



**FINANCE AND ADMINISTRATION
COMMITTEE MEETING
OF THE BOARD OF DIRECTORS
INLAND EMPIRE UTILITIES AGENCY*
AGENCY HEADQUARTERS, CHINO, CALIFORNIA**

**WEDNESDAY, JUNE 12, 2019
10:30 A.M.**

*Or immediately following the
Engineering, Operations, &
Water Resources Committee Meeting*

CALL TO ORDER

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 is available on the table in the Board Room. Comments will be limited to three 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 ITEMS

A. MINUTES

The Committee will be asked to approve the Finance and Administration Committee meeting minutes of April 10, 2019.

B. REPORT ON GENERAL DISBURSEMENTS

Staff recommends that the Committee/Board approve the total disbursements for the month of April 2019, in the amount of \$13,025,357.43.

2. ACTION ITEM

A. ADOPTION OF THE AGENCY'S BIENNIAL BUDGET FOR FISCAL YEAR'S (FYS) 2019/20 AND 2020/21, AND FYS 2020-2029 TEN-YEAR CAPITAL IMPROVEMENT PLAN

Staff recommends that the Committee/Board:

1. Hold a public hearing to receive public comments on the proposed Agency's Biennial Budget for FYs 2019/20 and 2020/21, and FYs 2020-2029 Ten-Year Capital Improvement Plan (TYCIP); and
2. After closing the public hearing, adopt Resolution No. 2019-6-10, approving the Agency's Biennial Budget for FYs 2019/20 and 2020/21, and FYs 2020-2029 TYCIP, including the inter-fund transfers, Agency-wide departmental goals and objectives, and Rate Resolutions Nos. 2019-6-1 to 2019-6-8 for the Non-Reclaimable Wastewater system rates, and other service fees.

B. ADOPTION OF RESOLUTION NO. 2019-6-9, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR (FY) 2019/20

Staff recommends that the Committee/Board adopt Resolution No. 2019-6-9, establishing the appropriations limit for Fiscal Year 2019/20.

3. INFORMATION ITEM

A. FISCAL YEAR 2018/19 THIRD QUARTER BUDGET VARIANCE, PERFORMANCE GOAL UPDATES, AND BUDGET TRANSFERS (WRITTEN/POWERPOINT)

B. STATUS ON RATE STUDY PROGRESS (ORAL)

RECEIVE AND FILE INFORMATION ITEM

C. TREASURER'S REPORT OF FINANCIAL AFFAIRS (WRITTEN/POWERPOINT)

4. GENERAL MANAGER'S COMMENTS

5. COMMITTEE MEMBER COMMENTS

6. COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS

7. ADJOURN

CONSENT
ITEM
1A



**MINUTES
FINANCE AND ADMINISTRATION
COMMITTEE MEETING
INLAND EMPIRE UTILITIES AGENCY*
AGENCY HEADQUARTERS, CHINO, CA**

**WEDNESDAY, APRIL 10, 2019
10:30 A.M.**

COMMITTEE MEMBERS PRESENT

Jasmin A. Hall, Chair
Paul Hofer

COMMITTEE MEMBERS ABSENT

None

STAFF PRESENT

Shivaji Deshmukh, General Manager
Chris Berch, Executive Manager of Engineering/AGM
Kathy Besser, Executive Manager of External Affairs & Policy Development/AGM
Randy Lee, Executive Manager of Operations/AGM
Christina Valencia, Executive Manager of Finance & Administration/AGM
Javier Chagoyen-Lazaro, Manager of Finance & Accounting
Paula Hooven, Financial Analyst II
Alex Lopez, Senior Financial Analyst
Jessica Sarmiento, Financial Analyst II
Teresa Velarde, Manager of Internal Audit
April Woodruff, Board Secretary/Office Manager

OTHERS PRESENT

None

The meeting was called to order at 10:37 a.m. There were no public comments received or additions to the agenda.

CONSENT CALENDAR ITEMS

The Committee:

- ◆ Approved the Finance and Administration Committee meeting minutes of March 13, 2019.
- ◆ Recommended that the Board approve the total disbursements for the month of February 2019, in the amount of \$14,770,609.27.

ACTON ITEMS:

The Committee:

- ◆ Recommended that the Board approve the Chino Basin Program Memorandum of Understanding to facilitate the collaborative process for the development and implementation of the CBP;

as an Action Item on the April 17, 2019 Board meeting agenda.

INFORMATION ITEMS

The following information item were presented or received and filed by the Committee:

- ◆ Review of Proposed Biennial Budget for Fiscal Years 2019/20 and 2020/21 for Regional Wastewater, Recycled Water, and Recharge Water Funds
- ◆ Evaluation of Deferred Compensation Plans
- ◆ Treasurer's Report of Financial Affairs

GENERAL MANAGER'S COMMENTS

There were no General Manager comments.

COMMITTEE MEMBER COMMENTS

There were no Committee member comments.

COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS

There were no Committee member requests for future agenda items.

With no further business, Director Hall adjourned the meeting at 11:28 a.m.

