opinion.
- We will provide general consultation as required during the year on financial accounting and reporting matters.
- We will test internal control over financial reporting, and compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters in accordance with the Government Auditing Standards and those issued by the Comptroller General of the United States and will issue an independent auditors’ report on their consideration.
- We will apply enhanced testing procedures and interview management and staff to ensure the validity of procedures.
- We will prepare adjusting journal entries for applicable GASB reporting requirements.
- We will communicate in a letter to management any reportable conditions found during the audit.
- We will provide a report that identifies significant audit findings, difficulties encountered in performing the audit, identify any corrected and uncorrected misstatements, disagreements with management, management representations, control deficiencies, significant deficiencies, and material weakness, if any, and our recommendations for improvements in accounting and administrative controls.
- We will immediately report any irregularities or illegal acts, including indications of such acts, to the IWMA Executive Director and the San Luis Obispo County Auditor-Controller in writing.
- At the IWMA’s discretion, we will provide a final presentation to the Board of Directors at the regular Board meeting following the conclusion of each audit.





Proposal to Provide Annual Audit Services

- We will provide general consultation, as required, on financial reporting matters throughout the year.
- We will prepare and submit the State Controller's Special Districts' Financial Transaction Report pursuant to Government Code Section 53891. We will prepare and submit Employee Compensation information to the State Controller's Government Compensation in the California dashboard in accordance with AB 2040.
- If applicable, we will perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133 and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the Authority's financial statements in accordance with government Auditing Standards.
- We will provide a report of new auditing standards or reporting requirements that will impact the IWMA's accounting procedures and audit preparation for the following year.

Understanding of the Project to be Performed

The two most critical components of the audit are (1) to have continuity and consistency among the auditors involved and (2) to have the entire audit team, from partners to staff, understand and be aware of the technical requirements for the engagement. Therefore, careful audit planning is emphasized along with written instructions, and a comprehensive workshop is carried out for the staff engaged. We have ascertained that this effort not only serves to state the line of organization and responsibility from the commencement but also serves to discuss the areas of concern and applicable audit techniques to be adopted in the examinations proposed to be conducted.

Our plan will involve a comprehensive entrance meeting with the IWMA's audit committee and management. During this phase, we hope to establish the timetable for the examination and identify dates for future meetings to report on our progress in the examination. Shortly thereafter, the partners and an audit manager will meet with the IWMA Manager or Finance Director to be able to obtain a more detailed outline of the IWMA's financial systems and processes.

This will help us to determine the extent and concentration of our audit effort, obtain knowledge and an understanding of the legal and reporting requirements by obtaining pertinent statutes, regulations, charter provisions, bond coverage and other requirements. The meeting will serve as a guideline to prepare and outline our audit-planning memorandum and the audit plan. Upon completion of the audit plan, we will meet with the IWMA Officials to go over our plan. During the meeting, we hope to share our understanding of the audit approach and fine-tune the dates of commencement, the assistance available to us, and the assistance the IWMA may need from us, and the introduction of the audit team seniors to the IWMA Officials. In the next step, a conference will be initiated by the audit team to be assigned. The conference will serve as a platform to share our audit plan and programs, discuss areas of concern, identify audit teams and dates, and address any and all pertinent questions from our staff.





Specific Audit Approach

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide the level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and an audit manager. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 30% of the total hours spent on the engagement. Our team's approach is to be efficient, yet non-intrusive. We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

Audit Planning — Interim Phase

Our audit planning process includes a risk assessment of the IWMA and a review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met in a timely manner. In addition, we will provide a list and samples of schedules specifically tailored to San Luis Obispo County Integrated Waste Management Authority to aid the IWMA's staff in preparing schedules and providing audit documentation.

Risk Assessment — Interim Phase

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the IWMA's internal and external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control Testing.

Control Testing — Interim Phase

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Receipts
- Payroll
- Financial reporting
- Journal entry process
- Federal and state programs
- IT and general computer controls

Based on our understanding of the IWMA's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter.





Proposal to Provide Annual Audit Services

Substantive Procedures — Year End Phase

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details — Detail transaction testing to source documentation
- Analytical procedures — Ratio analysis, variance analysis, and trend analysis
- Use of data analysis software — Review of large volumes of data to detect anomalies
- Unpredictability tests — Varying timing and extent of tests
- Review of management's estimates — To determine the reasonableness
- Review of subsequent events and contingencies — For proper adjustment and footnote disclosure

Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase

Audit work papers are reviewed throughout the audit by an audit manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner. Upon approval, we will issue drafts of all reports based on the IWMA's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for the review and distribution of reports.

Drawing Audit Samples (for tests of compliance)

Auditor judgment will be used in selecting our audit samples for tests of compliance work. The majority of the testing of compliance will be centered around the single audit testing of the direct and material elements for the major programs.

Audit Sizes and Statistical Sampling Techniques

Audit sampling provides the auditor with an appropriate basis on which to conclude on an audit area by examining evidence from a sample of population. We utilize both statistical and non-statistical-sampling techniques as described in the AICPA's Audit Sampling Guide, depending on the type of testing being performed. Internal control, substantive, and compliance testing samples are generally selected using non-statistical techniques. Sample sizes are determined by risk assessment and nature of the population. We may use statistical sampling to assist with forensic testing in areas, which have a higher risk of misstatement due to fraud.

Rules and Regulations

Harshwal & Company, LLP will meet all specific requirements imposed by state or local law or rules and regulations. We will review the laws and regulations covering the IWMA's grants and major programs as part of any Single Audit testing if applicable. Based upon our inquiries with the IWMA staff and review of any IWMA's municipal code, etc., we will determine the relevant laws and regulations that will be subject to additional test work.





Proposal to Provide Annual Audit Services

Working Paper Retention and Access to Working Papers

We will retain audit working papers and reports for a minimum of seven (7) years unless we are notified in writing by the IWMA of the need to change the retention period. In addition, we will respond to reasonable inquiries of the IWMA and successor auditors, and allow the IWMA and successor auditors to review working papers relating to matters of continuing accounting significance. We will make audit work papers available upon your request.

Technological Advantages

We utilize the latest technology, including virtual servers, smart devices, and online libraries, to provide us with the most up-to-date information to better serve our clients. Our online client portal, **Suralink** gives us the capability of sending and receiving information to and from our clients faster and more securely. As portals are encrypted and use password protection to ensure that data can only be viewed by the appropriate client, we are dedicated to protecting the IWMA's confidential information. Furthermore, we streamline our audit process and organize support documents through the use of the paperless audit program; CaseWare Working Papers.

By effectively reviewing large volumes of data through these programs, we are able to develop a better understanding and gain a broader view of San Luis Obispo County Integrated Waste Management Authority. These technologies enable us to increase both the scope of our engagement and the reliability of our audit opinion more efficiently, as a larger amount of information can be processed, analyzed, and interpreted in a shorter time frame. We are pleased to discuss our efficient use of audit technology as follows:

Secure Data File Transfer System: In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called **Suralink**. Suralink's dynamic request list is integrated with our secure file hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible only by our engagement team working on your audit and the IWMA's employees who are granted access.

You, as a client, no longer have to manually maintain a spreadsheet amongst several people only to repeat the process in a day or two. This not only makes the operation more cost-efficient; it enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The Suralink dashboard, as shown below, allows you to visualize the process of the document-request fulfilment. With this innovative tool, clients can manage workflow through a centralized individual who can assign and delegate requests to other employees; track project activity by assigned individual, due date, and status with a user friendly, easy-to-use, dashboard interface; quickly view and monitor project progress with an at-a-glance report feature; and access how-to videos and training materials through the enhanced learning center.

IDEA: We will utilize IDEA data extraction software to assist us in completing our analytical procedures. We will obtain a detail general ledger of all transactions that occurred during the year and download that information into IDEA. We will analyze the data for unusual transactions and create reports for our audit procedures. Additional functionality of this program allows us to receive files in many formats used by the IWMA which alleviates the stresses and pressures of converting data into a usable format.





Proposal to Provide Annual Audit Services

CaseWare: CaseWare is a highly flexible engagement software that facilitates real-time adjustments to your trial balance, resulting in simultaneous updates to your financial statements. It enables us to drill down from supporting audit schedules and documents to the underlying detailed accounts. We plan, perform, and review your entire engagement electronically, eliminating the use of paper.

CaseView: CaseView is a powerful reporting module that helps review of financial statements, as well as any other customized work paper reports. It utilizes an interface that combines the appropriate features of Word and Excel into a single application that engages word processing features for formatting financial information. Some advantages of CaseWare and CaseView are as follows:

- **Automatic financial reports:** This refers to the ability to generate and print financial statements immediately. The numbers in the trial balance are mapped to financial statement tables and foot notes to provide robust and accurate financial statements and reports.
- **Automatic footnotes and other information:** This is the ability to format financial statement footnotes with variables (dates, amounts, etc.) that are automatically updated based upon the trial balances and appropriate work paper information.
- **Virtualization:** This provides a more consistent approach to financial statement design and a reduced risk of errors in the financial statement reports.

Management Letter

Communication with management is crucial since it is essential to hear your concerns and comprehend the financial records to have a complete and thorough understanding of business operations. Management confirmation is required on all information contained within the financial statements to ensure that they are true and accurate and that all information has been properly disclosed. We will review all significant audit findings with the IWMA as the work proceeds and once on complete of our audit procedures. It is standard practice for our firm to produce a management letter in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, to identify opportunities to improve internal controls and/or accounting efficiency, and spot emerging needs or opportunities.

By reporting these conditions and opening them up for discussion, the management letter can play an important role in maintaining the future financial health of the organization. Should we become aware of any irregularities, illegal acts, or indications of illegal acts, we will make an immediate verbal and written report of such findings to the IWMA's Council. The report will be discussed with the members responsible for the financial statements before submitting it to the Board Members. At the completion of the interim work, we will provide a management letter to the Superintendent (or designee) detailing all findings and recommendations noted as of the date of the completion of the interim work. We may substitute a copy of all written findings for the management letter.





AUDIT SCHEDULE

Harshwal & Company, LLP is prepared to meet the deadlines required.

Milestones	Tentative Timeline
Preliminary work, planning, risk assessment and system evaluation	June - July 2024
Commencement of audit fieldwork	Last Week of July 2024 or Before
Final audit fieldwork and audit work to be completed	1st Week of September or Before
Draft audit report and management letter for review	3rd Week of September or Before
Final audit report and management letter	1st Week of October or Before

- *The timeline is reasonable given the totality of work involved and our managers being highly qualified and trained. We will follow the same system to get work done throughout the engagement period.*
- *This timeline is dependent on the availability of your personnel and is subject to the anticipated closing your accounting records.*





COST OF THE SERVICES

Our fees are generally lower than other competing firms since we keep our overhead low; we follow a scientific audit approach and we make extensive use of emerging technologies that allow us to conduct audits efficiently. Our policy is to provide you with exceptional service that meets and exceeds professional auditing standards at a competitive cost.

Summarized below are the professional fees for the IWMA's annual audit services for the FY June 30, 2024, through June 30, 2026:

Audit Area - Description	FY 2024	FY 2025	FY 2026
<i>Professional fees:</i>			
Annual Audit of the IWMA.....	\$ 20,500.00	\$ 21,525.00	\$ 22,600.00
<i>Total Fees</i>	\$ 20,500.00	\$ 21,525.00	\$ 22,600.00

➤ *If a single audit is applicable, we will charge \$4,500.00 for the first major program and \$3,000.00 for each additional major program.*

Rates by Partners, Manager and Staff

Our Estimated Hours for FY 2024:			
Description - Team Composition	Est. Hours	Hourly Rates	Total
Managing Partner	11	\$350	\$ 3,850.00
Manager	18	225	4,050.00
Senior Auditor	28	150	4,200.00
Staff Auditor	67	120	8,040.00
Clerical Staff	4	90	360.00
<i>Total</i>	128		\$ 20,500.00

Rates for Additional Professional Services

We will perform additional work only if set forth in an addendum to the contract between the IWMA and our firm. Our fees for the additional services, if required, will be based on the actual time spent by professional or administrative personnel at quoted hourly rates, specified above. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of the personnel assigned.

Manner of Payment

Progress billings will be sent on the basis of actual audit work completed during the course of the engagement. Interim billings do not cover a period of less than a calendar month. We do not bill for out-of-pocket expenses as we are a local firm located in Oakland, CA. Any consulting work you request will be performed at the same rates as our audit work.





Proposal to Provide Annual Audit Services

We have provided you a fee estimate based on the following assumptions:

- The accounting records will be in balance and supported by appropriate documentation;
- The IWMA's staff will provide the supporting schedules for all asset and liability accounts;
- The IWMA's staff will provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.

Benefits of Choosing Harshwal & Company, LLP

Harshwal & Company, LLP is recognized for its professionalism, integrity, and for providing clients with effective resolutions for their unique circumstances and issues. Our firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. Harshwal & Company, LLP's main objective is always to provide the IWMA with solutions and directions, led by highly experienced and capable partners who can successfully implement the work and produce the results you expect.

This philosophy and mindset allow us to provide a superior level of service. We trust that this proposal has given you the information you need about the firm, the engagement team members, the overall audit approach, cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the IWMA and providing you with the excellent level of service that you expect and deserve.

Inherent in our service is the on-going support, education, and advice to our clients. The comprehensive service includes:

- Email updates on all new and pertinent developments.
- A careful review of the effects of these new developments (if any), on your particular circumstances. If necessary, we will advise you on any changes needed in accounting procedures.
- We will meet with the Finance Department head at the beginning of the audit to advise on matters of particular interest. We will provide "best practices" for effective daily operations that will also provide information necessary for the financial statements.
- Throughout the audit, we will advise your accounting personnel on best practices for maximum efficiency in each major operational area.

"Keeping in touch with" is the hallmark of our service. You will receive phone calls, emails, and information through the Harshwal & Company, LLP portal on a consistent and regular basis.



TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Jordan Lane, Deputy Director

RE: Social Media Services

BACKGROUND:

On August 12, 2020, the IWMA Board authorized a three-year contract with Andrea Biniskiewicz for social media management services. In August 2023, the IWMA Board approved extension of the contract for one more year. The current social media services contract expires August 1, 2024.

On April 26, 2024, the IWMA Board authorized release of a Request for Proposal (RFP) for social media services. Four agencies submitted proposals, of which the following two were qualified based on requirements listed in the RFP:

1. Refined Media Group
2. Stellar Agency

The two firms were ranked by a panel of three IWMA staff and an external stakeholder. Stellar Agency scored slightly higher, although through discussion of the two proposals and the IWMA's needs as an agency, neither proposal was deemed suitable based on costs and perceived value.

The IWMA is currently fully staffed with seven full-time employees. Recent additions to the team have resulted in some newfound bandwidth and creative skill. The IWMA is also underway with two new outreach efforts which may redirect messaging and areas of focus for the agency. One project is a community survey, and the second is a series of high-quality videos illustrating the outcomes of proper and improper disposal.

Staff proposes moving forward with neither firm that applied to the RFP, but instead internalizing social media efforts following the August 1, 2024, contract expiration and further developing an outreach plan before reissuing a revised RFP, if deemed necessary by the Executive Director.

RECOMMENDATION:

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

FISCAL IMPACT:

N/A

ATTACHMENTS:

- A. Refined Media Group Proposal
- B. Stellar Agency Proposal



refinedmediagroup.com



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

SAN LUIS OBISPO COUNTY INTEGRATED WASTE
MANAGEMENT AUTHORITY

Proposal prepared by
REFINED MEDIA GROUP
MAY 27th, 2024

1308 Colorado Blvd. Pasadena CA 91106
c: Rachel Matos 323.501.9613
rachel@refinedmediagroup.com

Dear IWMA *team*,

We sincerely appreciate the opportunity to present a proposal in response to the RFP from the San Luis Obispo County Integrated Waste Management Authority. The chance to engage in this process fills us with excitement, and we're eager to showcase how Refined Media Group can contribute in amplifying your services.

The San Luis Obispo County Integrated Waste Management Authority (IWMA) is a small yet powerful team committed to connecting local government with solid waste industry professionals. IWMA empowers the community to manage resources responsibly through public education and outreach, designing and implementing programs to ensure compliance with state-mandated resource management laws. The RMG team is excited to join this initiative, helping communities take better care of their environment.

With over four decades of combined experience, our expertise lies in empowering online communities to take action by building trust and serving as a reliable resource. We have extensive experience using social media to mobilize, educate, and inspire. Our track record includes leading multi-channel brand partnerships with esteemed entities such as The Hollywood Bowl/LA Phil and Visit Victoria, crafting strategic communication strategies for iconic venues like the Queen Mary in Long Beach, and executing national digital campaigns for renowned brands like Kia, Verizon, and AARP.

We stand prepared to deliver exceptional boutique services and strategic counsel, leveraging the unwavering dedication of our team. With a nuanced understanding of IWMA's requirements, we are confident in our ability to exceed expectations.

We eagerly anticipate the opportunity to collaborate with you and are excited to explore the next steps together.

Sincerely,



Rachel Matos
CEO + Founder, Refined Media Group

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Company Name:
Refined Media Group

Company Address:
1308 Colorado Blvd. Pasadena CA 91106

Year Formed:
2018 (6 years in business)

Website:
RefinedMediaGroup.com

Primary Contact:
Rachel Matos, CEO
rachel@refinedmediagroup.com
(323) 501-9613

Small Business Certification:
ID 2031343

Unique Entity ID:
HBH4L9AA1F24

D-U-N-S Number:
021536809

General Liability Ins:
Hartford Insurance Co

CBE: Pending

About

At RMG, we focus on crafting and executing comprehensive social media marketing strategies designed to reach diverse audiences. Known for our attention to detail, hands on approach, transparency, and streamlined process, we deliver results.

We're a woman-owned boutique agency acclaimed for organically building communities online renowned as leaders in multicultural digital marketing. We bring over four decades of combined experience.

Central to our methodology is collaboration. We work closely with our clients to comprehend their unique objectives and obstacles. We believe in the power of customization, offering tailor-made solutions that align seamlessly with each client's brand identity, values, and target demographics.

Social Media Experience

Our team is considered a pioneer in social media management, specializing in brand and community building for diverse audiences. We have successfully built communities from the ground up, including the acclaimed and enduring #WeAllGrow Latina Network, Mom 2.0 Summit, and Mitu. Whether the focus is cultural, family, lifestyle, or environmental, we have the expertise to create content that resonates with audiences. Our extensive brand experience keeps us ahead of trends, enabling us to offer services that adhere to the best practices in social media.

Currently, we provide services for Metrolink, emphasizing Southern California culture, and we are organically growing Nuestro Stories—a culturally rich platform. In this role, we oversee internal creators, script development, and video production. Social media today demands more than just posting; it requires strong visual and voice branding to achieve organic growth and retain audiences.

Select Clients



Your IWMA Core Team

The IWMA team will comprise of marketing industry leaders with vast experience in social media as project managers, designers, and strategists. We are creatives and innovators, dedicated to championing your brand's success.



Key Personnel *Background & Technical Experience*



Rachel Matos

Marketing Director & Strategist

Rachel Matos, Founder + CEO of RMG, specializes in cross-cultural social media campaigns with over a decade of experience. She has led campaigns for Fortune 500 companies like McDonald's, Verizon, and Kia, and has consulted at major agencies like CAA. With 17 years in the museum field as a program curator and lecturer at institutions such as The Guggenheim, The Met, and LACMA, Rachel seamlessly blends her background in program development with her impact in the digital space. A graduate of the School of Visual Arts and Columbia University, she pioneered social media influencing as Director of Social Media and Influencer Relations for #WeAllGrow Latina Network, bridging brands and entrepreneurs of color.

Rachel will be responsible for designing and executing the social media marketing campaigns aimed at disseminating a uniform message about proper disposal of garbage, recycling, organics, and electronic waste IWMA. She will prepare strategic marketing plans for the upcoming seasons, ensuring they are suitable for both full-season promotions and rolling programming, with guidance provided by IWMA. Rachel will analyze social media platform data to segment audiences and implement targeted marketing strategies as needed. She will coordinate creating new methods of reaching the public, reporting metrics to the IWMA regularly, adapting outreach based on new trends and feedback, strategize ways to increase IWMA awareness and strengthening the agency's identity, and strategies to increasing traffic to the IWMA website. Drawing on current marketing practices and industry resources, Rachel will leverage appropriate marketing channels to reach communities throughout San Luis Obispo County.



Lidia Sagastume

Project Manager

Lidia Sagastume leads operations and fosters ongoing success at RMG. With 13 years of expertise, she excels in social media management, project management, and influencer marketing. Renowned for her organizational skills honed through her background in project management, Lidia ensures client projects, many of which have included global brands, are meticulously organized for efficiency and clarity. Her multifaceted contributions underscore her commitment to client success and excellence in agency management.

Lidia will be your dedicated project management professional, involved in every stage of the project. She will facilitate the initial research and analysis, continuing on a monthly basis. Lidia will oversee content creation and the submission of marketing materials to the IWMA team for review and approval. Additionally, she will be the main point of contact on a day-to-day basis, coordinating between social media management, content creation, and the IWMA team. Lidia will also be responsible for crafting and delivering monthly reports, ensuring that funds align with documented estimates, and providing detailed expense documentation to IWMA.

Key Personnel *Background & Technical Experience*



Ariana Wolf
Creative Director

Ariana Wolf is a creative leader and strategic thinker, renowned for her passion in bringing transformative ideas to fruition through impactful design and purpose-driven business growth. With over 12 years of experience as a certified coach, mentor, and entrepreneur, Ariana excels in empowering teams and leaders to explore new avenues and distill disparate ideas into actionable strategies.

She is a visual strategist dedicated to fostering strong, collaborative, and creative partnerships, and has supported over 350 business leaders, innovators, and creatives in realizing their visions. Ariana's commitment to excellence and her ability to uncover strategic paths forward make her a trusted advisor and invaluable asset to any endeavor.

Ariana will be responsible for the social media creative direction, and for shaping the visual identity and overall aesthetic of the company's social media presence. Guided by the company's brand guidelines, Ariana will create engaging and informative graphic designs that appeal to families, businesses, and communities with the goal of providing a fun and compelling visual experience that educates and inspires people to protect the environment. With her creative vision and expertise, Ariana will ensure that SLO's Waste Management effectively communicates its message and mission through dynamic and attractive social media content.



