

# NOTICE OF MEETING

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OF THE  
BOARD OF DIRECTORS  
OF THE



*Inland Empire Utilities Agency*

A MUNICIPAL WATER DISTRICT

WILL BE HELD ON

WEDNESDAY, SEPTEMBER 17, 2014

10:00 A.M.

AT THE OFFICE OF THE AGENCY  
6075 KIMBALL AVENUE, BUILDING A,  
CHINO, CA 91710



**AGENDA**

**MEETING OF THE  
BOARD OF DIRECTORS**

**WEDNESDAY, SEPTEMBER 17, 2014  
10:00 A.M.**

**INLAND EMPIRE UTILITIES AGENCY\*  
AGENCY HEADQUARTERS  
6075 KIMBALL AVENUE, BUILDING A  
CHINO, CALIFORNIA 91708**

**CALL TO ORDER  
OF THE INLAND EMPIRE UTILITIES AGENCY BOARD OF DIRECTORS MEETING**

**FLAG SALUTE**

**PUBLIC COMMENT**

Members of the public may address the Board on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) of Section 54954.2 of the Government Code. Those persons wishing to address the Board on any matter, whether or not it appears on the agenda, are requested to complete and submit to the Board Secretary a "Request to Speak" form which are available on the table in the Board Room. Comments will be limited to five minutes per speaker. Thank you.

**ADDITIONS TO THE AGENDA**

In accordance with Section 54954.2 of the Government Code (Brown Act), additions to the agenda require two-thirds vote of the legislative body, or, if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the local agency subsequent to the agenda being posted.

**1. CONSENT CALENDAR**

**NOTICE:** All matters listed under the Consent Calendar are considered to be routine and non-controversial and will be acted upon by the Board by one motion in the form listed below. There will be no separate discussion on these items prior to the time the Board votes unless any Board members, staff or the public requests specific items be discussed and/or removed from the Consent Calendar for separate action.



**A. MINUTES**

The Board will be asked to approve the minutes from the August 20, 2014 Board meeting.

**B. TREASURER'S REPORT ON GENERAL DISBURSEMENTS**

It is recommended that the Board approve the total disbursements for the month of July 2014, in the amount of \$23,450,803.58.

**C. ENROLLMENT IN COUNTY SUPERVISORS' ASSOCIATION OF CALIFORNIA EXCESS INSURANCE AUTHORITY (CSAC EIA) POOL**

It is recommended that the Board:

1. Approve enrollment in the County Supervisors' Association of California Excess Insurance Authority (CSAC EIA) pool for dental, life insurance/accidental death and dismemberment, and long-term disability benefits through Delta Dental and Cigna; and
2. Adopt Resolution No. 2014-9-1, to join the CSAC EIA pool.

**D. BUDGET AMENDMENT FOR FISCAL YEAR 2013/14 ENCUMBRANCE CARRY FORWARD**

It is recommended that the Board approve the carry forward of open encumbrances and related budget in the amount of \$19,353,882 from FY 2013/14 to FY 2014/15.

**E. INTERNAL AUDIT DEPARTMENT ANNUAL AUDIT PLAN FOR FISCAL YEAR ENDING JUNE 30, 2015**

It is recommended that the Board:

1. Approve the FY 2014/15 Internal Audit Department Annual Audit Plan; and
2. Direct the Manager of Internal Audit to finalize the FY 2014/15 Annual Audit Plan.

**F. CEQA FOR THE WINEVILLE EXTENSION RECYCLED WATER PIPELINE SEGMENT B**

It is recommended that the Board:

1. Adopt an Addendum to the Facilities Master Plan Program Environmental Impact Report; and
2. Authorize the General Manager to file the Notice of Determination with the San Bernardino County Clerk of the Board.

**G. AMENDMENT TO MWD DRY YEAR YIELD AGREEMENT**

It is recommended that the Board:

1. Approve Amendment No. 8 to Agreement No. 49960 Groundwater Storage Program Funding Agreement between the Metropolitan

Water District of Southern California, Inland Empire Utilities Agency, Three Valleys Municipal Water District, and Chino Basin Watermaster;

2. Approve the Amendments to the Dry Year Yield Agency Agreements between IEUA and the Operating Parties to revise Exhibit G of the Agreement; and
3. Authorize the General Manager to execute the Amendment to the Dry Year Yield Agreement and the Local Agency Agreements with its Operating Parties.

**H. RP-1 DIGESTER NO. 4 COATING REPAIR PROJECT**

It is recommended that the Board:

1. Award the service contract to repair the internal coating of Digester No. 4 for Regional Water Recycling Plant No. 1 (RP-1), to Industrial Coatings and Restoration Services, for a not-to-exceed amount of \$158,390 including sales tax, payment and performance bond, and contingency cost; and
2. Authorize the General Manager to execute the contract.

**2. ACTION ITEMS**

**A. SUPPORT FOR PROPOSED WATER BOND**

It is recommended that the Board support Proposition 1, "Water Quality, Supply and Infrastructure Improvement Act of 2014," for the November 2014 ballot.

**B. APPROVAL OF COMPENSATION AGREEMENT AND MOU WITH THE CITY OF RANCHO CUCAMONGA AND CVWD**

It is recommended that the Board:

1. Approve the Compensation Agreement with the City of Rancho Cucamonga (City) approving the transfer of real property from the City's Successor Agency to the City for governmental use;
2. Approve the Memorandum of Understanding (MOU) between the City, Cucamonga Valley Water District (CVWD), and the Agency to work collaboratively to promote and enhance water conservation measures to ensure water sustainability and reliability now and in the future; and
3. Authorize the General Manager to execute the Compensation Agreement and MOU.

**C. CONSTRUCTION CONTRACT AWARD FOR THE RP-2 DRYING BEDS REHABILITATION**

It is recommended that the Board:

1. Award the construction contract for the RP-2 Drying Beds Rehabilitation, Project No. EN14012, to Environmental Construction, Inc. for their low bid of \$714,822; and
2. Authorize the General Manager to execute the construction contract.

**3. INFORMATION ITEMS**

- A. 2014 STATE LEGISLATIVE TRACKING MATRIX (WRITTEN)
- B. ENGINEERING AND CONSTRUCTION MANAGEMENT FY 2014/15 MONTHLY UPDATE (POWERPOINT)
- C. ANNUAL WATER USE REPORT FOR FISCAL YEAR 2013/14
- D. MWD UPDATE (ORAL)

**RECEIVE AND FILE INFORMATION ITEMS**

- E. TREASURER'S REPORT OF FINANCIAL AFFAIRS (WRITTEN/ POWERPOINT)
- F. PUBLIC OUTREACH AND COMMUNICATION (WRITTEN)
- G. LEGISLATIVE REPORT FROM INNOVATIVE FEDERAL STRATEGIES (WRITTEN)
- H. LEGISLATIVE REPORT FROM THE DOLPHIN GROUP (WRITTEN)
- I. LEGISLATIVE REPORT FROM AGRICULTURAL RESOURCES (WRITTEN)
- J. CALIFORNIA STRATEGIES, LLC MONTHLY ACTIVITY REPORT (WRITTEN)
- K. 2014 FEDERAL LEGISLATIVE TRACKING MATRIX (WRITTEN)
- L. RECYCLED WATER UPDATE (POWERPOINT)
- M. FY YEAR 2013/14 FINANCIAL AUDIT SCOPE OF WORK (POWERPOINT)
- N. INTERNAL AUDIT DEPARTMENT STATUS REPORT FOR SEPTEMBER 2014

**O. REGIONAL CONTRACT REVIEW UPDATE – INTERIM AUDIT REPORT (WRITTEN)**

Materials related to an item on this agenda submitted to the Agency, after distribution of the agenda packet, are available for public inspection at the Agency's office located at 6075 Kimball Avenue, Chino, California during normal business hours.

**4. AGENCY REPRESENTATIVES' REPORTS**

**A. SAWPA REPORT (WRITTEN)**

**B. MWD REPORT (WRITTEN)**

**C. REGIONAL SEWERAGE PROGRAM POLICY COMMITTEE REPORT  
(September 4 meeting was cancelled. Next meeting scheduled October 2)**

**D. CHINO BASIN WATERMASTER REPORT (WRITTEN)**

**5. GENERAL MANAGER'S REPORT (WRITTEN)**

**6. BOARD OF DIRECTORS' REQUESTED FUTURE AGENDA ITEMS**

**7. DIRECTORS' COMMENTS**

**A. CONFERENCE REPORTS**

This is the time and place for the Members of the Board to report on prescheduled Committee/District Representative Assignment meetings, which were held since the last regular Board meeting, and/or any other items of interest.

**8. CLOSED SESSION**

**A. PURSUANT TO GOVERNMENT CODE SECTION 54956.9(a) – CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

1) Chino Basin Municipal Water District vs. City of Chino, Case No. RCV51010

2) Martin vs. IEUA, Case No. CIVRS 1000767

3) Sheilds vs. IEUA, Case No. CIVRS 1301638

4) Desaddi vs. IEUA, Case No. CIVRS 1304617

5) Kaveh Engineering and Construction Inc. Corp. vs. IEUA, Case No. CIVRS 1402048

**B. PURSUANT TO GOVERNMENT CODE SECTION 54956.9 – CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION**

One (1) Case

**C. PURSUANT TO GOVERNMENT CODE SECTION 54956.8 –  
CONFERENCE WITH REAL PROPERTY NEGOTIATOR**

- 1) Property: 117.509036, 34.076044 (Prologis Lagoon)  
Negotiating Parties: General Manager P. Joseph Grindstaff  
Under Negotiation: Price and Terms of Purchase
  
- 2) Supplemental Water Transfer/Purchase  
Negotiating Parties: General Manager P. Joseph Grindstaff  
Under Negotiation: Price and Terms of Purchase


**D. PURSUANT TO GOVERNMENT CODE SECTION 54957 – PERSONNEL  
MATTERS – PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Title: General Manager

**9. ADJOURN**

\*A Municipal Water District

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board Secretary (909) 993-1736, 48 hours prior to the scheduled meeting so that the Agency can make reasonable arrangements.

Proofed by: 

**Declaration of Posting**

I, April Woodruff, Board Secretary of the Inland Empire Utilities Agency\*, A Municipal Water District, hereby certify that a copy of this agenda has been posted by 5:30 p.m. at the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA on Thursday, September 11, 2014.

  
April Woodruff



**CONSENT  
CALENDAR  
ITEM**

**1A**



**MINUTES OF THE REGULAR  
MEETING OF  
THE BOARD OF DIRECTORS  
OF  
THE INLAND EMPIRE UTILITIES AGENCY\*  
WEDNESDAY, AUGUST 20, 2014  
10:00 A.M.**

**DIRECTORS PRESENT:**

Michael Camacho, Vice President  
Steven J. Elie, Secretary/Treasurer  
Jasmin A. Hall  
Gene Koopman

**DIRECTOR ABSENT:**

Terry Catlin, President

**STAFF PRESENT:**

P. Joseph Grindstaff, General Manager  
Chris Berch, Executive Manager of Engineering/Assistant General Manager  
Christina Valencia, Chief Financial Officer/Assistant General Manager  
Ernest Yeboah, Executive Manager of Operations/Assistant General Manager  
Andrea Carruthers, Community Outreach and Education Coordinator II  
David Mendez, Deputy Manager of Construction Management  
Jason Gu, Grants Officer  
Javier Chagoyen-Lazaro, Manager of Finance and Accounting  
Kathryn Besser, Manager of External Affairs  
Liza Munoz, Senior Office Engineer  
Pietro Cambiaso, Senior Engineer  
Tina Cheng, Budget Officer  
Warren Green, Manager of Contracts and Facilities Services  
April Woodruff, Board Secretary/Office Manager

**OTHERS PRESENT:**

Jean Cihigoyenetche, Cihigoyenetche Grossberg & Clouse  
Dave Weiman, Agricultural Resources

A regular meeting of the Board of Directors of the Inland Empire Utilities Agency\* was held at the office of the Agency, 6075 Kimball Avenue, Bldg. A, Chino, California on the above date.

Vice-President Camacho called the meeting to order at 10:02 a.m., and he led the pledge of allegiance to the flag. A quorum was present.

Vice-President Camacho stated that members of the public may address the Board. Mr. Dave Weiman requested to provide the Board with a presentation regarding the drought.

Vice-President Camacho asked if there were any changes/additions/deletions to the agenda. There were no changes/additions/deletions to the agenda.

**NEW HIRE INTRODUCTION**

Senior Engineer Pietro Cambiaso introduced Ms. Tiffany Tran, Assistant Engineer, who was hired on July 21, 2014.

The Board welcomed Ms. Tran to the IEUA team.

**1. CONSENT CALENDAR**

Upon motion by Director Elie, seconded by Director Koopman, and unanimously carried:

**M2014-8-3**

MOVED, to approve the Consent Calendar.

- A. The Board approved the minutes from the July 16, 2014 Board meeting, and the August 6, 2014 Board meeting/workshop.
- B. The Board approved the total disbursements for the month of June 2014, in the amount of \$22,291,758.38.
- C. The Board:
  - 1. Adopted Resolution No. 2014-8-1, ratifying the SAWPA One Water One Watershed 2.0 Integrated Regional Water Management Plan (OWOW 2.0 Plan); and

**RESOLUTION NO. 2014-8-1**  
**RESOLUTION OF THE INLAND EMPIRE UTILITIES AGENCY, A MUNICIPAL WATER DISTRICT, SAN BERNARDINO COUNTY, CALIFORNIA, RATIFYING THE ONE WATER ONE WATERSHED INTEGRATED REGIONAL WATER MANAGEMENT PLAN 2.0 AND AUTHORIZING THE AGENCY TO APPLY AND EXECUTE GRANT AGREEMENTS WITH SAWPA**  
*(for full text , see Resolution Book)*

- 2. Authorized the General Manager or his designees to execute financial assistance agreements with SAWPA for Proposition 84 grant funding through the Department of Water Resources (DWR).
- D. The Board:
  - 1. Approved a two-year master contract for Minor Construction, Maintenance, and Emergency Contract Program to the following companies with three one-year extensions; and

*Continued...*

**M2014-8-3, continued.**

- 1) ACS Engineering, Inc.
- 2) Atom Engineering Construction
- 3) BH Electric, Inc.
- 4) Big Sky Electric, Inc.
- 5) Braughton Construction
- 6) C.P. Construction
- 7) Cico Electric Contractors
- 8) Coonstruction, Inc.
- 9) David T. Wasden, Inc.
- 10) Ferreira Construction
- 11) Genesis Construction
- 12) GJR Electric
- 13) Goodwest Lining & Coating
- 14) Humphrey Constructors
- 15) Jeremy Harris Construction
- 16) JR Filanc
- 17) Manley's Boiler, Inc.
- 18) Mike Bubalo Construction
- 19) Mladen Buntich Construction
- 20) Norman Olsson Construction
- 21) Paulus Engineering
- 22) Sancon Engineering
- 23) Trautwein Construction
- 24) VCI Construction
- 25) W.A. Rasic

2. Authorized the General Manager to execute and issue said contracts.

**E. The Board:**

1. Approved a contract amendment to Golden State Labor Compliance, LLC, for labor compliance services, for an additional \$300,000; and
2. Authorized the General Manager to execute the consultant contract amendment.

**F. The Board:**

1. Approved a contract amendment to UtiliQuest, LLC, for dig alert locating services, for a not-to-exceed amount of \$335,000 and extended the contract term two years through March 2017; and
2. Authorized the General Manager to execute the contract amendment.

*Continued...*

**M2014-8-3, continued.**

G. The Board:

1. Approved the construction contract award for the NRW Collection System Repairs Phase IV, Project No. EN14035 and for the Sewer Collection System Manhole Rehabilitation, Project No. EN14037, to Genesis Construction for their low bid of \$495,777; and
2. Authorized the General Manager to execute the contract.

H. The Board:

1. Pledged to contribute \$50,000 to WateReuse Research Foundation to assist in completion of the California Direct Potable Reuse Initiative; and
2. Authorized the General Manager to execute the pledge confirmation.

I. The Board:

1. Approved the Memorandum of Understanding between Inland Empire Utilities Agency, Jurupa Community Services District, and Western Municipal Water District of Riverside County for the development of a Recycled Water Interconnection; and
2. Authorized the General Manager to make non-substantive changes and execute the final MOU.

J. The Board approved the rejection of both proposals for the RP-1 Preliminary Treatment Rehabilitation Project submitted by Coconstruction, Inc. and Environmental Construction, Inc.

K. The Board:

1. Approved a contract amendment to Aqua Ben Corporation, for a two-year period through October 31, 2016, for supply of Hydrofloc 748E polymer at a firm-fixed price of \$1.085/pound, inclusive of all sales tax and delivery charges; and
2. Authorized the General Manager to execute the contract amendment.

L. The Board:

1. Approved a contract amendment to Royal Wholesale Electric, for a two-year period, not-to-exceed amount of \$400,000 through June 30, 2016; and

*Continued...*



2. Authorized the General Manager to execute the contract amendment.

M. The Board:

1. Approved a three-year contract for construction inspection, soils testing, and material testing services on an "as needed" basis to Heider Engineering Services, Inc., for a not-to-exceed amount of \$2,100,000 with two optional one-year extensions;
2. Approved a three-year contract for construction inspection, soils testing, and material testing on an "as needed" basis to RMA Group, for a not-to-exceed amount of \$2,100,000 with two optional one-year extensions; and
3. Authorized the General Manager to execute the consultant contracts.

N. The Board:

1. Approved the new recharge project, the Lower Day Basin Improvements RMPU, Project No. RW15004, within the Recharge Water Fund with a total budget of \$2,480,000 and a \$70,000 allocation in FY 2014/15 to initiate the design and construction activities under Task Order No. 2 of the Master Cost Sharing Agreement; and
2. Authorized the General Manager to make non-substantive changes and execute the eight new Task Orders under the Master Cost Sharing Agreement between Inland Empire Utilities Agency and Chino Basin Watermaster.

## **2. ACTION ITEMS**

### **A. RP-1 OUTFALL RELOCATION AND UPSIZING BUDGET AMENDMENT**

Deputy Manager of Construction Management David Mendez gave a PowerPoint presentation in reference to the RP-1 outfall relocation and upsizing budget amendment. Mr. Mendez went through the projects background from 2011 to current, stating that a bid opening was held in July 2014. Mr. Mendez provided a brief overview of the project scope and stated that two bids were received: one at \$5.79M and the other at \$5.9M, both of which exceeded the engineer's estimate of \$3,000,000. Staff did hire a third party consultant, GK & Associates, to validate the costs. GK & Associates estimate amounted to a total of approximately \$5.7M, showing that the bids received were accurate. Executive Manager of Engineering Chris Berch stated that \$1M is a reimbursement of the developer; Forestar's portion of the pipeline, IEUA is paying the incremental left above the \$1M due to the upsizing of the project pipeline. Mr. Mendez stated that a budget amendment of \$3.2M is needed to complete this project.

Upon motion by Director Koopman, seconded by Director Hall, and unanimously carried:

**M2014-8-4**

MOVED, to:

1. Approve an amendment to the FY 2014/25 Recycled Water Capital (WC) Fund to increase the budget for the RP-1 Outfall Relocation and Upsizing, Project No. EN14038, from \$2,000,000 to \$5,200,000; and
2. Authorize the General Manager to execute the Holding Escrow Agreement with Forestar Development Company and Foremost Communities for the project.

**1. INFORMATION ITEMS**

**A. 2014 STATE LEGISLATIVE TRACKING MATRIX**

Manager of External Affairs Kathryn Besser provided an update on the legislative tracking matrix, stating that the Water Bond had passed through state legislature. Staff is currently watching two groundwater legislative bills. The bills are separate bills, with no overlaps; however, they must both be passed in order for either to be enacted. ACWA's position is currently to support if amended. Mr. Grindstaff stated that IEUA has not yet taken a position in regards to the Water Bond; it is the decision of the Board to decide whether or not to take a formal position prior to the election.

**B. MWD UPDATE**

Executive Manager of Engineering/Assistant General Manager Chris Berch provided an update on MWD's water resource related activities. Stating that MWD is emphasizing the work towards water conservation over the past 30 years and how it has affected the current drought situation; that despite 45 percent population growth in the service area, water consumption has not changed drastically. Mr. Berch stated that MWD is estimating their water conservation expenditures will be drastically higher than previous years. The Local Resource Program (LRP) was also discussed, Mr. Berch stated that MWD is working on revamping this program and that both IEUA and CDA have benefited from this MWD program in the past. Mr. Berch stated that water supply planning is being discussed, and there is a high likelihood of it being an allocation next year.

**THE FOLLOWING INFORMATION ITEMS WERE RECEIVED AND FILED BY THE BOARD:**

**C. TREASURER'S REPORT OF FINANCIAL AFFAIRS**

**D. PUBLIC OUTREACH AND COMMUNICATION**

**E. LEGISLATIVE REPORT FROM INNOVATIVE FEDERAL STRATEGIES**

**F. LEGISLATIVE REPORT FROM THE DOLPHIN GROUP**

**G. LEGISLATIVE REPORT FROM AGRICULTURAL RESOURCES**

**H. CALIFORNIA STRATEGIES, LLC MONTHLY ACTIVITY REPORT**

**I. 2014 FEDERAL LEGISLATIVE TRACKING MATRIX**

**J. ENGINEERING AND CONSTRUCTION MANAGEMENT FY 2013/14 MONTHLY UPDATE**

**K. LABORATORY SEMI-ANNUAL UPDATE**

**PUBLIC COMMENT**

Dave Weiman of Agricultural Resources, provided a presentation of the drought monitor, showing the drought in motion. A monthly snap shot of the drought within the United States since 1999. He stated that through this drought in motion picture you begin to see the drought in a different way. He stated that in the water industry individuals tend to think of the drought as a toggle switch, "in drought, out of drought". A little over a decade ago, the drought began to form in the Pacific Northwest, slowly growing down to the South. Mr. Weiman reviewed from 1999 through early 2014, showing the different conditions throughout the years. Mr. Weiman stated that IEUA thought about the drought, and put programs in place to prepare, making investment in drought proofing. Mr. Weiman stated that now that there is a water bond that will be put on the ballot, there is a greater potential for drought bills to be enacted. He stated that the President of the WaterReuse Association would like to push for more money to be used to expand the Title 16 program.

**4. AGENCY REPRESENTATIVES' REPORTS**

**A. SAWPA REPORT**

Director Hall reported that she had no additional comments.

**B. MWD REPORT**

Director Camacho reported that he had no additional comments.

**C. REGIONAL SEWERAGE PROGRAM POLICY COMMITTEE REPORT**

The August 7 meeting was cancelled. The next meeting is scheduled for September 4.

**D. CHINO BASIN WATERMASTER REPORT**

Director Elie reported that the safe yield discussions are ongoing. Director Elie gave a brief update on the storage agreement.

**5. GENERAL MANAGER'S REPORT**

The General Manager's Report was received and filed by the Board.

General Manager P. Joseph Grindstaff began by discussing the Vulcan pit project; he stated that the state has indicated that they are willing to extend the \$9.9M grant that was potentially allocated to the Vulcan pit. The state has not set a deadline; however they would like to see progress made. IEUA has informed the state of an alternative project, the state is in agreement with moving forward with the alternative project. Mr. Grindstaff stated that he received a request from the City of Fontana, Manager of Public Works Chuck Hays, requesting that the project list be adjusted slightly. Due to the grant being held in the City of Fontana's name, the State will not work with IEUA on the project list until the City of Fontana appropriately directs them to do so; a meeting with all involved parties is currently being scheduled to resolve this issue. Mr. Grindstaff clarified that in working with alternative projects; the Vulcan pit project will no longer be funded by this grant. Mr. Grindstaff gave an overview of the daily operations of the facilities, highlighting issues experienced over the past month.

**9. BOARD OF DIRECTORS REQUESTED FUTURE AGENDA ITEMS**

None.

## **10. BOARD OF DIRECTORS' COMMENTS**

Vice-President Camacho welcomed Mike Touhey, Board Member for Upper San Gabriel Valley Municipal Water District.

Director Hall attended a reception for the new MWD Chairman Randy Record on July 16, 2014. On July 17, 2014, Ms. Hall attended a tour with Assemblywoman Cheryl Brown at IEUA and on July 21, 2014, took a tour of the Fontana wastewater treatment facility. On July 31, 2014, Ms. Hall attended the IEUA leadership breakfast and stated it was well attended.

Vice-President Camacho stated that he also attended the IEUA leadership breakfast on July 31, 2014, it was well attended and very informative.

## **11. CLOSED SESSION**

The Board went into Closed Session at 10:45 a.m., A. PURSUANT TO GOVERNMENT CODE SECTION 54956.9(a) – CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION: (1) Chino Basin Municipal Water District vs. City of Chino, Case No. RCV51010; (2) Martin vs. IEUA, Case No. CIVRS 1000767; (3) Sheilds vs. IEUA, Case No. CIVRS 1301638; (4) Desaddi vs. IEUA, Case No. CIVRS 1304617; (5) Kaveh Engineering and Construction Inc. Corp vs. IEUA, Case No. CIVRS 1402048 B. PURSUANT TO GOVERNMENT CODE SECTION 54956.9 – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION: Three (3) Cases; C. PURSUANT TO GOVERNMENT CODE SECTION 54956.8 – CONFERENCE WITH REAL PROPERTY NEGOTIATOR: (1) Property: 117.509036, 34.076044 (Prologis Lagoon), Negotiating Parties: General Manager P. Joseph Grindstaff, Under Negotiation: Price and Terms of Purchase; (2) Supplemental Water Transfer/Purchase; Negotiating Parties: General Manager P. Joseph Grindstaff, Under Negotiation: Price and Terms of Purchase; D. PURSUANT TO GOVERNMENT CODE SECTION 54957 – PERSONNEL MATTERS – PUBLIC EMPLOYEE PERFORMANCE EVALUATION: General Manager

The meeting resumed at 11:35 p.m. and General Counsel Jean Cihigoyenetché stated that the below-mentioned matters were discussed in Closed Session, and the Board took the following actions:

Upon motion by Director Elie, seconded by Director Camacho, and unanimously carried:

### **M2014-8-5**

MOVED, to:

1. Approve the Change Order Request between IEUA and MNR General Construction Inc., (MNR) for the 930-Zone Recycled Water Pipeline, Project No. EN13023, for the not-to-exceed amount of \$2,882,910;
2. Approve a budget amendment in the amount of \$4,008,791;
3. Authorize the General Manager to execute a change order for the not-to-exceed amount of \$2,882,910 following validation and substantiation; and
4. Authorize the General Manager to execute the Budget Amendment.