Respectfully submitted,

April Woodruff
Board Secretary/Office Manager

**A Municipal Water District*

APPROVED: JUNE 12, 2019

**CONSENT
ITEM
1B**



Date: June 19, 2019

To: The Honorable Board of Directors

From: Shivaji Deshmukh, General Manager

Committee: Finance & Administration

AD
06/12/19

Executive Contact: Christina Valencia, Executive Manager of Finance & Administration/AGM

Subject: Report on General Disbursements

Executive Summary:

Total disbursements for the month of April 2019 were \$13,025,357.43. Disbursement activity included check payments of \$3,074,663.82 to vendors and \$1,249.03 for worker's compensation related costs. Electronic payments included Automated Clearing House (ACH) of \$5,038,767.06 and wire transfers (excluding payroll) of \$3,187,521.58. Total payroll was \$1,716,337.56 for employees and \$6,818.38 for the Board of Directors.

Staff's Recommendation:

Approve the total disbursements for the month of April 2019, in the amount of \$13,025,357.43.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): N Amount for Requested Approval:

Account/Project Name:

Fiscal Impact (explain if not budgeted):

Full account coding (internal AP purposes only): - - - Project No.:

Prior Board Action:

On May 15, 2019, the Board of Directors approved the March 2019 Report on General Disbursements totaling \$16,266,952.02.

Environmental Determination:

Not Applicable

Business Goal:

The report on general disbursements is consistent with the Agency's Business Goal of Fiscal Responsibility in providing financial reporting that accounts for general disbursements associated with operating requirements.

Attachments:

- Attachment 1 - Background
- Attachment 2 - Details of General Disbursements

Attachment 1 - Background

Subject: Report on General Disbursements

Table 1 summarizes the disbursements detailed in each of the six attachments affixed to this letter. Table 2 lists the disbursements in excess of an aggregated \$500,000 per vendor, and is presented in largest to smallest dollar value.

Table 1: Disbursement Details

Attachment	Payment Type	Amount
2A	Vendor Checks	\$ 3,074,663.82
2B	Workers' Comp Checks	\$ 1,249.03
2C	Vendor ACHs	\$ 5,038,767.06
2D	Vendor Wires (excludes Payroll)	\$ 3,187,521.58
2E	Payroll-Net Pay-Directors	\$ 6,818.38
2F	Payroll-Net Pay-Employees	\$ 1,716,337.56
Total Disbursements		\$13,025,357.43

Table 2: Disbursements in Excess of \$500,000 per Vendor

Vendor	Amount	Description
PARSONS WATER & INFRASTRUCTURE	\$ 1,967,847.25	02/2019 Professional Svc's for: EN19001-RP-5 Expansion to 30 mgd; EN19006- RP-5 Biosolids Facility.
MWD	\$ 1,180,927.97	February 2019 Water Purchases
IRS	\$ 1,046,232.25	P/R 07, 08, 09, 108: Dir 04 Payroll Taxes
PERS	\$ 673,959.11	04/19 Health Ins / P/R 07, 08, 09 Def Comp