Jasmine Garcia
Social Media Manager

Jasmine Garcia is a creative social media manager with an extensive background in content creation and community building. Her work includes social media & content management at Travel Costa Mesa, and various organizations throughout southern California.

Jasmine is certified in SEO Foundations, Google Analytics Essential Training, OMCATM Online Marketing Associate Test Prep, and Content Marketing Foundations through LinkedIn. She graduated from Cal State, Fullerton, where she was active in the President's Scholars Program, Business Honors, University Honors, and the Mihaylo Women's Leadership Program. She also completed the Intercultural Communication & Leadership program with CIEE in 2019.

Jasmine will serve as the social media manager, overseeing various tasks including writing SEO-friendly copy, scheduling posts for optimal times, offering trend insights, managing the community, and providing social media customer service. Collaborating closely with the project manager and creative team, she will ensure timely, strategy-aligned posts that are optimized with hashtags and tagging. Additionally, Jasmine will utilize additional features such as stories, highlights, and series in addition to delivering weekly analytics to the broader team to support data-driven decisions.

Technical Work Plan

Disseminating the Call-To-Action: To promote proper waste disposal and recycling in San Luis Obispo County, we will develop an engaging social media plan that includes targeted messaging for residents, businesses, and institutions which highlight the benefits of compliance with laws SB 1383, AB 341, AB 1826, and AB 939. Utilizing informative and engaging creatives we would educate the community about waste reduction practices and recycling guidelines, engage with the community through key social media platforms, and measure results.

Engagement: To increase engagement with communities across San Luis Obispo County, we will develop localized, interactive content that encourages community involvement. Collaborating with local organizations, businesses, and influencers, we'll share timely information and use visual storytelling to educate residents on waste management. Consistent communication, community outreach events, and local hashtags will further enhance engagement.

Representing a Government Agency: We will tailor the tone and content of outreach materials to the San Luis Obispo community, maintaining a consistent and respectful dialogue with the public to build trust and credibility while effectively communicating our message and promoting public engagement.

New Methods: To reach audiences in San Luis Obispo County, we would leverage emerging social media methods that prioritize visual storytelling and community engagement. We would use platforms like TikTok, to create short, engaging videos showcasing waste management tips or highlighting local sustainability initiatives. We would also utilize Instagram Stories and Reels to share behind-the-scenes glimpses of waste management, host Q&A sessions, and conduct polls to gather feedback from residents. Additionally, we suggest partnering with local influencers or community groups to amplify messages and reach a wider audience.

Reporting: We will monitor key performance indicators closely to evaluate the effectiveness of our strategies, with regular reporting and documentation to track progress and inform future decisions. We would coordinate with the IWMA team to decide on the frequency of reporting which can range from weekly to monthly plus quarterly and yearly reports tracking progress and new findings.

Adapting: Adapting social media outreach involves a dynamic approach that incorporates ongoing analysis and adjustment. We consistently monitor social media trends and platform updates to stay current with new features and user behaviors. We closely analyze feedback from the community, including comments, messages, and engagement metrics, to understand what resonates with that particular audience and what areas need improvement. If residents are particularly interested in certain topics or formats, such as recycling tips or interactive quizzes, we would tailor content accordingly. Lastly, we welcome experimentation and innovation, testing new ideas and formats to see what works best.

Increasing Awareness: To increase awareness and strengthen the IWMA identity, we would first establish a clear social media brand identity, highlighting your commitment to sustainable waste management practices and your role in the community. Secondly, we would develop engaging content like educational tips, success stories, and updates on IWMA's initiatives, using visually appealing content. Lastly, actively engaging with the community, collaborating with local influencers and organizations, and launching targeted educational campaigns to establish IWMA as a thought leader in waste management.

Increasing Traffic: To increase traffic to IWMA.com, we would create engaging and informative posts that provide value to users, such as sharing blog posts, news updates, or educational content related to waste management and sustainability. Secondly, we would use social media advertising to target specific demographics in San Luis Obispo County, directing them to relevant pages on the website. Additionally, we would use social media to promote events, programs, and resources available on the website, encouraging users to visit for more information.

Sample Report

Performance Report

Reporting Period: Feb 17, 2024 - May 17, 2024 (90 Days)



@sampleaccount
Instagram



3,319 <small>TOTAL POSTS</small>	21,508 <small>FOLLOWERS</small>	4,949 <small>FOLLOWING</small>
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Profile Growth & Discovery

See how @sampleaccount performed over 90 days in the reporting period.

1,270 +6% <small>NEW FOLLOWERS</small>	241,713 <small>IMPRESSIONS</small>	14,830 <small>PROFILE VIEWS</small>	672 <small>WEBSITE CLICKS</small>
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Linkin.bio Interactions

See how @sampleaccount's Linkin.bio page performed in the reporting period.

761 <small>PAGE VIEWS</small>	0 <small>BUTTON CLICKS</small>	98 <small>POST CLICKS</small>	13% <small>CLICK-THROUGH %</small>
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Audience Demographics

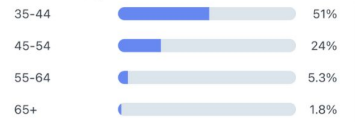
Understand who @sampleaccount's followers are and when they're online.

TOP COUNTRIES	AUDIENCE BY AGE
<p>United States 86%</p> <p>Canada 6.2%</p>	<p>13-17 0.44%</p> <p>18-24 1.9%</p> <p>25-34 16%</p>

5/17/24, 3:15 PM



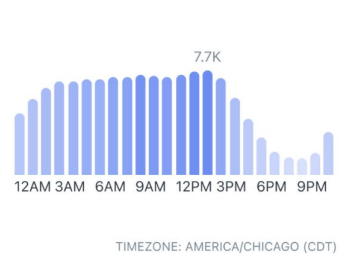
Later Performance Report



AUDIENCE BY GENDER



FOLLOWERS ONLINE



Post Summary

See how @sampleaccount's posts performed in the reporting period.

547.5 <small>AVERAGE REACH</small>	24.5 <small>AVERAGE LIKES</small>	3 <small>AVERAGE COMMENTS</small>	4.7% <small>AVERAGE ENGAGEMENT</small>
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Posts with the highest engagement from the last 30 posts in the 90-day reporting period:

REACH 74	REACH 1.1K	REACH 6.7K	REACH 211	REACH 810
LIKES 10	LIKES 96	LIKES 566	LIKES 12	LIKES 52
COMMENTS 2	COMMENTS 21	COMMENTS 12	COMMENTS 4	COMMENTS 9
ENGAGEMENT 16%	ENGAGEMENT 10%	ENGAGEMENT 8.6%	ENGAGEMENT 7.6%	ENGAGEMENT 7.5%
LINKIN.BIO CLICKS -	LINKIN.BIO CLICKS -	LINKIN.BIO CLICKS -	LINKIN.BIO CLICKS -	LINKIN.BIO CLICKS -

Approach & Plan

Clear communication and understanding your goals and audience are essential for effective collaboration. We tailor strategies based on research and insights to align perfectly with your brand and resonate with your audience. By analyzing marketing channels, we optimize resource allocation. Our detailed execution plan ensures efficient implementation, with built-in flexibility to adapt to changes in the digital landscape.

The Approach & Plan for IWMA:

- 1. Communication Plan Establishment:** We establish a robust communication plan for meetings and check-ins to ensure effective collaboration and progress tracking.
- 2. Exploration and Evaluation:** We kick off with a thorough discovery session to understand your goals, target audience, and existing marketing landscape.
- 3. Objective Establishment:** Together, we define clear objectives aligned with your vision and market opportunities identified during our evaluation.
- 4. Audience Segmentation and Focus:** Through detailed analysis, we identify distinct audience segments and tailor strategies to resonate with each group effectively.
- 5. Brand Positioning and Communication:** We evaluate your brand identity, messaging, and communication channels to ensure alignment with your target audience and market positioning.
- 6. Execution Strategy:** We develop a detailed execution plan outlining timelines, responsibilities, and resource allocation for seamless implementation.
- 7. Performance Evaluation and Documentation:** Key performance indicators are closely monitored to evaluate the effectiveness of our strategies, with regular reporting and documentation to track progress and inform future decisions.
- 8. Flexibility and Adjustment:** We remain agile and adaptable, ready to adjust strategies based on evolving market trends, feedback, and performance data to ensure optimal results.

Suggested Deliverables

PLATFORMS:

- **Facebook**
 - Stories
 - Reels
- **Instagram**
 - Threads
 - Reels
 - Stories
- **X (Twitter)**
- **TikTok**

The RMG team will design and implement a vibrant and engaging social media presence for IWMA. This will feature interactive designs, high-quality, relatable photography, fun reel edits, and personable captions. Our goal is to position waste management and recycling as an accessible lifestyle choice that can be seamlessly integrated into everyday life, making it feel less intimidating and more enjoyable.

Facebook Five (5) posts per week:

1. 1 visually engaging informative video
2. 1 link out to website (article feature)
3. 1 visually engaging infographic
4. 2 visually engaging lifestyle content posts

Instagram Seven (7) posts per week + Stories:

1. 5 Informational Reels (educational, tutorials, etc.)
2. 1 infographic carousel
3. 1 Community Highlight (ongoings, small businesses doing their part, etc)
4. 2-3 Daily Instagram Stories: Business Spotlights, Quizzes, Polls, In-feed video amplification

Threads Five (5) per week:

1. 5 fun, engaging facts with CTA and/or polls

TikTok Seven (7) posts per week:

1. 5 Informational Videos (educational, tutorials, etc.)
2. 1 infographic carousel
3. 1 Community Highlight (ongoings, small businesses doing their part, etc)

X (Twitter) Ten (10) tweets per week:

2. 5 informational videos
3. 3 educational tweets (with link back to website article)
4. 2 infographics

Execution Strategy & Associated Timeline

During Phase 1, we'll perform a comprehensive audit and analyze competitors' branding strategies to generate a detailed analysis report. Market research will inform marketing objectives and KPIs, directing the development of a strategic plan encompassing key strategies, tactics, channels, and messaging. Resource allocation will adhere to a detailed budget.

We will structure our workflow into two phases, providing visibility into team members involved and estimated timelines.

PHASE 1: Month 1-2

Brand Evaluation for Depth & Execution

- Conduct thorough brand audit covering identity, positioning, messaging, and visuals.
- Assess consistency and effectiveness of marketing materials and campaigns.
- Collect stakeholder and customer feedback via surveys or interviews.
- Analyze competitors' branding strategies and market positioning.
- Summarize findings in detailed SWOT analysis report for future marketing strategies.

Strategic Marketing Planning

- Conduct market research to identify target audience demographics, preferences, and behaviors.
- Define marketing objectives and KPIs aligned with business goals.
- Develop a strategic plan outlining key strategies and tactics.
- Determine channels and messaging based on audience insights.
- Allocate resources effectively with a detailed budget.

Project Timeline

During Phase 2, we'll create and execute ad concepts, refine campaign elements through testing, implement timelines, create content, execute media plans, monitor strategies, provide progress reports, optimize strategies, and recommend improvements.

PHASE 2: Month 2-11

Social Media Development

- Brainstorm and create concepts aligned with brand and audience.
- Design social media content.
- Write tailored ad copy for various platforms.
- Test and refine campaign elements based on feedback.
- Develop and schedule campaign implementation timeline.

Production/Creative Services/Content

- Create top-notch assets: graphics, videos, animations, and copy.
- Coordinate with team for consistent messaging and visuals.
- Generate content for diverse channels: Facebook, Instagram, Twitter, TikTok.
- Revise based on stakeholder feedback.
- Maintain brand guidelines and quality standards.

Ongoing Reporting

- Track and analyze key metrics regularly.
- Provide detailed campaign progress reports.
- Offer insights on audience engagement.
- Optimize strategies based on data.
- Recommend actionable improvements.
- Maintain open communication for feedback.
- Adapt reporting to evolving needs.
- Align reporting with business goals.

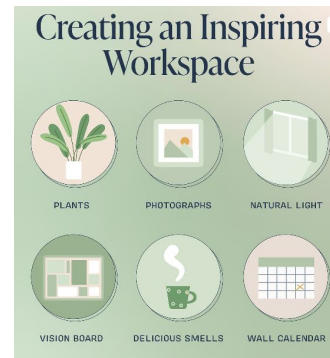
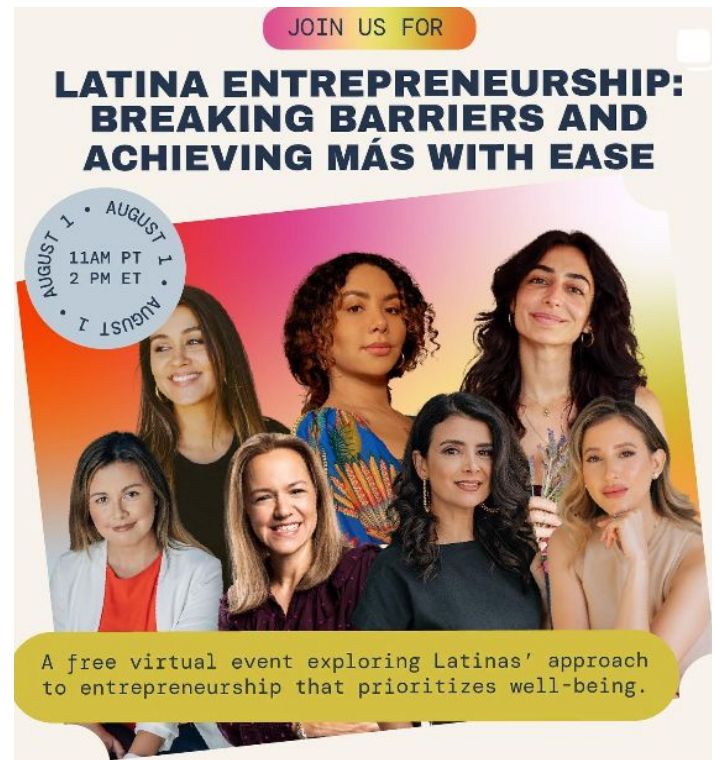
1. Portfolio Case Study

#WeAllGrow Latina Network Social Media

In 2011, Rachel Matos joined #WeAllGrow Latina Network and Summit, leading the company's digital presence from the outset, including email marketing initiatives. Tasked with building a vibrant community and positioning the platform as a premier destination for Latina women and brands, Rachel devised innovative playbooks and social strategies to engage the target audience and cultivate relationships within the content creator community. Under her guidance, #WeAllGrow experienced rapid expansion, successfully managing multiple campaigns concurrently with global brands such as Disney, Neutrogena, Nestle, and others.

Brand support further bolstered the platform's reputation as a leading media hub for Latina women.

Established in 2010, #WeAllGrow Latina Network is driven by a mission to amplify the voices and stories of Latinas through community empowerment. Since its launch in 2015, the #WeAllGrow Summit has consistently sold out, emerging as the premier professional conference for Latinas and fostering a sisterhood of influential creators and entrepreneurs.



2. Portfolio Case Study

Mom Media/Mom 2.0 Summit Social Media

As the marketing team at Mom Media, we spearhead the development and execution of a comprehensive social media strategy spanning various platforms such as FB, IG, LinkedIn, their website, and the annual Mom 2.0 Summit events, drawing an average of over 1,000 attendees annually. Our tasks encompass content creation, curation, community engagement, trend monitoring, campaign oversight, and online reputation management. Our overarching goal is to enhance mom2.com’s online presence to convert followers into conference attendees.

Acquired by Everyday Health Group in 2023, Mom Media is a premier interactive agency specializing in connecting brands with today’s parents. Centered on promoting authentic portrayals of modern parenthood, Mom 2.0 drives brand engagement through influencers, impactful engagements, and meaningful content, reaching an audience of over 500 million across various platforms.

Mom Media aimed to establish connections with influential mothers in the digital realm while effectively engaging consumers via social media platforms to promote ticket sales for their annual summit. Our services were integral in preserving Mom Media’s digital leadership position, nurturing online community relationships, and fostering continuous growth which is the foundation of the summit’s ticket sales.

Since assuming responsibility for Mom Media’s social media management in 2019, we have witnessed extraordinary growth across platforms, including IG, FB, and LinkedIn, which saw a surge of 2,527.94%. Additionally, our launch of a TikTok account resulted in 31,700 followers, driven by consistently engaging content. Despite the challenges posed by the pandemic, Mom Media seized the opportunity to nurture their online community through webinars, virtual events, and other innovative initiatives.



3. Case Study

CAST, Community Arts Stabilization Trust

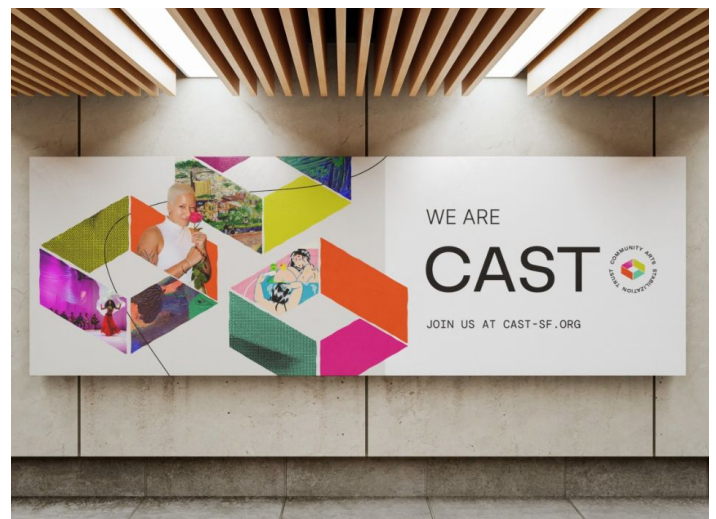
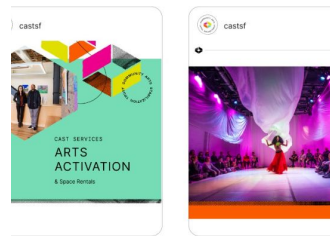
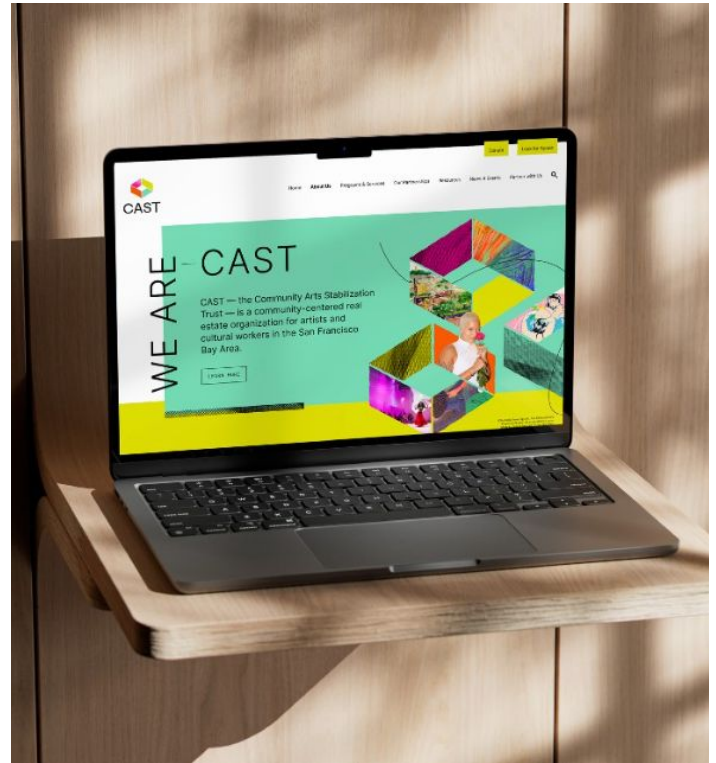
In collaboration with CAST SF (Community Arts Stabilization Trust), RMG Creative Director, Ariana Wolf, spearheaded a transformative rebrand. CAST SF stands as a pioneering force in the field of community-centered real estate, dedicated to nurturing artists and cultural workers throughout the San Francisco Bay Area.

CAST SF pioneers innovative approaches to secure and preserve affordable, inclusive spaces for creative and cultural expression, empowering artists and envisioning vibrant community futures.

Central to the collaboration was the goal of infusing the creativity and essence of the artists supported by CAST SF into their brand design. It was imperative to weave their artistic spirit into the very fabric of their visual identity.

Ariana implemented a holistic strategy, embedding artwork as a central component of CAST SF's brand identity. Through meticulous design and strategic planning, she revamped their brand to authentically embody the vibrancy and diversity of the artistic community they serve. The result was a revitalized brand identity and website that encapsulates CAST SF's mission and values. By seamlessly integrating artwork, Ariana created a visual narrative that resonates with their audience, reinforcing their commitment to supporting artists and cultural workers. The redesigned website now serves as a dynamic platform for showcasing initiatives, engaging the community, and advancing their mission of fostering creativity and cultural connection in the Bay Area.

Ariana's work with CAST SF exemplifies the power of strategic branding and design in amplifying the impact of an organization dedicated to community empowerment and cultural enrichment. By aligning their brand with their core values and leveraging the creativity of the artists they support, she helped CAST SF further their mission of building a more inclusive and vibrant cultural landscape in the San Francisco Bay Area.