Regarding Conference with Legal Counsel – Existing Litigation:

Sheilds vs. IEUA, Case No. CIVRS 1301638

Desaddi vs. IEUA, Case No. CIVRS 1304617

Kaveh Engineering and Construction Inc. Corp. vs. IEUA, Case No. CIVRS 1402048

The Board took no reportable action.

Regarding Conference with Legal Counsel – Existing Litigation:

Martin vs. IEUA, Case No. CIVRS 1000767

Chino Basin Municipal Water District vs. City of Chino, Case No. RCV51010

The Board did not discuss this item.

Regarding Conference with Legal Counsel – Anticipated Litigation:

Case No. 1, 2 and 3

The Board took no reportable action.

Regarding Conference with Real Property Negotiator:

Property: 117.509036, 34.076044 (Prologis Lagoon)

Supplemental Water Transfer/Purchase

The Board took no reportable action.

Regarding Personnel Matters – Public Employee Performance Evaluation

General Manager

The Board took no reportable action. .

With no further business, Vice-President Camacho adjourned the meeting at 12:17 p.m.

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Steven J. Elie, Secretary/Treasurer



**APPROVED: SEPTEMBER 17, 2014**



**CONSENT  
CALENDAR  
ITEM**

**1B**



Date: September 17, 2014  
 To: The Honorable Board of Directors  
 Through: Finance, Legal, and Administration Committee (9/10/14)  
 From: P. Joseph Grindstaff  
 General Manager  
 Submitted by: Christina Valencia  
 Chief Financial Officer   
 Javier Chagoyen-Lazaro   
 Manager of Finance and Accounting  
 Subject: Treasurer's Report on General Disbursements

**RECOMMENDATION**

It is recommended that the Board of Directors approve the total disbursements for the month of July 2014 in the amount of **\$23,450,803.58**.

**BACKGROUND**

July disbursement activity includes vendor payments (check numbers 204133-204603) of \$5,129,781.85 and workers compensation payments (check numbers 03802-03823) of \$6,160.11. The total amount of ACH and wire transfer payments is \$18,306,741.53, which includes payroll taxes in the amount of \$651,373.82. The total employee pay was \$1,268,504.56. The total pay for the Board of Directors was \$5,269.79.

Payment Type		Transactions	Total Amount
Check	Vendors	471	5,129,781.85
	Workers-Comp	22	6,160.11
	Payroll-Directors'	5	5,269.79
	Payroll-Others	2	2,850.30
<b>Subtotal Check</b>		<b>500</b>	<b>\$5,144,062.05</b>
<b>ACH</b>		<b>135</b>	<b>\$2,856,110.52</b>
Wire Transfer	Payroll-Net Pay	2	1,265,654.26
	Others	20	14,184,976.75
<b>Subtotal Wires</b>		<b>22</b>	<b>\$15,450,631.01</b>
<b>TOTAL</b>		<b>657</b>	<b>\$23,450,803.58</b>

Treasurer's Report on General Disbursements

September 17, 2014

Page 2

Payments to vendors this month above \$500,000 include:

<b>Vendor</b>	<b>Amount</b>	<b>Description</b>
CalPERS	\$ 4,500,000.00	Retirement Unfunded Liability FY14/15
MWD	\$ 3,902,691.13	May 2014 Water Purchase
CalPERS	\$ 3,500,000.00	OPEB Unfunded Liability FY14/15
CDA	\$ 1,384,690.20	7/12-6/13,2/14-4/14-MWD Rebate Pass Thru
CSDLAC	\$ 737,600.00	Install 1 of 6 - SRF Loan-Principal & Interest
PERS	\$ 659,826.06	P/R 14,15,16 PERS Contributions
SCE	\$ 588,092.31	6/14,7/14 Electric Svc
SAWPA	\$ 531,472.94	Install 17-SARI Loan 14/15;April/May 2014 Svc

**PRIOR BOARD ACTION**

None.

**IMPACT ON BUDGET**

The cash held by the Agency's various funds, including the Administrative Services Fund, is reduced as a result of paying the Agency's authorized expenditures.

Bank CBB CITIZENS BUSINESS BANK ONTARIO CA 917610000  
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Check	Check number from to	Payment	Emnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Emca./void
	204133	2200059674	07/02/2014	USD	775.70	ACCURATE AIR ENGINEERING INC CERRITOS CA	07/09/2014
	204134	2200059708	07/02/2014	USD	780.06	AMERICAN MATERIAL COMPANY LAKE ELSINORE CA	07/09/2014
	204135	2200059742	07/02/2014	USD	57.81	BHOJANT, SHARMEEN CHINO HILLS CA	07/14/2014
	204136	2200059691	07/02/2014	USD	7,000.00	BIA OF SOUTHERN CALIFORNIA INCRANCHO CUCAMONGA CA	07/21/2014
	204137	2200059705	07/02/2014	USD	3,000.00	BIG LEAGUE DREAMS CHINO HILLS CA	07/09/2014
	204138	2200059673	07/02/2014	USD	5,052.88	BLACK & VEATCH CORPORATION KANSAS CITY MO	07/09/2014
	204139	2200059690	07/02/2014	USD	325.96	BOOT BARN INC IRVINE CA	07/24/2014
	204140	2200059655	07/02/2014	USD	942.51	BRITHINEE ELECTRIC COLTON CA	07/08/2014
	204141	2200059671	07/02/2014	USD	92.00	CALIF WATER ENVIRONMENT ASSOC OAKLAND CA	07/11/2014
	204142	2200059686	07/02/2014	USD	58,283.38	CALIFORNIA BOILER INC HUNTINGTON BEACH CA	07/09/2014
	204143	2200059719	07/02/2014	USD	9,697.79	CALIFORNIA WATER TECHNOLOGIES PASADENA CA	07/08/2014
	204144	2200059703	07/02/2014	USD	2,595.58	CASCADE LUBE CORONA CA	07/08/2014
	204145	2200059672	07/02/2014	USD	1,512.00	CHAMPION NEWSPAPERS CHINO CA	07/07/2014
	204146	2200059657	07/02/2014	USD	9,665.96	CHARLES P CROWLEY CO IRVINDALE CA	07/07/2014
	204147	2200059724	07/02/2014	USD	1,294.02	CHUNK-N-CHIP COOKIES INC ARTESIA CA	07/23/2014
	204148	2200059726	07/02/2014	USD	2,918.17	CITY OF CHINO CHINO CA	07/07/2014
	204149	2200059669	07/02/2014	USD	804.96	CITY OF ONTARIO ONTARIO CA	07/07/2014
	204150	2200059717	07/02/2014	USD	7,219.00	CIVIC PUBLICATIONS INC LA VERNE CA	07/10/2014
	204151	2200059728	07/02/2014	USD	15,893.95	COUNTY OF SAN BERNARDINO SAN BERNARDINO CA	07/11/2014
	204152	2200059699	07/02/2014	USD	13,389.45	CS-AMSCO FOUNTAIN VALLEY CA	07/14/2014
	204153	2200059692	07/02/2014	USD	3,320.33	CX & B UNITED CORP HARBOR CITY CA	07/10/2014
	204154	2200059734	07/02/2014	USD	16,067.26	DELTA DENTAL SAN FRANCISCO CA	07/07/2014
	204155	2200059739	07/02/2014	USD	1,000.00	DIAZ, LUCIA CHINO HILLS CA	07/09/2014
	204156	2200059687	07/02/2014	USD	9,800.00	DOLPHIN GROUP, THE LOS ANGELES CA	07/11/2014
	204157	2200059741	07/02/2014	USD	145.00	DYER, DANIEL CHINO HILLS CA	07/08/2014
	204158	2200059715	07/02/2014	USD	22,739.29	EMERSON PROCESS MANAGEMENT CHARLOTTE NC	07/10/2014
	204159	2200059659	07/02/2014	USD	29.77	FISHER SCIENTIFIC LOS ANGELES CA	07/07/2014
	204160	2200059670	07/02/2014	USD	609.00	FONTANA HERALD NEWS FONTANA CA	07/08/2014
	204161	2200059731	07/02/2014	USD	388.00	FONTANA WATER COMPANY FONTANA CA	07/09/2014
	204162	2200059713	07/02/2014	USD	528.45	FOODCRAFT COFFEE SERVICE ORANGE CA	07/08/2014
	204163	2200059695	07/02/2014	USD	4,850.00	GOLDEN STATE LABOR COMPLIANCE PALMDALE CA	07/17/2014
	204164	2200059668	07/02/2014	USD	300.00	GOVERNMENT FINANCE OFFICERS ASCHICAGO IL	07/08/2014
	204165	2200059667	07/02/2014	USD	6,274.31	GRAINGER PALATINE IL	07/08/2014
	204166	2200059660	07/02/2014	USD	1,023.56	HARRINGTON INDUSTRIAL PLASTICSCHINO CA	07/09/2014
	204167	2200059685	07/02/2014	USD	852.30	HORIZON TECHNOLOGY SALEM NH	07/15/2014
	204168	2200059737	07/02/2014	USD	25.76	HUSS, KERRY CHINO HILLS CA	07/08/2014
	204169	2200059680	07/02/2014	USD	10.40	INDUSTRIAL SUPPLY COMPANY ONTARIO CA	07/08/2014
	204170	2200059716	07/02/2014	USD	1,448.81	INTEGRATED PROCESS TECHNOLOGIEMEMPH AZ	07/08/2014
	204171	2200059711	07/02/2014	USD	600.00	JB'S POOLS & FONDS INC UPLAND CA	07/09/2014
	204172	2200059714	07/02/2014	USD	15,270.00	KITCHELL CEM SACRAMENTO CA	07/08/2014
	204173	2200059684	07/02/2014	USD	4,175.40	LEE & RO INC CITY OF INDUSTRY CA	07/09/2014
	204174	2200059738	07/02/2014	USD	115.00	LEE, SYLVIE CHINO HILLS CA	07/09/2014
	204175	2200059743	07/02/2014	USD	300.00	LIN, JASON HACIENDA HEIGHTS CA	07/18/2014
	204176	2200059682	07/02/2014	USD	634.20	LOCKMASTERS USA INC PANAMA CITY FL	07/15/2014

Check Register

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204177	2200059678	2200059678	07/02/2014	USD	250.36	MCMASTER-CARR SUPPLY CO CHICAGO IL	07/09/2014
204178	2200059709	2200059709	07/02/2014	USD	9,857.28	MERCHANTS BUILDING MAINTENANCE/MONTEREY PARK CA	07/08/2014
204179	2200059664	2200059664	07/02/2014	USD	374.18	MISSION REPROGRAPHICS RIVERSIDE CA	07/08/2014
204180	2200059689	2200059689	07/02/2014	USD	454.42	MUNICIPAL WATER DISTRICT FOUNTAIN VALLEY CA	07/08/2014
204181	2200059740	2200059740	07/02/2014	USD	26.32	MYERS, ALAN CHINO HILLS CA	07/11/2014
204182	2200059694	2200059694	07/02/2014	USD	28,900.00	NINYO & MOORE SAN DIEGO CA	07/08/2014
204183	2200059658	2200059658	07/02/2014	USD	413.91	OFFICE DEPOT LOS ANGELES CA	07/07/2014
204184	2200059666	2200059666	07/02/2014	USD	301.82	PETTY CASH EXPENDITURES CHINO CA	07/03/2014
204185	2200059723	2200059723	07/02/2014	USD	9,585.25	PORTABLE COOLING SYSTEMS INC HOUSTON TX	07/09/2014
204186	2200059697	2200059697	07/02/2014	USD	400.00	RANCHO SANTA ANA BOTANIC GARDECLAREMONT CA	07/09/2014
204187	2200059661	2200059661	07/02/2014	USD	200.50	RAYNE WATER CONDITIONING COVINA CA	07/07/2014
204188	2200059656	2200059656	07/02/2014	USD	201.48	RBM LOCK & KEY ONTARIO CA	07/11/2014
204189	2200059679	2200059679	07/02/2014	USD	188.97	RED WING SHOE STORE UPLAND CA	07/08/2014
204190	2200059721	2200059721	07/02/2014	USD	4,365.00	REWARD STRATEGY GROUP INC SAN DIEGO CA	07/15/2014
204191	2200059701	2200059701	07/02/2014	USD	3,782.27	RICOH USA INC PASADENA CA	07/08/2014
204192	2200059676	2200059676	07/02/2014	USD	5,120.00	RMS ENGINEERING & DESIGN CORONA DEL MAR CA	07/09/2014
204193	2200059662	2200059662	07/02/2014	USD	27.86	ROYAL WHOLESALE ELECTRIC ORANGE CA	07/08/2014
204194	2200059733	2200059733	07/02/2014	USD	115,460.09	RPI FUEL CELL LLC LOS ANGELES CA	07/09/2014
204195	2200059702	2200059702	07/02/2014	USD	522.38	RSD LAKE FOREST CA	07/08/2014
204196	2200059744	2200059744	07/02/2014	USD	300.00	RUBALLOS, GRACIELA CHINO CA	07/30/2014
204197	2200059729	2200059729	07/02/2014	USD	14,996.76	SO CALIF EDISON ROSEMEAD CA	07/08/2014
204198	2200059730	2200059730	07/02/2014	USD	73.37	SO CALIF GAS MONTEREY PARK CA	07/14/2014
204199	2200059700	2200059700	07/02/2014	USD	13,515.00	STANTEC CONSULTING INC CHICAGO IL	07/07/2014
204200	2200059706	2200059706	07/02/2014	USD	2,700.00	STARLIGHT EDUCATION INC NEWPORT BEACH CA	07/11/2014
204201	2200059704	2200059704	07/02/2014	USD	1,939.00	SWANSON BACKHOE INC UPLAND CA	07/09/2014
204202	2200059720	2200059720	07/02/2014	USD	134,464.70	SWANRO-WWF INC CHICAGO IL	07/07/2014
204203	2200059681	2200059681	07/02/2014	USD	6,023.70	TELEDYNE INSTRUMENTS INC DALLAS TX	07/09/2014
204204	2200059718	2200059718	07/02/2014	USD	2,346.00	THE BRICKMAN GROUP LTD LLC CHICAGO IL	07/08/2014
204205	2200059722	2200059722	07/02/2014	USD	4,587.41	THE EXIT STORE LLC WAYNE PA	07/11/2014
204206	2200059683	2200059683	07/02/2014	USD	2,443.28	TOM DODSON & ASSOCIATES SAN BERNARDINO CA	07/09/2014
204207	2200059725	2200059725	07/02/2014	USD	1,400.00	TOMASSIAN, THROCKMORTON & INOUIRVINE CA	07/15/2014
204208	2200059665	2200059665	07/02/2014	USD	54.87	TRANSCAT INC BALTIMORE MD	07/11/2014
204209	2200059677	2200059677	07/02/2014	USD	125.00	TRI STATE ENVIRONMENTAL VICTORVILLE CA	07/10/2014
204210	2200059707	2200059707	07/02/2014	USD	10,571.05	U-S BANK ST LOUIS MO	07/10/2014
204211	2200059688	2200059688	07/02/2014	USD	181.00	U S HEALTHWORKS MEDICAL GROUP LOS ANGELES CA	07/07/2014
204212	2200059712	2200059712	07/02/2014	USD	4,079.46	UNIVERSAL PROTECTION SERVICE PASADENA CA	07/08/2014
204213	2200059698	2200059698	07/02/2014	USD	24.30	URIMAGE BLOOMINGTON CA	07/14/2014
204214	2200059727	2200059727	07/02/2014	USD	1,608.20	VERIZON CALIFORNIA DALLAS TX	07/09/2014
204215	2200059732	2200059732	07/02/2014	USD	204.99	VERIZON COMMUNICATIONS DALLAS TX	07/10/2014
204216	2200059663	2200059663	07/02/2014	USD	1,007.72	VWR INTERNATIONAL LLC PITTSBURGH PA	07/09/2014
204217	2200059693	2200059693	07/02/2014	USD	8,826.52	W A RASIC CONSTRUCTION CO INC LONG BEACH CA	07/08/2014
204218	2200059675	2200059675	07/02/2014	USD	539.22	WASTE MANAGEMENT OF BALDWIN PARK CA	07/21/2014
204219	2200059710	2200059710	07/02/2014	USD	68,194.57	WESTIN ENGINEERING INC RANCHO CORDOVA CA	07/08/2014
204220	2200059696	2200059696	07/02/2014	USD	300.53	WORLDWIDE EXPRESS ALBANY NY	07/10/2014



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 Acct number

Check	Check number from to	Payment	Prmt Date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
204223	2200059826	113.71	07/10/2014	USD	113.71	ACCUSTANDARD INC NEW HAVEN CT	07/16/2014
204224	2200059813	353.66	07/10/2014	USD	353.66	AIRGAS WEST INC PASADENA CA	07/23/2014
204225	2200059846	1,861.88	07/10/2014	USD	1,861.88	ALFA LAVAL HOUSTON TX	07/17/2014
204226	2200059851	4,885.00	07/10/2014	USD	4,885.00	ALLIANT INSURANCE SERVICES INC SAN DIEGO CA	07/17/2014
204227	2200059823	202.63	07/10/2014	USD	202.63	AMERICAN COMPRESSOR CO SANTA FE SPRINGS CA	07/15/2014
204228	2200059871	1,143.16	07/10/2014	USD	1,143.16	AUTOZONE INC ATLANTA GA	07/16/2014
204229	2200059905	166.18	07/10/2014	USD	166.18	BECKER, NIKI CHINO HILLS CA	07/15/2014
204230	2200059897	12.00	07/10/2014	USD	12.00	BERCH, CHRISTOPHER CHINO HILLS CA	07/15/2014
204231	2200059895	30.24	07/10/2014	USD	30.24	BINGHAM, GREGG CHINO HILLS CA	07/18/2014
204232	2200059835	151.19	07/10/2014	USD	151.19	BOOF BARN INC IRVINE CA	07/14/2014
204233	2200059906	174.16	07/10/2014	USD	174.16	BOUGHAN, ARIN CHINO HILLS CA	07/15/2014
204234	2200059803	13,534.39	07/10/2014	USD	13,534.39	BRITHINEE ELECTRIC COLTON CA	07/15/2014
204235	2200059854	718.07	07/10/2014	USD	718.07	BURLINGTON SAFETY LAB OF CALIFWESTMINSTER CA	07/15/2014
204236	2200059836	119,198.46	07/10/2014	USD	119,198.46	BUTLER ENGINEERING INC TUSTIN CA	07/15/2014
204237	2200059881	500.00	07/10/2014	USD	500.00	CALAFCO SACRAMENTO CA	08/04/2014
204238	2200059822	148.00	07/10/2014	USD	148.00	CALIF WATER ENVIRONMENT ASSOC OAKLAND CA	07/17/2014
204239	2200059829	2,447.34	07/10/2014	USD	2,447.34	CALIFORNIA NEWSPAPER SERVICE BLOS ANGELES CA	07/15/2014
204240	2200059855	6,000.00	07/10/2014	USD	6,000.00	CALIFORNIA STRATEGIES LLC IRVINE CA	07/16/2014
204241	2200059874	9,571.90	07/10/2014	USD	9,571.90	CALIFORNIA WATER TECHNOLOGIES, PASADENA CA	07/16/2014
204242	2200059904	59.16	07/10/2014	USD	59.16	CAMACHO, MICHAEL CHINO HILLS CA	07/16/2014
204243	2200059892	147.63	07/10/2014	USD	147.63	CARL H TAYLOR III CRYSTAL RIVER FL	07/16/2014
204244	2200059903	400.00	07/10/2014	USD	400.00	CAPALAN, MARIA CHINO HILLS CA	07/18/2014
204245	2200059896	45.92	07/10/2014	USD	45.92	CHICO, GABRIEL CHINO HILLS CA	07/23/2014
204246	2200059852	1,428.42	07/10/2014	USD	1,428.42	CINTAS CORPORATION LOC#150 PHOENIX AZ	07/16/2014
204247	2200059839	8,789.54	07/10/2014	USD	8,789.54	CITIGROUP GLOBAL MARKETS INC PITTSBURGH PA	07/21/2014
204248	2200059891	725.50	07/10/2014	USD	725.50	CITY EMPLOYEES ASSOCIATES LONG BEACH CA	07/21/2014
204249	2200059819	596.00	07/10/2014	USD	596.00	CITY OF CHINO CHINO CA	07/14/2014
204250	2200059882	851.75	07/10/2014	USD	851.75	CITY OF CHINO CHINO CA	07/14/2014
204251	2200059868	17,559.55	07/10/2014	USD	17,559.55	CIVIC PUBLICATIONS INC LA VERNE CA	07/30/2014
204252	2200059869	10,357.65	07/10/2014	USD	10,357.65	CONSERV CONSTRUCTION, INC MURRIETA CA	07/15/2014
204253	2200059857	85.00	07/10/2014	USD	85.00	CONSTRUCTION MANAGEMENT LONG BEACH CA	07/28/2014
204254	2200059832	165.00	07/10/2014	USD	165.00	COSTCO WHOLESALERS MEMBERSHIP SEATTLE WA	07/17/2014
204255	2200059900	34.27	07/10/2014	USD	34.27	DAGAN, EDWARD CHINO HILLS CA	07/17/2014
204256	2200059805	594.95	07/10/2014	USD	594.95	DATALOK COMPANY, THE LOS ANGELES CA	07/15/2014
204257	2200059840	7,778.10	07/10/2014	USD	7,778.10	DDB ENGINEERING, INC. IRVINE CA	07/15/2014
204258	2200059866	2,919.20	07/10/2014	USD	2,919.20	E R BLOCK PLUMBING INC RIVERSIDE CA	07/16/2014
204259	2200059825	9,780.00	07/10/2014	USD	9,780.00	EASTERN MUNICIPAL WATER DIST SAN JACINTO CA	07/24/2014
204260	2200059870	13,260.00	07/10/2014	USD	13,260.00	EUROFINS: RATON ANALYTICAL, INC GRAPEVINE TX	07/15/2014
204261	2200059807	149.09	07/10/2014	USD	149.09	FIRST AID 2000 HUNTINGTON BEACH CA	07/21/2014
204262	2200059807	14,145.60	07/10/2014	USD	14,145.60	FISHER SCIENTIFIC LOS ANGELES CA	07/15/2014
204263	2200059828	441.33	07/10/2014	USD	441.33	FLORENCE FILTER CORP COMPTON CA	07/22/2014
204264	2200059821	1,083.70	07/10/2014	USD	1,083.70	FONTANA HERALD NEWS FONTANA CA	07/16/2014
204265	2200059873	753.75	07/10/2014	USD	753.75	FONTANA UNIFIED SCHOOL DISTRICT FONTANA CA	07/21/2014
204266	2200059864	556.44	07/10/2014	USD	556.44	FOODCRAFT COFFEE SERVICE ORANGE CA	07/16/2014