Attachment 2A

Vendor Checks

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPBEL
 Page: 1

Bank		CBB		CITIZENS BUSINESS BANK		ONTARIO CA 917610000	
Bank Key		122234149					
Acct number		CHECK		231167641			
Check							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
228161	2200098245	04/04/2019	USD	51.66	ACCUSTANDARD INC NEW HAVEN CT		04/10/2019
228162	2200098244	04/04/2019	USD	964.94	AGILENT TECHNOLOGIES, INC. CHICAGO IL		04/08/2019
228163	2200098304	04/04/2019	USD	114.52	AGUILAR, JOSHUA CHINO HILLS CA		04/24/2019
228164	2200098234	04/04/2019	USD	998.74	AIRGAS WEST INC PASADENA CA		04/08/2019
228165	2200098266	04/04/2019	USD	8,402.16	ALLIED UNIVERSAL SECURITY SERVCONSHOCKEN PA		04/08/2019
228166	2200098267	04/04/2019	USD	1,034.99	ALTA FOODCRAFT COFFEE LONG BEACH CA		04/09/2019
228167	2200098269	04/04/2019	USD	246.19	ASAP INDUSTRIAL SUPPLY FONTANA CA		04/09/2019
228168	2200098249	04/04/2019	USD	31.00	ASBCSD HESPERIA CA		04/18/2019
228169	2200098275	04/04/2019	USD	1,282.15	AUTOZONE INC ATLANTA GA		04/09/2019
228170	2200098240	04/04/2019	USD	187.80	BLAZE CONE COMPANY PORTLAND OR		04/09/2019
228171	2200098279	04/04/2019	USD	17,339.00	BRIGHTVIEW LANDSCAPE SERVICES PASADENA CA		04/08/2019
228172	2200098255	04/04/2019	USD	7,070.00	CALIFORNIA HAZARDOUS SERVICES SANTA ANA CA		04/09/2019
228173	2200098280	04/04/2019	USD	7,405.76	CALIFORNIA WATER TECHNOLOGIES, PASADENA CA		04/08/2019
228174	2200098306	04/04/2019	USD	8.18	CAMACHO, MICHAEL CHINO HILLS CA		04/26/2019
228175	2200098238	04/04/2019	USD	7,222.94	CDM SMITH INC LOS ANGELES CA		04/08/2019
228176	2200098241	04/04/2019	USD	1,575.00	CHINO BASIN WATER CONSERVATION/MONTCLAIR CA		04/19/2019
228177	2200098239	04/04/2019	USD	4,005.44	CHINO BASIN WATERMASTER RANCHO CUCAMONGA CA		04/10/2019
228178	2200098263	04/04/2019	USD	2,690.50	CINTAS CORPORATION LOCH150 PHOENIX AZ		04/09/2019
228179	2200098251	04/04/2019	USD	405.94	CINTAS FIRST AID & SAFETY LOCCINCINNATI OH		04/09/2019
228180	2200098297	04/04/2019	USD	1,048.72	CITY OF CHINO CHINO CA		04/08/2019
228181	2200098270	04/04/2019	USD	612.51	CODESP HUNTINGTON BEACH CA		04/29/2019
228182	2200098272	04/04/2019	USD	22,451.80	CONSERV CONSTRUCTION INC MENIFEE CA		04/09/2019
228183	2200098298	04/04/2019	USD	621.98	CUCAMONGA VALLEY WATER DISTRICT LOS ANGELES CA		04/09/2019
228184	2200098281	04/04/2019	USD	312.91	D & H WATER SYSTEMS INC OCEANSIDE CA		04/11/2019
228185	2200098268	04/04/2019	USD	865.00	DAVID WHEELER'S PEST CONTROL, NORCO CA		04/08/2019
228186	2200098254	04/04/2019	USD	2,338.95	DELL MARKETING L P PASADENA CA		04/08/2019
228187	2200098289	04/04/2019	USD	3,631.39	DORGAN LEGAL SERVICES LLP PASADENA CA		04/10/2019
228188	2200098287	04/04/2019	USD	13,415.75	ECOTECH SERVICES INC MONROVIA CA		04/11/2019
228189	2200098274	04/04/2019	USD	462.32	ELECTRO-CHEMICAL DEVICES, INC ANAHEIM CA		04/09/2019
228190	2200098273	04/04/2019	USD	2,156.00	EUROFINS EATON ANALYTICAL LLC GRAPEVINE TX		04/10/2019
228191	2200098231	04/04/2019	USD	1,792.48	FISHER SCIENTIFIC LOS ANGELES CA		04/08/2019
228192	2200098301	04/04/2019	USD	860.98	FONTANA WATER COMPANY FONTANA CA		04/10/2019
228193	2200098302	04/04/2019	USD	2,119.30	FRONTIER COMMUNICATIONS CORP CINCINNATI OH		04/11/2019
228194	2200098261	04/04/2019	USD	6,664.10	GEI CONSULTANTS INC BOSTON MA		04/09/2019
228195	2200098236	04/04/2019	USD	7,512.11	GRAINGER PALATINE IL		04/10/2019
228196	2200098296	04/04/2019	USD	849.67	I D SYSTEMS & SUPPLIES INC LOMITA CA		04/23/2019
228197	2200098259	04/04/2019	USD	636.00	INSIDE PLANTS INC CORONA CA		04/10/2019
228198	2200098265	04/04/2019	USD	1,194.85	JB'S POOLS & PONDS INC UPLAND CA		04/09/2019
228199	2200098285	04/04/2019	USD	500.00	JUAN F ZAMORA MURRIETA CA		04/08/2019
228200	2200098292	04/04/2019	USD	6,639.59	JWC ENVIRONMENTAL LLC LOS ANGELES CA		04/08/2019
228201	2200098294	04/04/2019	USD	26,452.62	KIRBY BRILL BOZEMAN MT		04/08/2019
228202	2200098295	04/04/2019	USD	6,208.54	KLARANLAGEN BERATUNG KOPP D-38268 LENGEDE 03		05/16/2019
228203	2200098243	04/04/2019	USD	3,477.81	KONICA MINOLTA BUSINESS SOLUTIONS PASADENA CA		04/08/2019
228204	2200098290	04/04/2019	USD	11,260.00	KRD MANAGEMENT CONSULTING LLC TEMECULA CA		04/08/2019