Estimate Rate for *Monthly Services*

SERVICES			
	AVG HRS/MONTH	HRLY COST	TOTAL COST
Research & Analysis and detailed report for 1 year plan			
Rachel Matos, Marketing Director	10	\$150.00	\$1,500.00
Lidia Sagastume, Project Manager	4	\$100.00	\$400.00
Content Creation: Includes Graphic Design, Motion Graphics, and Copywriting			
Ariana Wolf, Creative Director	10	\$150.00	\$1,500.00
Isaac Sagastume, Motion Graphics	10	\$55.00	\$550.00
Lidia Sagastume, Project Manager	15	\$100.00	\$1,500.00
Social Media Management: Includes community management, scheduling, daily quality assurance checks, copywriting, platform management, and trend analysis.			
Lidia Sagastume, Project Manager	20	\$150.00	\$3,000.00
Jasmine Garcia, Social Media Manager	90	\$60.00	\$5,400.00
Reporting and Analytics: Includes weekly updates, monthly analytics reports, and quarterly progress reports.			
Lidia Sagastume, Project Manager	4	\$150.00	\$600.00
Jasmine Garcia, Social Media Manager	8	\$60.00	\$480.00
Agency Service Fee – Includes operational costs, administrative support, OOP, listening tools			\$1,987.50
Total			\$15,237.50
Suggested Additional Services			
Mitchell DeGuzman, Video Production	12	\$100.00	\$1,200.00
Content Creator	4	\$100	\$400.00

Sample Invoice

INVOICE

BILL TO
San Luis Obispo County Integrated Waste Management Authority

INVOICE 1165
DATE 05/26/2024
TERMS Net 30
DUE DATE 06/25/2024

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
06/01/2024	Social Media	Research & Analysis (Rachel Matos)	10	150.00	1,500.00
06/01/2024	Social Media	Project Management (Lidia Sagastume)	43	100.00	4,300.00
06/01/2024	Social Media	Creative Direction + Overall SM Brand Design (Ariana Wolf)	10	150.00	1,500.00
06/01/2024	Social Media	Motion Graphics	10	55.00	550.00
06/01/2024	Social Media	Social Media Management/Coordination (Jasmine Garcia)	90	60.00	5,400.00
06/01/2024	Social Media	Agency Fee (Overhead, listening tools, admin support, OOP) - 15%/gross	1	1,987.50	1,987.50

Subtotal: 15,237.50

BALANCE DUE

\$15,237.50

Client *References*

Reference No. 1:

Agency Name	Mom Media, influencer media firm acquired by Everyday Health
Contact Name	Carrie Pacini, Co-Founder
Telephone & Email	713-818-5665
Street Address	12 Greenway Plaza, Suite 1100 #146
City, State, Zip Code	Houston, TX 77046
Description of services provided including contract amount, when provided and project outcome	The RMG team develops marketing strategies and manages Mom Media's social media platforms to foster community engagement, establish brand partnerships, and promote the annual Summit.

Reference No. 2:

Agency Name	Brilla Media, Distributor of Latino digital media
Contact Name	Alex Hernandez
Telephone & Email	305-720-6313 alex@brillamedia.com
Street Address	7900 Harbor Island Drive · Suite 509
City, State, Zip Code	Miami, FL 33141
Description of services provided including contract amount, when provided and project outcome	RMG team member Cynthia Zavala previously managed media planning strategy for Los Cabos. This included planning, media buying and implementation for the destination totaling over 1MM in spend.

Reference No. 3

Agency Name	Zeno Group, Communications Agency / Kia America
Contact Name	Denisse Montalvan, VP Multicultural Communications
Telephone & Email	310-413-9779 denisse.montalvan@zenogroup.com
Street Address	520 Broadway #200
City, State, Zip Code	Santa Monica, CA 90401
Description of services provided including contract amount, when provided and project outcome	The RMG team has established a long-term partnership with Kia to design and execute experiential marketing events for media, totaling \$155,000 since 2023.



Social Media Services

RFP Submission

May 24, 2024

COVER LETTER

Dear SLO IWMA:

We are thrilled about this opportunity because we understand the power of a well-executed social strategy for a brand. Our team is deeply passionate about your mission and the positive impact you are making within our community.

Following our initial discussions, it has become clear to us that this is a pivotal moment for the SLO IWMA brand. While the brand has already established a commendable reputation within its community and laid a solid foundation for its social media presence, there exists a tangible opportunity to propel it even further. We understand the importance of finding a partner who can contribute to this accelerated growth, amplifying brand awareness and engagement to new heights.

At Stellar, we pride ourselves on our close collaboration with clients, and tailoring strategies and executions to meet their specific needs. As a creative and digital agency, we thrive on helping brands navigate their evolving journey. We enjoy working with local brands not only because of close proximity, frankly we like to get in a room together to ideate and solve challenging problems, but also enjoy making a community focused impact.

Moreover, our commitment to sustainability aligns seamlessly with the values of many of our clients, including Port of Long Beach, AEG, and Lind Marine. Additionally, we can draw on our prior experience helping to boost San Luis Obispo County's travel and tourism.

In the proposal we've prepared, you'll find a recommended approach along with some initial content ideas to address your near-term goals. However, our vision extends beyond immediate objectives—we're dedicated to evolving and nurturing your social media presence in tandem with your growing community and audience. Additionally, our recommended strategy will seamlessly integrate into ongoing marketing, program, event, and communication initiatives.

Our unique value proposition is to provide a full-service, multi-disciplinary social media practice that empowers your brand, a commitment to making a significant impact on your brand, and exceptional service through our collaborative partnership.

We look forward to this opportunity to help make an impact on our community.



Marylee George, Strategic Growth

Stellar Agency

marylee@stellaragency.com

(415) 634-7384

Primary Contact for Partner Selection



1. Qualification of Contractor and Personnel





We're a digital creative and technology agency that excels at the intersection of vision, strategy, & flawless execution

We transform strategy into results. We believe successful businesses and technologies are designed with human life at the center of them. And that digital transformations have made the interfaces between humans and technology very complex, straining the relationship between strategic planning and execution.

Stellar builds products and experiences as living, working interfaces between our clients' brands and the ecosystems they tend to - harmonizing between customer needs and brand purpose into growth. We call this human harmony **Digital Hygge**.

Stellar believes good businesses are social at their core. Digital Hygge builds brand growth by fostering communities and generating real connection. Digital Hygge in social helps brands extend their values and vision into every touch point of a business, driving vibrant and creative communications and human-centric experiences.

That's where our work begins - in a simple brief - where you help us understand how you'd like to treat people as you meet them in their lives, and how your brand-in-action should make them feel.

We are creative - not just because of our education, skills and mindset - but because we actually make things and put them into action - out into the world.

Our goal with every client relationship is to become a trusted partner and a valid extension of our client's team. While we take great pride in the work we deliver, it's the successful, long-term client relationships we've built that we are most proud of.

We create:

Content, Community & Growth

Company Entity: Stellar Agency, LLC with HQ at 21515 Hawthorne, Blvd, Suite 850, Torrance, CA 09503

Years in Business: Founded over ten years ago, Stellar is a boutique creative and digital services agency that is independently owned and a designated small business entity (SBE) incepted in 2013.

Stellar is staffed by a team of highly experienced creative, user experience, content strategy, social management, and technology professionals where the majority have 20+ years experience within their respective discipline.

Primary Contact for Partner Selection:

Marylee George, Strategic Growth
marylee@stellaragency.com (415) 634-7384



We believe the best businesses are **social** at their core.

Our team of experts taps into what emotionally propels engagement, drives brand love and builds social communities. Our social media capabilities include:

Content

Content Strategy, Copywriting,
Photography, Video, Graphic Design,
Animation & Motion

Community

Brand/Community Strategy,
Customer Service, Moderation,
Listening, Event Strategy &
Development & Digital Community
Engagement

Growth

Marketing Integration, Growth
Strategy, Paid Media Management,
Digital Ad Development, Campaign
Development, Search & Social
Marketing



WHO WE WORK WITH

Below is a snapshot of a few of our clients we've partnered with, spanning both current and past collaborations. On average, our client relationships extend over five years, with our longest-standing partnership reaching a decade with Hewlett Packard Enterprise.



MEET YOUR PROJECT TEAM

Our California-based team collectively has deep expertise across building brands through digital engagement including social channels, experience working with complex local government entities, and familiarity with the SLO region through its prior work focused on travel and tourism. Our team is permitted to work in the SLO County. Click the LinkedIn icons to review each team member's digital resume.



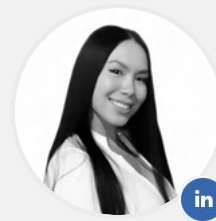
Malene Blaedel
Sr. Marketing & Social Media

With a decade in PR and marketing, Malene brings expertise in client and project management, along with strategic creativity. Her forte lies in harnessing the power of digital and social media marketing to drive impactful campaigns and brand strategies. She crafts compelling narratives and engages audiences across various social media platforms aligned against different goals. Her keen eye for detail, coupled with a strong analytical and problem-solving aptitude, enables her to optimize marketing strategies and analyze performance data effectively. She takes pride in delivering exceptional customer service and have a proven track record of success in digital and social marketing, branding, and strategic planning.



Jillian Nugent
Brand & Content Strategy

Jillian Nugent is a creative and strategic marketer with an expertise in brand and content strategy. Formerly serving as Creative Director at social agency McBeard, she has helped her clients win Purpose Awards, Streamys, and Webbies from social media campaigns. Her work has helped major consumer brands hit their goals; from generating sales to driving app downloads to increasing product adoption and fueling digital fandoms. In Jillian's nearly 20-year career, she has adopted an always-curious mindset to be an innovator in her field and maintain a pulse on consumer trends.



Amber Pedersen
Social Media Coordinator

Amber Pedersen is a dynamic social media coordinator with a flair for creativity and a passion for content creation. Armed with a blend of strategic thinking and hands-on experience, she thrives in crafting captivating content that resonates with diverse audiences across social platforms. Eager to stay ahead of the curve, Amber is constantly exploring emerging trends and innovative strategies to drive results and elevate brand presence in the ever-evolving digital landscape.



STELLAR PROJECT TEAM



Gordon McNee, Creative Director

Gordon has 25 years of experience, enabling him to lead and work with fantastic talent, clients, and agencies. Some key clients and industry leaders he's led design efforts for include Apple, Amazon, Intel, Google, CBS, CNET, and Redbull. He has extensive brand and identity, UI, UX, and design process experience. Gordon enjoys working closely with clients and team members to generate fresh and thoughtful concepts, visual designs, and user interfaces to meet branding and functional objectives.



Miguel Echegaray, Managing Director

Miguel is Stellar's Managing Director and leads several client and project initiatives, including the ongoing website and branding work for the Port of Long Beach and Sacramento County. His expertise spans across various domains, including social media marketing, where he has successfully led campaigns for Dole Packaged Foods, American Association for Critical Care Nurses (AACN), and TaylorMade to enhance brand visibility and engagement. Miguel has a proven track record of driving growth and innovation, utilizing his deep knowledge of operations, product development, and project delivery.



Martin Pedersen, CEO/Founder

CEO/Founder of Stellar Agency with over 20+ years of experience building digital experiences and platforms. After being a professional soccer athlete in Denmark, Martin moved to L.A., where the first part of his career was involved in Sports Marketing, organizing World Cup events and other international championships, sponsorships, and federation management. He then focused his career working in multiple digital agencies and ultimately founding Stellar Agency in 2013. Martin has experience working with SLO travel and tourism.



Marylee George, Strategic Growth

Marylee brings over 20+ years of experience in leading brand, marketing, and digital transformation strategies for various brands. She has worked with numerous mission-based organizations, emphasizing social impact and community building. Her expertise includes developing social campaign content, content strategy, brand building, and community engagement. Notably, she has contributed to the success of organizations such as U.S. Chamber of Commerce Foundation, American Institute of Architects, America250, and Blue Zones. Additionally, she has worked with brands such as Clarisonic, Intel and others for social media strategies, content development, influencer and campaign activations.



PROGRAM MANAGERIAL FLOWCHART

The following team will serve as the day-to-day leadership for the SLO Waste Management engagement.

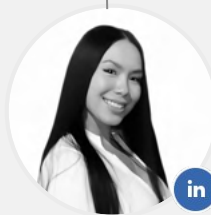
Additional key members for copywriting, design, ad buying, will be added as the engagement progresses.



Malene Blaedel
Sr. Marketing & Social Media /
Day to Day Contact



Miguel Echegaray
Program Management
Oversight



Amber Pedersen
Social Media Coordinator
& Community
Management



Gordon McNee
Creative Director
overseeing writers
and designers



Jillian Nugent
Brand and Content
Strategy



2. Technical Workplan



CHALLENGE AT-HAND

As San Luis Obispo County IWMA undergoes a major brand refresh, social media presents a clear opportunity to drive engagement and community connection.

The IWMA seeks a partner in social media and branding to help the organization overcome the challenge of being seen as *more than a utility* in the lives of community members. Using updated brand messaging, visuals, and newly available video assets, Stellar agency can help IWMA scale their audience by creating “emotional stickiness” in content and community management.

Let's build social channels that rally communities and businesses around a shared vision for less solid waste and a more sustainable future.



Our social strategy will support your goals and rally the SLO community around your brand.

Convey values, mission & brand

- Maintain a consistent look, feel and tone for the refreshed visual identity of your brand
- Represent the values of your larger government agency
- Act as a tool and resource for the community-at-large

Deepen community engagement

- Optimize engagement through a content strategy built to drive likes, follows, shares
- Create sense of co-ownership by spotlighting real people and experiences
- Build partnerships with local businesses on social to broaden your reach

Unlock new SLO social audiences

- Test new content types, formats and platforms
- Increase followership through strategic local partnerships
- Develop a targeted paid social strategy to acquire new followers

Provide integral customer service

- Drive views to the Recycling Guide
- Answer critical community management questions about proper disposal of garbage, recycling, organics, and electronic waste



Crawl. Walk. Run.

Stellar will take an iterative approach to getting the new and improved brand voice up and running on social channels so that we are achieving visual and tonal consistency while gaining cross-functional consensus as we check-off milestones.

KPIs:

- Increased social engagement
- Increased followership

Crawl (Months 1-3)

We will help you craft a brand messaging toolkit that includes tone of voice and messaging guardrails to inform how the brand comes to life on social, in newsletters, on the blog and across other communications touchpoints. We will begin testing content pillars on social channels. The brand voice will start to take form and the initial update in content spirit will be felt.

Walk (Months 4-6)

We will deliver an editorial calendar inclusive of repeatable and ownable content pillars that we will help you execute against for a regular cadence of social content that can feed into topics and themes being covered elsewhere, in collaboration with internal blog and newsletter partners. The updated brand identity will be visually represented in your feed.

Run (Months 7+)

We'll have a runway of content to reflect on in order to gauge what is top performing in terms of engagement and where to amplify using paid boosting. We will be regularly posting interactive content and partnering with small business and community members to bring success stories to life. You'll have officially ushered in a new era for your social channels.



Crawl

1-3 months

DELIVERABLES

SOCIAL BRAND
GUIDELINES

CONTENT TESTING
OPPORTUNITIES



Stellar Agency will develop **social brand guidelines** for a consistent visual look and tone of voice that will inform how IWMA appears on social channels.

Informed by:

- Stakeholder interviews
- Social listening
- Social audit

We will achieve:

Consistent tone and messaging that communicates:

- **How IWMA is different** from competitive organizations
- **The value the IWMA brings** to consumers lives (tips, advice, resources, ideas and a link from people to businesses)
- **The IWMA role in the community** as a facilitator of belonging and kinship among community members, small businesses, and college students
- **The IWMA purpose** that drives meaningful connections and pride in activating sustainable behaviors through social media content

Visual & tonal application through best practices for:

- | | |
|-------------|-----------------|
| → Post Copy | → Graphics |
| → Logo | → Photography |
| → Videos | → Carousels |
| → Memes | → Text Overlays |

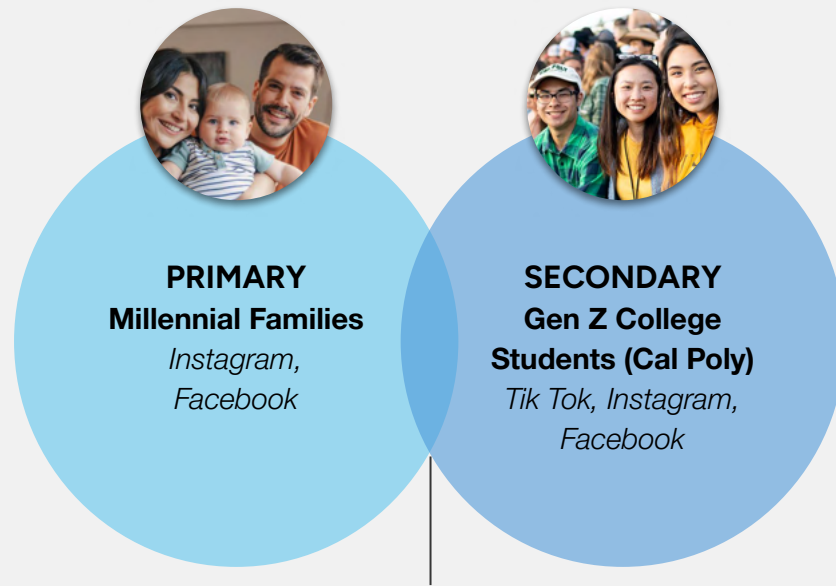


AUDIENCE FOCUS

Let's get to know your community. We'll drive engagement among key groups, while also attracting the SLO community at-large.

We will understand your primary and secondary audiences: their pain points and/or motivations towards waste management and environmentalism, as well as their most relevant social platforms.

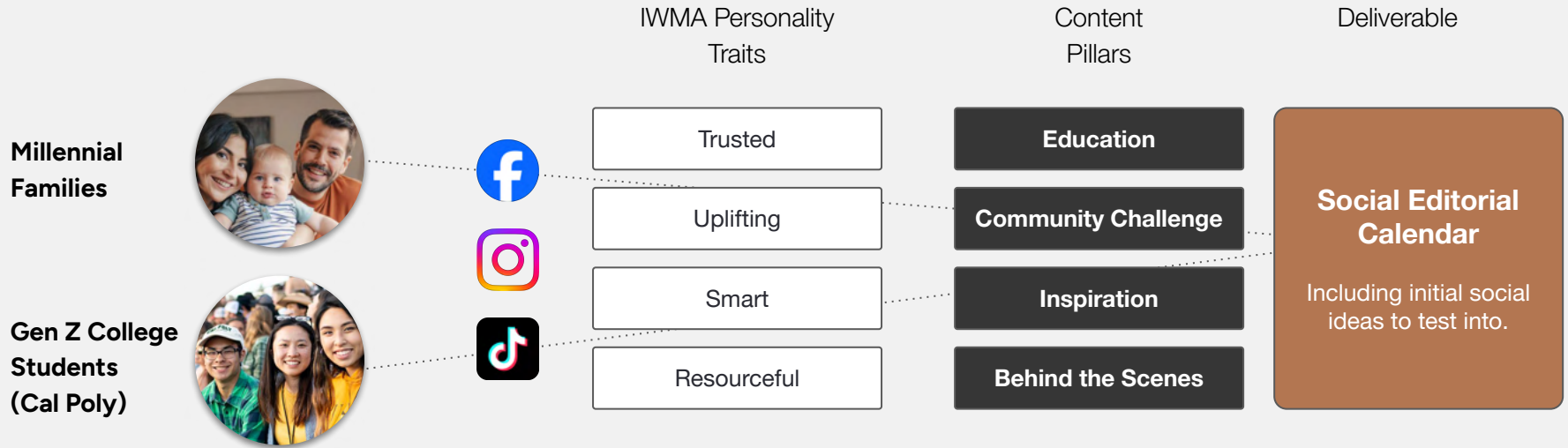
Note: We will incorporate businesses at the CONTENT LEVEL.



We will create unique content & overlapping content to engage both audiences and the broader community.



We'll anchor content in the community's needs and interests, while also reflecting the personality of your brand.



Stellar Agency has defined **four pillars** to engage the community and motivate positive recycling behaviors.

Education

Informative posts about waste management practices, recycling guidelines, composting tips, and the environmental impact of various waste materials. Note: Compliance here. Advancing knowledge into action.

Inspiration

Success stories of individuals and businesses making a positive impact on waste reduction and environmental conservation (ex. Profiles of business owners, community clean-up initiatives, or innovative recycling projects).

Community Challenge

Encourage participation waste reduction challenges, eco-friendly DIY projects, or photo contests showcasing creative ways to upcycle household items.

Behind The Scenes

Offer a glimpse of waste management facilities and introduce the people working to keep the community clean and green. Humanize the process to foster empathy and appreciation for their efforts.



SAMPLE IDEAS: CRAWL (0-3M)

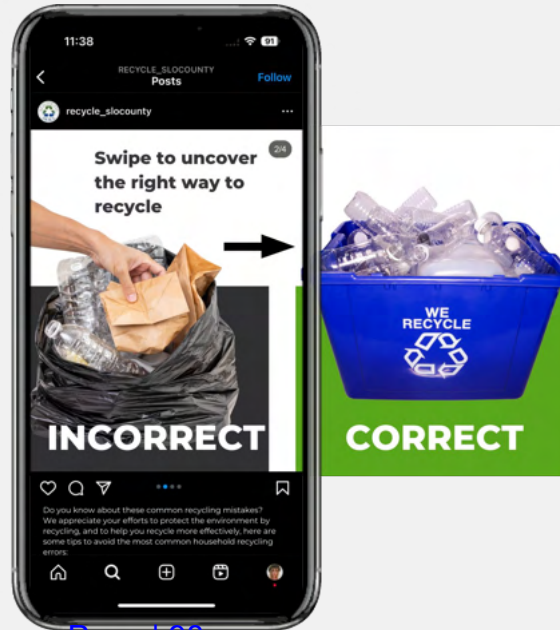
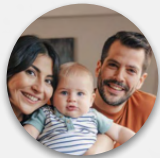
These turn-key ideas provide testing ground for social content in our initial phase of work.



Kids Crafts
 Pillar: INSPIRATION
Photography Series

A series of DIY kids projects using reclaimed materials.

Facebook, Instagram



Common Recycling Mistakes
 Pillar: EDUCATION
Graphic Series

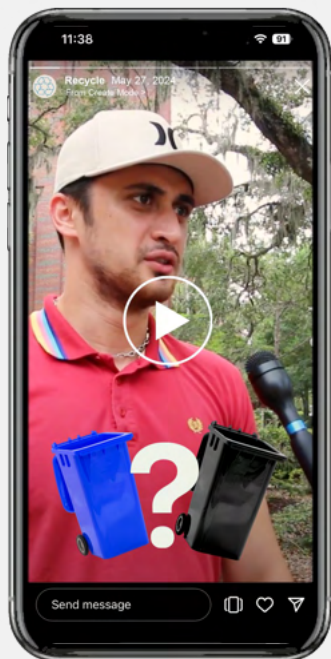
Data series or infographics on common recycling mistakes and what to do instead.

Instagram



SAMPLE IDEAS: CRAWL (0-3M)

These turn-key ideas provide testing ground for social content in our initial phase of work.



Blue or Black?
 Pillar: COMMUNITY CHALLENGE
Polls and Quizzes

Rapid fire Q&A that asks a simple item question: Blue or Black bin?