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	204267	2200059890	07/10/2014	USD	155.00	FRANCHISE TAX BOARD SACRAMENTO CA	07/18/2014
	204268	2200059877	07/10/2014	USD	775.00	GALAXY AUDIO VISUAL, LLC HUNTINGTON BEACH CA	07/16/2014
	204269	2200059861	07/10/2014	USD	2,889.27	GEARY PACIFIC SUPPLY ORANGE CA	07/15/2014
	204270	2200059853	07/10/2014	USD	1,809.68	GIC TRANSPORT INC. BAKERSFIELD CA	07/18/2014
	204271	2200059817	07/10/2014	USD	3,604.25	GRAINGER PALATINE IL	07/16/2014
	204272	2200059808	07/10/2014	USD	828.24	HARRINGTON INDUSTRIAL PLASTICSCHINO CA	07/15/2014
	204273	2200059809	07/10/2014	USD	1,479.42	HOME DEPOT CREDIT SERVICES DES MOINES IA	07/17/2014
	204274	2200059887	07/10/2014	USD	198.00	IEUA EMPLOYEES' ASSOCIATION CHINO HILLS CA	07/17/2014
	204275	2200059842	07/10/2014	USD	221,243.36	INLAND EMPIRE REGIONAL CHINO HILLS CA	07/21/2014
	204276	2200059888	07/10/2014	USD	66.00	INLAND EMPIRE UNITED WAY RANCHO CUCAMONGA CA	07/17/2014
	204277	2200059837	07/10/2014	USD	5,700.00	IVAMS, INC RANCHO CUCAMONGA CA	07/18/2014
	204278	2200059810	07/10/2014	USD	222.10	J. G. TUCKER & SON INC. POMONA CA	07/23/2014
	204279	2200059907	07/10/2014	USD	300.00	JAMES, JESSIE & JOY FONTANA CA	08/01/2014
	204280	2200059858	07/10/2014	USD	1,150.00	JB'S POOLS & PONDS INC UPLAND CA	07/16/2014
	204281	2200059899	07/10/2014	USD	37.00	KARIM, MAJID CHINO HILLS CA	07/21/2014
	204282	2200059865	07/10/2014	USD	2,179.00	KITCHELL CEM SACRAMENTO CA	07/15/2014
	204283	2200059824	07/10/2014	USD	61.43	KONICA MINOLTA BUSINESS SOLUTIPASADENA CA	07/18/2014
	204284	2200059860	07/10/2014	USD	506.30	LAMOTTE COMPANY CHESTERTOWN MD	07/16/2014
	204285	2200059876	07/10/2014	USD	39,984.47	LAW OFFICE OF MICHAEL R NEBENZALABASAS CA	07/16/2014
	204286	2200059863	07/10/2014	USD	815.98	MAILFINANCE INC CHICAGO IL	07/17/2014
	204287	2200059818	07/10/2014	USD	89,598.96	MARCAN COMPANY INC SAN MARCOS CA	07/30/2014
	204288	2200059893	07/10/2014	USD	288.00	MARIA FRESQUEZ LAS VEGAS NV	07/18/2014
	204289	2200059862	07/10/2014	USD	261.96	MARS ENVIRONMENTAL INC ANAHEIM CA	07/21/2014
	204290	2200059856	07/10/2014	USD	43,844.77	MEYERS NAVE OAKLAND CA	07/16/2014
	204291	2200059830	07/10/2014	USD	19.98	MIDPOINT BEARING ONTARIO CA	07/14/2014
	204292	2200059814	07/10/2014	USD	277.67	MISSION REPROGRAPHICS RIVERSIDE CA	07/16/2014
	204293	2200059843	07/10/2014	USD	3,192.30	NINYO & MOORE SAN DIEGO CA	07/15/2014
	204294	2200059850	07/10/2014	USD	650.00	NOBEL SYSTEMS INC SAN BERNARDINO CA	07/15/2014
	204295	2200059806	07/10/2014	USD	3,576.37	OFFICE DEPOT LOS ANGELES CA	07/15/2014
	204296	2200059838	07/10/2014	USD	2,514.20	PANTHER PROTECTION ORANGE CA	07/21/2014
	204297	2200059889	07/10/2014	USD	52.19	PERS LONG TERM CARE PROGRAM PASADENA CA	07/16/2014
	204298	2200059816	07/10/2014	USD	770.99	PETTY CASH EXPENDITURES CHINO CA	07/15/2014
	204299	2200059875	07/10/2014	USD	243.00	PHOTO ART INDUSTRIES CHINO CA	07/15/2014
	204300	2200059845	07/10/2014	USD	360.94	PLUMBERS DEPOT INC HAWTHORNE CA	07/18/2014
	204301	2200059841	07/10/2014	USD	897.52	PONTON INDUSTRIES INC YORBA LINDA CA	07/21/2014
	204302	2200059885	07/10/2014	USD	1,302.50	RANCHO DISPOSAL SERVICES INC BUENA PARK CA	07/16/2014
	204303	2200059804	07/10/2014	USD	3,272.30	REM LOCK & KEY ONTARIO CA	07/18/2014
	204304	2200059831	07/10/2014	USD	170.09	RED WING SHOE STORE CORONA CA	07/15/2014
	204305	2200059847	07/10/2014	USD	4,864.00	ROBERT HALF MANAGEMENT RESOURCLOS ANGELES CA	07/14/2014
	204306	2200059902	07/10/2014	USD	328.72	ROBISON, JOHN CHINO HILLS CA	07/15/2014
	204307	2200059879	07/10/2014	USD	185.89	ROWLAND UNIFIED SCHOOL DISTRICTROWLAND HEIGHTS CA	07/23/2014
	204308	2200059811	07/10/2014	USD	1,660.11	ROYAL WHOLESALE ELECTRIC ORANGE CA	07/15/2014
	204309	2200059849	07/10/2014	USD	750.00	SAFETY MANAGEMENT SYSTEMS IRVINE CA	07/28/2014
	204310	2200059833	07/10/2014	USD	474.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA	07/30/2014



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	204312	2200059894	07/10/2014	USD	275.00	SANTA CRUZ, VICTOR CHINO HILLS CA	07/18/2014
	204313	2200059886	07/10/2014	USD	321.61	SHERIFF'S COURT SERVICES SAN BERNARDINO CA	07/23/2014
	204314	2200059883	07/10/2014	USD	58,074.46	SO CALIF EDISON ROSEMEAD CA	07/15/2014
	204315	2200059884	07/10/2014	USD	856.27	SO CALIF GAS MONTEREY PARK CA	07/23/2014
	204316	2200059820	07/10/2014	USD	150.00	SOUTH COAST AQMD DIAMOND BAR CA	09/11/2014
	204317	2200059848	07/10/2014	USD	337,617.30	SWRCB ACCOUNTING OFFICE SACRAMENTO CA	07/16/2014
	204318	2200059901	07/10/2014	USD	275.00	TANG, KEVIN CHINO CA	07/28/2014
	204319	2200059815	07/10/2014	USD	751.39	TELL STEEL LONG BEACH CA	07/18/2014
	204320	2200059880	07/10/2014	USD	1,703.74	THE HABIT RESTAURANT, LLC IRVINE CA	07/29/2014
	204321	2200059827	07/10/2014	USD	125.00	TRI STATE ENVIRONMENTAL VICTORVILLE CA	07/17/2014
	204322	2200059867	07/10/2014	USD	866.64	UPS PROTECTION INC ANAHEIM CA	07/15/2014
	204323	2200059859	07/10/2014	USD	10,410.20	US BANK VOYAGER FLEET SYSTEMS KANSAS CITY MO	07/16/2014
	204324	2200059872	07/10/2014	USD	11,603.33	UTILIQUEST LLC ATLANTA GA	07/15/2014
	204325	2200059878	07/10/2014	USD	877.76	WESTMINSTER SCHOOL DISTRICT WESTMINSTER CA	07/22/2014
	204326	2200059844	07/10/2014	USD	754.73	WORLDWIDE EXPRESS ALBANY NY	07/15/2014
	204327	2200059908	07/10/2014	USD	1,237.88	ZAPATA, LIZA FONTANA CA	07/29/2014
	204328	2200059898	07/10/2014	USD	115.00	ZUGHBI, JAMAL A CHINO HILLS CA	07/21/2014
	204329	2200059939	07/15/2014	USD	378.95	CAMACHO, MICHAEL CHINO HILLS CA	07/18/2014
	204330	2200059940	07/15/2014	USD	98.28	ELIPE, STEVE CHINO HILLS CA	07/28/2014
	204331	2200059940	07/15/2014	USD	278.54	HALL, JASMIN CHINO HILLS CA	07/21/2014
	204332	2200059937	07/15/2014	USD	15,169.53	RM ARCHITECTURE IRVINE CA	07/21/2014
	204333	2200059935	07/15/2014	USD	2,208.40	S&C ELECTRIC COMPANY CHICAGO IL	07/21/2014
	204334	2200059934	07/15/2014	USD	12,680.00	SEPARATION PROCESSES INC CARLSBAD CA	07/23/2014
	204335	2200059930	07/15/2014	USD	251.35	SMART & FINAL LOS ANGELES CA	07/24/2014
	204336	2200059931	07/15/2014	USD	3,746.53	THATCHER COMPANY OF CALIFORNIA SALT LAKE CITY UT	07/22/2014
	204337	2200059936	07/15/2014	USD	28,572.50	THE BRICKMAN GROUP LTD LLC CHICAGO IL	07/21/2014
	204338	2200059933	07/15/2014	USD	360.00	TOM DODSON & ASSOCIATES SAN BERNARDINO CA	07/29/2014
	204339	2200059932	07/15/2014	USD	897.35	U S HOSE INC ONTARIO CA	07/22/2014
	204340	2200059944	07/16/2014	USD	80.00	CITY OF RANCHO CUCAMONGA RANCHO CUCAMONGA CA	07/22/2014
	204341	2200059954	07/17/2014	USD	2,141.02	AIRGAS WEST INC PASADENA CA	08/08/2014
	204342	2200059984	07/17/2014	USD	70.62	AMERICAN MATERIAL COMPANY LAKE ELSINORE CA	07/23/2014
	204343	2200059995	07/17/2014	USD	7,400.00	ANN NEUMANN, MA, JD SAN JUIIS OBISPO CA	07/29/2014
	204344	2200059992	07/17/2014	USD	14,220.49	CALIFORNIA WATER TECHNOLOGIES PASADENA CA	07/23/2014
	204345	2200060013	07/17/2014	USD	60.48	CAMPOS, JESSE CHINO HILLS CA	08/01/2014
	204346	2200059981	07/17/2014	USD	1,223.58	CASCADE LUBE CORONA CA	07/22/2014
	204347	2200059946	07/17/2014	USD	75,729.00	CH2M HILL DALLAS TX	07/23/2014
	204348	2200060012	07/17/2014	USD	49.28	CHAVEZ, NESTOR C CHINO HILLS CA	07/28/2014
	204349	2200059983	07/17/2014	USD	3,428.06	CINTAS CORPORATION LOCH150 PHOENIX AZ	07/22/2014
	204350	2200059947	07/17/2014	USD	24.93	CITY RENTALS INC ONTARIO CA	07/22/2014
	204351	2200059989	07/17/2014	USD	1,275.00	CIVIC PUBLICATIONS INC LA VERNE CA	07/30/2014
	204352	2200059977	07/17/2014	USD	1,671.40	CS-AMSCO POUNTAIN VALLEY CA	07/23/2014
	204353	2200059998	07/17/2014	USD	55.20	CUCAMONGA VALLEY WATER DISTRICT LOS ANGELES CA	07/22/2014
	204354	2200060010	07/17/2014	USD	43.68	CUNNINGHAM, RICHARD CHINO HILLS CA	07/25/2014

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204355	2200059971	07/17/2014	USD	992.36	CX & B UNITED CORP HARBOR CITY CA	07/22/2014
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204357	2200059976	07/17/2014	USD	861.88	DAWSON CO POMONA CA	07/23/2014
204358	2200059982	07/17/2014	USD	2,770.64	ENDRESS+HAUSER INC INDIANAPOLIS IN	07/23/2014
204359	2200059991	07/17/2014	USD	3,000.00	EPI-USE AMERICA INC ATLANTA GA	07/25/2014
204360	2200059990	07/17/2014	USD	3,320.00	EUFOPINS EATON ANALYTICAL, INCORPORAIVE TX	07/22/2014
204361	2200059948	07/17/2014	USD	1,761.29	FISHER SCIENTIFIC LOS ANGELES CA	07/22/2014
204362	2200059965	07/17/2014	USD	432.33	FLORENCE FILTER CORP COMPTON CA	07/23/2014
204363	2200060006	07/17/2014	USD	4,655.96	FOUNDATION WINDPOWER, LLC SAN FRANCISCO CA	07/22/2014
204364	2200059985	07/17/2014	USD	10,127.84	GIC TRANSPORT INC BAKERSFIELD CA	07/23/2014
204365	2200059959	07/17/2014	USD	2,196.16	GRAINGER PALATINE IL	07/23/2014
204366	2200059973	07/17/2014	USD	935.86	HACH COMPANY CHICAGO IL	07/23/2014
204367	2200059949	07/17/2014	USD	751.02	HARRINGTON INDUSTRIAL PLASTICSCHINO CA	07/22/2014
204368	2200059950	07/17/2014	USD	1,525.41	HOME DEPOT CREDIT SERVICES DES MOINES IA	07/24/2014
204369	2200060007	07/17/2014	USD	12.00	IEUA EMPLOYEES' ASSOCIATION CHINO HILLS CA	07/24/2014
204370	2200059967	07/17/2014	USD	6,000.00	INNOVYZE INC MONROVIA CA	07/28/2014
204371	2200059962	07/17/2014	USD	2,461.11	KONICA MINOLTA BUSINESS SOLUTIPASADENA CA	07/28/2014
204372	2200059966	07/17/2014	USD	322.88	LOCKMASTERS USA INC PANAMA CITY FL	07/28/2014
204373	2200060008	07/17/2014	USD	29.12	MERRILL, DEBORAH CHINO HILLS CA	08/01/2014
204374	2200059955	07/17/2014	USD	466.56	MISSION REPROGRAPHICS RIVERSIDE CA	07/22/2014
204375	2200060014	07/17/2014	USD	202.72	MYERS, ALAN CHINO HILLS CA	07/23/2014
204376	2200059970	07/17/2014	USD	395.00	NATIONAL BUSINESS INVESTIGATIONMURRIETA CA	07/22/2014
204377	2200059960	07/17/2014	USD	687.00	NATIONAL SAFETY COUNCIL ITASCA IL	07/28/2014
204378	2200060009	07/17/2014	USD	87.36	NIETO, AGUSTIN CHINO HILLS CA	07/31/2014
204379	2200059997	07/17/2014	USD	7,713.32	ONTARIO MUNICIPAL UTILITIES COONTARIO CA	07/21/2014
204380	2200059957	07/17/2014	USD	927.18	PETE'S ROAD SERVICE FULLERTON CA	07/22/2014
204381	2200060002	07/17/2014	USD	6,175.98	RANCHO DISPOSAL SERVICES INC BUENA PARK CA	07/25/2014
204382	2200060011	07/17/2014	USD	25.42	RESECK, FRANCIS, CHEYANNE CHINO HILLS CA	07/25/2014
204383	2200059979	07/17/2014	USD	707.85	RICOH USA INC PASADENA CA	07/23/2014
204384	2200059975	07/17/2014	USD	7,513.77	RMC WATER AND ENVIRONMENT WALNUT CREEK CA	07/22/2014
204385	2200059996	07/17/2014	USD	231.92	ROWLAND UNIFIED SCHOOL DISTRICTROWLAND HEIGHTS CA	07/28/2014
204386	2200059951	07/17/2014	USD	6,588.20	ROYAL WHOLESALE ELECTRIC ORANGE CA	07/22/2014
204387	2200059980	07/17/2014	USD	156.27	RSD LAKE FOREST CA	07/22/2014
204388	2200059987	07/17/2014	USD	1,268.94	RUSSELL SIGLER INC LOS ANGELES CA	07/22/2014
204389	2200059988	07/17/2014	USD	25,387.28	SINNOTT, PUEBLA, CAMPAGNE & CULOS ANGELES CA	07/25/2014
204390	2200060000	07/17/2014	USD	161,330.91	SO CALIF EDISON ROSEMEAD CA	07/22/2014
204391	2200060001	07/17/2014	USD	7,960.00	SO CALIF GAS MONTEREY PARK CA	07/29/2014
204392	2200059956	07/17/2014	USD	230.63	TELL STEEL LONG BEACH CA	07/24/2014
204393	2200059978	07/17/2014	USD	130.00	THE INSTITUTE OF INTERNAL AUDITAMPA FL	07/22/2014
204394	2200060003	07/17/2014	USD	947.01	TIME WARNER TELECOM DENVER CO	07/22/2014
204395	2200059958	07/17/2014	USD	2,128.38	TRANSWEST TRUCK CENTER PASADENA CA	07/22/2014
204396	2200059963	07/17/2014	USD	400.00	TRI STATE ENVIRONMENTAL VICTORVILLE CA	07/25/2014
204397	2200059969	07/17/2014	USD	577.00	U S HEALTHWORKS MEDICAL GROUP LOS ANGELES CA	07/21/2014
204398	2200059964	07/17/2014	USD	117.41	ULTRA SCIENTIFIC NORTH KINGSTOWN RI	07/23/2014



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Inland Empire Util. Agency  
 Chino, CA  
 Company code 1000

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204399		2200059993	07/17/2014	USD	927.50	VIT CONSULTING INC NAPERVILLE IL	07/23/2014
204400		2200060005	07/17/2014	USD	430.26	VERIZON BUSINESS DALLAS TX	07/23/2014
204401		2200059999	07/17/2014	USD	2,566.14	VERIZON CALIFORNIA DALLAS TX	07/23/2014
204402		2200060004	07/17/2014	USD	1,143.73	VERIZON COMMUNICATIONS DALLAS TX	07/23/2014
204403		2200059968	07/17/2014	USD	1,732.02	VERIZON WIRELESS DALLAS TX	07/23/2014
204404		2200059952	07/17/2014	USD	2,367.86	WAXIE SANITARY SUPPLY LOS ANGELES CA	07/24/2014
204405		2200059953	07/17/2014	USD	1,179.99	WEST VALLEY MOSQUITO AND ONTARIO CA	07/22/2014
204406		2200059961	07/17/2014	USD	630.00	WESTERN ANALYTICAL LABORATORIECHINO CA	07/21/2014
204407		2200059972	07/17/2014	USD	460.94	WESTERN WATER WORKS SUPPLY CO CHINO HILLS CA	07/23/2014
204408		2200059985	07/17/2014	USD	49,855.51	WESTIN ENGINEERING INC SANTA CLARA CA	07/22/2014
204409		2200059974	07/17/2014	USD	596.98	WORLDWIDE EXPRESS ALBANY NY	07/23/2014
204410		2200060032	07/22/2014	USD	2,526.43	RAMONA TIRE & SERVICE CENTERS HEMET CA	07/28/2014
204411		2200060128	07/24/2014	USD	4,529.20	1ST ENTERPRISE BANK/RETENTION LOS ANGELES CA	07/30/2014
204412		2200060093	07/24/2014	USD	1,259.83	3 T EQUIPMENT COMPANY INC SANTA ROSA CA	07/30/2014
204413		2200060072	07/24/2014	USD	50,462.16	AGILENT TECHNOLOGIES INC LOS ANGELES CA	07/29/2014
204414		2200060058	07/24/2014	USD	466.41	AIRGAS WEST INC PASADENA CA	08/11/2014
204415		2200060125	07/24/2014	USD	1,190.00	AIRWATCH, LLC ATLANTA GA	07/31/2014
204416		2200060106	07/24/2014	USD	384,348.00	ALLIANT INSURANCE SERVICES INC SAN DIEGO CA	07/30/2014
204417		2200060175	07/24/2014	USD	300.00	ALVARADO SR., RICHARD FONTANA CA	07/29/2014
204418		2200060110	07/24/2014	USD	426.76	AMERICAN MATERIAL COMPANY LAKE ELSINORE CA	07/30/2014
204419		2200060113	07/24/2014	USD	668.41	ARROMEAD MOUNTAIN SPRING WATELOUISVILLE KY	07/31/2014
204420		2200060115	07/24/2014	USD	14,065.27	BANK OF SACRAMENTO SACRAMENTO CA	07/29/2014
204421		2200060126	07/24/2014	USD	1,739.95	BERLIN PACKAGING LLC CHICAGO IL	08/04/2014
204422		2200060153	07/24/2014	USD	30.24	BINGHAM, GREGG CHINO HILLS CA	
204423		2200060077	07/24/2014	USD	1,698.12	BRAGG CRANE SERVICE LONG BEACH CA	07/31/2014
204424		2200060048	07/24/2014	USD	3,939.52	BRITHNEE ELECTRIC COLTON CA	07/30/2014
204425		2200060176	07/24/2014	USD	300.00	BUDINKO, ERIC RANCHO CUCAMONGA CA	07/29/2014
204426		2200060088	07/24/2014	USD	4,875.00	CALIFORNIA BOILER INC HUNTINGTON BEACH CA	07/30/2014
204427		2200060096	07/24/2014	USD	3,507.50	CALIFORNIA HAZARDOUS SERVICES SANTA ANA CA	07/29/2014
204428		2200060129	07/24/2014	USD	14,269.77	CALIFORNIA WATER TECHNOLOGIES, PASADENA CA	07/30/2014
204429		2200060074	07/24/2014	USD	306.01	CALOLYMPIC SAFETY CORONA CA	07/30/2014
204430		2200060158	07/24/2014	USD	139.92	CAMBIASO, PIETRO CHINO HILLS CA	07/28/2014
204431		2200060150	07/24/2014	USD	147.63	CARL H TAYLOR III CRYSTAL RIVER FL	08/11/2014
204432		2200060090	07/24/2014	USD	491.40	CHAMPTON FIRE SYSTEMS INC RANCHO CUCAMONGA CA	07/30/2014
204433		2200060071	07/24/2014	USD	1,942.38	CHANNING BETE CO INC BOSTON MA	08/08/2014
204434		2200060157	07/24/2014	USD	350.00	CHEN, TING CHINO HILLS CA	08/04/2014
204435		2200060163	07/24/2014	USD	275.00	CHOU, RONALD CHINO HILLS CA	07/30/2014
204436		2200060107	07/24/2014	USD	6,591.54	CINTAS CORPORATION LOC#150 PHOENIX AZ	07/29/2014
204437		2200060148	07/24/2014	USD	725.50	CITY EMPLOYEES ASSOCIATES LONG BEACH CA	07/30/2014
204438		2200060142	07/24/2014	USD	659.06	COLONIAL LIFE & ACCIDENT INSURCOLUMBIA SC	07/30/2014
204439		2200060109	07/24/2014	USD	2,055.19	COMMUNITY BANK PASADENA CA	07/31/2014
204440		2200060144	07/24/2014	USD	61.44	CONSECO LIFE INSURANCE COMPANYPITTSBURGH CA	07/31/2014
204441		2200060100	07/24/2014	USD	1,863.64	CS-AMSCO FOUNTAIN VALLEY CA	07/29/2014
204442		2200060156	07/24/2014	USD	87.36	CUNNINGHAM, RICHARD CHINO HILLS CA	07/29/2014

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204444	2200060049	07/24/2014	USD	1,329.00	DATALOK COMPANY, THE LOS ANGELES CA	07/31/2014
204445	2200060112	07/24/2014	USD	500.00	DAVE'S PLUMBING CHINO CA	07/31/2014
204446	2200060119	07/24/2014	USD	532.12	DAVID WHEELER'S PEST CONTROL IMURRIETA CA	08/07/2014
204447	2200060152	07/24/2014	USD	23.52	DELGADO-ORAMAS III, JOSE M CHINO HILLS CA	08/14/2014
204448	2200060065	07/24/2014	USD	20,131.03	DELL MARKETING L P PASADENA CA	07/29/2014
204449	2200060133	07/24/2014	USD	175.00	DELTA ENTERPRISES, INC. MURRIETA CA	07/31/2014
204450	2200060169	07/24/2014	USD	350.00	DENNIS, PAUL STEVE CHINO HILLS CA	07/31/2014
204451	2200060154	07/24/2014	USD	350.00	DOAN, KHANH V CHINO HILLS CA	08/04/2014
204452	2200060118	07/24/2014	USD	16,560.00	ENERNO C INC BOSTON MA	07/31/2014
204453	2200060095	07/24/2014	USD	819.99	ENGINEERSUPPLY CHRISTIANSBURG VA	07/29/2014
204454	2200060073	07/24/2014	USD	235.62	ENVIRONMENTAL CONSULTING & TESSUPERIOR WI	07/30/2014
204455	2200060121	07/24/2014	USD	5,690.00	EUROFINS EATON ANALYTICAL, INCGRAPEVINE TX	07/29/2014
204456	2200060149	07/24/2014	USD	1,984.52	FIDELITY SECURITY LIFE INSURANCINCINNATI OH	07/30/2014
204457	2200060057	07/24/2014	USD	133.65	FIRST AID 2000 HUNTINGTON BEACH CA	08/04/2014
204458	2200060051	07/24/2014	USD	2,575.89	FISHER SCIENTIFIC LOS ANGELES CA	07/29/2014
204459	2200060145	07/24/2014	USD	155.00	FRANCHISE TAX BOARD SACRAMENTO CA	07/31/2014
204460	2200060132	07/24/2014	USD	3,209.49	FRESNO FIRST BANK FRESNO CA	07/30/2014
204461	2200060111	07/24/2014	USD	7,718.55	GIC TRANSPORT INC BAKERSFIELD CA	07/29/2014
204462	2200060062	07/24/2014	USD	1,375.76	GRAINGER PALATINE IL	07/30/2014
204463	2200060134	07/24/2014	USD	128,441.52	GSE CONSTRUCTION COMPANY INC. LIVERMORE CA	07/29/2014
204464	2200060052	07/24/2014	USD	6,224.59	HARRINGTON INDUSTRIAL PLASTICCHINO CA	07/29/2014
204465	2200060168	07/24/2014	USD	35.28	HOLGUIN, GABRIEL CHINO HILLS CA	08/01/2014
204466	2200060053	07/24/2014	USD	117.59	HOME DEPOT CREDIT SERVICES DES MOINES IA	07/30/2014
204467	2200060160	07/24/2014	USD	207.88	HUBER, JENNIFER CHINO HILLS CA	08/04/2014
204468	2200060162	07/24/2014	USD	39.76	HURST, ELIZABETH CHINO HILLS CA	08/04/2014
204469	2200060139	07/24/2014	USD	198.00	IEUA EMPLOYEES' ASSOCIATION CHINO HILLS CA	08/01/2014
204470	2200060140	07/24/2014	USD	66.00	INLAND EMPIRE UNITED WAY RANCHO CUCAMONGA CA	07/28/2014
204471	2200060174	07/24/2014	USD	89.43	Inland Empire Reg. Composting CHINO CA	07/25/2014
204472	2200060067	07/24/2014	USD	6,000.00	J WILLIAM MURPHY AND ASSOCIATEBONTARIO CA	08/05/2014
204473	2200060177	07/24/2014	USD	300.00	JO, RICHARD CHINO HILLS CA	08/05/2014
204474	2200060159	07/24/2014	USD	15.00	JONES, LONDON CHINO HILLS CA	07/28/2014
204475	2200060166	07/24/2014	USD	740.53	KING, JUSTIN CHINO HILLS CA	07/29/2014
204476	2200060131	07/24/2014	USD	14,869.20	KIP INCORPORATEDMURRIETTA CA	07/31/2014
204477	2200060069	07/24/2014	USD	156.72	KONICA MINOLTA BUSINESS SOLUTIPASADENA CA	07/29/2014
204478	2200060085	07/24/2014	USD	34,635.67	LEE & RO INC CITY OF INDUSTRY CA	07/29/2014
204479	2200060147	07/24/2014	USD	335.80	LEGALSHIELD ADA OK	08/04/2014
204480	2200060087	07/24/2014	USD	3,140.00	LIEBERT CASSIDY WHITMORE LOS ANGELES CA	07/29/2014
204481	2200060161	07/24/2014	USD	350.00	LIM, VIVIAN CHINO HILLS CA	07/28/2014
204482	2200060146	07/24/2014	USD	93.20	LINCOLN LIFE-TERM LIFE CHICAGO IL	08/01/2014
204483	2200060155	07/24/2014	USD	350.00	LOPEZ, MARK CHINO HILLS CA	08/12/2014
204484	2200060151	07/24/2014	USD	288.00	MARIA FRESQUEZ LAS VEGAS NV	07/29/2014
204485	2200060086	07/24/2014	USD	597.40	MCO - THE MICROFILM CO CORONA CA	08/13/2014
204486	2200060114	07/24/2014	USD	1,242.00	MERCHANTS BUILDING MAINTENANCEMONTREY PARK CA	07/29/2014