Bank		CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key		122234149				
Acct number		CHECK 231167641				
Check						
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
228205	2200098308	04/04/2019	USD	25.80	MCCARTHY, CARINA CHINO HILLS CA	04/09/2019
228206	2200098278	04/04/2019	USD	8,534.46	MICROAGE PHOENIX AZ	04/09/2019
228207	2200098309	04/04/2019	USD	50.00	Nelson, Rexford Chino Hills CA	04/12/2019
228208	2200098305	04/04/2019	USD	66.64	O'BRIEN, MICHELLE CHINO HILLS CA	04/08/2019
228209	2200098230	04/04/2019	USD	8,866.63	OFFICE DEPOT PHOENIX AZ	04/12/2019
228210	2200098307	04/04/2019	USD	61.13	ORTIZ, BRIAN CHINO HILLS CA	04/12/2019
228211	2200098235	04/04/2019	USD	737.21	PETE'S ROAD SERVICE FULLERTON CA	04/12/2019
228212	2200098291	04/04/2019	USD	1,500.00	PRUFTECHNIK INC PITTSBURGH PA	04/09/2019
228213	2200098246	04/04/2019	USD	782.57	RED WING BUSINESS ADVANTAGE DALLAS TX	04/08/2019
228214	2200098257	04/04/2019	USD	9,087.94	RMC WATER AND ENVIRONMENT BOSTON MA	04/09/2019
228215	2200098232	04/04/2019	USD	12,386.68	ROYAL INDUSTRIAL SOLUTIONS LOS ANGELES CA	04/08/2019
228216	2200098260	04/04/2019	USD	426.59	RSD LAKE FOREST CA	04/08/2019
228217	2200098250	04/04/2019	USD	2,390.80	SAN BERNARDINO COUNTY SAN BERNARDINO CA	04/10/2019
228218	2200098252	04/04/2019	USD	30,699.14	SANCOB ENGINEERING INC HUNTINGTON BEACH CA	04/09/2019
228219	2200098299	04/04/2019	USD	45,938.85	SO CALIF EDISON ROSEMEAD CA	04/08/2019
228220	2200098300	04/04/2019	USD	407.84	SO CALIF GAS MONTEREY PARK CA	04/10/2019
228221	2200098277	04/04/2019	USD	1,198.00	STAFFING NETWORK LLC ITASCA IL	04/09/2019
228222	2200098237	04/04/2019	USD	1,627.15	SUNRISE COLLISION CENTER FONTANA CA	04/23/2019
228223	2200098303	04/04/2019	USD	41.76	SWEZEY, TOM CHINO HILLS CA	04/15/2019
228224	2200098283	04/04/2019	USD	672.00	TECHNICAL SAFETY SERVICES INC SAN FRANCISCO CA	04/11/2019
228225	2200098247	04/04/2019	USD	2,670.05	TELEDYNE INSTRUMENTS INC CHICAGO IL	04/08/2019
228226	2200098284	04/04/2019	USD	500.00	THE HABIT RESTAURANT, LLC IRVINE CA	04/10/2019
228227	2200098293	04/04/2019	USD	1,788.00	THE SOLIS GROUP PASADENA CA	04/15/2019
228228	2200098282	04/04/2019	USD	1,713.96	THERMO ELECTRON NORTH AMERICA ATLANTA GA	04/10/2019
228229	2200098286	04/04/2019	USD	80,512.25	TONY PAINTING GARDEN GROVE CA	04/09/2019
228230	2200098264	04/04/2019	USD	13,252.13	U S BANK ST LOUIS MO	04/11/2019
228231	2200098271	04/04/2019	USD	3,649.34	UPS PROTECTION INC ANAHEIM CA	04/09/2019
228232	2200098262	04/04/2019	USD	6,121.63	VAUGHAN'S INDUSTRIAL REPAIR COPARAMOUNT CA	04/10/2019
228233	2200098276	04/04/2019	USD	22,900.00	WASTEWATER TECH TRAINERS SACRAMENTO CA	04/19/2019
228234	2200098233	04/04/2019	USD	311.99	WEST VALLEY MOSQUITO AND ONTARIO CA	04/11/2019
228235	2200098242	04/04/2019	USD	6,267.60	WESTERN ANALYTICAL LABORATORIECHINO CA	04/08/2019
228236	2200098258	04/04/2019	USD	2,457.60	WINCHESTER SYSTEMS INC BILLERICA MA	04/10/2019
228237	2200098256	04/04/2019	USD	749.45	WORLDWIDE EXPRESS PASADENA CA	04/09/2019
228238	2200098253	04/04/2019	USD	2,941.00	XYLEM DEWATERING SOLUTIONS INCHICAGO IL	04/11/2019
228239	2200098288	04/04/2019	USD	4,563.25	YORKE ENGINEERING LLC SAN JUAN CAPISTRANO CA	04/15/2019
228241	2200098315	04/04/2019	USD	3,885.20	ALLIED UNIVERSAL SECURITY SERVCONSHOCKEN PA	04/08/2019
228242	2200098317	04/04/2019	USD	50,765.37	BEST CONTRACTING SERVICES INC GARDENA CA	04/09/2019
228243	2200098316	04/04/2019	USD	3,834.12	CALIFORNIA WATER TECHNOLOGIES, PASADENA CA	04/08/2019
228244	2200098313	04/04/2019	USD	6,607.76	CASC ENGINEERING AND CONSULTINCOLTON CA	04/09/2019
228245	2200098311	04/04/2019	USD	247.83	FISHER SCIENTIFIC LOS ANGELES CA	04/08/2019
228246	2200098318	04/04/2019	USD	100.83	IGNACIO, JOEL CHINO HILLS CA	04/15/2019
228247	2200098312	04/04/2019	USD	16.82	MIDPOINT BEARING ONTARIO CA	04/08/2019
228248	2200098314	04/04/2019	USD	2,478.60	NPG CORPORATION PERRIS CA	04/10/2019
228249	2200098402	04/11/2019	USD	1,528.70	ACCOUNTEMPS SAN RAMON CA	04/19/2019