Instagram Stories



Business Spotlight
 Pillar: BEHIND THE SCENES
Collaboration Posts

Spotlight on a Gen Z business owner (in this example, a florist) who is bringing sustainable practices to her operation.

Instagram Reel, TikTok



Walk 3-6 months

DELIVERABLES

3-6M EDITORIAL
CALENDAR

REGULAR REPORTING



We recommend a content ratio that leans towards young families, but includes content relevant to both targets.

Content Ratio

A ratio of content geared as follows will ensure that your primary audience is engaged while still catering to your secondary group, and fostering a sense of community involvement:

- 60% Young Family Content
- 30% College Student Content
- 10% Overlapping Content

Content Formats

We recommend letting the content IDEA determine the best format (ex. Reel, post, carousel, infographic). We will not prescribe how many formats per week at this stage, as those decisions will happen on an ongoing basis.

Frequency

We also recommend posting at least **twice** per week across platforms for a consistent drumbeat of content.

Cultural Relevance




We'll maintain space on our calendar and in our resourcing to react to timely cultural events and happenings in SLO county, using quick turn formats like memes and tweet graphics. This can help support virality.



SAMPLE EDITORIAL CALENDAR

Social Media Calendar OCTOBER

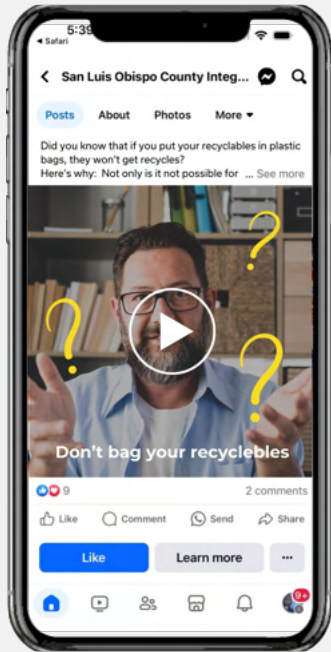
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2  INSPIRATION   <i>Relatable recycling using trending humor/memes</i>	3	4  EDUCATION    <i>How-to guide based on Recycling Guide</i>	5
5	6	7  EDUCATION   <i>College student's guide to recycling</i>	8  BEHIND THE SCENES   <i>Spotlight on environmentally conscious resident</i>	9	10	11  CHALLENGE   <i>Poll: Which method is correct: A, B or C?</i>
12	13   BEHIND THE SCENES     <i>Meet your IWMA team</i>	14  EDUCATION   	15	16  CHALLENGE   <i>Rapid fire questions: blue or black bin?</i>	17	18
19	20	21	22   INSPIRATION   <i>Before/after pictures of community space.</i>	23  INSPIRATION   <i>Halloween decor made from recyclables</i>	24	25
26	27	28  BEHIND THE SCENES    <i>Day in the life of a waste collector</i>	29	30  EDUCATION   <i>How to recycle your Halloween pumpkins</i>	31	

-  Young Families
-  College Students
-  Overlapping

Editorial calendars shall be **approved 3-months in advance** so that creative reviews and approvals can happen in a timeline manner.

SAMPLE IDEAS: WALK (3-6M)

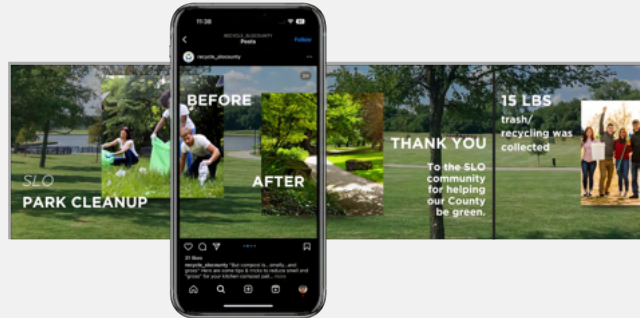
These sample ideas will generate community involvement and root in the strategy in local SLO culture.



Video Guides
Pillar: EDUCATION
Video Series

Video how-to guides that takes morsels from the larger Recycling Guide and makes them accessible.

Facebook, Instagram, TikTok



Before and Afters
Pillar: INSPIRATION
Photo Series

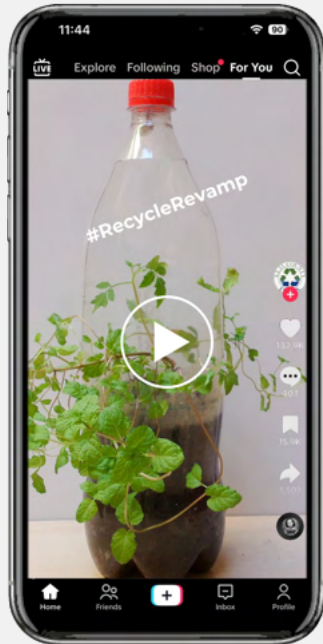
Before and after photos from community spaces like gardens, playgrounds, parks, etc.

FB/IG Photo Carousels



SAMPLE IDEAS: WALK (3-6M)

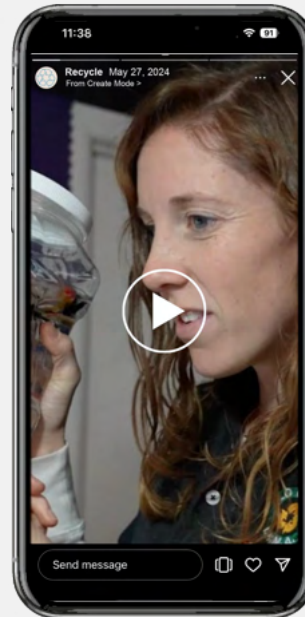
These sample ideas will generate community involvement and root in the strategy in local SLO culture.



Revamp Recycling
Pillar: INSPIRATION
TikTok Challenge

Users share creative ways to repurpose common household items instead of throwing them away.

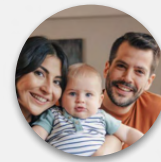
TikTok



Meet the IWMA
Pillar: BEHIND THE SCENES
Video Series

A fun "day in the life" video following a waste management worker during their shift. We will profile a range of folks, from long term veterans to interns who are passionate about the future.

Facebook, Instagram Reels and TikTok



Stellar Agency's ongoing stream of content will be continually optimized for engagement, and seek out opportunities to drive virality.

Informed by:

- Biweekly Status Updates
- Monthly high level readouts
- Quarterly roll-up reports
- Annual State of Social Report

As the editorial calendar rolls out, we will continuously:

- **Design visually powerful formats** built to drive engagement and generate interest (graphics, videos, infographics, carousels, photography)
- **Test new engagement strategies** to encourage participation (ex. Targeted Paid Media, Collaboration Posts, Local Partnerships, Community Challenges, Interactive Quizzes and Contests, etc.)
- **Track key performance metrics** such as engagement rates, follower growth, and content reach to evaluate our effectiveness



We'll use Hootsuite for optimization and reporting, helping us to measure our impact and make recommendations.



Streamlining our workflow

With Hootsuite, we maximize efficiency by streamline our workflow. Hootsuite enables us to schedule posts across all platforms, track engagement, and analyze performance metrics in depth.

Comprehensive, custom reports

Hootsuite offers comprehensive analytics tools that allow us to track key performance metrics such as follower growth, engagement rates, and post reach. These metrics provide valuable insights into the effectiveness of our social media strategy. We can identify which types of content resonate most with your audience, which platforms are driving the most engagement, and where there may be room for improvement. Using data derived from Hootsuite, we have the capability to export and customize detailed reports. This allows us to tailor our analysis to your specific needs and objectives, providing you with valuable insights into the performance of your social media campaigns.



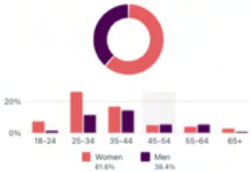
SAMPLE REPORT

We'll provide objective-based metrics, performance insights, actionable recommendations, and clear next steps.

Audiences

Followers: 5,146

Age & gender



Snapshot Across Channels



New followers

321

18.8%
increase

Website visits

3,078

From paid ads

Average Post
Engagement Rate

12.87%

20.2%
increase

TikTok performance



POSTS

Total number of posts: 9
Organic: 9
Boosted: 0

Average post engagement rate: 2.84% (13%)

FOLLOWERS

Net followers: 1,200
New followers: 11 (6%)

ENGAGEMENT

Comments: 5
Shares: 12
Likes: 12

Top performing post



Video – 135 likes, 24 comments
engagement rate: 3%

Audiences

Followers: 2,300

Age & gender



Facebook performance



POSTS

Total number of posts: 12
Organic: 12
Boosted: 1
Average post engagement rate: 8.84% (83%)

FOLLOWERS

Net followers: 2,300
New followers: 59 (1.4%)

STORIES

Total number of stories: 5
Story replies: 12
Story exits: 1

ENGAGEMENT

Comments: 22
Shares: 5
Likes: 266

Top performing post



Image – 135 likes, 2 shares, 20 comments
engagement rate: 2.6%

Instagram performance



POSTS

Total number of posts: 15
Organic: 15
Boosted: 2
Average post engagement rate: 32.5% (+37.9%)

FOLLOWERS

Net followers: 5,146
New followers: 21 (+ 12%)

STORIES

Total number of stories: 5
Story replies: 2
Story exits: 4

ENGAGEMENT

Comments: 51
Shares: 35
Likes: 569

Top performing post



Carousel – 159 likes – 28 comments
Engagement rate: 4.3%

We have included a **sample monthly invoice** for the SLO Waste Management engagement. For retainers, Stellar typically issues invoices once a month and targets Net 30 payments.

		From Stellar Agency LLC 21515 Hawthorne Blvd Suite 850 Torrance, CA 90503 email: info@stellaragency.com		
Invoice ID	2236	Invoice For	SLO Waste Management	
PO Number	PO-1234			
Issue Date	05/31/2024			
Due Date	06/30/2024 (Net 30)			
Subject	SLO Waste Management Social Media Marketing support for Period May 1-31, 2024			
Item Type	Description	Quantity	Unit Price	Amount
Service	Social Media Marketing support for May, 2024 Activities: - Social Media Management - Community Management - Graphic Design - Copywriting - Ad buying - Project Management, Deliverables: - Eight (8) Posts, Facebook and IG - 14 IG Reels - 2 biweekly high level readouts - Editorial Calendar	1.00	\$4,500.00	\$4,500.00
			Amount Due	\$4,500.00





Run 6+ months

DELIVERABLES

7-24M EDITORIAL
CALENDAR

REGULAR REPORTING

VIRAL SWINGS



We recommend adding a layer of paid social boosting or paid ads to the social strategy as we kick into high gear.

There are several benefits of incorporating a paid budget towards ads and/or boosting:

- Increased reach
- Granular audience targeting capabilities
- Boosted engagement vs. only organic
- Increased brand awareness
- Robust measurement and analytics
- Promotion of live events and initiatives
- Competitive advantage



We'll maximize impact through two types of strategic paid media efforts:

BOOSTED CONTENT

To enhance brand perception and attract more followers, we will strategically boost selected top-performing posts that align with our four content pillars. This targeted approach aims to maximize engagement and visibility.

Recommended strategy:

Boost the top two posts each month

Paid Advertising Budget:

\$500 per month

AD CAMPAIGNS

For specialized content such as electoral pushes or driving event attendance, we will run engagement-focused campaigns to increase participation and interaction. These campaigns will leverage compelling visuals, interactive elements, and targeted messaging to drive awareness, encourage community involvement, and foster a sense of unity and purpose.

Recommended strategy:

Boost the top two posts each month

Paid Advertising Budget:

\$1000 annual, pending initiatives



COMMUNICATING WITH YOUR COMMUNITY

Handling customer service on social media requires a combination of responsiveness, empathy, and efficiency.

COMMUNITY MANAGEMENT

We'll monitor mentions and reactions and respond to comments and messages promptly using pre-approved messaging that is accurate, compliant and on-brand.

CUSTOMER SERVICE

We will apply a personalized approach to any direct communications. We will use positive language, communicate with empathy and direct audiences to the recycling guide where applicable. On the back end, we'll keep track of customer feedback to identify recurring issues and recommend areas for improvement for communication strategies.



VIRAL "SWINGS"

Lastly, we recommend executing a handful of big PR-worthy and virality-driven ideas per year.

It's unpredictable to know what will go viral! But, we won't know until we try.

Stellar recommends **1-2 big swings** at virality per year to put the IWMA on the social map and drive earned media buzz.

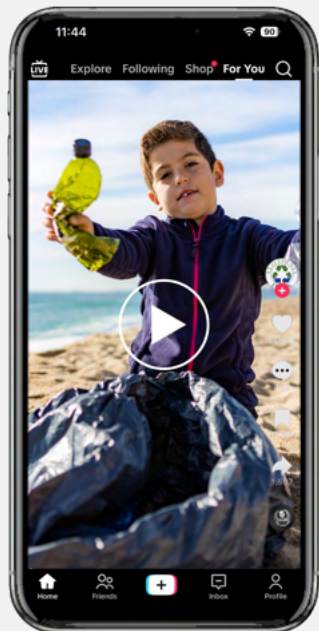
We will increase your likelihood of going viral by:

- ✓ Crafting highly shareable content
- ✓ Leveraging trends and creating challenges
- ✓ Telling compelling stories that evoke human emotion and pull at heartstrings
- ✓ Optimizing by platform and understand the unique dynamics of IWMA audiences by platform
- ✓ Continually test and iterate new formats



SAMPLE VIRAL IDEAS: RUN (6M+)

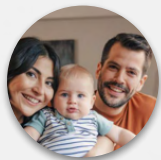
Here are a few sample ideas geared to drive virality.



SLO Beach Cleanup Challenge
 Pillar: COMMUNITY CHALLENGE
Competition & Video Series

We'll invite local public schools to participate in a beach cleanup challenge. The schools with the largest amount of collected waste will receive a grand prize defined and provided by IWMA.

Facebook, Instagram and TikTok



Post-Party Recycling Games
 Pillar: COMMUNITY CHALLENGE
IRL Event and Video Series

We'll set up live at Cal Poly and host IWMA sponsored Lawn Games on the quad. All games will feature recyclable materials. While there, we will provide information and materials about how to properly cleanup after a party.

Facebook, Instagram Reels and TT



As we sprint ahead on social, the Stellar Agency team will be collaborative partners with your internal teams and seek out ways to **cross-pollinate work streams.**

We'll support further IWMA activities such as:

- Informing how brand guidelines are infused (tone, messaging, content pillars) into other strategic communications such as the **Blog and Newsletter.**
- Helping to rollout brand guidelines through **IWMA stakeholder learning sessions.**
- Integrating the social media editorial calendar with other **Marketing Initiatives and Campaigns**; including fundraising activities, or live events planned by IWMA.
- Additionally available to support on **Website Design and Development** to apply a similar style and content hierarchy as the brand is refreshed.



Case Studies



CASE STUDY: LIFE ELEMENTS

Increased engagement and followers across all platforms

BRAND AWARENESS

SOCIAL MEDIA STRATEGY

CONTENT CREATION

Stellar partnered with Life Elements, a leading sustainable CBD company, to enhance brand presence and drive tangible results across social media platforms. With a focus on increasing brand awareness, boosting sales, and enhancing engagement, Stellar created a comprehensive approach to align activities with Life Elements' business objectives. We monitored key metrics like follower growth, engagement rates, and sales conversions, using data-driven insights to refine strategies. This approach significantly boosted Life Elements' success in the competitive CBD market.

- **Increased** followers, engagement, and reach across all platforms
- **Executed** around 175+ posts across all platforms
- **Implemented** scheduling and analytics process
- **Designed and developed** new creative content assets
- **Generated** new strategic content pillars
- **Researched and audited** competitors



Engagement

27%

Reach

10.3K +



8.6%

63K +



12.34%

3.9K +



CASE STUDY: LIFE ELEMENTS

Creative Work



Customer Love

★★★★★



"The Pet Boost was a great success for my dog. She is very anxious and gets spooked at the litter sounds. But I definitely notice a difference when giving her the Pet Boost. She seems a lot calmer and doesn't automatically run to the clinic."
-Stephen L.



Powder Face Wash

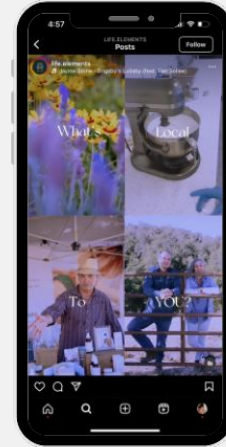
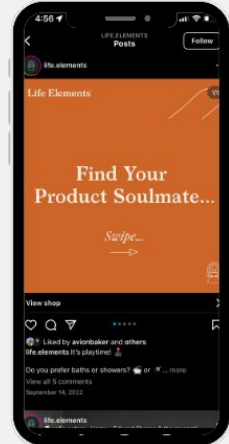
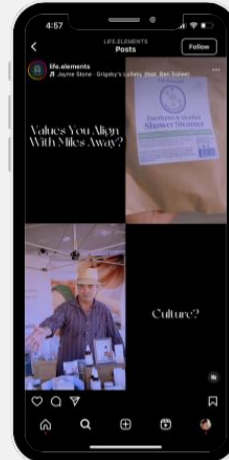
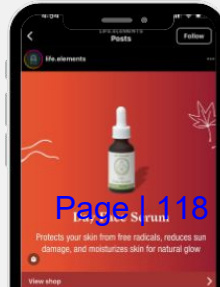
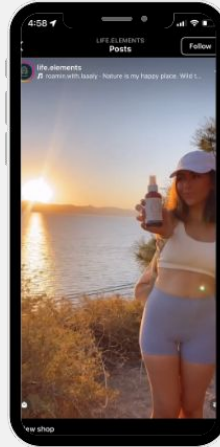
Just add water! Brightens complexion and gives skin the nutrients it needs

Life Elements

"So glad I ordered another ache and pain stick before the old one was used up! I use my stick everyday for whichever joint decides to be troublesome."



Ache-Pain Relief



Establishing brand identity and social presence

REBRAND

SOCIAL MEDIA

EMAIL MARKETING

COMPETITIVE/COMPARATIVE ANALYSIS

AUDIENCE RESEARCH

Stellar executed a comprehensive overhaul of C3RV's brand identity, aimed at forging a robust and cohesive presence across social media platforms. Our process began with a competitive audit followed by analysis of target demographics. Drawing from these insights and aligning with brand objectives, we crafted strategic content pillars and creative cross-channel assets. To ensure sustained engagement, we implemented scheduling, analytics, and reporting processes.

- **Redesigned** brand identity including logo, color palette, typography, tone & voice
- **Created** Strategic content pillars & creative assets for social media
- **Implemented** Scheduling, analytics, and reporting process
- **Planned** monthly content in curated content calendar
- **Developed** email marketing strategy and content
- **Research and audited** audiences and competitors

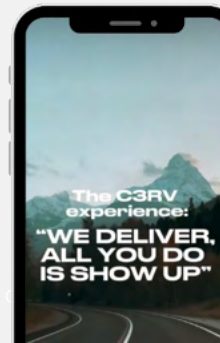
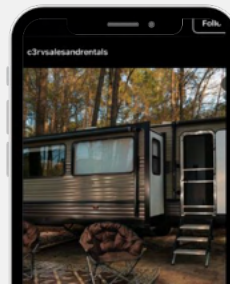
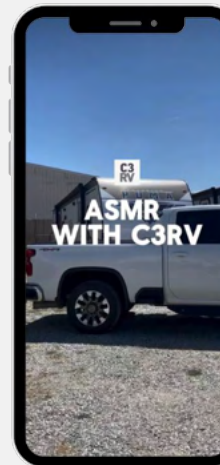
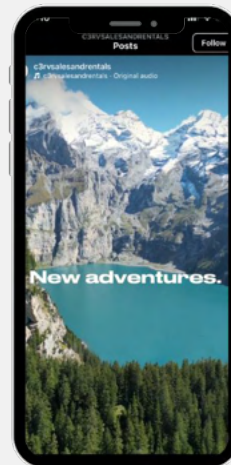
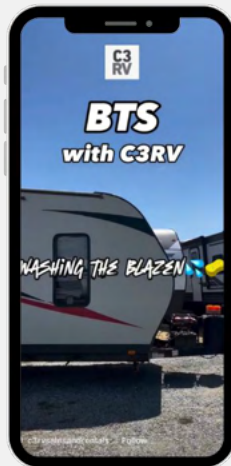


CASE STUDY: C3RV SALES & RENTALS

Creative Work



LIFE IS BETTER



CASE STUDY: PORT OF LONG BEACH

Cross-channel rebranding of America's premier port city

WEBSITE

INTRANET

LOGO

INTERACTIVE KIOSK

VIDEO

ANIMATION

GOVERNMENT

Stellar is a 5-year partner to the Port of Long Beach (POLB), a state government entity, powering the rebrand of their channels by focusing on their vision for a “Zero Emissions Future” with a focus on the entire community with special focuses in on youth, young adults, and family engagement. Over the years, Stellar has helped POLB communicate its environmental stewardship, history, and community impact in ways that help users find exactly the right information.