Bank CBB CITIZENS BUSINESS BANK ONTARIO CA 917610000  
 Bank Key 122234149  
 Acct number CHECK 231167641

Check number from to	Payment	Emnt date	City	Amount paid (FC)	Recipient/vold reason code	Enca./vold
204487	2200060116	07/24/2014	USD	14,202.50	MEYERS NAVE OAKLAND CA	07/29/2014
204488	2200060078	07/24/2014	USD	494.36	MIDPOINT BEARING ONTARIO CA	07/28/2014
204489	2200060059	07/24/2014	USD	424.77	MISSION REPROGRAPHICS RIVERSIDE CA	08/11/2014
204490	2200060124	07/24/2014	USD	267,240.17	MNR CONSTRUCTION INC BALDWIN PARK CA	07/31/2014
204491	2200060130	07/24/2014	USD	39,048.65	MS CONSTRUCTION MANAGEMENT GRODANA POINT CA	07/29/2014
204492	2200060173	07/24/2014	USD	51.63	NANGIA, SAPNA, CHINO HILLS CA	08/14/2014
204493	2200060079	07/24/2014	USD	105,852.49	NORMAN A OLUSSON CONSTRUCTION IORANGE CA	07/30/2014
204494	2200060076	07/24/2014	USD	100.00	NRD, LLC GRAND ISLAND NY	08/11/2014
204495	2200060050	07/24/2014	USD	2,164.83	OFFICE DEPOT LOS ANGELES CA	07/29/2014
204496	2200060091	07/24/2014	USD	110.00	OLSON HAGEL & FISBURN LLP SACRAMENTO CA	07/29/2014
204497	2200060054	07/24/2014	USD	491.83	P L HAWN COMPANY INC HUNTINGTON BEACH CA	08/01/2014
204498	2200060089	07/24/2014	USD	230.40	PALM AUTO DETAIL INC COLTON CA	08/04/2014
204499	2200060063	07/24/2014	USD	4,234.18	PARKSON CORPORATION ORLANDO FL	07/29/2014
204500	2200060122	07/24/2014	USD	86,054.80	PASO ROBLES TANK, INC PASO ROBLES CA	07/29/2014
204501	2200060143	07/24/2014	USD	52.19	PERS LONG TERM CARE PROGRAM PASADENA CA	07/31/2014
204502	2200060061	07/24/2014	USD	199.86	PETE'S ROAD SERVICE FULLERTON CA	07/29/2014
204503	2200060068	07/24/2014	USD	4,670.54	PLATINUM PLUS FOR BUSINESS WILMINGTON DE	07/29/2014
204504	2200060170	07/24/2014	USD	365.13	POMPA, JESSE CHINO HILLS CA	07/28/2014
204505	2200060060	07/24/2014	USD	2,817.26	R M AUTOMATION INC NEWBURY PARK CA	07/30/2014
204506	2200060081	07/24/2014	USD	213.83	RED WING SHOE STORE CORONA CA	07/29/2014
204507	2200060080	07/24/2014	USD	222.91	RED WING SHOE STORE UPLAND CA	07/31/2014
204508	2200060164	07/24/2014	USD	42.45	RILEY, STEPHANIE CHINO CA	07/28/2014
204509	2200060098	07/24/2014	USD	3,520.00	RMC WATER AND ENVIRONMENT WALNUT CREEK CA	07/30/2014
204510	2200060039	07/24/2014	USD	2,584.00	ROBERT HALF MANAGEMENT RESOURCLOS ANGELES CA	07/28/2014
204511	2200060055	07/24/2014	USD	5,013.35	ROYAL WHOLESALE ELECTRIC ORANGE CA	07/29/2014
204512	2200060104	07/24/2014	USD	4,824.95	RSD LAKE FOREST CA	07/29/2014
204513	2200060172	07/24/2014	USD	50.06	SERNA, RIC CHINO HILLS CA	08/04/2014
204514	2200060138	07/24/2014	USD	305.89	SHERIFF'S COURT SERVICES SAN BERNARDINO CA	08/08/2014
204515	2200060136	07/24/2014	USD	348,167.01	SO CALIF EDISON ROSEMEAD CA	07/29/2014
204516	2200060117	07/24/2014	USD	180.00	SOCIETY FOR MAINTENANCE AND MCLEAN VA	07/29/2014
204517	2200060066	07/24/2014	USD	1,000.00	SOUTHERN CALIFORNIA WATER COMMSTUDIO CITY CA	08/06/2014
204518	2200060056	07/24/2014	USD	48,948.00	SOUTHWEST ALARM SERVICE UPLAND CA	07/30/2014
204519	2200060103	07/24/2014	USD	40,401.68	STANTEC CONSULTING INC CHICAGO IL	07/30/2014
204520	2200060094	07/24/2014	USD	425.58	SUPPORT PRODUCT SERVICES MURRIETA CA	08/06/2014
204521	2200060127	07/24/2014	USD	3,975.00	THE BRICKMAN GROUP LTD LLC CHICAGO IL	07/30/2014
204522	2200060083	07/24/2014	USD	851.25	TOM DODSON & ASSOCIATES SAN BERNARDINO CA	08/05/2014
204523	2200060075	07/24/2014	USD	1,839.50	TRI STATE ENVIRONMENTAL VICTORVILLE CA	07/31/2014
204524	2200060120	07/24/2014	USD	3,383.00	TRICO CORPORATION PEWAUKEE WI	07/30/2014
204525	2200060108	07/24/2014	USD	12,627.03	U S BANK ST LOUIS MO	07/30/2014
204526	2200060082	07/24/2014	USD	1,635.96	U S HOSE INC ONTARIO CA	07/29/2014
204527	2200060101	07/24/2014	USD	48,313.75	UNION BANK OF CALIFORNIA MONTEREY PARK CA	08/07/2014
204528	2200060105	07/24/2014	USD	238.25	UNITED TRAFFIC SERVICES & SUPPLY OF INDUSTRY CA	07/31/2014
204529	2200060123	07/24/2014	USD	9,998.33	UTILIQUEST LLC ATLANTA GA	07/29/2014
204530	2200060167	07/24/2014	USD	1,584.04	VELARDE, MARIO CHINO HILLS CA	07/31/2014

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Check	Check number from to	Payment	Print date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
	204531	2200060135	07/24/2014	USD	2,879.56	VERIZON CALIFORNIA DALLAS TX	07/30/2014
	204532	2200060137	07/24/2014	USD	114.99	VERIZON COMMUNICATIONS DALLAS TX	07/30/2014
	204533	2200060084	07/24/2014	USD	4,288.98	VERIZON WIRELESS DALLAS TX	07/30/2014
	204534	2200060102	07/24/2014	USD	60,980.31	W. M. LYLES COMPANY FRESNO CA	07/30/2014
	204535	2200060070	07/24/2014	USD	570.00	WASTE MANAGEMENT OF LOS ANGELES CA	07/30/2014
	204536	2200060165	07/24/2014	USD	504.10	WATERS-LEIVA, TORRES CHINO HILLS CA	08/15/2014
	204537	2200060171	07/24/2014	USD	1,457.99	WATTS, STEVEN CHINO HILLS CA	07/29/2014
	204538	2200060141	07/24/2014	USD	2,988.82	WESTERN DENTAL PLAN ORANGE CA	07/30/2014
	204539	2200060097	07/24/2014	USD	718.68	WORLDWIDE EXPRESS ALBANY NY	07/30/2014
	204540	2200060064	07/24/2014	USD	437.26	YALE CHASE EQUIPMENT & SERVICE WHITTIER CA	08/07/2014
	204541	2200060307	07/30/2014	USD	10,209.00	AEI CASC CONSULTING COLTON CA	08/11/2014
	204542	2200060288	07/30/2014	USD	106.22	AIRGAS WEST INC PASADENA CA	08/08/2014
	204543	2200060280	07/30/2014	USD	428.53	ALLIED ELECTRONICS INC FORT WORTH TX	08/08/2014
	204544	2200060331	07/30/2014	USD	115.00	ALMASRI, ADHAM CHINO HILLS CA	08/07/2014
	204545	2200060314	07/30/2014	USD	327.25	AMERICAN MATERIAL COMPANY LAKE ELSINORE CA	08/07/2014
	204546	2200060315	07/30/2014	USD	1,863.92	AMP MECHANICAL INC COSTA MESA CA	08/06/2014
	204547	2200060294	07/30/2014	USD	774.23	APPLEONE EMPLOYMENT SERVICES GLENDALE CA	08/06/2014
	204548	2200060318	07/30/2014	USD	813.63	AUTOZONE INC ATLANTA GA	08/06/2014
	204549	2200060313	07/30/2014	USD	241.92	B STEPHEN COOPERAGE ONTARIO CA	08/05/2014
	204550	2200060326	07/30/2014	USD	32.93	BINGHAM, GREGG CHINO HILLS CA	08/11/2014
	204551	2200060303	07/30/2014	USD	155.51	BOOT BARN INC IRVINE CA	08/08/2014
	204552	2200060322	07/30/2014	USD	175.97	BREIG, ANNA VICTORVILLE CA	08/01/2014
	204553	2200060304	07/30/2014	USD	120,679.54	BUTIER ENGINEERING INC TUSTIN CA	08/04/2014
	204554	2200060292	07/30/2014	USD	6,427.00	CALIF DEPT OF PUBLIC HEALTH RICHMOND CA	08/07/2014
	204555	2200060319	07/30/2014	USD	2,943.15	CITY OF CHINO CHINO CA	08/04/2014
	204556	2200060291	07/30/2014	USD	93.00	CITY OF CHINO HILLS CHINO HILLS CA	08/07/2014
	204557	2200060281	07/30/2014	USD	76.86	CITY RENTALS INC ONTARIO CA	08/05/2014
	204558	2200060316	07/30/2014	USD	18,070.00	CORRPRO COMPANIES INC DALLAS TX	08/05/2014
	204559	2200060311	07/30/2014	USD	1,397.44	CS-AMSCO FOUNTAIN VALLEY CA	08/06/2014
	204560	2200060299	07/30/2014	USD	251,330.74	CSRMA SAN FRANCISCO CA	08/11/2014
	204561	2200060295	07/30/2014	USD	3,268.49	DELL MARKETING L P PASADENA CA	08/05/2014
	204562	2200060300	07/30/2014	USD	140.00	DEPT OF PUBLIC HEALTH-DRINKINGSACRAMENTO CA	08/11/2014
	204563	2200060301	07/30/2014	USD	9,800.00	DOLPHIN GROUP, THE LOS ANGELES CA	08/08/2014
	204564	2200060317	07/30/2014	USD	600.00	EUROFINS EATON ANALYTICAL, INGRAPEVINE TX	08/06/2014
	204565	2200060282	07/30/2014	USD	441.94	FISHER SCIENTIFIC LOS ANGELES CA	08/05/2014
	204566	2200060333	07/30/2014	USD	340.06	FLORES, JUAN CHINO HILLS CA	08/04/2014
	204567	2200060328	07/30/2014	USD	350.00	FLORES, MARIA E CHINO HILLS CA	08/06/2014
	204568	2200060290	07/30/2014	USD	1,226.97	GRAINGER PALATINE IL	08/06/2014
	204569	2200060283	07/30/2014	USD	1,271.31	HARRINGTON INDUSTRIAL PLASTICS CHINO CA	08/05/2014
	204570	2200060296	07/30/2014	USD	6,147.32	HDR ENGINEERING INC OMAHA NE	03/05/2014
	204571	2200060325	07/30/2014	USD	470.94	HOBBS, DIANA APPLE VALLEY CA	08/06/2014
	204572	2200060284	07/30/2014	USD	1,150.17	HOME DEPOT CREDIT SERVICES DES MOINES IA	08/07/2014
	204573	2200060323	07/30/2014	USD	470.94	HORNE, WILLIAM YUCCA VALLEY CA	08/08/2014
	204574	2200060310	07/30/2014	USD	6,500.00	INNOVATIVE FEDERAL STRATEGIES WASHINGTON DC	08/06/2014



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Check

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204575		2200060298	07/30/2014	USD	1,780.64	KONICA MINOLTA PASADENA CA	08/05/2014
204576		2200060293	07/30/2014	USD	201.96	MAJESTIC TROPHY CO ONTARIO CA	08/05/2014
204577		2200060327	07/30/2014	USD	54.88	MEDEIROS, SHAWN CHINO HILLS CA	08/04/2014
204578		2200060324	07/30/2014	USD	717.76	MILLER, ELMER L BLUE JAY CA	08/06/2014
204579		2200060306	07/30/2014	USD	125.00	NATIONAL BUSINESS INVESTIGATION MURRIETA CA	08/05/2014
204580		2200060308	07/30/2014	USD	4,395.05	NUNYO & MOORE SAN DIEGO CA	09/05/2014
204581		2200060289	07/30/2014	USD	314.51	PETTY CASH EXPENDITURES CHINO CA	08/05/2014
204582		2200060285	07/30/2014	USD	2,522.43	RAMONA TIRE & SERVICE CENTERS ONTARIO CA	08/06/2014
204583		2200060305	07/30/2014	USD	29,493.69	REF CONSULTING PASADENA CA	08/05/2014
204584		2200060329	07/30/2014	USD	119.11	RESECK-FRANCIS, CHEYANNE CHINO HILLS CA	08/05/2014
204585		2200060332	07/30/2014	USD	175.00	ROBSON, PAT CHINO HILLS CA	08/05/2014
204586		2200060286	07/30/2014	USD	1,729.31	ROYAL WHOLESALE ELECTRIC-ORANGE CA	08/06/2014
204587		2200060321	07/30/2014	USD	140,423.61	RPI FUEL CELL LLC LOS ANGELES CA	08/06/2014
204588		2200060320	07/30/2014	USD	5,523.17	SO CALIF EDISON ROSEMEAD CA	08/05/2014
204589		2200060297	07/30/2014	USD	1,689.49	SOLINST CANADA LTD GEORGETOWN ON	08/08/2014
204590		2200060312	07/30/2014	USD	72,351.02	SWRCB ACCOUNTING OFFICE SACRAMENTO CA	08/05/2014
204591		2200060302	07/30/2014	USD	156.00	U S HEALTHWORKS MEDICAL GROUP LOS ANGELES CA	08/05/2014
204592		2200060287	07/30/2014	USD	312.00	UNDERGROUND SERVICE ALERT/SC CORONA CA	08/08/2014
204593		2200060309	07/30/2014	USD	441.48	WORLDWIDE EXPRESS ALBANY NY	08/06/2014
204594		2200060330	07/30/2014	USD	299.99	YEBOAH, ERNEST CHINO HILLS CA	08/11/2014
204595		2200060353	07/31/2014	USD	244.46	AMERICAN HERITAGE LIFE INSURANCE DALLAS TX	08/11/2014
204596		2200060350	07/31/2014	USD	2,292.00	FLUKE NETWORKS LOS ANGELES CA	08/06/2014
204597		2200060351	07/31/2014	USD	7,434.18	NALCO COMPANY DALLAS TX	08/11/2014
204598		2200060345	07/31/2014	USD	6,982.60	PENINSULA PUMP ORANGE CA	08/06/2014
204599		2200060349	07/31/2014	USD	675.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA	08/08/2014
204600		2200060348	07/31/2014	USD	138.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA	08/07/2014
204601		2200060352	07/31/2014	USD	66.63	SO CALIF GAS MONTEREY PARK CA	08/08/2014
204602		2200060347	07/31/2014	USD	969.00	STATE WATER RESOURCES CONTROL SACRAMENTO CA	08/07/2014
204603		2200060346	07/31/2014	USD	5,977.20	THATCHER COMPANY OF CALIFORNIA SALT LAKE CITY UT	08/05/2014
* Payment method Check					5,108,989.15		

Bank CBB CITIZENS BUSINESS BANK ONTARIO CA 917610000  
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 Acct number CHECK 231167641

Separate Check

Check number	from to	Payment	Prmt date	Ccy	Amount paid (FC)	Recipient/void reason code	Encl./void
204221		2200059735	07/02/2014	USD	17,910.38	STANDARD INSURANCE CO PORTLAND OR	07/10/2014
204222		2200059736	07/02/2014	USD	2,882.32	STANDARD INSURANCE CO PORTLAND OR	07/09/2014
* Payment method Separate Check					20,792.70		

Check number from to	Payment	Print date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
**			USD	5,129,781.85		

Bank CBB CITIZENS BUSINESS BANK ONTARIO CA 917610000  
 Bank Key 122234149  
 Acct number WCOMP 231159290

Check number	from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
03802		2200059780	07/02/2014	USD	115.13	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03803		2200059781	07/02/2014	USD	42.10	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03804		2200059782	07/02/2014	USD	390.15	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03805		2200059783	07/02/2014	USD	24.27	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03806		2200059784	07/02/2014	USD	382.87	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03807		2200059785	07/02/2014	USD	8.48	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03808		2200060355	07/16/2014	USD	498.60	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03809		2200060356	07/16/2014	USD	126.09	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03810		2200060357	07/16/2014	USD	257.90	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03811		2200060358	07/16/2014	USD	608.00	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03812		2200060359	07/16/2014	USD	752.00	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03813		2200060360	07/16/2014	USD	539.39	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03814		2200060361	07/16/2014	USD	31.16	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03815		2200060364	07/23/2014	USD	160.64	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03816		2200060365	07/23/2014	USD	50.00	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03817		2200060366	07/23/2014	USD	1,066.72	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03818		2200060367	07/30/2014	USD	170.70	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03819		2200060368	07/30/2014	USD	100.55	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03820		2200060369	07/30/2014	USD	279.02	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03821		2200060381	07/31/2014	USD	247.00	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03822		2200060382	07/31/2014	USD	297.34	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
03823		2200060383	07/31/2014	USD	12.00	YORK INSURANCE SERVICES GROUP CITY OF INDUSTRY CA	
* Payment method Checks created manually					6,160.11		

Checks created manually



Check number	from to	Payment	Pmt date	Cry	Amount paid (FC)	Recipient/void reason code	Encs./void
**				USD	6,160.11		

Check	Payee / Description		Amount
Wire	BANK OF AMERICA NT&SA P/R 14 7/11 EFT Direct Deposit	071114	648,542.02
	BANK OF AMERICA NT&SA	\$	648,542.02
Wire	INTERNAL REVENUE SERVICE P/R 15 7/25 Taxes	HR 0018300	261,505.63
	INTERNAL REVENUE SERVICE	\$	261,505.63
Wire	EMPLOYMENT DEVELOPMENT DEPARTM P/R 15 7/25 Taxes P/R 15 7/25 Taxes	HR 0018300 HR 0018300	41,712.68 9,356.56
	EMPLOYMENT DEVELOPMENT DEPARTM\$		51,069.24
Wire	BANK OF AMERICA NT&SA P/R 15 7/25 EFT Direct Deposit	072514	617,112.24
	BANK OF AMERICA NT&SA	\$	617,112.24
Wire	EMPLOYMENT DEVELOPMENT DEPARTM P/R 14 7/11 Taxes P/R 14 7/11 Taxes	HR 0018100 HR 0018100	46,288.08 9,858.52
	EMPLOYMENT DEVELOPMENT DEPARTM\$		56,146.60
Wire	INTERNAL REVENUE SERVICE P/R 14 7/11 Taxes	HR 0018100	279,953.49
	INTERNAL REVENUE SERVICE	\$	279,953.49
Wire	EMPLOYMENT DEVELOPMENT DEPARTM P/R DIR 007 7/11 Taxes	HR 0018200	365.78
	EMPLOYMENT DEVELOPMENT DEPARTM\$		365.78
Wire	INTERNAL REVENUE SERVICE P/R DIR 007 7/11 Taxes	HR 0018200	2,333.08
	INTERNAL REVENUE SERVICE	\$	2,333.08
ACH	AQUA BEN CORPORATION DAFT-4,600 Lbs Polymer 748E RP1-13,800 Lbs Polymer 750A	32239 32240	4,992.84 17,735.76
	AQUA BEN CORPORATION	\$	22,728.60
ACH	HASCO OIL COMPANY, INC. RCA-Mobilgrease XHP 322	0184809-IN	1,751.31
	HASCO OIL COMPANY, INC.	\$	1,751.31
ACH	SANTA ANA WATERSHED 2014/2015 SARI Permit Fees	8493	5,000.00
	SANTA ANA WATERSHED	\$	5,000.00

Check	Payee / Description	Amount
ACH	MARK IV COMMUNICATIONS INC RCA Repair Jacks Conference Room Floor 19974	157.35
	MARK IV COMMUNICATIONS INC \$	157.35
ACH	KAMBRIAN CORPORATION Win Pro Lic Rnwl,Olv 3yr Win Ent,Data Tr 3670	3,895.31
	KAMBRIAN CORPORATION \$	3,895.31
ACH	ICMA RETIREMENT TRUST 457 P/R 14 7/11 Deferred Comp Ded HR 0018100	12,085.25
	ICMA RETIREMENT TRUST 457 \$	12,085.25
ACH	LINCOLN NATIONAL LIFE INS CO P/R 14 7/11 Deferred Comp Ded HR 0018100	18,383.40
	LINCOLN NATIONAL LIFE INS CO \$	18,383.40
ACH	ICMA RETIREMENT TRUST 401 P/R 14 7/11 Deferred Comp Ded HR 0018100	9,470.29
	ICMA RETIREMENT TRUST 401 \$	9,470.29
ACH	AQUA BEN CORPORATION DAFT-2,300 Lbs Polymer 748E 32263 RP1-13,800 Lbs Polymer 750A 32264	2,496.42 17,735.76
	AQUA BEN CORPORATION \$	20,232.18
ACH	CIHIGOYENETCHE GROSSBERG & CLO 5/14 General Legal 48535 5/14 IEUA vs Kaveh Engineering & Constr 48537 5/14 IEUA vs RP1 Ontario Airport Plume 48538 5/14 Watermaster 48540 5/14 PS vs IEUA 48539 5/14 RCA Legal 48536 5/14 GD vs IEUA 48534	21,750.00 9,648.00 1,175.00 2,602.00 5,400.00 125.00 250.00
	CIHIGOYENETCHE GROSSBERG & CLO \$	40,950.00
ACH	HASCO OIL COMPANY, INC. RP1-Mobil Rarus Shc 1024 0184798-IN	531.19
	HASCO OIL COMPANY, INC. \$	531.19
ACH	JCI JONES CHEMICALS INC TP1-5,021 Gals Sdm Hypchlrt 619833 TP1-4,989 Gals Sdm Hypchlrt 621800 TP1-5,015 Gals Sdm Hypchlrt 621713 TP1-2,000 Gals Sdm Hypchlrt 621660 TP1-5,023 Gals Sdm Hypchlrt 621534 TP1-5,015 Gals Sdm Hypchlrt 621197 TP1-5,017 Gals Sdm Hypchlrt 621059 TP1-5,021 Gals Sdm Hypchlrt 620894 TP1-4,947 Gals Sdm Hypchlrt 620893 TP1-4,989 Gals Sdm Hypchlrt 620738 TP1-4,971 Gals Sdm Hypchlrt 620275	2,899.63 2,881.15 2,896.16 1,155.00 2,900.78 2,896.16 2,897.32 2,899.63 2,856.89 2,881.15 2,870.75



Check	Payee / Description		Amount
	JCI JONES CHEMICALS INC	\$	30,034.62
ACH	LASER LINE		
	HQ-Svc HP 5200,Feed Kit,Rollers	27190	228.59
	HQB-Svc HP 4600,Transfer Belt	27214	591.74
	Inv-Toner Cartridges	27223	1,822.22
	LASER LINE	\$	2,642.55
ACH	NAPA GENUINE PARTS COMPANY		
	Battery Protect,Battery Cleaner	132260	150.08
	NAPA GENUINE PARTS COMPANY	\$	150.08
ACH	INVENSYS SYSTEMS INC		
	Inv-pH/Orp Senesors	93111685	2,120.58
	INVENSYS SYSTEMS INC	\$	2,120.58
ACH	PEST OPTIONS INC		
	June 2014 Weed Abatement Service	230426	2,130.00
	6/14 RP1/RP4/RP5 BioFilters Weed Removal	230556	131.00
	PEST OPTIONS INC	\$	2,261.00
ACH	GK & ASSOCIATES INC		
	46-1141-5/14 Prof Svcs-EN14052,EN14011,E 14-062		12,948.00
	46-1141-5/14 Prof Svcs-EN14022,EN14027 14-067		132.00
	46-1141-5/14 Prof Svcs-EN07010,WR11017,R 14-064		18,093.00
	GK & ASSOCIATES INC	\$	31,173.00
ACH	SANTA ANA WATERSHED		
	Install #17-1.5 MGD SARI Loan 14/15	9107	267,187.50
	SANTA ANA WATERSHED	\$	267,187.50
ACH	AQUA BEN CORPORATION		
	DAFT-2,300 Lbs Polymer 748E	32289	2,496.42
	AQUA BEN CORPORATION	\$	2,496.42
ACH	HASCO OIL COMPANY, INC.		
	RCA-Mobilgrease XHP 322	0185003-IN	873.37
	HASCO OIL COMPANY, INC.	\$	873.37
ACH	JCI JONES CHEMICALS INC		
	TP1-5,015 Gals Sdm Hypchlrt	622680	2,896.16
	TP1-5,037 Gals Sdm Hypchlrt	622545	2,908.87
	TP1-5,039 Gals Sdm Hypchlrt	622544	2,910.02
	TP1-5,017 Gals Sdm Hypchlrt	922363	2,897.32
	TP1-5,051 Gals Sdm Hypchlrt	621886	2,916.95
	JCI JONES CHEMICALS INC	\$	14,529.32
ACH	NAPA GENUINE PARTS COMPANY		
	Cleaners,Tubing,Bulbs,Connectors	132664	369.04