Bank		CITIZENS BUSINESS BANK				ONTARIO CA 917610000
Bank Key		122234149				
Acct number		CHECK 231167641				
Check						
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
228250	2200098353	04/11/2019	USD	333.05	AGILENT TECHNOLOGIES, INC. CHICAGO IL	
228251	2200098344	04/11/2019	USD	621.95	AIRGAS WEST INC PASADENA CA	04/16/2019
228252	2200098348	04/11/2019	USD	1,038.36	APPLEONE EMPLOYMENT SERVICES GLENDALE CA	04/15/2019
228253	2200098370	04/11/2019	USD	1,023.58	AUTO AIR SPECIALISTS ONTARIO CA	04/16/2019
228254	2200098386	04/11/2019	USD	58.14	AUTOZONE INC ATLANTA GA	04/16/2019
228255	2200098388	04/11/2019	USD	836.21	BERLIN PACKAGING LLC CHICAGO IL	04/18/2019
228256	2200098367	04/11/2019	USD	7,500.00	BIA OF SOUTHERN CALIFORNIA INCRANCHO CUCAMONGA CA	04/15/2019
228257	2200098366	04/11/2019	USD	1,924.20	BOOT BARN INC IRVINE CA	05/01/2019
228258	2200098349	04/11/2019	USD	758.00	CALIF WATER ENVIRONMENT ASSOC OAKLAND CA	04/16/2019
228259	2200098375	04/11/2019	USD	8,000.00	CALIFORNIA STRATEGIES LLC SACRAMENTO CA	04/29/2019
228260	2200098389	04/11/2019			voided by KMCCHRIS - Printed incorrectly	04/18/2019
228261	2200098423	04/11/2019	USD	145.93	CAMACHO, MICHAEL CHINO HILLS CA	04/11/2019
228262	2200098351	04/11/2019	USD	130.00	CAPPO SOQUEL CA	04/15/2019
228263	2200098420	04/11/2019	USD	147.63	CARL H TAYLOR III CRYSTAL RIVER FL	04/24/2019
228264	2200098368	04/11/2019	USD	2,242.50	CASC ENGINEERING AND CONSULTING COLTON CA	04/19/2019
228265	2200098354	04/11/2019	USD	204.00	CHINO CREEK TOASTMASTER CLUB CHINO HILLS CA	04/23/2019
228266	2200098373	04/11/2019	USD	3,986.12	CINTAS CORPORATION LOC#150 PHOENIX AZ	04/17/2019
228267	2200098364	04/11/2019	USD	552.06	CINTAS FIRST AID & SAFETY LOCCINCINNATI OH	04/16/2019
228268	2200098418	04/11/2019	USD	415.00	CITY EMPLOYEES ASSOCIATES LONG BEACH CA	04/22/2019
228269	2200098347	04/11/2019	USD	2,000.00	CITY OF CHINO HILLS CHINO HILLS CA	04/18/2019
228270	2200098382	04/11/2019	USD	12,500.00	CIVIC PUBLICATIONS INC LA VERNE CA	04/25/2019
228271	2200098390	04/11/2019	USD	5,697.50	CIVILTEC ENGINEERING, INC. MONROVIA CA	05/02/2019
228272	2200098378	04/11/2019	USD	458.15	CPS HR CONSULTING SAN FRANCISCO CA	04/17/2019
228273	2200098377	04/11/2019	USD	127.50	CRB SECURITY SOLUTIONS WESTMINSTER CA	04/18/2019
228274	2200098391	04/11/2019	USD	11,895.63	D & H WATER SYSTEMS INC OCEANSIDE CA	04/15/2019
228275	2200098397	04/11/2019	USD	1,583.93	DBIX INC ATLANTA GA	04/18/2019
228276	2200098385	04/11/2019	USD	3,100.00	EPI-USE AMERICA INC ATLANTA GA	04/17/2019
228277	2200098383	04/11/2019	USD	2,846.00	EUROFINS EATON ANALYTICAL LLC GRAPEVINE TX	04/22/2019
228278	2200098342	04/11/2019	USD	135.55	FIRST AID 2000 HUNTINGTON BEACH CA	04/16/2019
228279	2200098337	04/11/2019	USD	165.82	FISHER SCIENTIFIC LOS ANGELES CA	04/17/2019
228280	2200098417	04/11/2019	USD	135.00	FRANCHISE TAX BOARD SACRAMENTO CA	04/15/2019
228281	2200098409	04/11/2019	USD	2,414.82	FRONTIER COMMUNICATIONS CORP CINCINNATI OH	05/03/2019
228282	2200098372	04/11/2019	USD	83,306.51	GEI CONSULTANTS INC BOSTON MA	04/22/2019
228283	2200098346	04/11/2019	USD	7,933.72	GRAINGER PALATINE IL	04/16/2019
228284	2200098376	04/11/2019	USD	879.15	GRAPHIC DETAILS INC CHINO CA	04/19/2019
228285	2200098421	04/11/2019	USD	135.00	HAMLETT, DONALD CHINO HILLS CA	04/16/2019
228286	2200098339	04/11/2019	USD	348.96	HOME DEPOT CREDIT SERVICES PHOENIX AZ	04/22/2019
228287	2200098361	04/11/2019	USD	328.69	HORIZON TECHNOLOGY SALEM NH	04/15/2019
228288	2200098414	04/11/2019	USD	51.00	INLAND EMPIRE UNITED WAY RANCHO CUCAMONGA CA	04/22/2019
228289	2200098384	04/11/2019	USD	3,491.10	INSTUMART SOUTH BURLINGTON VT	04/22/2019
228290	2200098396	04/11/2019	USD	29,728.67	KEARNS & WEST SAN FRANCISCO CA	04/16/2019
228291	2200098403	04/11/2019	USD	6,603.05	KIRBY BRILL BOZEMAN MT	04/18/2019
228292	2200098352	04/11/2019	USD	214.60	KONICA MINOLTA BUSINESS SOLUTIONS PASADENA CA	04/23/2019
228293	2200098408	04/11/2019	USD	913.84	LEVEL 3 COMMUNICATIONS LLC DENVER CO	04/15/2019