- **Target audiences:** General public, schools, environmental organizations, partners, and media
- **Custom Interactivity:** Interactive and multidimensional port map feature
- **CMS:** Custom WordPress theme. Developed in PHP and React
- **Brand Identity:** Part of a major rebrand initiative that included logo and other visual identity creation which then extended into all touch points (ex. digital, touchscreen lobby experience, video, illustrations, and printed objects such as a children's book)
- **Cross-functional Collaboration:** Extensive work with 30+ stakeholders, including Harbor Commissioners and Mayor's office

As a result of Stellar's work, the site now boasts

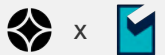
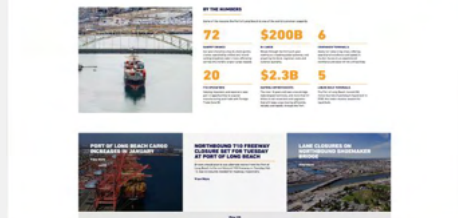
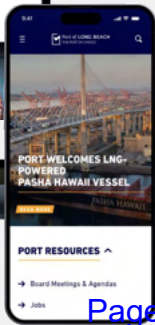
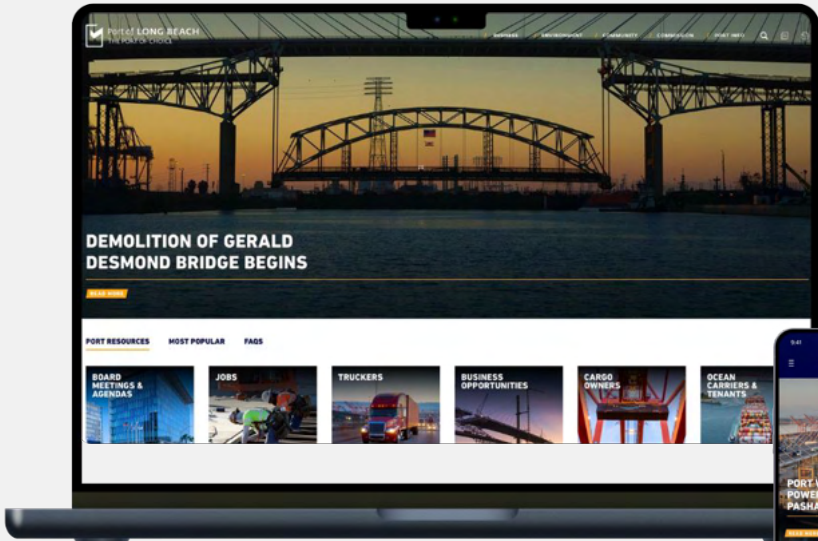
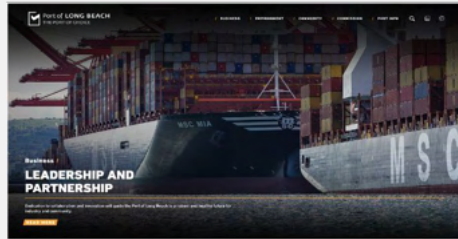
50%

higher site traffic than before.



CASE STUDY: PORT OF LONG BEACH

Visual Examples



3. Budget, Retainer and Rates



Following are the rates for the team that will take on SLO Waste Management's Social Media engagement for the duration of the 2-year period.

Item	Rate
Social Media Manager	\$135
Brand, Content Strategist	\$135
Community Manager	\$120
Graphic Designer, Social	\$125
Copywriter	\$120
Ad Specialist	\$135
Project Manager	\$125

The Stellar team will not be employing subcontractors for the duration of the 2-year engagement.



DESCRIPTIONS OF ROLES

The **Social Media Manager** is responsible for developing and executing the overall social media strategy, creating content calendars, and ensuring alignment with the client's marketing goals. They manage the scheduling, posting, and performance analysis of social media content to optimize engagement and growth.

The **Brand and Content Strategist** defines and maintains the brand voice and messaging across all social media channels. They develop content strategies that resonate with the target audience, ensuring consistency in tone and aligning content with the broader marketing and business objectives.

The **Graphic Designer** creates visual content for social media, including graphics, banners, and edited photos, ensuring that all visuals are on-brand and visually appealing. They collaborate with the Social Media Manager to produce high-quality visuals that enhance posts and campaigns.

The **Community Manager** engages with the audience by responding to comments and messages, fostering a positive community around the brand. They monitor social media channels for mentions and trends, ensuring timely interaction and feedback.

The **Copywriter** crafts compelling captions, blog posts, and other written content for social media platforms, aligning with the brand's voice and marketing objectives. They work closely with the Social Media Manager to ensure consistency and effectiveness in messaging.

The **Ad Specialist** develops and manages paid social media campaigns, focusing on strategy, content creation, and budget management. They continuously monitor and optimize ad performance to achieve the best possible return on investment for the client.

The **Project Manager** oversees the social media project, ensuring that all team members are on track with their tasks and deadlines. They coordinate between the SLO team and the Stellar team, manage project timelines, and handle any issues that arise to ensure smooth and efficient project execution.



ESTIMATED COST

Crawl

Months 1-3

We will help you craft a brand messaging toolkit that includes tone of voice and messaging guardrails to inform how the brand comes to life on social, in newsletters, on the blog and across other communications touchpoints. We will begin testing content pillars on social channels. The brand voice will start to take form and the initial update in content spirit will be felt.

DELIVERABLES

- BRAND & BUSINESS ONBOARD
(Stakeholder interviews, Social Audit & Listening)
- SOCIAL BRAND GUIDELINES
- CONTENT TESTING OPPORTUNITIES (1-3M)
- BASELINE ANALYTICS REPORTING

Estimated Hours for Months 1-3

Item	Hours	Rate	Total
Social Media Manager	72	\$135	\$9,720
Strategist	48	\$135	\$6,480
Graphic Designer, Social	32	\$125	\$4,000
Community Manager	16	\$120	\$1,920
Copywriter	24	\$120	\$2,880
Project Manager	6	\$125	\$750
Total for Period (3 months)	198		\$25,750

During this period, monthly fees will be \$8,583.



ESTIMATED COST

Walk

Months 4-6

We will deliver an editorial calendar inclusive of repeatable and ownable content pillars that we will help you execute against for a regular cadence of social content that can feed into topics and themes being covered elsewhere, in collaboration with internal blog and newsletter partners. The updated brand identity will be visually represented in your feed.

DELIVERABLES

- EDITORIAL CALENDAR (4-6M)
- DESIGNED SOCIAL ASSETS
- REGULAR REPORTING (Biweekly high level readouts, quarterly roll up reports)

Estimated Hours for Months 4-6

Item	Hours	Rate	Total
Social Media Manager	72	\$135	\$9,720
Strategist	0	\$135	\$0
Graphic Designer, Social	36	\$125	\$4,500
Community Manager	24	\$120	\$2,880
Copywriter	36	\$120	\$4,320
Project Manager	6	\$125	\$750
Total for Period (3 months)	174		\$22,170

During this period, monthly fees will be \$7,390.



ESTIMATED COST

Run Months 7-24

We'll have a runway of content to reflect on in order to gauge what is top performing in terms of engagement and where to amplify using paid boosting. We will be regularly posting interactive content and partnering with small business and community members to bring success stories to life. You'll have officially ushered in a new era for your social channels.

DELIVERABLES

- EDITORIAL CALENDAR (7-24M)
Provided in 3 months intervals
- DESIGNED SOCIAL ASSETS
- REGULAR REPORTING
(Biweekly high level readouts, quarterly roll up reports, Annual State of Social Report)
- VIRAL SWINGS

Estimated Hours for Months 7-24

Item	Hours	Rate	Total
Social Media Manager	360	\$135	\$48,600
Strategist	0	\$135	\$0
Graphic Designer, Social	216	\$125	\$27,000
Community Manager	144	\$120	\$17,280
Copywriter	216	\$120	\$25,920
Project Manager	36	\$125	\$4,500
Total for Period	972		\$123,300

During this period, monthly fees will be \$6,850.



TOTAL ESTIMATE

Engagement begins August 2, 2024 (according to the RFP). The total budget across the 2-year engagement is as follows

Item	Description	Estimated Budget
Crawl (Months 1-3)	Strategy, Social brand guidelines, Initial content testing opps.	\$25,750
Walk (Months 4-6)	3-6 month editorial calendar, regular reporting	\$22,170
Run (Months 7-24)	7-24 month editorial calendar, regular reporting, viral swings	\$123,300
Total		\$171,220

* The budget averages to \$85,610 per year. This breaks down to \$89,020 in Year 1 and \$82,200 in Year 2.

Optional Budget Items

Item	Description	Estimated Budget
Social Media Ad Budget	Paid social boosting and/or social media ad spend over 2-year period, expressed as a range.	\$12,000 - \$24,000
Content Activities	Budget for unexpected content creation activities (photos shoots, prizes, etc.)	\$8,000 - \$12,000



4. Client References



REFERENCES



C3RV is a premier Southern California based RV leisure travel brand, offering 'white-glove' service that allows travelers to focus on enjoying their trip with loved ones while C3RV handles all the details. Stellar has partnered with C3RV to enhance and promote this unique, worry-free getaway experience across its social channels. Currently, we are underway on a deeper audience segmentation strategy tailoring creative and content to inspire and encourage local travel, ultimately boosting RV rental bookings.

Services Provided

Audience understanding and insights, and marketing and communication strategies;

Social Media: strategy, management, creative ideation, content services and ongoing analytics

Contact Person

Nick Ferrera
nick@c3rv.com
 (310) 923-5258

C3RV
 26111 Ynez Rd, Suite C 12
 Temecula, CA 92591

Service Period: 2022 - present



The Port of Long Beach, local government entity, has been Stellar's client since 2018. For our first project with the Port we redesign and replatformed the consumer-facing website, a process that involved most Port departments and required heavy collaboration. Stellar has since worked on a wide variety of initiative with the Port, including creating their latest logo and visual identity.

Services Provided

Website redesign and replatforming, branding and identity design, touch-screen experience design and development, ongoing digital consulting

Contact Person

Jen Choi
jen.choi@polb.com
 (562) 283-7717

POLB
 4801 Airport Plaza Drive
 Long Beach, CA 90815

Service Period: 2018 - present



5. Identify Existing and Potential Conflicts of Interest



POTENTIAL CONFLICTS OF INTEREST

Stellar Agency, LLC does not currently work with any clients within San Luis Obispo. We don't have any current or potential conflicts of interest that would prevent us from entering into contract with SLO Waste Management.





6. Disclosure of Litigation



DISCLOSURE OF LITIGATION

Stellar Agency, LLC does not have any previous or active civil or criminal litigation or indictment involving any of its joint ventures, strategic partners, prime Contractor team members, or subcontractors.



7. Additional Information



COMPANY INFORMATION

Company Name:

Stellar Agency, LLC

In business since 2013 under this name

Address:

21515 Hawthorne Blvd., Suite 850

Torrance, CA 90503

Primary Contacts:

Marylee George, Strategic Growth

marylee@stellaragency.com

(415) 643-7384

Martin Pedersen, CEO

martin@stellaragency.com

(310) 567-9500

Subcontractors

Stellar Agency, LLC will be the primary contractor for this engagement. We will not be using subcontractors for this engagement. We are permitted to work in San Luis Obispo County.



Thank You

We appreciate your consideration.

CONTACT

Marylee George

Stellar Agency, Strategic Growth

marylee@stellaragency.com

(415) 634 - 7384

Connect with me on [LinkedIn](#)



TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Jordan Lane, Deputy Director

RE: Technical Assistance Grant Application – City of El Paso de Robles

BACKGROUND:

The San Luis Obispo County Integrated Waste Management Authority (IWMA) has established a Technical Assistance Grant (TAG) Program. The TAGs can be awarded to businesses, government agencies, nonprofit groups, and institutions that want to promote, start and/or expand waste reduction and landfill diversion efforts.

The TAG Program is designed to empower local groups/change agents to develop community-based strategies for the prevention, separation, diversion, recycling, and composting of material. Applicants typically act as a catalyst for reducing waste, promoting zero waste strategies, demonstrating circular economy practices to eliminate waste and maximize material resources. Applicants should increase community awareness about the negative health effects of improper waste disposal and promote best management practices/alternatives.

On May 16, 2024, the IWMA received a TAG application from the City of El Paso de Robles with the following project description:

The City is looking to help reduce the continued use and disposal of beverage containers (specifically water bottles). The City has identified two locations that are heavily trafficked and could benefit to an upgrade to their water fountains. The Lobby in City Hall and the newly opened Pump Track at Barney Schwartz Park.

The City believes that in providing additional and more accessible water filling stations there will be a reduction in the use of disposable water bottles. City Hall receives many members of the community and visitors. In upgrading the water fountain to include a bottle filling station, it will make the utilization of that fountain more appealing and allow for greater service to the community. Additionally, the fountain will be located in the Lobby, where it shares space with the Library and for all members of the community as they come for City Council meetings and other City related activities. Barney Schwartz Park (BSP) also recently opened a pump track that has been seeing ever increasing numbers of users, of all ages. As summer approaches and the 4th of July celebrations are set to continue at BSP this year and into the future, delivering more accessible and reliable water on-site will reduce litter from disposable water bottles, as well as increase participants use of their own reusable containers that they are bringing to the park.

As an ongoing effort to support community groups working to further the goals of the IWMA, the agency continues to administer and budget for Technical Assistance Grants.

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 at city facilities to assist with the City's waste reduction efforts of single-use plastic bottles.

FISCAL IMPACT:

If authorized, \$10,000 would be awarded to the City of El Paso de Robles from account 5050430 Special Department Expense, of which a total budget of \$40,000 was approved for FY 23/24.

ATTACHMENTS:

- A. 2024 TAG Application – City of El Paso de Robles



TECHNICAL ASSISTANCE GRANT (TAG) APPLICATION

Applicant Information

Organization:			
Applicant Name		First:	Last:
Applicant Physical Address		Street:	
City:		State:	Zip Code:
Applicant Mailing Address		Street:	
City:		State:	Zip Code:
Primary Contact Name		First:	Last:
Title			
Work Phone:		Cell Phone:	
Email:		Total TAG Funding Requested:	

Brief Project Description (1-3 sentences)

Certification:

I declare, under the penalty of perjury, that all information submitted for the San Luis Obispo County Integrated Waste Management Authority's (IWMAs) consideration for allocation of grant funds is true and accurate to the best of my knowledge and belief: ***If applicant is not Officer/Principal, have form signed before returning to IWMA.***

Company Officer or Principal Name		First:	Last:
Title:		Phone:	
Email:			
Signature	<i>ADAM ZSPALDING</i>		

TECHNICAL ASSISTANCE GRANT (TAG) APPLICATION QUESTIONS

Please provide the following information in the order requested. Additionally, limit your response to no more than (3) three pages.

Applicant Name	First:	Last:
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1. Provide a description of the project including project goals.

2. Describe how the grant money will be used to purchase, lease, or rent equipment or pay for services/supplies needed to start and/or expand landfill diversion or source reduction efforts.

Applicant Name	First:	Last:
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3. Provide an itemized projected budget (revenues and costs) for the next (3) three years. Included the project's proposed in-kind contribution. In-kind contributions can be any services or equipment being provided by the applicant such as time, matching funding, etc.

4. Describe how your program will reduce waste, divert waste, and/or conserve landfill space. Also, describe how you will track/measure project milestones in order to meet intended goals.

Applicant Name	First:	Last:
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5. How does this project provide new or expanded landfill diversion and/or source reduction opportunities for San Luis Obispo County?

6. What resources and expertise do you have to complete this project?

Note: In addition to responding to the above (6) six items, applicants may provide up to (10) ten pages of supplemental information such as brochures, equipment flyers, etc. Print application and submit the complete packet by US Postal Service. Applications must be date stamped by the application deadline.

Bottle Filling Stations Budget

IWMA GRANT		Item Total + Tax
Pump Track Water Filling Station		\$ 3,956.31
City Hall Lobby Water Filling Station		\$ 3,428.24
Filters		\$ 321.89
In-Line Water Meter		\$ 302.23
Plumbing at Pump Track		\$ 2,293.56
	TOTAL	\$ 10,000.00

In-Kind Contribution	3 Year Total	
In-Kind Labor (Installation, Repair/Maintenance) & Admin		\$ 6,500.00
Additional Plumbing Labor, Materials, Wall Repair and Improvements		\$ 3,500.00
	TOTAL	\$ 10,000.00

<https://www.shopstudio41.com/products/elkay/lk4420bf1u.html>

<https://bottlefillingstations.com/products/elkay-vandal-resistant-bi-level-bottle-filling-station-lvrct18wsk-filtered>
<https://bottlefillingstations.com/products/elkay-watersentry-filter-replacement-51300c?variant=32491262017599>

https://www.grainger.com/product/3FKP1?gucid=N:N:PS:Paid:GGL:CSM-2295:4P7A1P:20501231&gad_source=4&gclid=EA1aIQobChMlxPuxoo6LhgMVoBCtBh0D1gjoEAQYAyABEgLNefD_BwE&gclsrc=aw.ds

TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Peter Cron, Executive Director

RE: Third Quarter Budget Review Fiscal Year 2023/2024

BACKGROUND:

The Third Quarter Budget Review for Fiscal Year 2023/2024 (FY 23/24) is based on revenues and expenses from January 1, 2024 through March 31, 2024.

Revenues:

Revenue in FY 23/24 continues to exceed expectations and outpace expenses. Most notable in Third Quarter Revenues are:

1. Solid Waste Management Fee
The fee is based on solid waste hauler rates and is currently collected at a rate of 4.4% based on a temporary rate reduction. A proposed rate reduction to 3.0% is intended to stabilize incoming Solid Waste Management Fees in the next fiscal year.
2. Billing to Outside Agencies
The County of San Luis Obispo officially rejoined the IWMA on February 1, 2024, reducing services and costs to those accrued over one calendar month.

Expenses:

Expenses are slightly lower than budgeted. Most notable in Third Quarter Expenses are:

1. Advertising, Copy and Printing
Staff is underway with developing a community survey which will inform outreach in the fourth quarter of FY 23/24 and the next fiscal year. New outreach will be advertised, copied, and printed in the fourth quarter and next fiscal year.
2. Other Minor Equipment
The agency will likely see an increase in expenditure of other minor equipment with purchase of SB 1383 related containers in the fourth quarter and next fiscal year.
3. Hazardous Waste Disposal
Anticipated increases in disposal costs were not realized in the third quarter.
4. Public Education and Outreach
The agency anticipates higher costs in the fourth quarter from expanded outreach and tabling events.

5. Special Department Expenses

There is currently \$40,000 budgeted annually for Technical Assistance Grants. In Fiscal Year 2023/2024, two agencies have been approved to spend grant funds however neither has collected cost reimbursements.

While expenses are expected to be incurred in the fourth quarter, revenues continue to outpace expenses in Fiscal Year 23/24. The variance was used to inform a proposed solid waste management fee reduction to 3.0% with the intent of stabilizing rates.

RECOMMENDATION:

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

FISCAL IMPACT:

Revenue: \$1,102,817.02

Expense: \$760,003.10

ATTACHMENTS:

A. Budget vs Actuals Third Quarter FY 23/24

IWMA
Budget vs. Actuals: Fiscal Year 2023-2024
January - March, 2024

	Actual	Budget	over Budget	% of Budget
Income				
400 Non_Operation Revenue	0.00	0.00	0.00	
4150000 Interest Revenue	1.08	9,077.01	-9,075.93	0.01%
4200105 Grants	0.00	21,739.98	-21,739.98	0.00%
Total 400 Non_Operation Revenue	\$ 1.08	\$ 30,816.99	-\$ 30,815.91	0.00%
435 Operation Revenue	0.00	0.00	0.00	
4350200 CESQG Payment	4,956.25	6,299.01	-1,342.76	78.68%
4350235 Billings to Outside Agencies	15,190.86	46,362.51	-31,171.65	32.77%
4350820 Solid Waste Management Fee	886,916.52	663,210.00	223,706.52	133.73%
4350825 Landfill Tipping Fee				
Surcharge	183,845.65	203,362.50	-19,516.85	90.40%
4350955 Retail Take Back Fees	9,975.50	10,574.25	-598.75	94.34%
4450020 Hazardous Waste Credits	2,944.97	0.00	2,944.97	
Total 435 Operation Revenue	\$ 1,103,829.75	\$ 929,808.27	\$ 174,021.48	118.72%
4550000 Other Revenue	0.00	0.00	0.00	
4550065 Other Reimbursements	81.81	1,249.98	-1,168.17	6.54%
Total 4550000 Other Revenue	\$ 81.81	\$ 1,249.98	-\$ 1,168.17	6.54%
Services	-1,095.62	0.00	-1,095.62	
Total Income	\$ 1,102,817.02	\$ 961,875.24	\$ 140,941.78	114.65%
Gross Profit	\$ 1,102,817.02	\$ 961,875.24	\$ 140,941.78	114.65%
Expenses				
500- Salaries, wages, & Benefits	0.00	0.00	0.00	
5001210 Annual Wages	157,068.29	164,784.99	-7,716.70	95.32%
5001507 Taxes	14,861.60	13,423.26	1,438.34	110.72%
5001522 Retirement Benefits	42,407.47	53,165.76	-10,758.29	79.76%
5001557 Workers Compensation				
Insurance	0.00	1,010.76	-1,010.76	0.00%
5001561 Employee Insurance Benefit	22,485.72	28,983.24	-6,497.52	77.58%
5001700 Cell Phone Stipends	785.00	870.00	-85.00	90.23%
Total 500- Salaries, wages, & Benefits	\$ 237,608.08	\$ 262,238.01	-\$ 24,629.93	90.61%
5050 Services and Supplies	0.00	0.00	0.00	
5050015 Advertising	0.00	8,499.99	-8,499.99	0.00%
5050070 Computer Software	35,379.65	17,025.75	18,353.90	207.80%
5050075 Computer Hardware	4,155.73	3,410.01	745.72	121.87%
5050085 Copy and Printing	3,838.83	20,109.99	-16,271.16	19.09%
5050095 Credit Card Fees	0.00	150.00	-150.00	0.00%
5050095.1 Credit Card Fee	75.61	0.00	75.61	
5050145 Hazardous Waste Disposal	151,054.19	174,448.26	-23,394.07	86.59%
5050160 Insurance Property and				
Liability	0.00	9,288.51	-9,288.51	0.00%
5050167 Rebates	25,086.00	31,250.01	-6,164.01	80.28%
5050169 Janitorial Services & Supplies	986.75	1,020.00	-33.25	96.74%
5050190 Building Maintenance	375.00	375.00	0.00	100.00%
5050210 Maintenance-Equipment	320.34	3,000.00	-2,679.66	10.68%
5050220 Maintenance Expense	4,740.00	0.00	4,740.00	
5050255 Memberships	4,921.98	4,421.25	500.73	111.33%
5050260 Mileage Reimbursement -				
Employee	576.96	750.00	-173.04	76.93%
5050265 Mileage Reimb-Nonemployee	2,709.35	2,407.26	302.09	112.55%
5050280 Office Supply Expenses	699.11	1,250.01	-550.90	55.93%
5050290 Other Minor Equipment	2,662.52	45,730.02	-43,067.50	5.82%
5050310 County Services	0.00	2,173.74	-2,173.74	0.00%
5050320 Legal	28,945.48	22,500.00	6,445.48	128.65%
5050335 Postage	704.75	2,387.01	-1,682.26	29.52%
5050340 Contracted Services	149,867.92	56,251.80	93,616.12	266.42%
5050362 Public Outreach & Education	80,882.34	120,375.00	-39,492.66	67.19%
5050370 Trainings and Seminar				
Registration	775.00	3,258.99	-2,483.99	23.78%
5050380 Rent and Lease Expense	8,782.52	8,670.75	111.77	101.29%
5050400 Rents & Leases- Equipment	492.35	0.00	492.35	
5050405 Rents & Leases-Strc	2,976.45	0.00	2,976.45	
5050425 Board of Directors Stipends	9,100.00	3,300.00	5,800.00	275.76%
5050430 Special Dept Exp	0.00	9,999.99	-9,999.99	0.00%
5050440 Telephone and Internet	1,277.08	1,610.01	-332.93	79.32%
5050450 Travel	0.00	2,499.99	-2,499.99	0.00%
5050475 Utilities	1,009.11	1,250.01	-240.90	80.73%
Total 5050 Services and Supplies	\$ 522,395.02	\$ 557,413.35	-\$ 35,018.33	93.72%
515- 515-Lease Expenses	0.00	0.00	0.00	
5153400 Lease Amortization Expense	0.00	526.26	-526.26	0.00%
5160400 Interest Expense	0.00	14.76	-14.76	0.00%
Total 515- 515-Lease Expenses	\$ 0.00	\$ 541.02	-\$ 541.02	0.00%
550 Capital Outlay	0.00	0.00	0.00	
5500092 Capital Outlay Building	0.00	109,500.00	-109,500.00	0.00%
5500093 Capital Outlay Equipment	0.00	14,960.76	-14,960.76	0.00%
Total 550 Capital Outlay	\$ 0.00	\$ 124,460.76	-\$ 124,460.76	0.00%
Total Expenses	\$ 760,003.10	\$ 944,653.14	-\$ 184,650.04	80.45%
Net Operating Income	\$ 342,813.92	\$ 17,222.10	\$ 325,591.82	1990.55%
Net Income	\$ 342,813.92	\$ 17,222.10	\$ 325,591.82	1990.55%

TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Peter Cron, Executive Director

RE: Resolution 2024-06-01 Temporary Reduction of the Solid Waste Management Fee

BACKGROUND:

The IWMA Fee Setting Policy adopted March 9, 2022, as Resolution 2022-03-03, requires that revenues generated from IWMA fees be monitored by the IWMA Executive Director and reported to the IWMA Board. On June 14, 2023, the Board adopted Resolution 2023-06-03 to temporarily reduce the IWMA management fee from 5.4% to 4.4%, which expires July 1, 2024.