Check	Payee / Description	Amount
	NAPA GENUINE PARTS COMPANY \$	369.04
ACH	CHINO BASIN DESALTER AUTHORITY FY12/13-MWD Rebate Pass Through 93 425,479.00 2/14-4/14-MWD Rebate Pass Through 96 959,211.20	1,384,690.20
	CHINO BASIN DESALTER AUTHORITY\$	
ACH	PUBLIC FINANCIAL MANAGEMENT IN 7/1-5/31 General Financial Advisory Serv PFM-155421 7,282.94	7,282.94
	PUBLIC FINANCIAL MANAGEMENT IN\$	
ACH	KAMBRIAN CORPORATION ISS-Veeam Mgmt Pack Annl Mnt Rnwl 3937 2,762.10	2,762.10
	KAMBRIAN CORPORATION \$	
ACH	SHELL ENERGY NORTH AMERICA LP RP1-5/1-5/31 2450 Phila St 2/1-2/28 Adj 2042 5/14 86,488.85 RP4/TP4/RCA-5/1-5/31 12811 6th St 2/1-2/ 2043 5/14 23,651.49	110,140.34
	SHELL ENERGY NORTH AMERICA LP \$	
ACH	SOLAR STAR CALIFORNIA V LLC 5/14 Solar Energy IEUA0067 72,567.89	72,567.89
	SOLAR STAR CALIFORNIA V LLC \$	
ACH	SHELL ENERGY NORTH AMERICA LP RP2/RP5-5/1-5/31 16400 El Prado 2/1-2/28 2044 5/14 205.49 CCWRP/TP/RWPS-5/1-5/31 14950 Tlphn 2/1-2 2046 5/14 56,321.53	56,527.02
	SHELL ENERGY NORTH AMERICA LP \$	
ACH	SANTA ANA WATERSHED April 2014 Truck Discharge 8481 360.10 April 2014 Service 8488 127,204.92	127,565.02
	SANTA ANA WATERSHED \$	
ACH	ICMA RETIREMENT TRUST 457 P/R 15 7/25 Deferred Comp Ded HR 0018300 12,097.58	12,097.58
	ICMA RETIREMENT TRUST 457 \$	
ACH	LINCOLN NATIONAL LIFE INS CO P/R 15 7/25 Deferred Comp Ded HR 0018300 18,427.25	18,427.25
	LINCOLN NATIONAL LIFE INS CO \$	
ACH	IEUA GENERAL EMPLOYEES ASSOCIA P/R 15 7/25 Employee Ded HR 0018300 921.71 P/R 14 7/11 Employee Ded HR 0018100 921.71	1,843.42
	IEUA GENERAL EMPLOYEES ASSOCIA\$	
ACH	IEUA PROFESSIONAL EMPLOYEES AS	

Check	Payee / Description		Amount
	P/R 15 7/25 Employee Ded	HR 0018300	360.00
	P/R 14 7/11 Employee Ded	HR 0018100	360.00
		- - - - -	- - - - -
	IEUA PROFESSIONAL EMPLOYEES ASS		720.00
ACH	ICMA RETIREMENT TRUST 401		
	P/R 15 7/25 Deferred Comp Ded	HR 0018300	9,371.78
		- - - - -	- - - - -
	ICMA RETIREMENT TRUST 401	\$	9,371.78
ACH	JCI JONES CHEMICALS INC		
	RP2-2,016 Gals Sdm Hypchlrt	922824	1,164.24
		- - - - -	- - - - -
	JCI JONES CHEMICALS INC	\$	1,164.24
ACH	SANTA ANA WATERSHED		
	May 2014 Truck Discharge	8497	62.09
	May 2014 Service	8503	131,658.33
		- - - - -	- - - - -
	SANTA ANA WATERSHED	\$	131,720.42
ACH	UNIVAR USA INC		
	RP5-7,804 Lbs Sodium Bisulfite	LA023038	1,928.52
	RP1-13,533 Lbs Sodium Bisulfite	LA020434	3,344.24
		- - - - -	- - - - -
	UNIVAR USA INC	\$	5,272.76
ACH	AGRICULTURAL RESOURCES		
	8/14 Wtr Quality Consult	8/14 WTR QLTY	6,000.00
		- - - - -	- - - - -
	AGRICULTURAL RESOURCES	\$	6,000.00
ACH	ADVANCED ENVIRONMENTAL COMPLIA		
	2nd Qtr 2014 Odor Study	6529	985.00
		- - - - -	- - - - -
	ADVANCED ENVIRONMENTAL COMPLIA\$		985.00
ACH	SHELL ENERGY NORTH AMERICA LP		
	6/14 Gas Commodity-Non Core	2499752	62,056.22
	6/14 Gas Cmmnty-Core,4/14 Adj	1100002880406	1,970.29
		- - - - -	- - - - -
	SHELL ENERGY NORTH AMERICA LP	\$	64,026.51
ACH	SOLAR STAR CALIFORNIA V LLC		
	6/14 Solar Energy	IEUA0068	72,567.27
		- - - - -	- - - - -
	SOLAR STAR CALIFORNIA V LLC	\$	72,567.27
ACH	ESTRADA, JIMMIE J		
	Reim Monthly Health Prem	HEALTH PREM	470.94
		- - - - -	- - - - -
	ESTRADA, JIMMIE J	\$	470.94
ACH	LICHTI, ALICE		
	Reim Monthly Health Prem	HEALTH PREM	175.97
		- - - - -	- - - - -
	LICHTI, ALICE	\$	175.97
ACH	MORASSE, EDNA		



Check	Payee / Description		Amount
	Reim Monthly Health Prem	HEALTH PREM	175.97
	MORASSE, EDNA	\$	175.97
ACH	NOWAK, THEO T Reim Monthly Health Prem	HEALTH PREM	470.94
	NOWAK, THEO T	\$	470.94
ACH	SONNENBURG, ILSE Reim Monthly Health Prem	HEALTH PREM	175.97
	SONNENBURG, ILSE	\$	175.97
ACH	DYKSTRA, BETTY Reim Monthly Health Prem	HEALTH PREM	175.97
	DYKSTRA, BETTY	\$	175.97
ACH	TORRES, ROBERT G Reim Monthly Health Prem	HEALTH PREM	470.94
	TORRES, ROBERT G	\$	470.94
ACH	MUELLER, CAROLYN Reim Monthly Health Prem	HEALTH PREM	175.97
	MUELLER, CAROLYN	\$	175.97
ACH	GRIFFIN, GEORGE Reim Monthly Health Prem	HEALTH PREM	175.97
	GRIFFIN, GEORGE	\$	175.97
ACH	CANADA, ANGELA Reim Monthly Health Prem	HEALTH PREM	175.97
	CANADA, ANGELA	\$	175.97
ACH	CUPERSMITH, LEIZAR Reim Monthly Health Prem	HEALTH PREM	175.97
	CUPERSMITH, LEIZAR	\$	175.97
ACH	DELGADO-ORAMAS JR, JOSE Reim Monthly Health Prem	HEALTH PREM	294.97
	DELGADO-ORAMAS JR, JOSE	\$	294.97
ACH	GRANGER, BRANDON Reim Monthly Health Prem	HEALTH PREM	194.33
	GRANGER, BRANDON	\$	194.33
ACH	GADDY, CHARLES L Reim Monthly Health Prem	HEALTH PREM	194.33
	GADDY, CHARLES L	\$	194.33

Check	Payee / Description		Amount
ACH	BAKER, CHRIS Reim Monthly Health Prem	HEALTH PREM	339.60
	BAKER, CHRIS	\$	339.60
ACH	WEBB, DANNY C Reim Monthly Health Prem	HEALTH PREM	119.00
	WEBB, DANNY C	\$	119.00
ACH	HUMPHREYS, DEBORAH E Reim Monthly Health Prem	HEALTH PREM	270.90
	HUMPHREYS, DEBORAH E	\$	270.90
ACH	MOUAT, FREDERICK W Reim Monthly Health Prem	HEALTH PREM	147.49
	MOUAT, FREDERICK W	\$	147.49
ACH	MORGAN, GARTH W Reim Monthly Health Prem	HEALTH PREM	119.00
	MORGAN, GARTH W	\$	119.00
ACH	ALLINGHAM, JACK Reim Monthly Health Prem	HEALTH PREM	28.49
	ALLINGHAM, JACK	\$	28.49
ACH	MAZUR, JOHN Reim Monthly Health Prem	HEALTH PREM	448.88
	MAZUR, JOHN	\$	448.88
ACH	RUDDER, LARRY Reim Monthly Health Prem	HEALTH PREM	28.49
	RUDDER, LARRY	\$	28.49
ACH	INTERLICCHIA, RANDY Reim Monthly Health Prem	HEALTH PREM	119.00
	INTERLICCHIA, RANDY	\$	119.00
ACH	HAMILTON, MARIA Reim Monthly Health Prem	HEALTH PREM	119.00
	HAMILTON, MARIA	\$	119.00
ACH	PICENO, TONY Reim Monthly Health Prem	HEALTH PREM	175.97
	PICENO, TONY	\$	175.97
ACH	RAMOS, CAROL Reim Monthly Health Prem	HEALTH PREM	28.49
	RAMOS, CAROL	\$	28.49

Check	Payee / Description	Amount
ACH	FISHER, JAY Reim Monthly Health Prem	HEALTH PREM 119.00
	FISHER, JAY	\$ 119.00
ACH	KING, PATRICK Reim Monthly Health Prem	HEALTH PREM 28.49
	KING, PATRICK	\$ 28.49
ACH	HOWARD, ROBERT JAMES Reim Monthly Health Prem	HEALTH PREM 28.49
	HOWARD, ROBERT JAMES	\$ 28.49
ACH	ADAMS, RICHARD Reim Monthly Health Prem	HEALTH PREM 652.93
	ADAMS, RICHARD	\$ 652.93
ACH	DIETZ, JUDY Reim Monthly Health Prem	HEALTH PREM 119.00
	DIETZ, JUDY	\$ 119.00
ACH	DAVIS, GEORGE Reim Monthly Health Prem	HEALTH PREM 75.33
	DAVIS, GEORGE	\$ 75.33
ACH	MONZAVI, TAGHI Reim Monthly Health Prem	HEALTH PREM 28.49
	MONZAVI, TAGHI	\$ 28.49
ACH	PETERSEN, KENNETH Reim Monthly Health Prem	HEALTH PREM 175.97
	PETERSEN, KENNETH	\$ 175.97
ACH	TRAUTERMAN, HELEN Reim Monthly Health Prem	HEALTH PREM 175.97
	TRAUTERMAN, HELEN	\$ 175.97
ACH	TIEGS, KATHLEEN Reim Monthly Health Prem	HEALTH PREM 1,083.58
	TIEGS, KATHLEEN	\$ 1,083.58
ACH	DIGGS, GEORGE Reim Monthly Health Prem	HEALTH PREM 778.76
	DIGGS, GEORGE	\$ 778.76
ACH	HAYES, KENNETH Reim Monthly Health Prem	HEALTH PREM 832.61



Check	Payee / Description	Amount
	HAYES, KENNETH	\$ 832.61
ACH	HUNTON, STEVE Reim Monthly Health Prem	HEALTH PREM 194.33
	HUNTON, STEVE	\$ 194.33
ACH	RODRIGUEZ, LOUIS Reim Monthly Health Prem	HEALTH PREM 147.49
	RODRIGUEZ, LOUIS	\$ 147.49
ACH	VARBEL, VAN Reim Monthly Health Prem	HEALTH PREM 541.79
	VARBEL, VAN	\$ 541.79
ACH	CLIFTON, NEIL Reim Monthly Health Prem	HEALTH PREM 422.79
	CLIFTON, NEIL	\$ 422.79
ACH	DELGADO, FRANCOIS Reim Monthly Health Prem	HEALTH PREM 119.00
	DELGADO, FRANCOIS	\$ 119.00
ACH	WELLMAN, JOHN THOMAS Reim Monthly Health Prem	HEALTH PREM 541.79
	WELLMAN, JOHN THOMAS	\$ 541.79
ACH	SPEARS, SUSAN Reim Monthly Health Prem	HEALTH PREM 28.49
	SPEARS, SUSAN	\$ 28.49
ACH	TROXEL, WYATT Reim Monthly Health Prem	HEALTH PREM 294.97
	TROXEL, WYATT	\$ 294.97
ACH	CORLEY, WILLIAM Reim Monthly Health Prem	HEALTH PREM 448.88
	CORLEY, WILLIAM	\$ 448.88
ACH	CALLAHAN, CHARLES Reim Monthly Health Prem	HEALTH PREM 339.60
	CALLAHAN, CHARLES	\$ 339.60
ACH	LESNIAKOWSKI, NORBERT Reim Monthly Health Prem	HEALTH PREM 269.65
	LESNIAKOWSKI, NORBERT	\$ 269.65
ACH	VERSTEEG, ALLEN Reim Monthly Health Prem	HEALTH PREM 301.40

Check	Payee / Description	Amount
	VERSTEEG, ALLEN	\$ 301.40
ACH	HACKNEY, GARY Reim Monthly Health Prem	HEALTH PREM 541.79
	HACKNEY, GARY	\$ 541.79
ACH	CAREL, LARRY Reim Monthly Health Prem	HEALTH PREM 75.33
	CAREL, LARRY	\$ 75.33
ACH	TOL, HAROLD Reim Monthly Health Prem	HEALTH PREM 329.88
	TOL, HAROLD	\$ 329.88
ACH	BANKSTON, GARY Reim Monthly Health Prem	HEALTH PREM 483.79
	BANKSTON, GARY	\$ 483.79
ACH	ATWATER, RICHARD Reim Monthly Health Prem	HEALTH PREM 119.00
	ATWATER, RICHARD	\$ 119.00
ACH	FIESTA, PATRICIA Reim Monthly Health Prem	HEALTH PREM 448.88
	FIESTA, PATRICIA	\$ 448.88
ACH	DIGGS, JANET Reim Monthly Health Prem	HEALTH PREM 897.76
	DIGGS, JANET	\$ 897.76
ACH	CARAZA, TERESA Reim Monthly Health Prem	HEALTH PREM 151.90
	CARAZA, TERESA	\$ 151.90
ACH	ANDERSON, JOHN Reim Monthly Health Prem	HEALTH PREM 470.94
	ANDERSON, JOHN	\$ 470.94
ACH	DECOITE, DENNIS Reim Monthly Health Prem	HEALTH PREM 119.00
	DECOITE, DENNIS	\$ 119.00
ACH	SANTA CRUZ, JACQUELYN Reim Monthly Health Prem	HEALTH PREM 783.63
	SANTA CRUZ, JACQUELYN	\$ 783.63
ACH	HECK, ROSELYN	

Check	Payee / Description		Amount
	Reim Monthly Health Prem	HEALTH PREM	28.49
	HECK, ROSELYN	\$	28.49
ACH	SOPICKI, LEO Reim Monthly Health Prem	HEALTH PREM	294.97
	SOPICKI, LEO	\$	294.97
ACH	HERNANDEZ, BENJAMIN Reim Monthly Health Prem	HEALTH PREM	422.79
	HERNANDEZ, BENJAMIN	\$	422.79
ACH	GOSE, ROSEMARY Reim Monthly Health Prem	HEALTH PREM	119.00
	GOSE, ROSEMARY	\$	119.00
ACH	KEHL, BARRETT Reim Monthly Health Prem	HEALTH PREM	119.00
	KEHL, BARRETT	\$	119.00
ACH	RITCHIE, JANN Reim Monthly Health Prem	HEALTH PREM	119.00
	RITCHIE, JANN	\$	119.00
ACH	LONG, ROCKWELL DEE Reim Monthly Health Prem	HEALTH PREM	422.79
	LONG, ROCKWELL DEE	\$	422.79
ACH	FATTAHI, MIR Reim Monthly Health Prem	HEALTH PREM	119.00
	FATTAHI, MIR	\$	119.00
ACH	VERGARA, FLORENTINO Reim Monthly Health Prem	HEALTH PREM	541.79
	VERGARA, FLORENTINO	\$	541.79
ACH	WARMAN, RALPH Reim Monthly Health Prem	HEALTH PREM	175.97
	WARMAN, RALPH	\$	175.97
ACH	ROGERS, SHIRLEY Reim Monthly Health Prem	HEALTH PREM	175.97
	ROGERS, SHIRLEY	\$	175.97
ACH	WALL, DAVID Reim Monthly Health Prem	HEALTH PREM	270.90
	WALL, DAVID	\$	270.90



Check	Payee / Description	Amount
ACH	CHUNG, MICHAEL Reim Monthly Health Prem	HEALTH PREM 270.90
	CHUNG, MICHAEL	\$ 270.90
ACH	ADAMS, PAMELA Reim Monthly Health Prem	HEALTH PREM 175.97
	ADAMS, PAMELA	\$ 175.97
ACH	BLASINGAME, MARY Reim Monthly Health Prem	HEALTH PREM 1,289.65
	BLASINGAME, MARY	\$ 1,289.65
ACH	ANDERSON, KENNETH Reim Monthly Health Prem	HEALTH PREM 182.40
	ANDERSON, KENNETH	\$ 182.40
ACH	MOE, JAMES Reim Monthly Health Prem	HEALTH PREM 151.90
	MOE, JAMES	\$ 151.90
ACH	POLACEK, KEVIN Reim Monthly Health Prem	HEALTH PREM 704.33
	POLACEK, KEVIN	\$ 704.33
ACH	ELROD, SONDRRA Reim Monthly Health Prem	HEALTH PREM 270.90
	ELROD, SONDRRA	\$ 270.90
ACH	FRAZIER, JACK Reim Monthly Health Prem	HEALTH PREM 422.79
	FRAZIER, JACK	\$ 422.79
ACH	HOAK, JAMES Reim Monthly Health Prem	HEALTH PREM 119.00
	HOAK, JAMES	\$ 119.00
ACH	DEZHAM, PARIVASH Reim Monthly Health Prem	HEALTH PREM 182.40
	DEZHAM, PARIVASH	\$ 182.40
ACH	FOLEY III, DANIEL J. Reim Monthly Health Prem	HEALTH PREM 151.90
	FOLEY III, DANIEL J.	\$ 151.90
ACH	CLEVELAND, JAMES Reim Monthly Health Prem	HEALTH PREM 119.00
	CLEVELAND, JAMES	\$ 119.00

Check	Payee / Description	Amount
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ACH	LANGNER, CAMERON Reim Monthly Health Prem	HEALTH PREM	846.54
	LANGNER, CAMERON	\$	846.54
ACH	HAMILTON, LEANNE Reim Monthly Health Prem	HEALTH PREM	151.90
	HAMILTON, LEANNE	\$	151.90
ACH	HOOSHMAND, RAY Reim Monthly Health Prem	HEALTH PREM	119.00
	HOOSHMAND, RAY	\$	119.00
ACH	SCHLAPKOHL, JACK Reim Monthly Health Prem	HEALTH PREM	119.00
	SCHLAPKOHL, JACK	\$	119.00
ACH	AQUA BEN CORPORATION RP1-13,800 Lbs Polymer 750A	32304	17,735.76
	RP1-13,800 Lbs Polymer 750A	32290	17,735.76
	AQUA BEN CORPORATION	\$	35,471.52
ACH	GK & ASSOCIATES INC 46-1141-6/14 Prof Svcs-EN06015,EN14027,R 14-074		10,416.00
	46-1141-6/14 Prof Svcs-EN11035,EN13054,E 14-073		13,104.00
	46-1141-6/14 Prof Svcs-EN14027,EN13049 14-078		330.00
	46-1141-6/14 Prof Svcs-EN11035,EN13054,E 14-076		21,312.00
	46-1141-6/14 Prof Svcs-RA14002,EN07010,E 14-075		18,648.00
	GK & ASSOCIATES INC	\$	63,810.00
ACH	SHELL ENERGY NORTH AMERICA LP RP1-6/1-6/30 2450 Phila St 3/1-3/31 Adj 2042 6/14		81,140.88
	RP4/TP4/RCA-3/1-3/31 Adj 12811 6th St 2043 6/14		478.40
	CCWRP/TP/RWPS-6/1-6/30 14950 Tlphn 3/1-3 2046 6/14		53,366.22
	RP2/RP5-6/1-6/30 16400 El Prado 3/1-3/31 2044 6/14		5,220.93
	SHELL ENERGY NORTH AMERICA LP	\$	140,206.43
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 13 6/27 PERS	HR 0017200	204,811.93
	PUBLIC EMPLOYEES RETIREMENT SY\$		204,811.93
Wire	PUBLIC EMPLOYEES' RETIREMENT S 7/14 Health Ins-Retirees, Board, Employees 1457 7/14		218,408.70
	PUBLIC EMPLOYEES' RETIREMENT S\$		218,408.70
Wire	TASC P/R 13 6/27 Cafeteria Plan	P/R 13 6/27	2,815.77
	TASC	\$	2,815.77

Check	Payee / Description	Amount
Wire	STATE BOARD OF EQUALIZATION 6/14 Sales Tax Deposit	23784561 6/14 6,964.00
	STATE BOARD OF EQUALIZATION \$	6,964.00
Wire	STATE DISBURSEMENT UNIT P/R 15 7/25	HR 0018300 1,026.91
	P/R 15 7/25	HR 0018300 253.84
	STATE DISBURSEMENT UNIT \$	1,280.75
Wire	COUNTY SANITATION DISTRICTS OF Install #1 of 6 - Principal and Interest	INSTALL #1 OF 737,600.00
	COUNTY SANITATION DISTRICTS OF \$	737,600.00
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 15 7/25 Deferred Comp Ded	HR 0018300 9,397.92
	PUBLIC EMPLOYEES RETIREMENT SY \$	9,397.92
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 15 7/25 PERS	HR 0018300 210,793.11
	PUBLIC EMPLOYEES RETIREMENT SY \$	210,793.11
Wire	STATE DISBURSEMENT UNIT P/R 14 7/11	HR 0018100 253.84
	P/R 14 7/11	HR 0018100 1,026.91
	STATE DISBURSEMENT UNIT \$	1,280.75
Wire	CALPERS CalPERS Retirement Unfunded Liability FY 07/29/14	4,500,000.00
	CalPERS OPEB Unfunded Liability FY14/15 072914	3,500,000.00
	CALPERS \$	8,000,000.00
Wire	METROPOLITAN WATER DISTRICT May 2014 Water Purchase	8026 3,902,691.13
	METROPOLITAN WATER DISTRICT \$	3,902,691.13
Wire	TASC P/R 14 7/11 Cafeteria Plan	P/R 14 7/11 2,735.77
	TASC \$	2,735.77
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 14 7/11 Deferred Comp Ded	HR 0018100 9,370.93
	PUBLIC EMPLOYEES RETIREMENT SY \$	9,370.93
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 14 7/11 PERS	HR 0018100 225,452.17
	PUBLIC EMPLOYEES RETIREMENT SY \$	225,452.17



Check	Payee / Description	Amount
ACH	JB FILTRATION, LLC Down Pymt Balance-42" Gas Filter	2066      14,992.00
	JB FILTRATION, LLC	\$      14,992.00
ACH	JB FILTRATION, LLC Down Pymt Freight-42" Gas Filter	2067      1,170.00
	JB FILTRATION, LLC	\$      1,170.00

Grand Total Payment Amount: \$      18,306,741.53



# INLAND EMPIRE UTILITIES AGENCY

## RATIFICATION OF BOARD OF DIRECTORS

PAYROLL FOR JULY 11, 2014  
PRESENTED AT BOARD MEETING ON SEPTEMBER 17, 2014

DIRECTOR NAME	GROSS PAYROLL	NET PAYROLL
MICHAEL CAMACHO	\$3,548.57	\$1,096.85
TERRY L. CATLIN	\$2,977.53	\$878.33
STEVEN J. ELIE	\$3,568.85	\$980.75
JASMIN HALL	\$1,950.00	\$1,598.15
GENE T. KOOPMAN	\$2,064.44	\$715.71
<b>TOTALS</b>	\$14,109.39	\$5,269.79

TOTAL EFTS PROCESSED	0
BEGINNING CHECK NO.	105198
ENDING CHECK NO.	105202
TOTAL CHECKS PROCESSED	5

**IEUA DIRECTOR PAYSHEET**

MICHAEL CAMACHO

EMPLOYEE NO. 1140

ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-03-14	Proposed Property Transfer with Rancho Cucamonga staff	Yes	\$195.00
06-04-14	IEUA Board Meeting	Yes	\$195.00
06-05-14	Southern Coalition/Inland Caucus	Yes	\$195.00
06-11-14	Public, Legislative Affairs, & Water Resources Committee	Yes	\$195.00
06-11-14	Engineering, Operations & Biosolids Mgmt. Committee Meeting	Yes (same day)	\$-0-
06-16-14	Meeting with Mr. Nebenzahl, Attorney	Yes	\$195.00
06-17-14	Mtg. w/Peter Wittingham and Board members from Santa Margarita WD	Yes	\$195.00
06-18-14	IEUA Board Meeting	Yes	\$195.00
06-19-14	Deposition – Sheilds vs. IEUA	Yes (10 mtg. max)	\$-0-
06-30-14	Telecon w/M. Nebenzahl re: Sheilds vs. IEUA	Yes (10 mtg. max)	\$-0-
<b>TOTAL REIMBURSEMENT</b> (Up to 10 days of service per month per Ordinance No. 83, including MWD meetings)			\$1,365.00
Total No. of Meetings Attended			10
Total No. of Meetings Paid			7