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPBELL
 Page: 4

Bank		CBB	CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key		122234149					
Acct number		CHECK	231167641				
Check							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
228294	2200098401	04/11/2019	USD	13,600.00	LIQUIVISION TECHNOLOGY INC KLAMATH FALLS OR	04/22/2019	
228295	2200098359	04/11/2019	USD	445.97	LOCKMASTERS USA INC PANAMA CITY FL	04/19/2019	
228296	2200098379	04/11/2019	USD	1,655.50	MEYERS NAVE OAKLAND CA	04/16/2019	
228297	2200098358	04/11/2019	USD	893.25	MIDPOINT BEARING ONTARIO CA	04/15/2019	
228298	2200098362	04/11/2019	USD	193.36	MINUTEMAN PRESS RANCHO CUCAMONGA CA	04/22/2019	
228299	2200098365	04/11/2019	USD	643.01	NAUMANN HOBBS MATERIAL HANDLINLOS ANGELES CA	04/17/2019	
228300	2200098371	04/11/2019	USD	1,030.70	NEW RESOURCES GROUP INC FAIRFIELD CT	04/16/2019	
228301	2200098428	04/11/2019	USD	50.00	Ng, Terri Upland CA	04/29/2019	
228302	2200098404	04/11/2019	USD	304.00	ONTARIO MUNICIPAL UTILITIES COONTARIO CA	04/15/2019	
228303	2200098398	04/11/2019	USD	660.00	ORWICK SUB SHOPS LLC FONTANA CA	04/19/2019	
228304	2200098427	04/11/2019	USD	125.00	SALTER, KIMBER CHINO HILLS CA	04/15/2019	
228305	2200098360	04/11/2019	USD	996.04	SAN BERNARDINO COUNTY SAN BERNARDINO CA	04/18/2019	
228306	2200098363	04/11/2019	USD	15,001.00	SCAP ENCINITAS CA	04/19/2019	
228307	2200098422	04/11/2019	USD	56.26	SCHERCK, JOHN CHINO HILLS CA	04/24/2019	
228308	2200098410	04/11/2019	USD	828.77	SHERIFF'S COURT SERVICES SAN BERNARDINO CA	04/19/2019	
228309	2200098405	04/11/2019	USD	91,565.97	SO CALIF EDISON ROSEMEAD CA	04/16/2019	
228310	2200098341	04/11/2019	USD	4,354.50	SOUTHWEST ALARM SERVICE UPLAND CA	04/16/2019	
228311	2200098387	04/11/2019	USD	3,051.18	STAFFING NETWORK LLC CAROL STREAM IL	04/17/2019	
228312	2200098429	04/11/2019	USD	50.00	Stewart, Randall Fontana CA	05/02/2019	
228313	2200098345	04/11/2019	USD	2,075.50	TRANSCAT INC BALTIMORE MD	04/17/2019	
228314	2200098392	04/11/2019	USD	475.00	VARIGREEN MECHANICAL SERVICES CERRITOS CA	04/16/2019	
228316	2200098441	04/15/2019	USD	4,135.60	SUNBELT RENTALS INC ATLANTA GA	04/23/2019	
228317	2200098525	04/18/2019	USD	4,589.00	ACCOUNTIEMPS SAN RAMON CA	04/26/2019	
228318	2200098526	04/18/2019	USD	618.83	ADVANCED POWER PRODUCTS SAN DIMAS CA		
228319	2200098481	04/18/2019	USD	2,023.28	AGILENT TECHNOLOGIES INC LOS ANGELES CA	04/22/2019	
228320	2200098474	04/18/2019	USD	1,013.42	AIRGAS WEST INC PASADENA CA	04/22/2019	
228321	2200098512	04/18/2019	USD	9,434.64	ALLISON MECHANICAL, INC. REDLANDS CA	04/23/2019	
228322	2200098502	04/18/2019	USD	150.00	AMERICAN SOCIETY OF CIVIL ENGRIVERSIDE CA	05/20/2019	
228323	2200098517	04/18/2019	USD	100.00	ARMENDAREZ III, JESUS M FONTANA CA	05/20/2019	
228324	2200098500	04/18/2019	USD	2,751.94	ASAP INDUSTRIAL SUPPLY FONTANA CA	04/23/2019	
228325	2200098490	04/18/2019	USD	265.00	ATMAA INC CALABASAS CA	04/23/2019	
228326	2200098491	04/18/2019	USD	934.87	AUTO AIR SPECIALISTS ONTARIO CA	04/23/2019	
228327	2200098516	04/18/2019	USD	5,196.18	BANNER BANK CARLSBAD CA	04/23/2019	
228328	2200098519	04/18/2019	USD	5,462.50	BEST CONTRACTING SERVICES INC GARDENA CA	04/25/2019	
228329	2200098501	04/18/2019	USD	49,732.50	BIG SKY ELECTRIC INC UPLAND CA	04/25/2019	
228330	2200098521	04/18/2019	USD	525.00	BOLSA CHICA CONSERVANCY HUNTINGTON BEACH CA	05/10/2019	
228331	2200098487	04/18/2019	USD	366.95	BOOT BARN INC IRVINE CA	04/23/2019	
228332	2200098494	04/18/2019	USD	100.00	BOWMAN, JIM W ONTARIO CA	05/15/2019	
228333	2200098513	04/18/2019	USD	13,619.69	BUSINESS CARD WILMINGTON DE	04/22/2019	
228334	2200098509	04/18/2019	USD	15,742.07	CALIFORNIA WATER TECHNOLOGIES, PASADENA CA	04/23/2019	
228335	2200098538	04/18/2019	USD	129.07	CAMACHO, MICHAEL CHINO HILLS CA	04/25/2019	
228336	2200098535	04/18/2019	USD	45.47	CAMPBELL, ANDREW CHINO HILLS CA	04/29/2019	
228337	2200098524	04/18/2019	USD	46,153.63	CASCADE DRILLING LP BOTHELL WA	04/30/2019	
228338	2200098479	04/18/2019	USD	8,798.50	CHINO BASIN WATERMASTER RANCHO CUCAMONGA CA	04/24/2019	