As landfill tipping fees and hauling rates have increased, the IWMA has responsibly kept its operating costs under projected earnings, while exceeding compliance mandates set by the State of California. San Luis Obispo County leads the state in sustainable waste management by successfully meeting SB 1383 requirements that have resulted in greater participation in organic waste recycling programs countywide.

In addition to finding efficiencies in IWMA operations, the positive financial impacts of the County rejoining the agency on February 1, 2024, further support a reduction in the solid waste management fee. While developing a new program as an independent agency may have cost County ratepayers upwards of 8.0%, the same ratepayers will now see only 3.0% of their garbage bills going to solid waste management programs through the benefits of a regional approach and economies of scale.

The IWMA continues to innovate new programs to further develop its mission, while ensuring responsible management of ratepayer funding. This fee reduction demonstrates the IWMA's efficiency in these programs, and its dedication to serving the needs of SLO County residents.

The 2024/2025 Revenue and Spending Plan Draft (Plan) was prepared focusing on implementing these efficiencies, was prepared assuming a 3.2% solid waste management fee, and was presented to the Board at the May 8, 2024, meeting. The Board directed staff to bring the Plan back for approval with a resolution to temporarily reduce the Solid Waste Management Fee from 5.4% to 3.0%.

RECOMMENDATION:

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

FISCAL IMPACT:

Three percent (3%) reduction in revenues to stabilize earnings with expenses.

ATTACHMENTS:

- A. Resolution 2022-03-03 Establishing a Fee Setting Policy
- B. Resolution 2024-06-01 Temporary Reduction of the Solid Waste Management Fee

RESOLUTION NO. 2022-03-03
RESOLUTION OF THE SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
ESTABLISHING A FEE SETTING POLICY

WHEREAS, the San Luis Obispo County Integrated Waste Management Authority (IWMA) is a Joint Powers Authority established pursuant to a Joint Powers Agreement originally executed on May 10, 1994 including the incorporated cities of Arroyo Grande, Atascadero, El Paso de Robles, Grover Beach, Morro Bay, Pismo Beach, and San Luis Obispo, all being municipal corporations of the State of California and located within the boundaries of the County of San Luis Obispo California, hereinafter called "Cities;" and,

WHEREAS, in or around 2001, a Memorandum of Agreement ("MOA") was executed with certain special districts within the County ("Authorized Districts") amending the Original JPA Agreement to include the Authorized Districts for representation on the IWMA Board; and

WHEREAS, the Cities and Authorized Districts are collectively referred to herein as IWMA Participating Agencies; and,

WHEREAS, Section 5.2 of the Joint Powers Agreement granted the IWMA such powers that each Member could exercise separately; and

WHEREAS, Assembly Bill 341 (Chesbro, 2011) (Recycling of Commercial Solid Waste ("MCR")), Assembly Bill 1826 (Chesbro, 2014) (Recycling of Commercial Organic Waste ("MORE")), and Assembly Bill 827 (McCarty, 2019) were signed into law and established requirements for the diversion of organic waste generated by businesses and commercial solid waste recycling; and

WHEREAS, in 2016, Senate Bill 1383 (Lara, 2016) was signed into law and establishes methane emissions reduction goals of 50 percent in the level of the statewide landfill disposal of organic waste from the 2014 level by 2020, and 75 percent by 2025; and

WHEREAS, Senate Bill 1383 regulations require jurisdictions to implement an organic waste diversion program that includes providing organic waste collection services to businesses and residences, edible food recovery goals, public education and outreach, contamination monitoring and sampling activities, recordkeeping and reporting, organic and edible food recovery, infrastructure capacity planning, procurement of recovered organic waste products, and enforcement; and

WHEREAS, the IWMA requires funding to support the planning, programming, and implementation of the statutory mandates and related regulations established by the State of California; and

WHEREAS, Sections 41901 and 41902 of the Public Resources Code authorize the establishment and collection of a fee in order to fund the costs incurred by the IWMA in the

preparation, maintenance, adoption and implementation of the Integrated Waste Management Plan mandated by Section 40000 et seq. of the Public Resources Code; and

WHEREAS, Public Resources Code Section 42652.5 authorizes local jurisdictions to collect reasonable and necessary fees to recover the costs of implementing Senate Bill 1383 regulations and Title 14, Division 7, Chapter 3, Section 18991.1 of the California Code of Regulations and allows jurisdictions to fund compliance efforts through franchise fees, local assessments or other funding mechanisms; and

WHEREAS, it is in the public interest for IWMA to adopt a fee setting policy to promulgate the regulatory nature of fees that IWMA must establish, and increase from time to time, as a result of statutory mandates and regulations established by the State of California and to establish IWMA requirements that include compliance with legal requirements, fee setting objectives and determinations, data required to support fee determinations, fee monitoring, and administrative requirements including coordination with the Cities and Authorized Districts, coordination with industry representatives, and public review.

NOW, THEREFORE, BE IT RESOLVED, that the San Luis Obispo County Integrated Waste Management Authority:

1. IWMA Fees Fund Services for the IWMA Region.

The fees that IWMA establishes and/or modifies are for the IWMA Region as a whole, which comprises the combined territories of the Participating Agencies. The scope of services provided by IWMA in serving the IWMA Region is based on several guiding requirements included in California statutes and regulations. In accordance with those requirements and the JPA, specific guidance is established by the IWMA Board based on strategic and action plans, annual budgets, letters of designation and agreements from and/or with Participating Agencies, other directives, and duly authorized determinations by the IWMA Executive Director or designee.

2. The IWMA Fees are Needed for Regulatory Compliance

The need for IWMA to establish and/or increase revenues is a result of statutory and regulatory requirements imposed on the local agencies and whether the revenue stream is characterized as a fee, a rate, a charge, or otherwise, the nature and substance of the revenue is that of a regulatory fee.

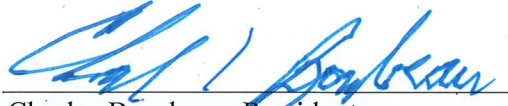
3. The attached "Fee Setting Policy" is hereby approved.

4. Effective Date.


This Resolution will be effective on March 9, 2022. The Executive Director of the IWMA is authorized to amend Section #1 to reflect any changes in IWMA Participating Agencies that may occur from time to time.

PASSED AND ADOPTED, this 9th day of MARCH, 2022, by the following roll call vote:

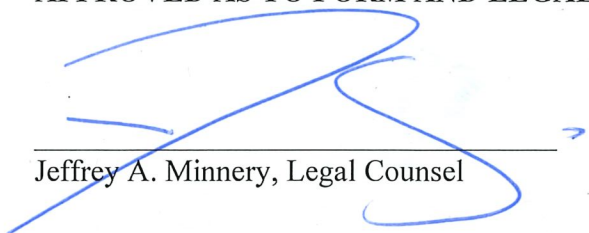
AYES: STORTON, HELLER, BURGESS, HAMMON, WAREX Newton, ROBERT BOURBEAU
NOES: 0
ABSTAIN: 0
ABSENT: 0


Charles Bourbeau, President

ATTEST:


Sasha Del Giorgio, Clerk of the Board

APPROVED AS TO FORM AND LEGAL EFFECT:


Jeffrey A. Minnery, Legal Counsel

FS-1 Fee Setting Policy

San Luis Obispo County Integrated Waste Management Authority
 870 Osos Street, San Luis Obispo, CA 93401



POLICY NAME	Fee Setting Policy	POLICY NUMBER	FS-1	
EFFECTIVE DATE	March 9, 2022	LAST REVISION DATE		VERSION NUMBER .00
IMPLEMENTED DATE				

I. Policy Purpose

This Fee Setting Policy is intended to provide guidance on requirements established in the IWMA Joint Powers Agreement (JPA) that covers the local agencies within the County of San Luis Obispo listed below. This policy recognizes that IWMA’s need to establish revenues is a result of statutory and regulatory requirements imposed on the local agencies and whether the revenue stream is characterized as a fee, a rate, a charge, or otherwise, the nature and substance of the revenue is that of a regulatory fee.

IWMA Participating Agencies

Cities	Special Districts	
Atascadero	Avila Beach CSD	Oceano CSD
Arroyo Grande	California Valley CSD	San Miguel CSD
Grover Beach	Cambria CSD	Templeton CSD
Morro Bay	Cayucos Sanitary District	
Pismo Beach	Ground Squirrel Hollow CSD	
San Luis Obispo	Heritage Ranch CSD	
Paso Robles	Nipomo CSD	
*CSD – Community Services District		

Specifically, the intent of this policy is to provide information and/or guidance on the following:

- a) Authority to set fees.
- b) Fee setting objectives and determinations.
- c) Data required to support fee determinations.
- d) Fee monitoring.
- e) Administrative requirements including coordination with member and participating agencies, coordination with industry representatives, and public review.

II. Scope

This policy applies to all actions that may be recommended for consideration by the Board of Directors to establish and increase fees.

Revenues that are generated from IWMA fees shall be used solely for IWMA costs incurred and reserves needed for the scope of services provided by IWMA while serving the IWMA Region. The scope of some services provided by IWMA may also be implemented in cooperation with other agencies, including the County of San Luis Obispo, Participating Agencies, and/or others subject to an agreement approved by the IWMA Board.

The scope of services provided by IWMA in serving the IWMA Region is based on several guiding requirements included in California statutes and regulations. In accordance with those requirements and the JPA, specific guidance is established by the IWMA Board based on strategic and action plans, annual budgets, letters of designation and agreements from and/or with Participating Agencies, other directives, and duly authorized determinations by the IWMA Executive Director or designee.

III. Authority to Set Fees

The IWMA authority to set fees is derived from both statutory authority and the JPA. The JPA identifies several types or categories of fees that the IWMA may consider. Prior to establishing a new fee category, the IWMA Board shall consider and adopt an attachment to this policy that addresses the following policy requirements specific to that category of fee.

- a) Description of the fee
- b) Authority to set the fee
- c) Fee setting objectives and determinations
- d) Data requirements to support fee determinations
- e) Other requirements

Three categories of fees including tipping fees, customer fees, and fees based on gross hauler revenues have been implemented by IWMA prior to the adoption of this policy. Thus, Attachment "A" incorporates each of those fee categories in this policy.

For new fee categories adopted and established by the IWMA under this policy, subsequent modifications to that fee are subject to the requirements of this policy.

All fees are subject to current and future statutory and other legal requirements. If a conflict is identified between this policy and legal requirements, the legal requirements shall supersede this policy.

IV. Fee Setting Objectives and Determinations

Fee setting objectives and determinations are based on a) the regional nature of IWMA services and b) evaluations incorporated into fee studies.

Objective #1: Fee Requirements are Based on Regional Services

IWMA services are provided on behalf of constituents within the combined territories of the Participating Agencies, herein referred to as the “IWMA Region.” Some specific services may be provided outside of the IWMA Region on behalf of constituents within the IWMA Region.

IWMA fees can only be used to pay costs and fund necessary reserves applicable to constituents within the IWMA Region. As a Joint Powers Authority providing regional services, the IWMA recognizes that there will be variations in the nature and extent of services provided within the individual communities represented by the Participating Agencies, and that matching revenues generated from constituents in individual communities to expenses incurred specifically on behalf of the constituents of those individual communities is neither required by or the intent of the JPA, nor a known requirement of law. This IWMA policy, consistent with the JPA, recognizes that the IWMA provides its scope of services and establishes fees based on the IWMA Region as a whole, and that the JPA does not require nor does it intend for the IWMA to provide its scope of services on a community-by-community basis, nor to a) track IWMA costs on a community-by-community basis, b) match revenues with costs on a community-by-community basis, c) negotiate services with each Participating Agency on a community-by-community basis d) establish fees on a community-by-community basis, or e) seek reimbursement from the Participating Agencies for costs that might otherwise be incurred on a community-by-community basis.

Objective #2: Fee Determinations Require Fee Studies

Prior to establishing or increasing a fee, a Fee Study shall be prepared for the IWMA by a qualified consultant selected through the Request for Proposal process for consideration by the IWMA Board. Any action approved by the IWMA Board to establish or increase fees shall incorporate the final Fee Study and any applicable plan and/or determinations regarding the scope of services provided within the IWMA Region that necessitates the action to establish or increase a fee.

V. Data Required to Support Fee Determinations

Specific fee recommendations shall be based on and shall not exceed the estimated cost of IWMA services and the funding of necessary reserves. Fee Studies shall describe, document, and illustrate the estimated cost of services, the revenue and reserve requirements, and relevant calculations and evidence used to determine the specific fee recommendations. The Fee Study shall include all necessary facts,

data, information, and analyses related to justification and/or explanation of the proposed fees that meet all applicable legal requirements to support their adoption.

Cost and reserve requirements shall be projected over a period of not-less-than 3 years with the intent that fee recommendations are based on multi-year projections. Additionally, the Fee Study shall include current year estimates and at least one year of prior actual costs and reserve balances.

Reserve requirements shall be included in fee determinations based on legal requirements established by statute, regulations or agreement and those specifically approved by the IWMA Board either by resolution, separate policy or budgetary action.

VI. Fee Monitoring

Revenues that are generated from IWMA fees will be monitored by the IWMA Executive Director and reported to the IWMA Board as follows:

- a) On a quarterly basis - a comparison of actual revenue versus expected revenue for that quarter and year-to-date.
- b) On a semi-annual basis – a comparison of actual revenue versus budgeted revenue, together with a comparison of actual to budget for the entire IWMA budget.
- c) Final year-end comparisons of actual revenue versus budgeted revenue should be included in subsequent year proposed and final budget documents.

Additionally, fee monitoring stated above shall include a comparison of targeted reserves versus actual reserves.

The reports provided to the Board of Directors shall be placed on regular or special meeting agendas. The semi-annual budget review and the review of the proposed and final budgets shall be coordinated with Participating Agencies.

VII. Administrative Requirements

The Executive Director or designee shall coordinate the review of Fee Studies, fee recommendations, and monitoring of fees, and the development and monitoring of the IWMA proposed and final budgets with Participating Agencies. The Executive Director shall develop administrative procedures in collaboration with the Participating Agencies to ensure that IWMA efforts undertaken to establish, increase or otherwise modify IWMA fees will be coordinated with the Participating Agencies in a timely and organized manner with a goal that IWMA fee modifications are scheduled to coincide with normal recurring fee processes conducted by the Participating Agencies. The IWMA shall coordinate with the Participating Agency managers in this regard to ensure the facts, data, information, and analyses provided by the IWMA is adequate to enable the Participating Agencies to implement the IWMA's proposed fees and fees through the Proposition 218 process, if deemed applicable to a Participating Agency by that Agency.

VIII. Forms and Attachments

- A1 – Tipping Fees
- A2 – Fees Based on Customer Accounts
- A3 – Fees on Gross Hauler Revenues

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR

Policy FS-1: Fee Setting Attachment A-1 Tipping Fees



San Luis Obispo County Integrated
Waste Management Authority
870 Osos Street, San Luis Obispo, CA 93401

POLICY NAME	Fee Setting Policy		POLICY NUMBER	FS-1	
EFFECTIVE DATE	March 9, 2022	LAST REVISION DATE		VERSION NUMBER	.00
IMPLEMENTED DATE					
Description of the Fee	Tipping fees are collected at landfills and distributed to IWMA based on the tonnage of materials disposed.				
Authority to Set the Fee	JPA, Public Resources Codes 41901, 41902, 42625.5, and Tipping Fee Memorandum of Agreement between the County and Cities.				
Fee Setting Objectives and Determinations	The objective of setting tipping fees is to develop revenues in proportion to waste disposed.				
Data Requirements to Support Fee Determinations	Tonnage of waste disposed at the landfill.				
Other Requirements	Coordination with waste haulers, landfill operators and the County of San Luis to ensure revenues that are allocated to IWMA are based on materials generated from the IWMA Region.				

**Policy FS-1: Fee Setting
Attachment A-2
Fees on Customer Accounts**



San Luis Obispo County Integrated
Waste Management Authority
870 Osos Street, San Luis Obispo, CA 93401

POLICY NAME	Fee Setting Policy	POLICY NUMBER	FS-1		
EFFECTIVE DATE	March 9, 2022	LAST REVISION DATE		VERSION NUMBER	.00
IMPLEMENTED DATE					
Description of the Fee		Fees on Customers Accounts are charged to haulers based on the types and number of customers accounts by type.			
Authority to Set the Fee		JPA and Public Resources Codes 41901, 41902 and 42625.5			
Fee Setting Objectives and Determinations		The objective of setting fees based on the type and number of customer accounts is to develop revenues in proportion to those accounts.			
Data Requirements to Support Fee Determinations		Number of customer accounts by type.			
Other Requirements		Coordination with Participating Agencies and waste haulers, to ensure revenues paid to IWMA by haulers are accurate for IWMA Region.			

**Policy FS-1: Fee Setting
Attachment A-3
Fees on Gross Hauler Receipts**



San Luis Obispo County Integrated
Waste Management Authority
870 Osos Street, San Luis Obispo, CA 93401

POLICY NAME	Fee Setting Policy		POLICY NUMBER	FS-1	
EFFECTIVE DATE	March 9, 2022	LAST REVISION DATE		VERSION NUMBER	.00
IMPLEMENTED DATE					
Description of the Fee		Fees on Gross Hauler Receipts are charged to haulers based on the revenues generated from customer accounts.			
Authority to Set the Fee		JPA and Public Resources Codes 41901, 41902 and 42625.5			
Fee Setting Objectives and Determinations		The objective of setting fees based on the gross hauler receipts is to develop revenues in proportion to revenues collected from customers and services provided to customers.			
Data Requirements to Support Fee Determinations		Gross hauler receipts.			
Other Requirements		Coordination with Participating Agencies and waste haulers, to ensure revenues paid to IWMA by haulers are accurate for IWMA Region.			

RESOLUTION NO. 2024-06-01

**RESOLUTION OF THE SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY APPROVING A TEMPORARY
REDUCTION OF THE SOLID WASTE MANAGEMENT FEES**

WHEREAS, on or about March 9, 2022, the San Luis Obispo County Integrated Waste Management Authority (“IWMA”) adopted solid waste management fees of 5.4% with Resolution No. 2022-03-04 pursuant to the powers granted the IWMA in the Joint Powers Agreement; and

WHEREAS, Section 6.2 of the Second Amended and Restated Joint Powers Agreement grants the IWMA powers that each Member could exercise separately; and

WHEREAS, at its meeting on March 13, 2024, the IWMA Board created an ad hoc budget committee to consider the impact of reducing the Solid Waste Management Fees; and

WHEREAS, on March 27, 2024, the ad hoc budget committee met to review a preliminary budget for fiscal year 2024 – 2025 and assess whether a continued reduction in the solid waste management fee was appropriate; and

WHEREAS, at a duly scheduled public meeting of the IWMA Board on April 26, 2024, IWMA staff recommended the IWMA Board consider adopting a temporary, one (1) year reduction in the Solid Waste Management Fees based on the discussion and recommendation of the ad hoc budget committee and additional information presented to the IWMA board in considering this resolution; and

WHEREAS, on April 26, 2024, the IWMA Board directed IWMA staff to return with a resolution to temporarily reduce the Solid Waste Management Fees for one (1) year, from 5.4% to 3.0%, effective July 1, 2024.

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

1. The Solid Waste Management Fee, adopted by Resolution 2022-03-04, is temporarily reduced to 3.0% of gross receipts, effective on July 1, 2024.
2. The IWMA Board makes the following findings of fact related to the fee reduction: (1) the IWMA has the authority to recover and set fees, and (2) additional information presented to the IWMA Board in considering this resolution.
3. The reduction in Solid Waste Management Fees to 3.0% will remain in effect until the earlier of (i) June 30, 2025, or such time the IWMA Board adopts a subsequent resolution terminating the temporary reduction or extending it.