DIRECTOR SIGNATURE

*April [Signature] for Director Camacho*

Approved by:

*[Signature]*  
Terry Catlin, President, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON MWD BOARD**

MICHAEL CAMACHO  
EMPLOYEE NO. 1140  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-03-14	MWD Org, Personnel & Technology Telecon Mtg. w/ J Mares and MWD staff	Yes (same day)	\$-0-
06-05-14	Mtg. with Randy Record to discuss MWD business	Yes (same day)	\$-0-
06-09-14	MWD Standing Committee Meetings	Yes	\$195.00
06-10-14	MWD Standing Committee Meetings and Board Meeting	Yes	\$195.00
06-12-14	Mtg. w/Randy Record re: DVI. Inspection	Yes	\$195.00

<b>TOTAL REIMBURSEMENT</b> (Up to 10 days of service per month per Ordinance No. 83)	\$585.00 <sup>v</sup>
Total No. of Meetings Attended	5
Total No. of Meetings Paid	3

DIRECTOR  
SIGNATURE

*April Woodhull for Duicita Camacho*

Approved by:

*Terry Catlin*  
Terry Catlin  
President, Board of Directors

DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON REGIONAL POLICY COMMITTEE (ALTERNATE)

MICHAEL CAMACHO  
EMPLOYEE NO. 1140  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-03-14	Policy Committee Meeting	No	\$-0-

<b>TOTAL REIMBURSEMENT</b> Up to 10 days of service per month per Ordinance No. 73, Section 1 (d) (i.e., \$95.00 – difference between Regional Policy Committee (\$100.00 and Agency meetings \$195.00) including Agency meetings	\$-0-
Total No. of Meetings Attended	0
Total No. of Meetings Paid	0

DIRECTOR  
SIGNATURE

*Michael Camacho*  
\_\_\_\_\_  
Director

Approved by:

*Terry Catlin*  
\_\_\_\_\_  
Terry Catlin  
President, Board of Directors



**IEUA DIRECTOR PAYSHEET**

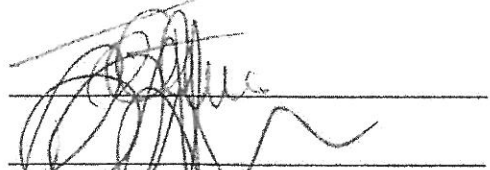
TERRY CATLIN  
 EMPLOYEE NO. 615  
 ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-04-14	Board Workshop	Yes	\$195.00
06-11-14	Audit Committee	Yes	\$195.00
06-11-14	Engineering, Operations & Biosolids Management Committee Meeting	Yes (Same Day)	\$-0-
06-18-14	IEUA Board Meeting	Yes	\$195.00
<b>TOTAL REIMBURSEMENT</b> (Up to 10 days of service per month per Ordinance No. 83)			\$585.00 ✓
Total No. of Meetings Attended			<del>4</del> 4
Total No. of Meetings Paid			<del>4</del> 3

**DIRECTOR  
SIGNATURE**

Approved by:

  
 \_\_\_\_\_  
 Steven J. Elie  
 Secretary/Treasurer, Board of Directors

DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON SAWPA COMMISSION

TERRY CATLIN  
EMPLOYEE NO. 615  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-03-14	SAWPA Commission Workshop	Yes	\$195.00
06-17-14	SAWPA Commission Meeting	Yes	\$195.00

<b>TOTAL REIMBURSEMENT</b> Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) including Agency meetings*	\$390.00 ✓
Total No. of SAWPA Meetings Attended	2
Total No. of SAWPA Meetings Paid	2

DIRECTOR  
SIGNATURE



Approved by:

Steven J. Eke  
Secretary/Treasurer, Board of Directors

\*SAWPA will pay \$127.65 per meeting directly to the Agency.

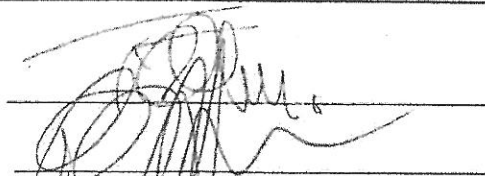
**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON WATERMASTER BOARD (ALTERNATE)**

TERRY CATLIN  
EMPLOYEE NO. 615  
ACCOUNT NO. 10200 110100 100000 501010

**JUNE 2014**

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-19-14	CBWM Advisory Committee Meeting	Yes (declined pymt.)	\$-0-
06-26-14	CBWM Board Meeting	Yes (declined pymt.)	\$-0-
<b>TOTAL REIMBURSEMENT</b>			\$-0-
Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) (i.e., \$70.00 – difference between Watermaster \$125.00 and District meetings \$195.00), including District meetings			
Total No. of Watermaster Meetings Attended			2
Total No. of Watermaster Meetings Paid			0

DIRECTOR  
SIGNATURE



Approved by:

Steven J. Elie  
Secretary/Treasurer, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON REGIONAL POLICY COMMITTEE**

TERRY CATLIN  
EMPLOYEE NO. 615  
ACCOUNT NO. 10200 110100 100000 501010


**JUNE 2014**

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-05-14	Policy Committee Meeting	Yes (same day)	\$-0-

<b>TOTAL REIMBURSEMENT</b> Up to 10 days of service per month per Ordinance No. 73, Section 1 (d) (i.e., \$95.00 – difference between <b>Regional Policy Committee</b> (\$100.00 and Agency meetings \$195.00) including Agency meetings	\$-0-
Total No. of Meetings Attended	1
Total No. of Meetings Paid	\$-0-

**DIRECTOR  
SIGNATURE**

Approved by:

  
 \_\_\_\_\_  
 Steven J. Elie  
 Secretary/Treasurer, Board of Directors




DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON CHINO DESALTER AUTHORITY

TERRY CATLIN  
EMPLOYEE NO. 615  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-05-14	CDA Board Meeting	Yes	\$195.00
<b>TOTAL REIMBURSEMENT</b>			\$195.00
Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) (i.e., \$45.00 – difference between CDA (\$150.00 And Agency meetings \$195.00) including Agency meetings			
Total No. of CDA Meetings Attended			1
Total No. of CDA Meetings Paid			<i>✓</i> <i>1</i> <i>\$195.00</i>

DIRECTOR  
SIGNATURE



Approved by:

Steven J. Eric  
Secretary/Treasurer, Board of Directors

\*Chino Desalter Authority will pay \$150.00 per meeting directly to the Agency.

**IEUA DIRECTOR PAYSHEET**

STEVEN J. ELIE  
 EMPLOYEE NO. 1175  
 ACCOUNT NO. 10200 110100 100000 501010

**JUNE 2014**

06-03-14	Telecon meeting w/G. Newmark, Special Counsel – Ontario Plume	Yes	\$195.00
06-04-14	IEUA Board Workshop	Yes	\$195.00
06-11-14	Public, Legislative Affairs and Water Resources Committee	Yes	\$195.00
06-11-14	Finance, Legal, & Administration Committee	Yes (same day)	\$-0-
06-16-14	Meeting w/J. Kightlinger	Yes	\$195.00
06-17-14	Telecon meeting w/G. Newmark, Special Counsel – Ontario Plume	Yes	\$195.00
06-18-14	IEUA Board Meeting	Yes	\$195.00
06-19-14	Chino State of the City Address	Yes	\$195.00
06-25-14	Meeting w/Chino Hills City Manager Rad Bartlam	Yes	\$195.00
06-26-14	Meeting w/ Marty Zvirbulis, CVWD	Yes	\$195.00
<b>TOTAL REIMBURSEMENT</b> (Up to 10 days of service per month per Ordinance No. 83)			\$1,755.00 ✓
Total No. of Meetings Attended			10
Total No. of Meetings Paid			9

DIRECTOR  
SIGNATURE

*April Woodruff for Director Elie*

Approved By:

*Terry Catlin*  
 Terry Catlin  
 President, Board of Directors

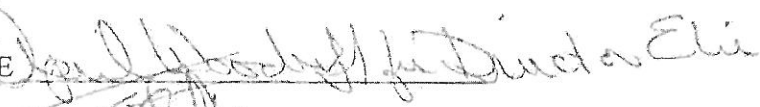
DIRECTOR PAYSHEET FOR IEUA  
ON WATERMASTER BOARD


STEVEN J. ELIE  
EMPLOYEE NO. 1175  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-12-14	CBWM Appropriative Meeting	Yes	\$-0-
06-26-14	CBWM Board Meeting	Yes	\$-0-

<b>TOTAL REIMBURSEMENT</b> Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) (i.e., \$70.00 – difference between Watermaster \$125.00 and District meetings \$195.00), including District meetings	\$-0-
Total No. of Watermaster Meetings Attended	2
Total No. of Watermaster Meetings Paid	0

DIRECTOR SIGNATURE 

Approved by:   
Terry Catlin  
President, Board of Directors

\*Decline IEUA portion

**IEUA DIRECTOR PAYSHEET**

JASMIN A. HALL  
 EMPLOYEE NO. 1256  
 ACCOUNT NO. 10200 110100 100000 501010

**JUNE 2014**

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-02-14	Prop 1E Preliminary listing of Eligible Projects Meeting	Yes	\$195.00
06-04-14	Board Workshop	Yes	\$195.00
06-05-14	Three Valleys Leadership Breakfast	Yes	\$195.00
06-06-14	Meeting w/Randall Lewis, re. Agency business	Yes	\$195.00
06-06-14	Fontana City Council IERCF Tour	Yes (same day)	\$-0-
06-07-14	Fontana Days Parade	Yes	\$195.00
06-09-14	IERCF Board Meeting	Yes	\$195.00
06-10-14	Rialto City Council Meeting	Yes	\$195.00
06-10-14	Fontana City Council Meeting	Yes (same day)	\$-0-
06-11-14	Audit Committee	Yes	\$195.00
06-11-14	Engineering & Operations Committee Meeting (Alternate)	Yes (same day)	\$-0-
06-11-14	Finance, Legal & Administration Committee Meeting	Yes (not rep.)	\$-0-
06-16-14	Meeting w/C. Hays	Yes	\$195.00
06-18-14	IEUA Board Meeting	Yes	\$195.00
06-18-14	Annual City of Fontana, Police, Fire, and FUSD Police Recognition Ceremony	Yes (no compensation)	\$-0-
06-19-14	CBWM Advisory Committee	Yes (not rep.)	\$-0-
06-19-14	Fontana Chamber of Commerce	Yes (10 mtg. max.)	\$-0-
06-21-14	Senator Norma Torres Summer Open House in honor of district's small business.	Yes (no compensation)	\$-0-
06-24-14	The Association of Women in Water, Energy, & Environment	Yes (10 mtg. max.)	\$-0-
06-24-14	Fontana City Council Meeting	Yes (same day)	\$-0-
06-26-14	CBWM Board Meeting	Yes (not rep.)	\$-0-
06-27-14	Fontana Chamber of Commerce Installation of Officer	Yes (same day)	\$-0-



TOTAL REIMBURSEMENT (Up to 10 days of service per month per Ordinance No. 83)	\$1,950.00
Total No. of Meetings Attended	22
Total No. of Meetings Paid	10

DIRECTOR  
SIGNATURE

*[Handwritten Signature]*  
\_\_\_\_\_

Approved by:

*[Handwritten Signature]*  
\_\_\_\_\_

Terry Catlin, President, Board of Directors

DIRECTOR PAYSHEET FOR IEUA  
ON SAWPA COMMISSION (ALTERNATE)

JASMIN A. HALL  
EMPLOYEE NO. 1256  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-03-14	SAWPA Commission Workshop	Yes (10 mtg. max.)	\$-0-
06-17-14	SAWPA Commission Meeting	Yes (10 mtg. max.)	\$-0-
06-27-14	SAWPA/OCSD Chino II Tour	Yes (10 mtg. max.)	\$-0-
<b>TOTAL REIMBURSEMENT</b> Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) (i.e., \$67.35 – difference between SAWPA (\$127.65 And Agency meetings \$195.00) including Agency meetings			\$-0-
Total No. of SAWPA Meetings Attended			3
Total No. of SAWPA Meetings Paid			0

DIRECTOR SIGNATURE *April Woodruff for Director Hall*

Approved by: *Terry Catlin*  
Terry Catlin  
President, Board of Directors

DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE  
ON CHINO DESALTER AUTHORITY

JASMIN A. HALL  
EMPLOYEE NO. 1256  
ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-05-14	CDA Board Meeting	No	\$-0-
<b>TOTAL REIMBURSEMENT</b>			\$-0-
Up to 10 days of service per month per Ordinance No. 83, Section 1 (d) (i.e., \$45.00 – difference between CDA (\$150.00 And Agency meetings \$195.00 excludes alternate) including Agency meetings			
Total No. of CDA Meetings Attended			0
Total No. of CDA Meetings <b>Paid</b>			0

DIRECTOR SIGNATURE *Jasmin A. Hall* for Director Hall

Approved by: *Terry Catlin*  
Terry Catlin  
President, Board of Directors

**IEUA DIRECTOR PAYSHEET**

GENE KOOPMAN  
 EMPLOYEE NO. 642  
 ACCOUNT NO. 10200 110100 100000 501010

JUNE 2014

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
06-04-14	Board Workshop	Yes	\$195.00
06-09-14	IERCA Board meeting	Yes	\$195.00
06-11-14	Finance, Legal & Administration Committee	Yes	\$195.00
06-18-14	Board Meeting	Yes	\$195.00
<b>TOTAL REIMBURSEMENT</b> (Up to 10 days of service per month per Ordinance No. 83)			\$780.00 ✓
Total No. of Meetings Attended			4
Total No. of Meetings Paid			4

REPRESENTATIVE'S  
SIGNATURE

*Gene Koopman for Director Koopman*

Approved by:

*Terry Cathin*  
 Terry Cathin  
 President, Board of Directors



# INLAND EMPIRE UTILITIES AGENCY

PAYROLL FOR JULY 11, 2014

PRESENTED AT BOARD MEETING ON SEPTEMBER 17, 2014

GROSS PAYROLL COSTS			\$1,116,359.81
DEDUCTIONS			(\$466,321.37)
NET PAYROLL			<u>\$650,038.44</u>
<b>NET PAYROLL BREAKDOWN</b>	<b>CHECKS</b>	<b>EFT</b>	<b>TOTAL</b>
CHECKS USED	105197 - 105197		
TRANSACTION PROCESSED	1	331	332
AMOUNT	\$1,496.42	\$648,542.02	<u>\$650,038.44</u>

# INLAND EMPIRE UTILITIES AGENCY

PAYROLL FOR JULY 25, 2014

PRESENTED AT BOARD MEETING ON SEPTEMBER 17, 2014

GROSS PAYROLL COSTS			\$1,069,927.30
DEDUCTIONS			(\$451,461.18)
NET PAYROLL			<u>\$618,466.12</u>
<b>NET PAYROLL BREAKDOWN</b>	<b>CHECKS</b>	<b>EFT</b>	<b>TOTAL</b>
CHECKS USED	105203 - 105203		
TRANSACTION PROCESSED	1	331	332
AMOUNT	\$1,353.88	\$617,112.24	<u>\$618,466.12</u>


**CONSENT  
CALENDAR  
ITEM**


**1C**


Date: September 17, 2014

To: The Honorable Board of Directors

Through: Finance, Legal, and Administration Committee (09/10/14)

From:  P. Joseph Grindstaff  
General Manager

Submitted by: Christina Valencia   
Chief Financial Officer/Assistant General Manager

Sharmeen Bhojani   
Manager of Human Resources

Subject: Enrollment in County Supervisors' Association of California  
Excess Insurance Authority (CSAC EIA) Pool

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### **RECOMMENDATION**

It is recommended that the Board of Directors:

1. Approve enrollment the County Supervisors' Association of California Excess Insurance Authority (CSAC EIA) pool for dental, life insurance/accidental death and dismemberment and long term disability benefits through Delta Dental and Cigna; and
2. Adopt Resolution No. 2014-9-1 to join the CSAC EIA pool.

### **BACKGROUND**

Alliant Insurance Service, the Agency's insurance broker for ancillary benefits, recently conducted a market survey to determine if our current plan design and costs were competitive and if more cost-effective options were available. A number of alternatives were presented, including options within the CSAC EIA pool. CSAC EIA is a risk sharing pool of California public agencies. The EIA is ranked as one of the largest property/casualty and employee benefits public entity risk pools in the nation representing 55 member counties and 254 public entities. CSAC EIA utilizes its group's size to maximize on their purchasing power and to reduce costs and maintain stability for all members.

After a thorough review of the benefits options presented, staff recommends joining CSAC EIA for Delta Dental PPO and moving Life, AD&D and LTD benefits to Cigna under the CSAC EIA



program. The Dental HMO and Vision plans will remain as is with the current carriers (Western Dental and EyeMed Vision).

The following highlights the advantages of the above recommendations:

Delta Dental PPO – CSAC EIA

- Continuation of current PPO plan design with Delta Dental
- No interruption to current participants; same network and same providers as current plan
- 11% monthly premiums savings compared to current Delta Dental's 2015 premium rates
- CSAC EIA renewal history – last three renewals have been a rate pass or rate reduction
- Delta Dental PPO plan through CSAC EIA would provide greater rate stability by utilizing the power of the pool
- Participation in the pool would result in an annual savings of approximately \$20,500, for the employees enrolled in the Delta PPO plan

Cigna Life, AD&D and Long Term Disability– CSAC EIA

- Continuation of current plan design for basic life, AD&D, and additional life with a modification to the dependent option for children ages birth to six months
- 39% monthly premiums savings compared to current Standard basic life premium rates
- More than 13 years of stable rates; renewal based on entire pool (63,000 covered employees)
- Rate includes coverage increase to \$60,000 for the Operators' Unit effective 1/1/15 per negotiations and Operators' Unit 2013 – 2018 Memorandum of Understanding
- Rate includes a free Employee Assistance Program through Cigna Behavioral Health
- Modification to long-term disability (LTD) plan design extending the elimination period to 365 days to align with the elimination period for the State Disability Insurance (SDI) and to account for the 52 week benefit period under the SDI program
- Participation in the pool and modifications to the elimination of the LTD benefit would results in an annual savings of approximately \$106,000

Enrollment in dental and life insurance is required for all full-time employees. If approved, the new plans would be available to employees during the open enrollment period which takes place from September 15, 2014 through October 9, 2014, for an effective date of January 1, 2015. The total combined annual savings for both employer and employee contributions are \$126,000.

**PRIOR BOARD ACTION**

On May 7, 1997, the Board approved a change in the Agency's dental program to offer Delta Dental Preferred Option in lieu of the Delta Dental Premier Option and also approved maintaining the Western Dental Plan and Standard Life and Long-Term Disability Insurance Program.

**IMPACT ON BUDGET**

The total annual savings for the Agency is approximately \$104,000 per calendar year.

**RESOLUTION NO. 2014-9-1**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY\*, SAN BERNARDINO COUNTY, CALIFORNIA, TO JOIN COUNTY SUPERVISORS' ASSOCIATION OF CALIFORNIA EXCESS INSURANCE AUTHORITY (CSAC EIA) POOL.**

**WHEREAS**, Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (Section 6500 et seq.) permits two or more public agencies by agreement to exercise jointly powers common to the contracting parties; and

**WHEREAS**, the Inland Empire Utilities Agency desires to join together with the members of the County Supervisors' Association of California Excess Insurance Authority (CSAC EIA) for the purpose of jointly funding and/or establishing excess and other insurance programs as determined; and

**WHEREAS**, the CSAC EIA has determined that it is necessary for each member of the CSAC EIA to delegate to a person(s) or position(s) authority to act on the member's behalf in matters relating to the member and the CSAC EIA;

**NOW, THEREFORE BE IT RESOLVED**, that the Inland Empire Utilities Agency\* Board of Directors hereby approve becoming a member of the CSAC EIA, authorizes execution of the CSAC EIA Agreement, and except as to actions that must be approved by the Board of Directors, General Manager or his designees are hereby appointed to act in all matters relating to the member and the CSAC EIA.

ADOPTED this 17<sup>th</sup> day of September, 2014.

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Terry Catlin, President of the Inland Empire Utilities Agency\* and of the Board of Directors thereof

ATTEST:

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Steven J. Elie, Secretary/Treasurer of the Inland Empire Utilities Agency\* and of the Board of Directors thereof

\* A Municipal Water District







CONSENT  
CALENDAR  
ITEM


**1D**


Date: September 17, 2014

To: The Honorable Board of Directors

Through:  Finance, Legal, and Administration Committee (09/10/14)

From:  P. Joseph, Grindstaff  
General Manager

Submitted by:  Christina Valencia  
Chief Financial Officer/Assistant General Manager

 Javier Chagoyen-Lazaro  
Manager of Finance & Accounting

Subject: Budget Amendment for Fiscal Year 2013/14 Encumbrance Carry Forward

---

### **RECOMMENDATION**

It is recommended that the Board of Directors approve the carry forward of open encumbrances and related budget in the amount of \$19,353,882 from FY 2013/14 to FY 2014/15.

### **BACKGROUND**

An encumbrance is a reservation or earmark of budgeted funds for obligations arising from purchase orders, contracts, leases, or approved non-purchase order commitments. Encumbrances improve budgetary control by treating commitments as expenditures and reducing the budget amount available for spending.

Encumbrances are not actual expenditures until goods and services are received, therefore, a special treatment is required for open encumbrances if appropriations (budget) lapse at the end of the fiscal year. In this case, encumbrances to be honored in the following fiscal year, along with corresponding budget, need to be carried forward.

Staff recommends the carry forward of open encumbrances and corresponding budget from FY 2013/14 to FY 2014/15 in the amount of \$19,353,882. The proposed carry forward amount is comprised of \$1,355,713 for O&M expenses, \$3,073,114 for special projects, and \$14,925,055 for capital projects. Attachment A provides a summary of these items by fund. If approved, the FY 2014/15 annual appropriation will be increased by the total carry forward amount.

Some of the key projects and corresponding encumbrance carry forward amount are listed in Table 1 below:

**Table 1  
 Key Projects and Requested Encumbrance Carry Forward Amount**

<b>Project No.</b>	<b>Project Name</b>	<b>Encumbrance Amount</b>
EN13023	930 Zone RW Reservoir	\$2,985,953
EN13038	RP-1 Outfall Relocation	2,000,000
EN13001	San Sevaine Basin Improvement	1,279,901
EP14002	Major Facilities Repairs and Improvements	881,725
EN12022	RP-1 Aeration Ducting	768,546
EN13029	Turner 1 Turnout & Deer Creek Drop-Inlet	524,801
EN14051	RP1 Centrifuge Stair & Catwalk	461,084
EN14052	RP1 Primary Clarifier West Effluent Pipe	445,502
WR13022	Prado Basin Habitat	412,853
	<b>Total</b>	<b>\$ 9,760,364</b>

In accordance with the Agency’s Policy A-81, (Fiscal Year-End Carry Forward of Encumbrances and Related Budget), encumbrances carried forward and not expended by December 31, 2014 will be subject to cancellation, unless otherwise approved by Executive Management. In FY 2013/14, the Board approved to carry forward \$8.5 million of FY 2012/13 encumbrances (\$1.9 million for O&M and \$6.6 million for capital). Of this amount, a total of \$1.5 million (\$1.1 million from projects and \$.5 million for O&M expenses) in unspent carry over encumbrances and budget were reversed and related budget returned to FY 2012/13.

The Agency’s accounting treatment of open encumbrance carry forward at fiscal year-end is consistent with the accounting standards prescribed by the National Council on Government Accounting Statement #1, and the Governmental Accounting Standards Board, and affirmed by the Agency’s external auditors.

**PRIOR BOARD ACTION**

On June 18, 2014, the Board approved the FY 2014/15 Adopted Budget.

**IMPACT ON BUDGET**

If approved, the FY 2014/15 budget will be augmented by the encumbrance carry forward amount of \$19,353,882 in the respective funds and major account categories (capital and O&M) as summarized in Exhibit A. Future expenditures against these open encumbrances will reduce the reserve balances in the respective funds.