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPBRL
 Page: 5

Bank		CBB		CITIZENS BUSINESS BANK		ONTARIO CA 917610000	
Bank Key		122234149					
Acct number		CHECK		231167641			
Check							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
228339	2200098482	04/18/2019	USD	51.00	CHINO CREEK TOASTMASTER CLUB CHINO HILLS CA		
228340	2200098496	04/18/2019	USD	4,107.18	CINTAS CORPORATION LOCH#150 PHOENIX AZ		04/24/2019
228341	2200098528	04/18/2019	USD	480.45	CITY OF CHINO CHINO CA		04/22/2019
228342	2200098503	04/18/2019	USD	1,650.00	CIVIC PUBLICATIONS INC LA VERNE CA		05/02/2019
228343	2200098544	04/18/2019	USD	80.00	CORREIA, DAVID CHINO HILLS CA		04/22/2019
228344	2200098510	04/18/2019	USD	20,841.03	D & H WATER SYSTEMS INC OCEANSIDE CA		04/25/2019
228345	2200098499	04/18/2019	USD	790.00	DAVID WHEELER'S PEST CONTROL, NORCO CA		04/24/2019
228346	2200098478	04/18/2019	USD	11,584.68	DELL MARKETING L P PASADENA CA		04/22/2019
228347	2200098493	04/18/2019	USD	117.00	DETECTION INSTRUMENTS CORP PHOENIX AZ		05/02/2019
228348	2200098485	04/18/2019	USD	434.46	E Z PARTY RENTALS POMONA CA		04/23/2019
228349	2200098504	04/18/2019	USD	1,115.00	EUROFINS EATON ANALYTICAL LLC GRAPEVINE TX		04/23/2019
228350	2200098515	04/18/2019	USD	14,035.51	FACILITY SOLUTIONS GROUP INC PLACENTIA CA		04/29/2019
228351	2200098471	04/18/2019	USD	5,686.54	FISHER SCIENTIFIC LOS ANGELES CA		04/22/2019
228352	2200098472	04/18/2019	USD	5,503.88	FLO SYSTEMS INC ANAHEIM HILLS CA		04/26/2019
228353	2200098477	04/18/2019	USD	438.83	FLW INC HUNTINGTON BEACH CA		04/23/2019
228354	2200098532	04/18/2019	USD	3,507.53	FRONTIER COMMUNICATIONS CORP CINCINNATI OH		04/25/2019
228355	2200098476	04/18/2019	USD	280.00	GOVERNMENT FINANCE OFFICERS ASCHICAGO IL		04/25/2019
228356	2200098492	04/18/2019	USD	1,500.00	GOVERNMENTJOBS.COM INC EL SEGUNDO CA		04/29/2019
228357	2200098475	04/18/2019	USD	3,831.76	GRAINGER PALATINE IL		04/23/2019
228358	2200098518	04/18/2019	USD	12,122.39	HENKELS & MC COY INC BLUE BELL PA		04/26/2019
228359	2200098539	04/18/2019	USD	121.80	HEREDIA, JOSE CHINO HILLS CA		04/29/2019
228360	2200098473	04/18/2019	USD	4,388.79	HOME DEPOT CREDIT SERVICES PHOENIX AZ		04/22/2019
228361	2200098545	04/18/2019	USD	50.00	Hsu, Mimi Ontario CA		05/07/2019
228362	2200098488	04/18/2019	USD	8,409.59	INLAND WATER WORKS SUPPLY CO SAN BERNARDINO CA		04/23/2019
228363	2200098483	04/18/2019	USD	130.00	ISA RESEARCH TRIANGLE PARK NC		04/24/2019
228364	2200098523	04/18/2019	USD	275,785.00	KIEWIT INFRASTRUCTURE WEST CO SANTA FE SPRINGS CA		04/29/2019
228365	2200098480	04/18/2019	USD	3,620.70	KONICA MINOLTA PASADENA CA		04/22/2019
228366	2200098536	04/18/2019	USD	131.30	LETULLE, CHANDER CHINO HILLS CA		04/29/2019
228367	2200098543	04/18/2019	USD	316.05	LIN, EDDIE CHINO HILLS CA		04/23/2019
228368	2200098511	04/18/2019	USD	677.00	LITTLE SISTER'S TRUCK WASH, INBONSALL CA		04/24/2019
228369	2200098522	04/18/2019	USD	4,725.00	LITTLER MENDELSON PC SAN FRANCISCO CA		04/23/2019
228370	2200098541	04/18/2019	USD	55.97	MANTILLA, LAURA CHINO HILLS CA		04/23/2019
228371	2200098498	04/18/2019	USD	3,018.26	MARS ENVIRONMENTAL INC ANAHEIM CA		05/02/2019
228372	2200098507	04/18/2019	USD	5,215.20	MICROAGE PHOENIX AZ		04/24/2019
228373	2200098484	04/18/2019	USD	74.29	MIDPOINT BEARING ONTARIO CA		04/22/2019
228374	2200098520	04/18/2019	USD	559.00	MOBILE ZOO OF SOUTHERN CALIFORDESERT HOT SPRINGS CA		04/23/2019
228375	2200098527	04/18/2019	USD	1,650.00	NV MEDIA LLC RIVERSIDE CA		04/26/2019
228376	2200098529	04/18/2019	USD	5,758.10	ONTARIO MUNICIPAL UTILITIES COONTARIO CA		04/22/2019
228377	2200098540	04/18/2019	USD	280.00	PARKER, STEPHEN CHINO HILLS CA		04/24/2019
228378	2200098533	04/18/2019	USD	2,946.42	PUBLIC EMPLOYEES RETIREMENT SYSACRAMENTO CA		05/06/2019
228379	2200098542	04/18/2019	USD	143.00	RECINTO, SARAH CHINO HILLS CA		
228380	2200098497	04/18/2019	USD	100.00	ROGERS, PETER J CHINO HILLS CA		04/22/2019
228381	2200098537	04/18/2019	USD	212.83	RUCKER, JOYCE CHINO HILLS CA		04/30/2019
228382	2200098530	04/18/2019	USD	158,991.25	SO CALIF EDISON ROSEMEAD CA		04/22/2019