PASSED, APPROVED, and ADOPTED by the Board of San Luis Obispo County Integrated Waste Management Authority this 12th day of June 2024, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Jan Marx, Board President
San Luis Obispo County Integrated Waste Management Authority

APPROVED AS TO FORM AND LEGAL EFFECT:

Legal Counsel
Adamski Moroski Madden Cumberland & Green LLP

ATTEST:

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 2024-06-02 Fiscal Year 2024/2025 Preliminary Budget

BACKGROUND:

Staff presented the draft budget at the May 8, 2024, meeting for review and comment. For Fiscal Year 2024/2025, the San Luis Obispo County Integrated Waste Management Authority (IWMA) is continuing to focus on the mission of providing coordinated efforts to comply with state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

Under the Fiscal Year 2023/2024 Budget, the IWMA accomplished the following:

- Completed County Joinder Agreement bringing the County back to the JPA
- Met substantial compliance with SB 1383, AB 1826, AB 341, and AB 939
- Temporarily reduced Solid Waste Management Fee from 5.4% to 4.4%
- Updated Employee Handbook
- Completed RFP for SB 1383 Education and Outreach
- Completed RFP for E-Waste Services
- Completed RFP for Household Hazardous Waste Services
- Updated Records Retention Policy
- Secured over \$1.5 million in grant funding for SB 1383 Compliance
- Hosted a second annual Countywide Solid Waste Summit
- Filling all staffing vacancies
- Introducing an ARC GIS mapping system for community use
- Updating Annual Auditor Selection Policy
- Administering two Technical Assistance Grants
- Completing RFPs for SB 1383 Field Outreach and Inspections Programs, Social Media Services, and Annual Auditor Services

Revenue in Fiscal Year 2023/2024 continues to outpace expenses as solid waste collection rates increased at a greater rate than planned. As a result of the overearning, Fiscal Year Budget 2024/2025 Revenue and Spending Plan (Revenue and Spending Plan) reflects a proposed temporary decrease in the IWMA's Solid Waste Management Fee (IWMA Fee) from 5.4% to 3.0%. The fee reduction will be reflected on ratepayers' garbage bills, will decrease earnings, and will better stabilize the agency's revenue-to-expense balance.

The Revenue and Spending Plan reflects the following focus areas for Fiscal Year 2024/2025:

- Achieve compliance with state mandates through minimum measures.
- Perform deferred capital expense projects.
- Increase one-time expenses under SB 1383 Local Assistance Grant.
- Continue to identify and correct program gaps.
- Make necessary updates to IWMA policies and procedures.
- Conduct a third-party cost-of-service fee analysis.
- Conduct Capacity Planning for Edible Food Recovery.
- Conduct Capacity Planning for Organic Waste Processing.
- Improve IWMA engagement through new methods of outreach.

Per Budget Policy F-14, staff has developed the attached preliminary Revenue and Spending Plan for Board review.

Budget Assumptions:

The proposed Revenue and Spending Plan includes a one-time increase from SB 1383 Local Assistance Grant Funding and costs associated with serving County Unincorporated areas again. These impacts provide us with the opportunity to offer another temporary reduction of the IWMA Solid Waste Management Fee.

The IWMA Board first approved a temporary fee reduction from 5.4% to 4.4% on July 1, 2023. The current fee reduction adopted under Resolution No. 2023-06-03 expires July 1, 2024.

The Fiscal Year Budget 2024/2025 Revenue and Spending Plan Draft proposes temporarily reducing the Solid Waste Management fee from 5.4% to 3.0%. The temporary reduction of the IWMA Fee will reduce total revenue until a third-party rate review can be conducted to permanently stabilize rates.

Revenue and Expense Summary:

	Approved Budget FY 2023/2024	Estimated Actual FY 2023/2024	Draft Budget FY 2024/2025
Total Revenue	\$3,847,501	\$6,055,686	\$3,631,431
Operating Expenses			
Labor and Benefits	1,048,952	1,122,629	1,245,147
Administration	336,225	289,269	342,780
Programs and Outreach	1,895,591	1,751,757	2,572,010
Total Operating Expenses	\$3,280,768	\$3,163,655	\$4,159,937
Total Capital Expenses	\$497,843	\$0 -	\$497,843
Change in Net Position	\$68,890	\$2,892,031	(\$1,026,349)

RECOMMENDATION:

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

FISCAL IMPACT:

Total Projected Revenue \$3,631,431

Total Projected Expenses \$4,657,780

ATTACHMENTS:

- A. Preliminary Budget Fiscal Year 2024/2025
- B. Resolution 2024-06-02

Our Mission is to provide coordinated efforts to comply with state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

VISION

We will make continuous progress towards reducing waste in San Luis Obispo County.

VALUES

Community Education
Stewardship
Cost-Effectiveness
Transparency
Professionalism

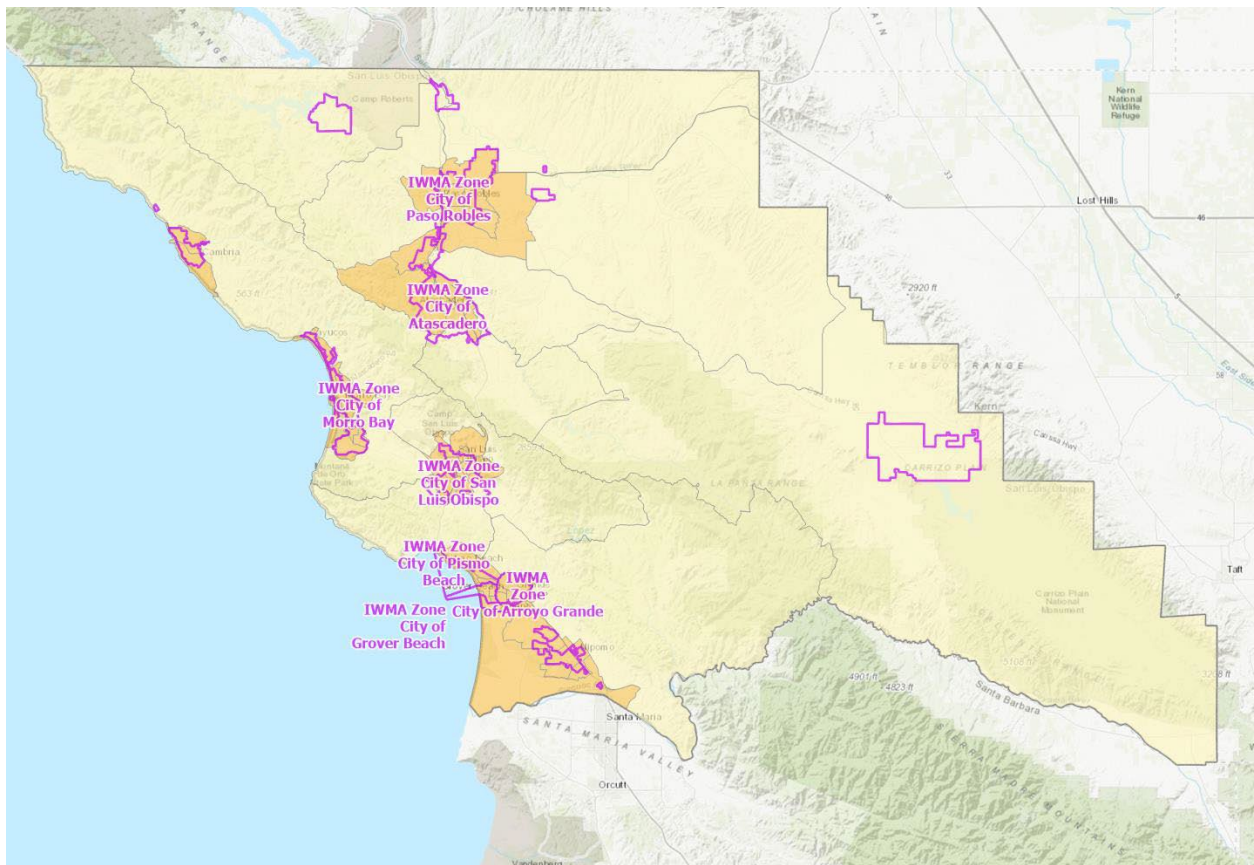
BACKGROUND

The San Luis Obispo County Integrated Waste Management Authority (SLO CO IWMA) was established in 1994 through a Joint Powers Agreement between the County of San Luis Obispo, and the cities of Arroyo Grande, Atascadero, Grover Beach, Morro Bay, Paso Robles, Pismo Beach, and San Luis Obispo, and the Special Districts of San Luis Obispo County. The purpose of the JPA was to utilize the combined resources of the member jurisdictions to provide a cost-effective approach to compliance with the state solid waste requirements as defined by AB 939, The Integrated Waste Management Act. This California Law made all California cities, counties and approved regional solid waste management agencies responsible for enacting

plans and implementing programs to divert 25 percent of their solid waste by 1995 and 50 percent by year 2000. Later legislation mandates the 50 percent diversion requirement be achieved every year.

Over the years the IWMA provided support and technical assistance to its member jurisdictions to comply with the solid waste and recycling requirements as required by (AB 939). This was achieved by implementing programs as defined by the Source Reductions and Recycling Element. (SRRE) This document that was filed with the then California Integrated Waste Management Board (CIWMB) in 1991, is the road map to compliance with the states solid waste and recycling mandates. This document serves as the Integrated waste management plan for the County of San Luis Obispo IWMA and the member jurisdictions.

The JPA was amended to reflect the membership changes over time but once again the JPA encompasses all of the residents of San Luis Obispo Count and their respective jurisdictions.



San Luis Obispo County has a population of 282,181 that is comprised of both rural and urban areas that present their own unique challenges.

SLO COUNTY IWMA CORE OBJECTIVES

In 1989 AB 939 (Sher)-The Integrated Waste Management Act- Established an integrated waste management hierarchy to guide the CIWMB (now CalRecycle) and local agencies in implementation, in order of priority: (1)

source reduction, (2) recycling and composting, (3) environmentally safe transportation and land disposal. This included the following major provisions:

California Integrated Waste Management Board (Now CalRecycle)

Integrated Waste Management Planning (Development of the Source Reduction and Recycling Element)

Waste Diversion Mandates (25% by 1995, 50% by 2000)

Review of Integrated Waste Management Plans (Failure to meet could result in fines of up to \$10,000 per day)

Permitting and Enforcement (Statewide system or Permitting Solid Waste Facilities)

Financing Mechanism (Authorized Local Jurisdictions to collect fees to implement plans)

The Integrated Waste Management Plan that was adopted and accepted by CalRecycle identifies 45 different programs that are reported upon annually in the Electronic Annual Report. Maintaining and reporting on the progress of these programs is a requirement of CalRecycle and failure to maintain these programs would be a violation of our Integrated Waste Management Plan. This Integrated Waste Management Plan is subject to review process every 5 years to determine adequacy and compliance. The most recent review was conducted in 2021.

The 45 programs defined in the Integrated Waste Management Plan are:

Component	Program Description
• Composting	Commercial Organics Recycling
• Composting	Residential Curbside Organics Collections
• Composting	Residential Self-haul of organics
• Composting	Commercial On-site Organics Collection
• Composting	Commercial Self-haul of Organics
• Composting	Food Waste Composting
• Facility Recovery	Materials Recovery Facility
• Facility Recovery	Landfill
• Facility Recovery	Composting Facility
• Facility Recovery	Alternate Daily Cover
• Household Hazardous Waste	Electronic Waste
• Household Hazardous Waste	Permanent Facility
• Household Hazardous Waste	Mobile or Periodic Collection
• Household Hazardous Waste	Waste Exchange
• Household Hazardous Waste	Education Programs
• Policy Incentives	Product and Landfill Bans
• Policy Incentives	Economic Incentives
• Policy Incentives	Ordinances
• Public Education	Electronic
• Public Education	Print (Radio, TV, Website, social media)

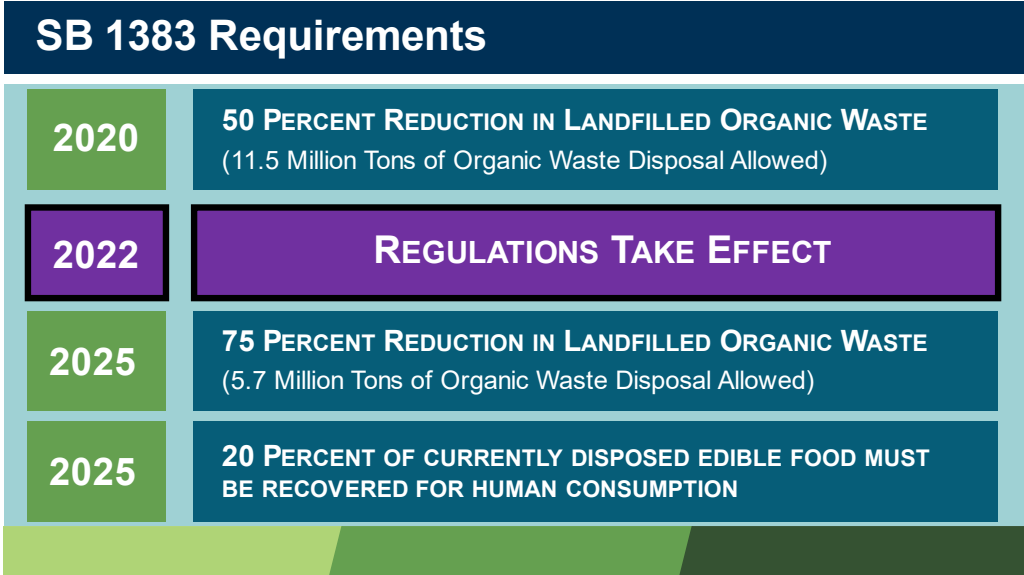
- Public Education Outreach (Technical Assistance, Presentations, Field Trips)
- Public Education Schools (Education and Curriculum)
- Recycling Commercial On-Site Pickup
- Recycling Special Collection Events
- Recycling Other Recycling
- Recycling Residential Curbside
- Recycling Residential Drop-Off
- Recycling Residential Buy-Back
- Recycling Commercial Self-Haul
- Recycling School Recycling Programs
- Recycling Government Recycling Programs
- Recycling Special Collection Seasonal
- Source Reduction Xeriscaping/Grasscycling
- Source Reduction Backyard and Onsite Composting
- Source Reduction Business Waste Reduction Programs
- Source Reduction Procurement
- Source Reduction Government Source Reduction Programs
- Source Reduction Material Exchange, Thrift Shops
- Special Waste Materials Sludge (sewage/industrial)
- Special Waste Materials Tires
- Special Waste Materials White Goods
- Special Waste Materials Scrap Metal
- Special Waste Materials Wood Waste
- Special Waste Materials Concrete/Asphalt/Rubble

There have been numerous amendments to California solid waste law over the past thirty-five years adding additional responsibilities to local jurisdictions in meeting their Integrated Waste Management Plan. The Statutory and regulatory and content adequacy requirements are defined under public resources code and are focused on the following portions and elements that are the highest priority.

- Source Reduction and Recycling Element Adequacy
- Household Hazardous Waste Element Adequacy
- Non-disposal Facility Element Adequacy
- County Siting Element Adequacy
- Countywide Integrated Waste Management Plan Adequacy

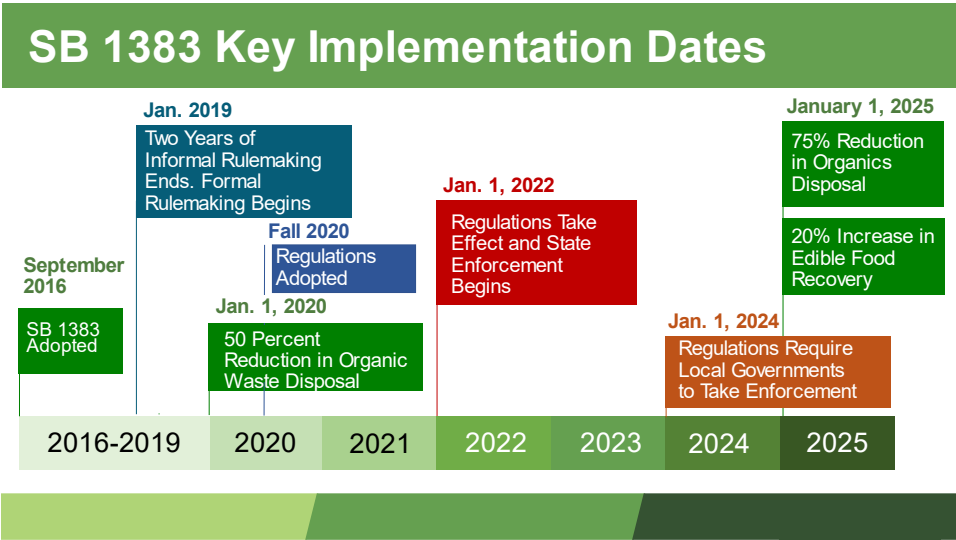
In addition to these requirements the State of California has enacted the most aggressive waste reduction law to be adopted in California for the past 30 years in SB 1383. On January 1st of 2022, new regulations too effect that establish statewide greenhouse gas emissions reduction goals:

- 75% reduction of organics disposed in landfills from the 2014 level.
- 20% of edible food currently disposed must be recovered for human consumption.



There are two specific changes of significant impact:

- Local governments will be responsible for enforcement of the regulations or be subjected to fines from CalRecycle.
- SB 1383 defines Special Districts with Solid Waste Authority as jurisdictions, previous legislation did not.



While SB 1383 is still in the implementation process, many of the requirements for compliance have been defined. CalRecycle has moved half of their Local Assistance & Market Development staff to Enforcement in anticipation of the additional workload. The new section, Jurisdiction & Agency Compliance & Enforcement Branch, will be reviewing information submitted through the Electronic Annual Report and addressing any program gaps identified. Their primary goal will be to make sure that program gaps are addressed or refer the agency to the Office or Administrative Law for further enforcement action. This enforcement is not only

directed at SB 1383 compliance but includes the programs identified in the Integrated Waste Management Plan.



The following budget document is the guide for the Authority to make sure membership jurisdictions stay in compliance with all the mandates handed down by the state and serves as an education and technical advisory entity for its member agencies.

BUDGET OVERVIEW

The Budget for Fiscal Year 2023 – 2024 is presented for Board approval. This budget guides the agency in meeting the goals and priorities that enable management of the San Luis Obispo County Waste Management Authority to effectively carry out the activities that ensure compliance with state mandates. The budget is designed to facilitate meeting the requirements of the SLO County Integrated Waste Management Plan in a cost-effective fashion that aligns with our mission statement and core objectives.

- The budget is the plan and the resource allocation program that guides the implementation of Board approved policy and priorities in meeting state mandates.
- The budget provides a broad description and objective of the programs and services provided by the Authority.
- The budget serves as a resource about the IWMA and its priorities to the public and our member agencies.
- IWMA Staff utilize the adopted budget as a working document guide polices, programs and monitor expenditures consistent with Board adopted policies.

This document includes a narrative of program budgets and activities grouped together to allow the reader to readily understand SLO CO IWMA’s operational structure, activities, and priorities. This budget includes a presentation representing all projected revenue(s), expenditures, and key program accomplishments achieved during FY 2022-2023, and objectives for the upcoming fiscal year.

KEY ACCOMPLISHMENTS FY 2023-2024

Some of the Key Accomplishments for 2023-2024 include:

- Completed County Joinder Agreement Bringing the County Back to the JPA
- Met substantial compliance with SB 1383, AB 1826, AB 341, and AB 939
- Reduced Solid Waste Management Fee from 5.4% to 4.4%
- Updated Employee Handbook
- Completed RFP for SB 1383 Education and Outreach
- Completed RFP for E-Waste Services
- Updated Records Retention Policy
- Secured over 1.5 million in grant funding for SB 1383 Compliance

Continued development of staff through training and professional development.

GOALS FOR FY 2024-2025

The Focus for the SLO CO IWMA for this coming fiscal year will be to keep the programs mandated by the Integrated Waste Management Plan in place focusing on cost-effective implementation. Continue with the implementation of SB1383 looking to identify program gaps and solutions.

- Achieve compliance with state mandates through minimum measures.
- Perform deferred capital expense projects.
- Increased on time expenses from SB 1383 Local Assistance Grant
- Continue to identify and correct program gaps.
- Make necessary updates to IWMA policies and procedures.
- Conduct a third-party cost-of-service fee analysis.
- Conduct Capacity Planning for Edible Food Recovery
- Conduct Capacity Planning for Organic Waste Processing

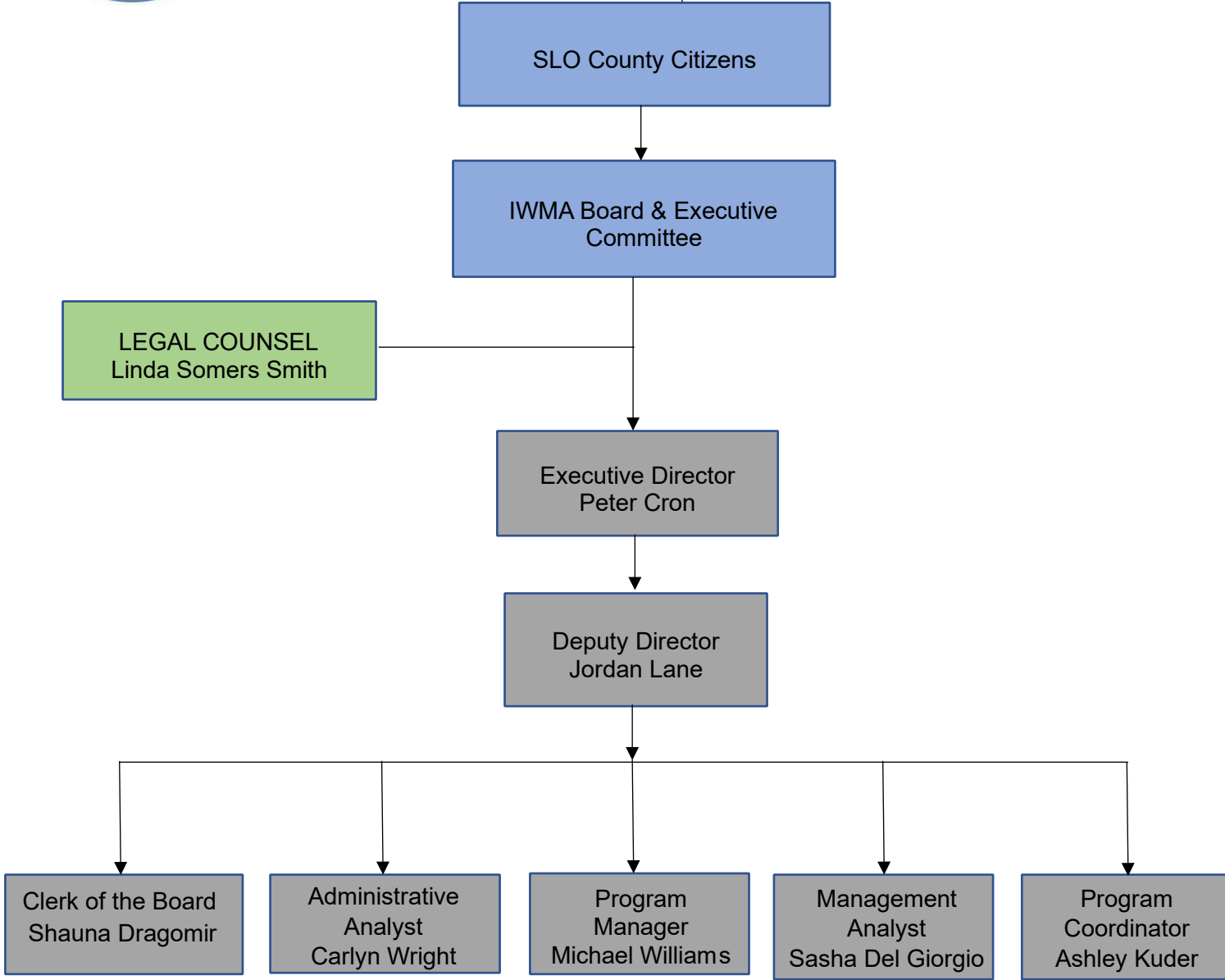
Continue to collaborate with our member jurisdictions in a collaborative fashion that maximizes our resources.