Attachment A - FY 2013/14 Encumbrances Carry Forward to FY 2014/15

**Attachment A**  
**Inland Empire Utilities Agency**  
**FY 2013/14 Encumbrances Carry Forward to FY 2014/15**  
**O&M, Special & Capital Projects by Fund Summary**

<b>SPECIAL PROJECTS</b>						
<b>Fund</b>	<b>FY 14/15 Adopted Budget</b>	<b>FY 14/15 Budget Adjustments</b>	<b>FY 13/14 Carry Forward Encumbrance</b>	<b>FY 13/14 Carry Forward Non- Encumbrance</b>	<b>FY 13/14 Total Carry Forward Request</b>	<b>FY 14/15 Amended Budget</b>
GG Fund	717,000	-	76,724	66,628	143,352	860,352
RW Fund	-	-	-	-	-	-
NC Fund	10,000	-	24,351	157,960	182,311	192,311
WC Fund	50,000	-	100,992	400,305	501,297	551,297
WW Fund	2,151,250	-	347,829	565,146	912,976	3,064,226
RO Fund	2,120,000	-	135,061	946,029	1,081,090	3,201,090
RC Fund	200,000	-	250,703	1,385	252,087	452,087
<b>Total Special Projects</b>	<b>5,248,250</b>	<b>-</b>	<b>935,660</b>	<b>2,137,454</b>	<b>3,073,114</b>	<b>8,321,364</b>

<b>CAPITAL PROJECTS</b>						
<b>Fund</b>	<b>FY 14/15 Adopted Budget</b>	<b>FY 14/15 Budget Adjustments</b>	<b>FY 13/14 Carry Forward Encumbrance</b>	<b>Carry Forward Non- Encumbrance</b>	<b>Total Carry Forward Request</b>	<b>FY 14/15 Amended Budget</b>
GG Fund	1,461,200	-	327,490	559,976	887,465	2,348,665
RW Fund	550,000	-	379,959	418,261	798,220	1,348,220
NC Fund	2,350,000	-	134,431	108,087	242,518	2,592,518
WC Fund	9,781,000	3,200,000	3,034,397	5,159,072	8,193,468	21,174,468
RO Fund	8,934,500	-	1,619,393	583,441	2,202,834	11,137,334
RC Fund	5,000,500	-	1,029,555	1,570,993	2,600,549	7,601,049
<b>Total Capital Projects</b>	<b>28,077,200</b>	<b>3,200,000</b>	<b>6,525,225</b>	<b>8,399,830</b>	<b>14,925,055</b>	<b>46,202,255</b>
<b>Total Special &amp; Capital Projects*</b>	<b>33,325,450</b>	<b>3,200,000</b>	<b>7,460,885</b>	<b>10,537,284</b>	<b>17,998,169</b>	<b>54,523,619</b>

<b>OPERATIONS &amp; MAINTENANCE (O&amp;M)*</b>						
<b>Fund</b>	<b>FY 14/15 Adopted Budget</b>	<b>FY 14/15 Budget Adjustments</b>	<b>FY 13/14 Carry Forward Encumbrance</b>	<b>Carry Forward Non- Encumbrance</b>	<b>Total Carry Forward Request</b>	<b>FY 14/15 Amended Budget</b>
GG Fund	2,580,877	-	233,096	33,300	266,396	2,847,274
RW Fund	1,633,946	-	43,832	-	43,832	1,677,778
NC Fund	9,163,904	-	16,515	-	16,515	9,180,419
WC Fund	8,200,253	-	118,318	-	118,318	8,318,571
WW Fund	5,509,025	-	20,000	-	20,000	5,529,025
RO Fund	54,270,233	-	702,730	40,000	742,730	55,012,963
RC Fund	60,400	-	147,922	-	147,922	208,322
<b>Total O&amp;M</b>	<b>81,418,639</b>	<b>-</b>	<b>1,282,413</b>	<b>73,300</b>	<b>1,355,713</b>	<b>82,774,352</b>
<b>Grand Total (Projects &amp; O&amp;M)</b>	<b>114,744,089</b>	<b>3,200,000</b>	<b>8,743,298</b>	<b>10,610,584</b>	<b>19,353,882</b>	<b>137,297,971</b>

<b>*Breakdown of O&amp;M Carry Forward</b>						
<b>Fund</b>	<b>Chemicals</b>	<b>Materials &amp; Supplies</b>	<b>Office &amp; Administration</b>	<b>Fees &amp; Services</b>	<b>Temporary Services</b>	<b>Grand Total</b>
GG Fund	-	24,315	22,859	159,222	60,000	266,396
RW Fund	-	-	-	43,832	-	43,832
NC Fund	1,934	13,962	-	620	-	16,515
WC Fund	-	81,850	-	36,468	-	118,318
WW Fund	-	-	-	20,000	-	20,000
RO Fund	5,876	59,300	-	677,555	-	742,730
RC Fund	-	-	-	147,922	-	147,922
<b>Grand Total</b>	<b>7,810</b>	<b>179,426</b>	<b>22,859</b>	<b>1,085,619</b>	<b>60,000</b>	<b>1,355,713</b>





*Inland Empire Utilities Agency*

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# **FY 2013/14 Encumbrance Carry Forward**

**September 10, 2014**  
**Finance, Legal, & Administration**

## **Agency Policy 81- FY End Carry Forward Encumbrances and Related Budget**

- ❖ Encumbrances Carried Forward and not Expended by December 31<sup>st</sup> subject to cancellation unless exempted
  - FY 2012/13 Carry Forward - \$8.5 Million
  - Cancelled and Returned to FY 2012/13 - \$1.5 Million



## **FY2013/14 Carry Forward by Type**

<b>Type of Carry Forward</b>	<b>Requested Amount</b>
Operations and Maintenance (O&M)	\$1,355,713
Special Projects	3,073,114
Capital Projects	14,925,055
<b>Total Carry Forward Amount</b>	<b>\$19,353,882</b>



# Key Projects and Requested Carry Forward



Project No.	Project Name	Encumbrance Amount
EN13023	930 Zone RW Reservoir	\$2,985,953
EN13038	RP-1 Outfall Relocation	2,000,000
EN13001	San Sevaine Basin Improvement	1,279,901
EP14002	Major Facilities Repairs and Improvements	881,725
EN12022	RP-1 Aeration Ducting	768,546
EN13029	Turner 1 Turnout & Deer Creek Drop-Inlet	524,801
EN14051	RP1 Centrifuge Stair & Catwalk	461,084
EN14052	RP1 Primary Clarifier West Effluent Pipe	445,502
WR13022	Prado Basin Habitat	412,853
	<b>Total</b>	<b>\$9,760,364</b>

# Comments/Questions?



CONSENT  
CALENDAR  
ITEM

**1E**




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Date: September 17, 2014

To: The Honorable Board of Directors

Through: Audit Committee (09/10/14)

From: Teresa V. Velarde   
Manager of Internal Audit

Subject: Internal Audit Department Annual Audit Plan  
For Fiscal Year Ending June 30, 2015

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### **RECOMMENDATION**

It is recommended that the Board of Directors:

1. Approve the FY 2014/15 Internal Audit Department Annual Audit Plan; and
2. Direct the Manager of Internal Audit to finalize the FY 2014/15 Annual Audit Plan.

### **BACKGROUND**

The Agency's Audit Committee Charter, approved On November 20, 2013, authorizes the Audit Committee to:

- Approve a flexible Annual Audit Plan using an appropriate risk-based methodology, and submit that plan, as well as any periodic updates, to the Audit Committee for review and approval.
- Implement the approved Annual Audit Plan, including any special tasks or projects requested by Management, the Audit Committee or the Board.

The Audit Plan and Risk Assessment are based on Section 2010 Planning and 2010.A1 of the Institute of Internal Auditors (IIA) *International Standards for the Professional Practices of Internal Auditing (Standards)* which requires:

- The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals.
- The internal audit activity's plan of engagements must be based on a risk assessment, undertaken at least annually. The input of Agency Management and the Board must be considered in this process.

The IIA *Standards* define Risk and Residual Risk as follows:

- **Risk** – As the possibility of an event occurring that will have an **impact on the achievement of objectives**. Risk is measured in terms of impact and likelihood and:
- **Residual Risks** – As the risk remaining **after management takes action to reduce the impact** and likelihood of an adverse event, including control activities in responding to a risk.

#### FY 2014/15 Annual Audit Plan

In addition to several on-going projects, the major audit projects scheduled for FY 2014/15 are the following, details of which are included in the attached Annual Audit Plan:

- Chino Basin Sewage Service Contract Review
- Master and Rotating Contracts Audit
- Accounts Payable Audit – Review of Credit Cards and P-Cards

The Annual Audit Plan also identifies additional audit areas. If the risk in any of the identified auditable areas increases, or the need to reprioritize audit projects arises, Internal Audit (IA) can perform an audit from the following list:

- New Payroll and Time System Implementation
- Telephone Expense
- Recycled Water Program & Revenue
- Inter-Fund Transfers and Reserve Requirements
- Capital Projects
- Agency Contracts/Agreements & Special Agreements
- Duplicate Payments/Late Payments/Fees and Penalties
- Asset Management
- Operations

Additionally, the Internal Audit Department Charter requires follow-up audit work be performed on previous audit observations and recommendations to ensure that effective corrective action was implemented or alternate controls have been incorporated to mitigate the risks identified. Follow-up audit work includes detailed testing and verification by IA staff. As reported in June, there are currently 72 outstanding audit recommendations that relate to 17 different audits, requiring follow-up verification. The IA staff will perform desk reviews of selected recommendations and report on the results through the status reports. A list of the outstanding recommendations was submitted in June. The attached Audit Plan provides a list by the name of the audit.

The FY 2014/15 Annual Audit Plan was developed using a general assessment, best practice recommendations, best auditor judgment, feedback from Agency Management and the Audit Committee, as well as accounting for the impact on the Agency's operations if the targeted units fail to function in the most effective and efficient manner or neglect to comply with required policies and procedures.

In planning for the FY 2014/15 Annual Audit Plan and IA department projects, the following were considered:

- The Internal Audit Department Charter
- The Audit Committee Charter
- Communications with the Audit Committee and the Board of Directors
- Communications with Executive Management and key Agency personnel
- Communications with the External Financial Auditors
- Communications with the Audit Committee Independent Advisor
- Prior audit findings and recommendations
- Assessed risks in operations
- Agency's goals and objectives, including activities, developments and changes
- Agency policies & procedures
- Key areas that affect revenue and expenses
- Identified opportunities to improve operations and add value to services
- IA resources
- New audit requirements and best practices

This Annual Audit Plan is a *flexible plan* with the goal of targeting significant Agency auditable areas and business units at some point or another, depending on priorities, risks and/or requests by the Board, Audit Committee and/or management. The plan will be used as a *guide* in selecting the audits. The Audit Plan is not a concrete plan. The IIA *Standards*, recommend that periodic risk assessments be performed to ensure information captured is relevant, timely, and aligned with the Agency's changing environment, objectives, and direction. For this reason IA prepares an Annual Audit Plan and submits amendments when required.

### **PRIOR BOARD ACTION**

On November 20, 2013, the Board of Directors approved the FY 2013/14 amended annual audit plan.

On December 18, 2013, the Board of Directors approved the Agency's Audit Committee Charter and the Internal Audit Department Charter.

### **IMPACT ON BUDGET**

When and if additional outside auditing or consulting services are required to provide assistance to the Internal Audit Department or fulfill the responsibilities of the Audit Committee, a proposal with proposed fees will be submitted through Audit Committee for appropriate action.



*Inland Empire Utilities Agency*

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**Internal Audit Department  
Annual Audit Plan  
For Fiscal Year 2014/15**

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Submitted by:  
Teresa V. Velarde,  
Manager of Internal Audit Department  
September 2014





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## **Purpose of the Internal Audit Department**

As stated in the Board approved Charter, the purpose of the Internal Audit Department (Internal Audit) is to assist the Board of Directors and the Audit Committee in fulfilling their oversight responsibilities for reporting, internal controls, compliance with legal and regulatory requirements applicable to Agency operations, and to provide objective assurance about the Agency's operations.

The purpose of the Internal Audit Department is also to provide a service to management, and a way of adding value to improve the operations of the Agency, consulting services, analyses, recommendations and information concerning their operations. The Internal Audit Department assists management and staff in achieving organizational goals and objectives by providing recommendations and advisory services based on an analysis of the Agency's processes, procedures, governance, internal controls, financial reporting, and compliance with applicable laws and regulations.

The Internal Audit Department performs audits and follows the *International Standards for the Professional Practice of Internal Auditing (Standards)* as documented in the International Professional Practices Framework (IPPF) and the Code of Ethics issued by the Institute of Internal Auditors (IIA).

The Internal Audit Department reports to the Board through the Audit Committee and is an independent function from management. The authority and responsibilities of the Internal Audit Department are specifically defined in the Internal Audit Department Charter approved by the Board of Directors.

## **Mission Statement**

*The Internal Audit Department seeks to improve the operations of the Agency by providing unbiased and objective assessments to ensure Agency resources are efficiently and effectively managed in order to achieve Agency goals and objectives. The Internal Audit Department will help the Agency achieve accountability and integrity, improve operations and instill confidence among its employees and the citizens it serves by:*

- *Promoting a sound control environment.*
- *Providing independent, objective assurance and consulting services.*
- *Improving Agency risk management, control and governance.*
- *Promoting the Agency's vision and mission with a high degree of professionalism.*

## Values

The Internal Audit Department has adopted the following value statements that form the foundation for the Internal Audit Department:

### Independence

As documented in the Charter the Internal Audit Department is an independent function of the Agency for the purpose of providing independent, objective, unbiased opinions.

### Integrity

The Internal Audit Department staff is required to maintain the highest degree of integrity in conducting its audit work.

### Professionalism

The Internal Audit Department will perform its work with professionalism at all times.

### Collaboration

The Internal Audit Department will foster collaboration with all Agency personnel to promote teamwork within the various business units.

## Purpose of the Annual Audit Plan

The Annual Audit Plan (Audit Plan) has been prepared in accordance with recommendations and best practices provided by the Institute of Internal Auditors (IIA). The Audit Plan allows the Manager of Internal Audit to carry out the responsibilities of the Internal Audit Department by prioritizing projects and allocating necessary resources where audit efforts are deemed appropriate and necessary. The Audit Plan is created to assist management and the Board in achieving Agency goals and objectives.

As stated in the Internal Audit Department Charter, the Manager of Internal Audit will set audit frequencies, select the subjects and set objectives, determine the scope of work and apply the techniques required to accomplish the audit objectives. The Manager of Internal Audit has the authority to deviate from the approved annual Audit Plan, when necessary, and if warranted by unforeseen issues that require immediate attention. The Manager of Internal Audit will use professional discretion and judgment in response to such unforeseen issues and handle them according to the requirements of the Charter.

Significant changes to the Annual Audit Plan shall be reported to the Audit Committee and to the Board at the next regularly scheduled Audit Committee meeting.

Both the IAD Charter and the IIA's Code of Ethics have strict standards of ethical conduct for internal auditors. The auditors have a responsibility to maintain independence, ensure integrity, objectivity, confidentiality and competency in work performed.

The Audit Plan is a flexible plan of internal audit activities and was developed using an appropriate risk-based methodology, including any risks or control concerns identified or communicated by Management, the Internal Audit Department, External Auditors or the Audit Committee. The overall objective is to develop a plan consistent with the Agency's goals and objectives, to address the highest risk areas within the Agency and to evaluate and contribute to the improvement of risk management, control and governance processes, additionally to add value by recommending improvements to increase effectiveness and efficiency of operations.

In planning for the Internal Audit projects the following were also considered:

- The Internal Audit Department Charter
- The Audit Committee Charter
- Communications with the Audit Committee and the Board of Directors
- Communications with Executive Management and key Agency personnel
- Communications with the External Financial Auditors
- Communications with the Audit Committee Independent Advisor
- Prior audit findings and recommendations
- Assessed risks in operations
- Agency's goals and objectives, including activities, developments and changes
- Agency policies & procedures
- Key areas that affect revenue and expenses
- Identified opportunities to improve operations and add value to services
- New audit requirements and leading practices
- Audit Department resources

For the 2014/15 Audit Plan, the audits were selected based on the previous year's risk assessment and results of audits previously scheduled and deferred due to other priority projects. Significant deviations and changes to the Audit Plan will be communicated to the Audit Committee through an Amended Audit Plan and progress information is provided through on-going Status Reports.

## FY 2014/15 Annual Audit Plan

### **Chino Basin Regional Sewage Service Contract Review**

Audit of the seven Regional Contracting Agencies' (RCAs) compliance with the Regional Contract Requirements. The Chino Basin Regional Sewage Service Contract is an agreement between Inland Empire Utilities Agency and the 7 RCAs it serves. The contract was set up as a 50 year contract and is set to expire in the year 2022. There appears to be a need to evaluate the contract requirements, compliance with the intent of the contract and identify the areas of the program and the contract that require clarification, standardized processes, improved communication between IEUA, the RCA's and possibly other regulatory entities to timely and accurately identify, calculate, and collect EDU connection and monthly service fees as well as better plan and forecast regional services. The last EDU audit was completed in 2010. Specifically the 2014 EDU audit will focus on the following key areas:

- Public Service Facilities,
- Appropriate industry categories, purchased EDU's, and discharge levels,
- Commercial business use and changes/improvements,
- Extra-Territorial areas,
- Monthly Sewer Billings,
- Connection Fees, and
- CCRA Accounts

### **Master and Rotating Contracts**

(Contracts and Procurement, Engineering, and Construction Management)

The Agency has several master and rotating contracts for various services such as engineering services or construction services. An audit of this area would review procedures for updating the lists, opportunities for new companies to be considered for a master or rotating contract, and would review compliance with applicable laws and regulations. Additionally, to evaluate the process to award contracts and projects to pre-selected/pre-qualified contractors/vendors or vendors on a "list" and ensure processes conform to legal and Board-approved practices and are documented in formal operating procedures. Audit areas include:

- Determine what procedures are in place to use the contractors on the master list
- Determine if equal opportunity is intended to use all contractors equally
- Evaluate controls in place to administer the contracts
- Evaluate response time, and customer satisfaction of work completed

### **Accounts Payable Audit – Review of Credit Cards and P-Cards**

(Accounting)

Select a specific vendor or types of payments, for example credit cards and p-cards to ensure the transactions do not bypass the required procurement processes.

- Review financial transactions and supporting documents
- Evaluate controls
- Compliance with policies and procedures



### **On-Going Projects for FY 2014/15**

- ❖ IAD Quality Assurance and Improvement Program
- ❖ Continue to assist with SAP internal control inquiries
- ❖ Assist with annual CAFR Review and Filing
- ❖ Review IA Department and Committee Charters
- ❖ Unannounced Petty Cash Audits
- ❖ Provide needed support re: audit topics, internal controls and compliance items
- ❖ Further utilize capabilities of SAP to enhance IA functions
- ❖ On-going required administrative reporting, such as, budget, goals/objectives, staff appraisals, and other administrative related items.
- ❖ Continue to review, update and document IA Policies and Procedures
- ❖ Continuous Professional Development of Internal Audit Staff
- ❖ Plan, prepare and coordinate Audit Committee Meetings
- ❖ Utilize the IA site on PIPES as an Agency-wide communication tool
- ❖ Provide "audit approach" presentations to requesting departments
- ❖ Conduct special requests and/or unforeseen projects
- ❖ Provide recommendations to strengthen/streamline policies and procedures
- ❖ Update IA Annual Audit Plan and corresponding Risk Assessment

## Additional Audit Areas

Internal Audit has identified additional audit areas. This list has been compiled as a preliminary list of future potential audits and as a list of additional, important audit areas where audit resources and efforts could be utilized. This is not a comprehensive/complete list. These audit areas have been selected based on identified risks at the time of completing this Audit Plan. If the risk/priority in any of the identified auditable areas increases, IA would perform an audit from the list that follows.

### **New Payroll and Time System Implementation**

(Accounting and Fiscal Management, Human Resources, Business Information Systems)

To evaluate adequate internal controls and authorizations are in place in the new Payroll and Time System (myPT). With the implementation of the new Payroll and Time system which is replacing the existing IFAS system to streamline the current time, payroll and leave processes, there will be a need for auditors to check that adequate internal controls and authorizations are in place and working effectively and identify any areas for improvement.

### **Contractual Actions (Construction Management, Contracts & Procurement, Accounting)**

For the purpose of selecting several significant construction contracts and to perform tests from before contract award through final payment and close-out. Including evaluating the process to award contracts and projects to pre-qualified contractors/vendors. Audit procedures will include: a review of internal controls; compliance with laws and regulations; compliance with Agency policies and procedures; and the effectiveness and efficiency of operations. Audit areas to include are: bidding process, contract award, invoicing, change orders, bonds, and warranties.

### **Recycled Water Program – Revenue**

(Accounting and Fiscal Management, Financial Planning)

Recycled water revenue in FY 2011/12 is almost \$10 million. An audit of this area would determine the accuracy of revenues and identify any additional revenue due the Agency.

### **Inter-Fund Transfers and Reserve Requirements (Financial Planning)**

An audit of this area would determine if the Agency complies with all legal and regulatory requirements on maintaining reserves and on inter-fund transfers.

### **Telephone Expense (Contracts and Procurement, Accounting and Fiscal Management)**

The Agency pays over \$85,000 annually for telephone service. Service is provided for landline phones, smartphones, and for data connections. Audit areas include the following:

- Determine efficiencies that could be achieved through consolidating billings
- Identify ways to streamline billing processes
- Comparison of charges on different bills to ensure consistency and accuracy
- Identify opportunities for savings

Phones issued to employees are used for the intended purpose according to Agency policies

**Capital Projects (Financial Planning, Accounting and Fiscal Management, Engineering and Construction Management.)**

During the FY 2010/11 annual financial audit, the external financial auditors noted deficiencies with the process for closing completed projects. Projects were left open, long after the project had been completed, therefore, impacting the accounting value of capital assets. This audit would focus on evaluating when open capital projects have been completed and examining when the construction in progress balances are closed to capital assets.

**Bid and Selection Process for Construction Contracts (Engineering, Contracts and Procurement)**

To review the bid and selection process to ensure all legal and regulatory requirements are considered in the process, including grant requirements, where applicable, and that all contracts include required language. Additionally, to evaluate the process to award contracts and projects to pre-qualified contractors/vendors and ensure processes conform to legal and Board-approved requirements and are documented in formal operating procedures.

**Special Agreements (Contracts and Procurement, Accounting and Fiscal Management)**

The Agency has some "special agreements" with other agencies that may or may not be formalized under an official contract. This audit would also evaluate whether the special agreements provide preferential treatment or significant discounts/credits when compared to similar agencies for similar services.

**Duplicate Payments/Late Payments/Fees and Penalties (Accounting and Fiscal Management)**

This area was covered during the Accounts Payable audit. The goal for this audit is to make this a recurring evaluation to check for the three types of payments (duplicates, late payments or preventable fees and penalties). This audit would cover a greater sample and would implement an audit program to periodically check for these types of payments.

**Asset Management (Operations, Contracts and Procurement)**

The Agency currently has \$1.1 billion in total assets. An audit of this area would evaluate the accountability and controls to ensure assets are properly recorded in the Agency's financial records. Additionally, to determine if periodic inventories or other valuation processes are performed to validate the amount of assets reported in accounting records.

**Operations (Operations Department, Accounting and Fiscal Management)**

Facility Operations, Groundwater Recharge and Organics Management are programs under Operations Administration. The audit scope of any of these areas would focus on required permit compliance requirements, preventive maintenance of plants, staff training and staff certifications to operate plants/facilities, chemical and equipment use, and customer service to the service area, where applicable.

## Outstanding Recommendations

The Internal Audit Department Charter requires follow-up action be taken to ensure that management has effectively implemented recommendations or alternate controls have been incorporated to mitigate the risks identified. Follow-up audit work includes detailed testing and verification by Internal Audit staff.

In FY 2013/14, IA reviewed and verified the implementation status of open recommendations related to 17 different audits. Of the 72 open recommendations, 37 did not require a follow-up review as of June 2014 because they relate to audits completed during FY 2013/14. Audit guidelines suggest that an adequate amount of time be granted in order to provide the auditees with sufficient time to implement corrective action plans. Follow-up audit work will be incorporated and completed along with the proposed projects for some of the open recommendations. Required follow-up audit work will include a desk review of supporting documentation, follow-up discussions with the auditee, and/or the application of testing procedures to verify implementation.

Area Audited	Report Issued Date	No. of Recs. Remaining to be Verified by IA	Planned Follow-Up
Payroll Audit	August 24, 2010	1	FY2015
CDA – Intercompany Receivables	February 24, 2011	2	FY2015
RCA – Intercompany Receivables	March 30, 2011	2	FY2015
Watermaster – Intercompany Receivables	August 30, 2011	6	FY2015
Human Resources Follow-Up	June 20, 2012	1	FY2015
IT Equipment	June 26, 2012	16	FY2015
Grants Operations	July 2, 2012	1	FY2015
PTSC Audit	August 22, 2012	2	FY2015
Contracts and Procurement Follow-Up	August 29, 2012	2	FY2015
IT Equipment Follow-Up Audit	November 14, 2012	2	FY2016
PTSC Audit Invoicing/Inspection Activities	February 26, 2013	2	FY2016
2013 Petty Cash	May 31, 2013	5	FY2016
SCE Utility Payments	August 28, 2013	3	FY2016
Accounts Payable Follow-Up	August 29, 2013	9	FY2016
Automobile Insurance Requirements	March 3, 2014	2	FY2016
Vehicle Security Procedures	March 3, 2014	3	FY2016
Vehicle Inventory Procedures	March 12, 2014	13	FY2016
<b>Total</b>		<b>72</b>	

\*See the attached Report showing a list of all Outstanding Recommendations as of June 2014

## **Internal Audit Department Quality Assurance and Improvement Program**

The Institute of Internal Auditing (IIA), International Professional Practices Framework (IPPF) defines a Quality Assurance and Improvement Program: “A quality assurance and improvement Program is designed to enable an evaluation of internal audit activity’s conformance with the Definition of Internal Auditing and the *Standards* and an evaluation of whether internal auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.”

Standard 1311 of the IPPF requires that internal assessments include ongoing monitoring of the performance of internal audit activity; and periodic reviews performed through self-assessments.

Standard 1312 of the IPPF requires that external assessments be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization.

As part of IA’s commitment for continued quality audit services, beginning FY 2015/16, IAD will perform internal assessments of the IAD. An external assessment by an independent reviewer is planned for FY 2015/16. Results will be presented and discussed at the regularly scheduled Audit Committee meetings.



## Risk Assessment Strategy

The IIA IPPF Standard 2120 states that Internal Audit must evaluate the effectiveness and contribute to the improvement of risk management processes.

The risk assessment is a general assessment performed using best practice guidance, professional judgment and consideration for the impact on the Agency's operations if the targeted units fail to function in the most effective and efficient manner or neglect to comply with required policies. In performing the Risk Assessment for this FY 2013/14 Annual Audit Plan, the following were considered:

- Agency Policies and Procedures
- Communication with the External Auditors
- Communication with the Audit Committee and Board
- Communications with key Agency personnel
- Assessing risks and exposures that may affect the organization
- New Agency activities, developments and major changes
- Key areas that affect revenue and expenses
- Observations resulting from previous internal audits
- New audit requirements
- Opportunities to improve operations

The IIA PPF defines Risk as follows:

- **Risk** – The possibility of an event occurring that will have an **impact on the achievement of objectives**. Risk is measured in terms of impact and likelihood and;
- **Residual Risks** – As the risk remaining **after management takes action to reduce the impact** and likelihood of an adverse event, including control activities in response to a risk.

## Audit Universe

The IIA PPF defines Universe as all possible auditable areas. For the purposes of this Annual Audit Plan, the universe includes all Agency Departments, operations, contracts, transactions, processes, and activities.

Outstanding Audit Recommendations  
June 2014

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
Payroll Audit August 24, 2010	4	HR and FMD should work together to revise and update the Agency's Resolution No. 2005-2-9 and clarify which employees are required to sign a Confidentiality Agreement, based on their job duties and responsibilities, specifically those whose roles involve handling sensitive and confidential information. Having employees sign a Confidentiality Agreement reinforces that confidential and sensitive information is being handled, the Confidentiality Agreement also provides the expectations and consequences for sharing or misusing confidential information.	No edits to Resolution as of June 2013.
CDA Intercompany Receivables February 24, 2011	2	IEUA FMD work with ESS to resolve the work order issue to ensure that these do not create a discrepancy/reconciling item at the end of each billing cycle, and provide any necessary training.	On-going. FMD management agrees with the recommendation and will work with ESS to resolve.
CDA Intercompany Receivables February 24, 2011	5	FMD should develop an SOP to document procedures for accounts receivable intercompany processes for ensuring payment of bills and to comply with the Agreement requirements.	FMD management agrees with the recommendation and will work to implement.
RCA Intercompany Receivables March 30, 2011	2	Fiscal Management Department work with the Enterprise Systems Services Department to resolve the root cause of the work order issue to ensure that these do not create a discrepancy/reconciling item at the end of each billing cycle for intercompany receivables.	On-going. FMD management agrees with the recommendation and has begun to work with ESS to resolve the issue.
RCA Intercompany Receivables March 30, 2011	3	Fiscal Management Department should update all SOPs to reflect business process changes resulting from the implementation of the Agency's ERP system, specifically those for processing inter-company receivables. FMD should make all SOPs available on the departments share drive and, provide training to staff, where necessary.	On-going. FMD agreed with the recommendation and stated they will work to implement.
Watermaster Intercompany Receivables August 30, 2011	1	Fiscal Management Department should establish procedures to prepare and submit invoices to Watermaster prior to the beginning of the quarter to allow payment by Watermaster before the quarter begins.	
Watermaster Intercompany Receivables August 30, 2011	2	Fiscal Management Department should review the annual debt service reconciliations for FYs 2006, 2007, and 2010 and identify any monies owed to Watermaster, then take steps to resolve any overpayment.	
Watermaster Intercompany Receivables August 30, 2011	3	Fiscal Management Department should establish procedures to ensure that reconciliations are performed in a timely manner. The procedures should specify the time frame when the reconciliation should be performed, the person(s) or department responsible for the reconciliation, and the procedure to ensure that the paper reconciliation is thoroughly reviewed by a supervisor/manager for accuracy.	In their response, FMD indicated that procedures will be put in place to ensure recommendations are implemented.
Watermaster Intercompany Receivables August 30, 2011	4	Fiscal Management Department should submit invoices to Watermaster to allow sufficient time to receive payment from Watermaster by July 15th.	IA will verify at the time of follow-up audit.
Watermaster Intercompany Receivables August 30, 2011	5	Fiscal Management Department should consider implementing procedures and controls to enforce the Financing Agreement requirement that payment be made by Watermaster to IEUA by the July 15th deadline.	
Watermaster Intercompany Receivables August 30, 2011	6	Financial Planning should re-evaluate its budgeting methods for interest expense on the variable bonds so that budgeted amounts are more reflective of anticipated expense.	
Human Resources Follow-Up June 20, 2012	1	Document standard operating procedures to address the many administrative practices of the department.	Benefits SOP which include Delta, EyeMed and Western Invoice Processing were updated in 2012. All need to be reviewed as updates to the invoice process have since occurred. Employment Eligibility Verification I-9 SOP is finalized as well.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
IT Equipment June 26, 2012	3	ISS implement appropriate tracking systems that include relevant information on IT purchases (i.e., serial numbers, etc.), are updated timely and are complete and accurate. ISS should establish procedures to enter, modify, and delete information in the tracking systems that address areas such as timeliness for updates, responsibilities for maintaining the systems, and the types of items included in the tracking system.	May 28, 2014. The Technology Asset List is online and has grown to include over 8000 items. A procedure has been developed to consistently enter information into the database. Annual reconciliation is performed for capital items purchased in the previous fiscal year (occurred in June 2013 and will occur in June of 2014). IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	4	ISS, in conjunction with Human Resources, should establish procedures to assign equipment to individuals or department managers through the use of hand receipts or another documented method that secures employee signatures. The procedures should address matters such as initial assignment to individuals, transfer of equipment or personnel to different departments, and procedures when an employee terminates.	May 28, 2014. Last year Agency staff members were sent an email message with a link to a list of "productivity" assets assigned to them. They were responsible for verifying the information and digitally signing the form to confirm that they are in possession of the assets listed. ISS took responsibility for managing this process and assisting staff with asset identification and/or inventory errors. The technology list is used by HR to generate a list of assigned technology assets when staff members leave the Agency. A department level technology inventory is being planned for June/July 2014. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	5	ISS should develop a method for identifying parts and equipment on hand that are available, such as in storage, but not currently in use.	May 28, 2014. ISS has created a filter to view parts identified as being in storage. We conducted a self-audit of storage items in December 2013 and made a few minor corrections based on our findings. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	6	ISS should establish procedures to perform periodic inventories of equipment under its responsibility, to include, at a minimum, all items with inventory tags in the ISS Assets Inventory database and all PCs/laptops.	May 28, 2014. An inventory of all "Fixed" assets (not assigned to staff members) will be completed by June 30, 2015. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	7	ISS and FMD should work together to establish procedures to perform periodic reconciliations of SAP assets and ISS equipment records.	May 28, 2014. A list of all business network technology related assets is available from the "Technology" page on AIM. An email message is sent to specific staff members in Finance every time a technology asset is retired. The notifications include the original capital project number and PO number that was used to purchase the equipment. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	8	CAP review and ensure consistency in the requirements between CAP SOP CPP-07001, the draft Agency policy on the Procurement Card Program, and individual cardholder use agreements..	See IT Equipment Follow-Up Audit issued Nov. 14, 2012 for details.
IT Equipment June 26, 2012	11	ISS should ensure that all server and storage areas are properly secured at all times, and that only ISS staff with a specific need are provided access to these areas.	May 28, 2014. Cypher locks or FOB access is required for any storage or computer rooms maintained by ISS. IA will verify during follow-up evaluation.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
IT Equipment June 26, 2012	12	ISS should ensure storage areas are clean and organized, dispose of trash, identify old equipment that is no longer needed, and properly dispose of unneeded, obsolete equipment.	May 28, 2014. Storage areas are inspected annually (the last inspection was in December 2013). Data entry accuracy was evaluated as well as cleanliness. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	13	ISS should establish procedures to ensure all equipment over established thresholds have an inventory tag.	May 28, 2014. A new department SOP was created and is followed by staff. This SOP includes the process of assigning a tag and entering the asset information into our database. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	14	ISS work with CAP to establish appropriate procedures that consider a broader range of disposal options for used IT equipment such as offering equipment to a wider range of charity organizations/schools, or consider re-selling the equipment to recover some costs. Additionally, disposals should be clearly communicated to FMD promptly.	May 28, 2014. ISS staff members complete the Agency Asset Disposal form for all assets that are being retired and CAP manages the process of selling or disposing of the assets. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	15	FMD should implement adequate controls to ensure that the stated capitalization policy for IT equipment is consistently followed to ensure that all items meeting the capitalization threshold are capitalized and to ensure that items not meeting the capitalization threshold are not capitalized.	May 28, 2014. Beginning July 2012, FMD will send reminders related to project closure forms and ensure the project closure process. IA to verify during follow-up evaluation.
IT Equipment June 26, 2012	17	FMD should implement adequate controls to ensure that asset records established in SAP are accurate and complete, such as ensuring that all data fields in SAP are completed and ensuring that only those items allowed by the capitalization policy are capitalized.	May 28, 2014. Beginning July 2012, FMD will send reminders related to project closure forms and ensure the project closure process. IA to verify during follow-up evaluation.
IT Equipment June 26, 2012	19	FMD should return incorrect or incomplete Project Closure Authorization Forms to the Project Manager for proper completion. FMD should also provide training to Project Managers on the importance of proper completion and instructions on completing the form.	May 28, 2014. Beginning July 2012, FMD will send reminders related to project closure forms and ensure the project closure process. IA to verify during follow-up evaluation.
IT Equipment June 26, 2012	20	FMD should implement internal controls to ensure timely periodic follow-up with other department managers on projects requiring closure.	May 28, 2014. Beginning July 2012, FMD will send reminders related to project closure forms and ensure the project closure process. IA to verify during follow-up evaluation.
IT Equipment June 26, 2012	21	ISS should document Standard Operating Procedures to address the many functions of the department such as the Assets Inventory database, tagging new purchases, assigning account information to purchases, assigning property to individuals or departments, reconciliation of ISS and SAP records, spare part availability and tracking, and access to ISS storage areas.	May 28, 2014. ISS staff members have a procedure that they follow to purchase, inventory and retire technology assets. IA will verify during follow-up evaluation.
IT Equipment June 26, 2012	22	FMD should document Standard Operating Procedures to address the functions of setting up capital assets such as procedures for completing the SAP asset information, compliance with stated capitalization thresholds, and processing of Project Closure Authorization Forms.	By the end of December 2012. IA will verify during follow-up evaluation.
Grants Operations July 2, 2012	6	Prepare and maintain on file, formal, documented risk analysis providing a list of all requirements on the Agency's part before CEO approval of grants contract, have , including: * Matching funds requirements, Non-compliance penalties, long-term administrative requirements, a recommendation of whether to approve the grant contract.	IA to verify during follow-up evaluation.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
PTSC Audit August 22, 2012	1	<p>PTSC should develop a Standard Operating Procedure to include all key processes in the evaluation of an industry SMR and ensure required PTSC staff is trained on the procedures. PTSC should consider addressing/including the following in the SOP:</p> <ul style="list-style-type: none"> <li>The SOP should provide a systematic process for staff to follow when analyzing and reviewing industry SMRs. For example, a checklist would serve as a good tool for staff to ensure that all review steps are followed.</li> <li>The SOP should stipulate the industry criteria that is to be considered and the documents that are to be referenced when determining industry compliance (i.e. industry permits, 40 CFR 136, etc).</li> <li>The SOP should establish procedures that are to be followed when violations are noted and require staff to document violation, enforcement actions taken, and brief explanation for determination of enforcement action taken.</li> <li>Ensure PTSC staff is trained on the SOP requirements.</li> </ul> <p>With regards to the Agency's Enforcement Response Plan, PTSC should:</p> <ul style="list-style-type: none"> <li>Ensure that enforcement actions are in accordance with the Agency's ERP or document the judgment used when deviating to prevent the appearance of inconsistent application.</li> <li>Determine if revisions are needed and incorporate them the next time the ERP is taken before the Board of Directors for adoption.</li> <li>Determine the need for an NRWIS Enforcement Response Plan.</li> </ul>	<p>May 28, 2014. ISS staff members are utilizing sharepoint to enter credit card transactions with the required details. These transactions are available for review by anyone at the Agency. IA will verify during follow-up evaluation.</p> <p>By June 30, 2013. IA to verify during follow-up evaluation.</p>
PTSC Audit August 22, 2012	2	<p>The Contracts and Procurement Department should ensure adequate separation of duties exist in procurement transactions. Specifically the functions of creating and approving the Purchase Request, creating the Purchase Order and having the ability to receive should involve a second knowledgeable individual.</p> <p>For all grant-related procurements, the Contracts and Procurement Department should print the confirmations from the debarment website at the time the vendor debarment is verified. The confirmation should be filed as evidence of verification, to show whether a vendor was debarred or not at the time of the procurement.</p>	<p>Requires IA verification. IA will verify during follow-up evaluation.</p> <p>May 20, 2010. Departmental SOP number CPC-09001 has been revised to include a screen print of the debarment result page whether or not the vendor/contractor is listed as debarred. April 30, 2014. Need to perform add'l testing to verify debarment checks are being performed.</p>
IT Equipment Follow-Up Audit November 14, 2012	1	<p>ISS should ensure that any services procured with P-cards are expressly authorized by the Manager of CAP, CFO, AGM, or GM prior to committing to services.</p>	<p>May 28, 2014. ISS staff members are utilizing Sharepoint to enter credit card transactions with the required details. These transactions are available for review by anyone at the Agency. IA will verify during follow-up evaluation.</p>
IT Equipment Follow-Up Audit November 14, 2012	2	<p>FMD should seek guidance from the external auditors on the capitalization of computers and peripheral computer equipment costing less than \$1,000 and the capitalization of software licensing costs to ensure the proper accounting treatment is employed.</p>	<p>IA to verify during follow-up evaluation.</p>
IT Equipment Follow-Up Audit November 14, 2012	1	<p>ISS should ensure that any services procured with P-cards are expressly authorized by the Manager of CAP, CFO, AGM, or GM prior to committing to services.</p>	<p>IA to verify during follow-up evaluation.</p>
IT Equipment Follow-Up Audit November 14, 2012	2	<p>FMD should seek guidance from the external auditors on the capitalization of computers and peripheral computer equipment costing less than \$1,000, and the capitalization of software licensing costs to ensure the proper accounting treatment is employed.</p>	<p>IA to verify during follow-up evaluation.</p>



Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
PTSC Audit Invoicing/Inspection Activities February 26, 2013	6	IA recommends AFM evaluate the current invoicing methodology, and determine if greater efficiencies could be achieved by synchronizing the timing of the South NRWS industries invoices to correspond with the payment of the SAWPA monthly invoice, and ensure there is an adequate reconciliation process coordinated with PTSC.	IA to verify during follow-up evaluation.
PTSC Audit Invoicing/Inspection Activities February 26, 2013	7	IA recommends PTSC document Standard Operating Procedures to address the various processes as they relate to the NRWS program and functions, for example, coordinating the review of invoices with AFM, implementing special or new agreements, and inspection activities. Agency Policy A-51 should be used as a reference when documenting departmental Standard Operating Procedures.	IA to verify during follow-up evaluation.
2013 Petty Cash May 31, 2013	1	IA recommends that Accounting and Fiscal Management Department personnel should take the lead in working with the responsible Agency personnel in making revisions and updates to the following Agency policies: A-02, A-75, A-68 and A-34.	IA to verify during follow-up evaluation.
2013 Petty Cash May 31, 2013	3	IA recommends that monthly fund reconciliations be performed by personnel independent of the petty cash reimbursement processes and that the fund reconciliation subsequently be reviewed and signed by the Petty Cash Custodian's supervisor or manager as required by SOP CM PR-13, "Cash Management Procedures-Petty Cash", further ensure all Petty Cash Custodians understand the requirements of the SOP.	IA to verify during follow-up evaluation.
2013 Petty Cash May 31, 2013	4	IA recommends that either a new SOP be developed or the current SOP CM PR-13, "Cash Management Procedures-Petty Cash" be updated to include detailed procedures over the entire petty cash reimbursement processes.	IA to verify during follow-up evaluation.
2013 Petty Cash May 31, 2013	5	IA recommends that Accounting and Fiscal Management review current petty cash reimbursable budget codes within SAP and develop a "Master Listing" of budget codes or "roles" within SAP for all Petty Cash Custodians to have access to and utilize them when coding expenditures.	IA to verify during follow-up evaluation.
2013 Petty Cash May 31, 2013	6	IA recommends that Accounting and Fiscal Management evaluate the petty cash needs of each location throughout the Agency and make any necessary adjustments to the petty cash assignments.	IA to verify during follow-up evaluation.
SCE Utility Payments August 28, 2013	1	P&EC and Maintenance Management should work with the City of Chino and SCE to adequately transfer the electricity expense related to City of Chino property. The street lights in front of IEUA's HQ-A building have been identified by the Agency and SCE as the financial responsibility of the City of Chino. It was noted that over \$900.00 a year is paid for the street lights expense. P&EC and Maintenance previously identified this issue and had initiated discussions to transfer the account and related expense to the City of Chino. It is anticipated that by the end of calendar year 2013 this will be resolved.	IA to verify during follow-up evaluation.
SCE Utility Payments August 28, 2013	2	CAP management should evaluate the entire CAP Department staff's responsibilities and leverage all department resources to achieve all tasks and at the same time avoid internal control conflicts. In addition, IA recommends that SAP authorized access be modified for employees as noted in the report section "SAP Segregation of Duties - CAP Personnel" to address existing internal control conflicts identified. The report details the specific conflicts. This has previously been recommended in prior CAP Follow-Up Audit Reports dated May 24, 2010 and August 29, 2012.	IA to verify during follow-up evaluation.
SCE Utility Payments August 28, 2013	3	CAP personnel should take the lead in working with the responsible Agency personnel to make the necessary updates to Agency policies A-32 and A-33, and department specific SOP's.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	1	AFM and BIS need to work together to ensure users have appropriate access within SAP based on job responsibilities and remove/modify access privileges that are not necessary to reduce the risk of unauthorized transactions and SOD conflicts. All user access should be immediately removed when an employee resigns his/her position with the Agency.	IA to verify during follow-up evaluation.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
Accounts Payable Follow-Up Audit August 29, 2013	2	Access to the Vendor Master File (VMF) should only be granted to one Manager/Supervisor for AFM and CAP department with only one back up employee, if necessary, due to Segregation of Duties conflict. This is a standard best practice across many industries. Furthermore, we recommend access be removed from all other current and past employees.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	3	AFM department should institute controls to ensure payment of invoices by the due date.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	4	AFM should work with the appropriate Agency personnel to update Agency policies and remind employees of the requirements of Agency Policy A-12, Employee Personal Computer Purchase Program; Policy A-37, Reimbursement for Attendance at a Conference, Seminar or Meeting; Policy A-50, Non-Purchase-Order Invoice Approval Procedures; Policy A-55, Agency Credit Cards; and Agency Policy A-14 Vehicle Use.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	5	Human Resources department, in conjunction with Information Support Systems, should ensure that loans for personal computers are not approved for items not covered by the loan program as described in Agency Policy A-12. Additionally, consider revising Agency Policy A-12 to clarify the applicability of the computer loan program to tablet computers and operating systems other than Microsoft Windows.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	6	AFM department should strengthen Vendor Master File procedures to establish uniformity in entering, altering and deleting vendors, and to provide guidelines for the maintenance of vendors, to ensure vendors are authorized, including the requirement that a supervisor or manager in FMD CAP approve additions, deletions, or changes to vendors.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	7	AFM department should ensure all new vendors provide a current, physical business address for the Vendor Master File. Additionally, AFM should establish a plan to update the master file for all active vendors that do not currently have a physical address on file.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	8	AFM department should work with BIS to test the features of SAP related to purging inactive vendors. Upon successful completion of the testing, AFM should identify vendors with no activity in the previous three to five years and deactivate or delete from the Vendor Master File as appropriate.	IA to verify during follow-up evaluation.
Accounts Payable Follow-Up Audit August 29, 2013	9	AFM department should update all SOPs to reflect business process changes resulting from the implementation of the Agency's ERP SAP system.	IA to verify during follow-up evaluation.
Automobile Insurance Requirements March 3, 2014	1	IA recommends that the Contracts and Facilities Department: Take the lead to review and update and/or consolidate the existing Agency Policy A-14 "Vehicle Use Policies and Procedures" and A-36 "Automobile Insurability and Driver's License Requirements for Current and Prospective Employees." The policies should define and specify the requirements for employees to maintain personal automobile insurance, clarify the coverage limits and any other responsibilities and provisions. Ensure policy updates and requirements are communicated to all employees.	IA to verify during follow-up evaluation.
Automobile Insurance Requirements March 3, 2014	2	IA recommends that the Contracts and Facilities Department: Consider developing an appropriate "Acknowledgment Statement" form or other verification/certification document or process that outlines and verifies the requirements of the Agency's policies related to personal automobile insurance coverage and driver's license. Determine the need to require all employees sign the acknowledgement/verification document each year as a certification that the employee understands and accepts responsibilities when driving a personal or Agency vehicle.	IA to verify during follow-up evaluation.
Vehicle Security Procedures March 3, 2014	1	CAP should take the lead to properly inventory and account for all assigned and unassigned gate transmitters. CAP should continuously work with department managers who request gate transmitters to monitor and revise access based on staff duties and responsibilities. CAP should promptly deactivate any improperly assigned/unassigned gate transmitters or for those employees and contractors that separate employment from the Agency.	IA to verify during follow-up evaluation.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
Vehicle Security Procedures March 3, 2014	2	CAP should ensure the appropriate signed gate transmitter form is maintained on file for all issued gate transmitters. Additionally, CAP should ensure the employee/contractor who is issued a gate transmitter understands the requirements of Agency Policy A-24 "Issuance and Inventorying of Gate Transmitters and Keys to Agency Facilities, Vehicles and/or Equipment." This can be done at the time the employee/contractor is issued the gate transmitter via the signed form and is provided a copy of the Agency policy.	IA to verify during follow-up evaluation.
Vehicle Security Procedures March 3, 2014	3	IA recommends CAP staff inventory all Certificates of Title and work to locate or replace the missing titles for Agency vehicles. Additionally, CAP should implement and communicate the proper procedure to ensure that all Certificates of Title are promptly submitted to Records Management for filing and retention.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	1	Maintenance Department and HR Department should work together to develop and/or consolidate into one updated policy, the proper procedures for refueling Agency vehicles in order to streamline processes and clearly define the procedures for refueling Agency vehicles. Specifically, the policy should include: payment method, when to fuel, and specify if the requirement applies to assigned, pool or all vehicles. Take the lead to review and update and/or consolidate the existing Agency Policy A-14 "Vehicle Use Policies and Procedures" and A-36 "Automobile Insurability and Driver's License Requirements for Current and Prospective Employees." The policies should define and specify the requirements for employees to maintain personal automobile insurance, clarify the coverage limits and any other responsibilities and provisions. Ensure policy updates and requirements are communicated to all employees.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	2	Maintenance Department should take the lead to update Agency Policy A-86, "Refueling Agency Vehicles" to include a clear definition of a "pool" versus an "assigned" vehicle and these definitions should be carried across all Agency policies that relate to Agency vehicle procedures.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	3	Maintenance Department should revise Agency Policy A-86 to specifically address how Voyager fuel cards for Agency "pool" vehicles will be issued and used by employees in order to establish separate guidelines for Agency "pool" vehicles.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	4	Maintenance Department should work with Business Information Systems (BIS) to develop an online/electronic "vehicle reservation and approval process." Approval should be obtained through the online/electronic process by either the employee's supervisor or manager. If the travel in an Agency "pool" vehicle will be for the calendar day only, online/electronic approval obtained from the employee's direct supervisor is sufficient. If travel utilizing an Agency "pool" vehicle will be overnight or several nights, or outside the service area, the employee should obtain online approval from the responsible manager and/or a member of Executive Management.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	5	Maintenance Department should work with the HR Department to incorporate mileage limitations and/or geographic boundaries (i.e. out-of-state) for Agency vehicles in updated Agency policies.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	6	Maintenance Department should evaluate the overall purpose of the VIF, to determine what elements are necessary to be reported by employees after use of an Agency vehicle, as well as determine what elements to hold the employee accountable for. Additionally, fewer incomplete forms may be returned if wording is revised to require only exceptions (an example might be: "Indicate damage to vehicle, if any").	IA to verify during follow-up evaluation.

Audit Performed	Reco #	Internal Audit Recommendation	Target Date for Implementation & Comment
Vehicle Inventory Procedures March 12, 2014	7	Maintenance Department should determine the need to require that the VIF include an area for the employee's direct supervisor/manager to approve and sign, specifically acknowledging where the vehicle will be used and permitting the use of the Agency vehicle, prior to checking out the vehicle as an added control and accountability measure for the vehicle and the employee.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	8	Maintenance Department should ensure the recipients of the VIF (currently, the receptionists) no longer accept incomplete VIF forms from an employee upon the return of the vehicle to Headquarters. The receptionist should return the form to the employee and request they fill out the VIF completely before checking-in the vehicle.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	9	Maintenance Department should continue to work with "Voyager Fleet Systems" and U.S. Bank to review the card issuer's reporting capabilities, in order to develop the reports needed with the appropriate inputs (e.g. odometer readings, date of purchase, amount, credit card number, cardholder name, number of gallons purchased at point-of-sale) so that the Agency can perform a thorough analysis of fuel consumption monthly.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	10	Maintenance Department should develop one policy or update the existing policy (ies) to outline the proper procedures for washing Agency vehicles.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	11	Maintenance Department should perform a routine inventory as well as regular safety/maintenance inspections for all Agency vehicles at least annually and ensure necessary safety and emergency equipment is available and operational. Issues identified should be addressed and corrected timely. Specifically, items required for safety reasons such as fire extinguishers, insurance information and accident instructions, etc. should be current and readily available in the vehicle. Documented maintenance and safety inspection results should be retained and placed in the vehicle's file as evidence of examination.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	12	Maintenance Department should consider including a vehicle bumper sticker on all Agency vehicles that display the Agency's logo and a hotline or contact phone number where issues may be reported by any member of the public.	IA to verify during follow-up evaluation.
Vehicle Inventory Procedures March 12, 2014	13	Periodic reconciliations for fleet (vehicles and equipment) should be performed by the Maintenance Department between any report(s) or system databases that are utilized by management to ensure accuracy when reporting fleet information and making decisions regarding fleet.	IA to verify during follow-up evaluation.

Total of 72 outstanding recommendations as of June 11, 2014 requiring IA verification and/or supported response.