KEY BUDGET ASSUMPTIONS

This is where we would write out budgeting assumptions.

1. The unincorporated County has rejoined the JPA.
2. Solid Waste Management fees will be decreased from 4.4% to 3.2%.
3. Landfill amounts will remain consistent with past years.
4. Onetime expenses from SB 1383 Local Assistance Grant will cover FY 24-25 and FY 25-26
5. The TAG Program and Compost Rebate Program will be fully funded and utilized during the fiscal year.
6. SB 1383 Outreach and Educations costs increase with new contract.
7. Curbside oil pickup program will continue unhindered.

IWMA Organization Chart



**San Luis Obispo County Integrated Waste Management Authority
Revenue and Expenditures**

	Approved Budget FY 2023/2024	Estimated Actual FY 2023/2024	Draft Budget FY 2024/2025
Analysis of Revenues			
Operating			
Landfill Tipping Fee Surcharge	\$ 813,450	\$ 854,894	\$ 937,853
Solid Waste Mangement Fee	2,652,840	3,396,472	2,479,159
Billing to Outside Agencies	185,450	146,604	18,000
Hazardous Waste Programs	69,659	90,868	68,762
Non-Operating			
Interest	36,308	36,308	37,397
Grants	86,960	1,514,683	85,260
Other	2,834	15,857	5,000
TOTAL	\$ 3,847,501	\$ 6,055,686	\$ 3,631,431
Analysis of Expenses			
Operating Expenses			
Labor and Benefits	\$ 1,048,952	\$ 1,122,629	\$ 1,215,147
Administration	336,225	289,269	342,780
Programs and Outreach	1,895,591	1,751,757	2,601,524
TOTAL	\$ 3,280,768	\$ 3,163,655	\$ 4,159,451
Interest Expense			
Interest		\$ 2,164	\$ 2,164
Capital Expenses			
Project: Replacement Cycle	\$ 51,843	\$ -	\$ 51,843
Project: New San Miguel Facility	134,000	-	134,000
Project: Move 2 HHW Facilities	312,000	-	312,000
TOTAL	\$ 497,843	\$ -	\$ 497,843
Summary Report of Equity End of the Year			
End of Year Designated Reserves	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
End of Year General Reserve Balance	3,574,219	6,466,250	5,440,387
TOTAL	\$ 4,874,219	\$ 7,766,250	\$ 6,740,387

GL Number	GL Account Name	Current Budget FY2023/2024	Projected FY 2023/2024	Projected Budget to Actual	Next Budget FY 2024/2025
4150000	Interest Revenue	36,308	36,308	\$ -	\$ 37,397
4200105	State Aid-St Awarded Grants	86,960	1,514,683	\$ 1,427,723	\$ 85,260
4550000	Other Revenue			\$ -	
4550055	Sale-Fixed Assets		-	\$ -	
4550065	Other Reimbursements		2,453.00	\$ 2,453	
Total Non-Operating Revenue		123,268	1,553,444		\$ 122,657 (a)
4350200	Hazardous Waste & Oil Fees (CESQG)	25,196	42,232	\$ 17,036	\$ 25,196
4350235	Billings to Outside Agencies	185,450	146,604	\$ (38,846)	\$ 18,000
4350820	AB939-Waste Tipping Fees (Haulers)	2,652,840	\$ 3,396,472	\$ 743,632	\$ 2,479,159 (b)
4350825	Landfill Tipping Fee Surcharge (Landfills)	813,450	854,894	\$ 41,444	\$ 937,853
4350955	Hazardous Waste Revenue (Retail TB)	42,297	48,636	\$ 6,339	\$ 43,566
4450020	Battery Recycling Credits			\$ -	
4450020	Electronic Waste Credits			\$ -	
4450020	Other Services - Waste	5,000	13,404	\$ 8,404	\$ 5,000
Total Operating Revenue		3,724,233	4,502,242	778,009	\$ 3,508,774
** TOTAL REVENUE		3,847,501	6,055,686	2,208,185	\$ 3,631,431
5001210	Regular Hours-Permanent	659,140	728,020	\$ 68,880	\$ 764,488
5001507	Payroll Taxes	53,693	68,899	\$ 15,207	\$ 60,310
5001700	Cell Phone Stipend	3,480	4,242	\$ 762	\$ 3,960
5050035	Auto Allowance		-	\$ -	\$ -
5001561	Employee Health Coverage	115,933	113,437	\$ (2,496)	\$ 165,361
5001557	Work Comp Insurance	4,043	6,931	\$ 2,888	\$ 4,434
5001522	Retirement	212,663	201,100	\$ (11,563)	\$ 246,594
* 500 - SALARIES, WAGES & BENEFITS		1,048,952	1,122,629	73,677	\$ 1,245,147 (c)
5050015	Advertising	34,000	34,000	\$ -	\$ 85,020
5050070	Computer Software	68,103	100,582	\$ 32,479	\$ 83,278
5050075	Computer Equipment	13,640	15,746	\$ 2,106	\$ 14,049
5050085	Copying-Printing	80,440	45,708	\$ (34,732)	\$ 82,860
5050095	Credit Card Fees	600	278	\$ (322)	\$ 618
5050145	Hazardous Waste Disposal	697,793	600,473	\$ (97,320)	\$ 711,376
5050160	Insurance	37,154	44,189	\$ 7,035	\$ 39,001
5050167	Rebate	125,000	101,754	\$ (23,246)	\$ 150,000
5050169	Janitorial Supplies	4,080	4,552	\$ 472	\$ 4,080
5050190	Maint Contracts	1,500	2,455	\$ 955	\$ 1,500
5050210	Maintenance-Equipment	12,000	7,243	\$ (4,757)	\$ 12,500
5050220	Maintenance Structures	-	4,590	\$ 4,590	\$ 5,000
5050255	Memberships	17,685	17,685	\$ -	\$ 18,250
5050260	Mileage Reimb-Co Employee	3,000	1,742	\$ (1,258)	\$ 3,164
5050265	Mileage Reimb-Nonemployee	9,629	8,521	\$ (1,108)	\$ 9,840
5050269	Misc Expense	-	-	\$ -	\$ -
5050280	Office Expense	5,000	6,620	\$ 1,620	\$ 6,000
5050290	Other Minor Equipment	182,920	65,000	\$ (117,920)	\$ 238,407 (d)
5050310	Other Purch Svc-Co Agency	8,695	8,695	\$ -	\$ 8,930
5050320	Outside Legal Counsel Srv	90,000	66,432	\$ (23,568)	\$ 80,000
5050335	Postage	9,548	2,158	\$ (7,390)	\$ 9,834
5050340	Prof & Spec Svcs	225,006	458,442	\$ 233,436	\$ 672,356 (d)
5050360	Publication & Legal Notices		6	\$ 6	\$ -
5050362	Public Outreach & Education	481,500	317,994	\$ (163,506)	\$ 494,930 (d)
5050370	Registratr, Semnr, Trn	13,035	5,293	\$ (7,742)	\$ 14,500
5050380	Rental/Lease Costs	34,683	42,634	\$ 7,951	\$ 34,683
5050400	Rents & Leases-Equipment	-	16,112	\$ 16,112	\$ 8,000
5050405	Rents&Leases-Struc	-	7,034	\$ 7,034	\$ 8,400
5050410	Safety Equipment	-	-	\$ -	\$ -
5050425	Board of Directors Stipened	13,200	9,100	\$ (4,100)	\$ 13,200
5050430	Special Department Expense	40,000	30,000	\$ (10,000)	\$ 80,000 (e)
5050440	Telephone	6,440	6,395	\$ (45)	\$ 6,700
5050450	Travel Expenses	10,000	4,500	\$ (5,500)	\$ 11,000
5050475	Utilities-Other	5,000	2,929	\$ (2,071)	\$ 5,150
* 505-510 - SERVICE AND SUPPLIES		2,229,651	\$ 2,038,862	\$ (190,789)	\$ 2,912,626
5153400	Amortization Expense	2,105	\$ 2,105		\$ 2,105
5160400	Interest Expense	59	\$ 59		\$ 59
* 515- Lease Expenses Total		2,164	\$ 2,164		\$ 2,164
5500092	Cap Out-Ext-S&I	497,843	\$ -		\$ 497,843
* 550 - CAPITAL OUTLAY (Modified)		497,843	\$ -		\$ 497,843
** TOTAL EXPENSE		3,778,610	\$ 3,163,655		\$ 4,657,780
*** TOTAL Change in Net Position		68,891	\$ 2,892,031		\$ (1,026,349) (f)

- (a) One time increase from SB 1383 Local Assistance Grant Funding
- (b) Reduction in Solid Waste Management Fee from 4.4% to 3.0%
- (c) Full Staffing
- (d) One time increase from SB 1383 Local Assistance Grant Funding booked FY 23/24
- (e) Increase to assist member jurisdictions in recycling infrastructure
- (f) Operating Loss due to SB 1383 Local Assistance Grant Spending

San Luis Obispo County IWMA
Budget Overview: Fiscal Year 2024-2025 Program Breakout
 July 2024 - June 2025

	Administration	Battery Recycling	Business Outreach (Non-SB1383)	Capital Outlay	CESQG	Classroom Education	Curbside Oil Pickup	Electronic Device Disposal	HHW	TAG	Public Outreach	Retail Take Back	SB 1383	TOTAL
Income														
400 Non_Operation Revenue														\$ 0
4150000 Interest Revenue	\$ 37,397													\$ 37,397
4200105 Grants						\$ 48,229	\$ 37,031							\$ 85,260
Total 400 Non_Operation Revenue	\$ 37,397	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,229	\$ 37,031	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 122,657
435- Operation Revenue														
4350200 CESQG Payment					\$ 25,196									\$ 25,196
4350235 Billings to Outside Agencies									\$ 18,000					\$ 18,000
4350820 Solid Waste Management Fee	\$ 2,479,159													\$ 2,479,159
4350825 Landfill Tipping Fee Surcharge	\$ 937,853													\$ 937,853
4350955 Retail Take Back Fees												\$ 43,566		\$ 43,566
4550065 Other		\$ 2,500						\$ 2,500						\$ 5,000
Total 435- Operation Revenue	\$ 3,417,012	\$ 2,500	\$ 0	\$ 0	\$ 25,196	\$ 0	\$ 0	\$ 2,500	\$ 18,000	\$ 0	\$ 0	\$ 43,566	\$ 0	\$ 3,508,774
Total Income	\$ 3,454,409	\$ 2,500	\$ 0	\$ 0	\$ 25,196	\$ 48,229	\$ 37,031	\$ 2,500	\$ 18,000	\$ 0	\$ 0	\$ 43,566	\$ 0	\$ 3,631,431
Gross Profit	\$ 3,454,409	\$ 2,500	\$ 0	\$ 0	\$ 25,196	\$ 48,229	\$ 37,031	\$ 2,500	\$ 18,000	\$ 0	\$ 0	\$ 43,566	\$ 0	\$ 3,631,431
Expenses														
500- Salaries, wages, & Benefits														
5001210 Annual Wages	\$ 764,488													\$ 764,488
5001507 Taxes	\$ 60,310													\$ 60,310
5001522 Retirement Benefits	\$ 246,594													\$ 246,594
5001557 Workers Compensation Insurance	\$ 4,434													\$ 4,434
5001561 Employee Insurance Benefit	\$ 165,361													\$ 165,361
5001700 Cell Phone Stipends	\$ 3,960													\$ 3,960
Total 500- Salaries, wages, & Benefits	\$ 1,245,147	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,245,147
5050 Services and Supplies														
5050015 Advertising											\$ 35,020		\$ 50,000	\$ 85,020
5050070 Computer Software	\$ 25,500										\$ 5,388		\$ 52,390	\$ 83,278
5050075 Computer Hardware	\$ 14,049													\$ 14,049
5050085 Copy and Printing	\$ 5,440		\$ 27,420										\$ 50,000	\$ 82,860
5050095 Credit Card Fees					\$ 618									\$ 618
5050145 Hazardous Waste Disposal	\$ 61,800				\$ 26,649		\$ 26,000	\$ 70,665	\$ 480,119			\$ 46,143		\$ 711,376
5050160 Insurance Property and Liability	\$ 39,001													\$ 39,001
5050167 Rebates													\$ 150,000	\$ 150,000
5050169 Janitorial Services & Supplies	\$ 4,080													\$ 4,080
5050190 Building Maintenance	\$ 1,500													\$ 1,500
5050210 Maintenance-Equipment									\$ 12,500					\$ 12,500
5050220 Maintenance-Structures									\$ 5,000					\$ 5,000
5050255 Memberships	\$ 18,250													\$ 18,250
5050260 Mileage Reimbursement - Employee	\$ 664												\$ 2,500	\$ 3,164
5050265 Mileage Reimb-Nonemployee						\$ 5,807							\$ 4,033	\$ 9,840
5050280 Office Supply Expenses	\$ 6,000													\$ 6,000
5050290 Other Minor Equipment			\$ 49,987			\$ 5,000	\$ 8,420						\$ 175,000	\$ 238,407
5050310 County Services	\$ 8,930													\$ 8,930
5050320 Legal	\$ 80,000													\$ 80,000
5050335 Postage	\$ 474												\$ 9,360	\$ 9,834
5050340 Contracted Services	\$ 56,878		\$ 227,249		\$ 13,032		\$ 5,472	\$ 4,400			\$ 31,250	\$ 53,075	\$ 281,000	\$ 672,356
5050362 Public Outreach & Education			\$ 121,000			\$ 85,000					\$ 40,000		\$ 248,930	\$ 494,930
5050370 Regostration/Training/Seminars	\$ 14,500													\$ 14,500

5050380 Rent and Lease Expense	\$	20,901								\$	6,782			\$	7,000	\$	34,683																			
5050400 Rent and Lease - Structures	\$	0				\$	2,000	\$	6,000							\$	8,000																			
5050405 Rent and Lease - Equipment	\$	8,400														\$	8,400																			
5050425 Board of Directors Stipends	\$	13,200														\$	13,200																			
5050430 Special Dept Exp										\$	80,000					\$	80,000																			
5050440 Telephone and Internet	\$	6,700														\$	6,700																			
5050450 Travel	\$	11,000														\$	11,000																			
5050475 Utilities	\$	5,150														\$	5,150																			
Total 5050 Services and Supplies	\$	340,617	\$	61,800	\$	425,656	\$	0	\$	40,299	\$	95,807	\$	39,892	\$	77,065	\$	510,401	\$	80,000	\$	111,658	\$	99,218	\$	1,030,213	\$	2,912,626								
515- 515-Lease Expenses																																				
5153400 Lease Amortization Expense	\$	2,105																																		
5160400 Interest Expense	\$	58																																		
Total 515- 515-Lease Expenses	\$	2,163	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	2,163				
550 Capital Outlay																																				
5500092 Capital Outlay Building						\$	438,000																													
5500093 Capital Outlay Equipment						\$	59,843																													
Total 550 Capital Outlay	\$	0	\$	0	\$	0	\$	497,843	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	497,843		
Total Expenses	\$	1,587,928	\$	61,800	\$	425,656	\$	497,843	\$	40,299	\$	95,807	\$	39,892	\$	77,065	\$	510,401	\$	80,000	\$	111,658	\$	99,218	\$	1,030,213	\$	4,657,780								
Net Operating Income	\$	1,866,481	-\$	59,300	-\$	425,656	-\$	497,843	-\$	15,103	-\$	47,578	-\$	2,861	-\$	74,565	-\$	492,401	-\$	80,000	-\$	111,658	-\$	55,652	-\$	1,030,213	-\$	1,026,349								
Net Income	\$	1,866,481	-\$	59,300	-\$	425,656	-\$	497,843	-\$	15,103	-\$	47,578	-\$	2,861	-\$	74,565	-\$	492,401	-\$	80,000	-\$	111,658	-\$	55,652	-\$	1,030,213	-\$	1,026,349								

RESOLUTION NO. 2024-06-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS
OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY
ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2024/2025**

WHEREAS, Section 10.7 of the San Luis Obispo County Integrated Waste Management Authority (“IWMA”) Second Amended and Restated Joint Powers Agreement provides that a line item and program budget shall be adopted prior to June 30 of each year; and

WHEREAS, the IWMA Budget Policy, approved June 8, 2022, provides that the purpose of adopting a preliminary budget is to establish the revenue and expenditure plans for the upcoming fiscal year and to provide staff direction on reserves; and

WHEREAS, the 2024/25 Fiscal Year Preliminary Budget was developed to meet the goals and policies established by the local jurisdictions as well as legislative requirements; and

WHEREAS, the 2024/25 Fiscal Year Preliminary Budget is based on funding derived from the tipping fee surcharges collected from the County area landfills, solid waste management fees, and other revenue sources; and

WHEREAS, the IWMA desires to make known its planned activities and associated costs for the 2024/25 fiscal year.

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

1. That the proposed 2024/25 Fiscal Year Preliminary Budget, attached as Exhibit “A” be adopted.
2. That the proposed budget be administered as established by past policies and practices.

PASSED, APPROVED, and ADOPTED by the Board of San Luis Obispo County Integrated Waste Management Authority this 12th day of June 2024, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Board President
San Luis Obispo County Integrated Waste Management Authority

APPROVED AS TO FORM AND LEGAL EFFECT:

Legal Counsel
Adamski Moroski Madden Cumberland & Green LLP

ATTEST:

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

DRAFT

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Jordan Lane, Deputy Director
RE: Executive Committee Elections

BACKGROUND:
N/A

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

FISCAL IMPACT:
N/A

ATTACHMENTS:

- A. Joint Powers Agreement, Section 9.4 Officers

approval or ratification of the named parties to this Agreement and shall thereafter be governed by all the terms and provisions of this Agreement as of the date of execution.

- (f) Membership and/or participation of any Participating Agency shall be contingent upon the execution of this Second Amended and Restated Joint Powers Agreement, as same may be further amended from time to time, with no requirement to execute the Original JPA or any prior amendments thereto.

9.3 Principal Office. The principal office of the Authority shall be located at 870 Osos Street, San Luis Obispo, CA 93401. The Board may change that principal office upon giving at least 15 days' notice to each Participating Agency and to CalRecycle.

9.4 Officers.

- (a) The officers of the Board shall consist of a President and Vice President elected for a term of one year by a majority vote of the Board.
- (b) Both the President and Vice President of the Board shall be elected at the last meeting preceding July of each year.
- (c) The officers shall serve until their successors are elected.
- (d) The duties of the officers shall be as follows:
 - 1) President

- a) Shall preside over all meetings of the Board.
 - b) Shall appoint all ad hoc committees subject to ratification by the Board.
 - c) Shall be an ex-officio member of all committees.
 - d) Shall execute all contracts and legal documents on behalf of the Authority except those that have been delegated to the Executive Director through purchasing policies or other actions of the Board of Directors.
- 2) Vice President
- a) Shall serve as President pro-tem in the absence of the President.
 - b) Shall give whatever aid necessary to the President.
 - c) Shall be an ex-officio member of all committees.
 - d) In the event of a vacancy occurring in the office of either the President or Vice President upon said officer's death, resignation, removal or his/her ceasing to be an official representative of a member agency, such vacancy will be

filled by majority vote of the Board, the officer elected to serve for the balance of the unexpired term.

9.5 Executive Director. The Board shall employ or contract for the services of a general manager (the “Executive Director”) who shall be the chief administrative officer of the Authority. The Authority shall select a qualified Executive Director using professional personnel standards and an open competitive process. The Executive Director shall plan, organize and direct the administration and operations of the Authority, either directly or by means of delegation to IWMA staff, shall advise the Board on policy matters, shall recommend an administrative structure to the Board, shall hire and discharge administrative staff, shall develop and recommend budgets, shall reply to communications on behalf of the Authority, shall approve payments of amounts duly authorized by the Board, shall implement Board policy, shall carry out such other duties that may be assigned to the Executive Director by the Board from time to time, and shall attend meetings of the Board and committees as directed.

9.6 Committees.

- (a) Committees, subcommittees, and advisory committees may be established as the Board may deem appropriate.
- (b) Membership on “ad-hoc” policy committees shall be at the discretion of the President, subject to ratification by the Board, and consisting of less than a quorum of the Board. Nothing herein shall be construed to limit membership on these aforesaid

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Peter Cron, Executive Director
RE: Conference with Labor Negotiators

BACKGROUND:

N/A

RECOMMENDATION:

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

FISCAL IMPACT:

TBD

ATTACHMENTS:

None

Item No. 17
June 12, 2024

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Peter Cron, Executive Director
RE: Conference with Real Property Negotiators

BACKGROUND:

N/A

RECOMMENDATION:

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.

FISCAL IMPACT:

TBD

ATTACHMENTS:

None