Bank		CBB		CITIZENS BUSINESS BANK		ONTARIO CA 917610000	
Bank Key		122234149					
Acct number		CHECK		231167641			
Check							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
228383	2200098506	04/18/2019	USD	5,048.66	STAFFING NETWORK LLC CAROL STREAM IL		04/24/2019
228384	2200098495	04/18/2019	USD	98,727.40	STANEK CONSTRUCTORS INC CARLSBAD CA		04/23/2019
228385	2200098505	04/18/2019	USD	100.00	TEEGS, KATHLEEN ALTA LOMA CA		05/15/2019
228386	2200098486	04/18/2019	USD	12,000.00	USAGE FINANCE CENTER MILLINGTON TN		05/06/2019
228387	2200098531	04/18/2019	USD	458.17	VERIZON BUSINESS ALBANY NY		04/23/2019
228388	2200098514	04/18/2019	USD	100.00	VINCENT, TRISHA LYNN MONTECLAIR CA		05/01/2019
228389	2200098489	04/18/2019	USD	280,772.50	W A RASIC CONSTRUCTION CO INC LONG BEACH CA		04/23/2019
228390	2200098508	04/18/2019	USD	12,841.16	YELLOW JACKET DRILLING SERVICEPHOENIX AZ		04/23/2019
228391	2200098534	04/18/2019	USD	170.00	ZIEGENBEIN, JEFF CHINO HILLS CA		04/26/2019
228392	2200098551	04/18/2019	USD	3,899.56	ALTA PACIFIC BANK TEMECULA CA		04/23/2019
228393	2200098554	04/18/2019	USD	1,975.00	BIESIADA, JOSH CHINO HILLS CA		04/24/2019
228394	2200098555	04/18/2019	USD	520.00	DELGADO, ROBERTO CHINO HILLS CA		04/30/2019
228395	2200098553	04/18/2019	USD	20,745.75	GILLIS + PANICHAPAN ARCHITECTSCOOSTA MESA CA		04/23/2019
228396	2200098549	04/18/2019	USD	10,735.00	HER INC CHICAGO IL		04/24/2019
228397	2200098552	04/18/2019	USD	52,038.72	SOUTHERN CONTRACTING COMPANY SAN MARCOS CA		04/23/2019
228398	2200098550	04/18/2019	USD	4,718.21	U S BANK ST PAUL MN		04/25/2019
228399	2200098565	04/18/2019	USD	1,422.15	BURRPEC WASTE INDUSTRIES INC FONTANA CA		04/24/2019
228400	2200098566	04/18/2019	USD	334.26	COLONIAL LIFE & ACCIDENT INSURCOLUMBIA SC		04/25/2019
228401	2200098567	04/18/2019	USD	205.38	PERS LONG TERM CARE PROGRAM PASADENA CA		04/23/2019
228402	2200098563	04/18/2019	USD	4,800.00	POLITICO LLC BOSTON MA		04/23/2019
228403	2200098559	04/18/2019	USD	1,500.00	SACRAMENTO RIVER WATERSHED PROSAN DIEGO CA		05/02/2019
228404	2200098558	04/18/2019	USD	420.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA		04/30/2019
228405	2200098556	04/18/2019	USD	33,251.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA		04/25/2019
228406	2200098564	04/18/2019	USD	3,248.90	SO CALIF GAS MONTEREY PARK CA		04/23/2019
228407	2200098561	04/18/2019	USD	2,367.27	THE EM GROUP LAKE FOREST CA		04/22/2019
228408	2200098560	04/18/2019	USD	5,000.00	WATER EDUCATION FOR LATINO LEALOS ANGELES CA		04/30/2019
228409	2200098562	04/18/2019	USD	2,700.00	WILD WONDERS BONSAI CA		04/26/2019
228410	2200098557	04/18/2019	USD	1,283.40	WORLDWIDE EXPRESS ALBANY NY		04/22/2019
228411	2200098814	04/25/2019	USD	1,739.82	4IMPRINT INC CHICAGO IL		04/29/2019
228412	2200098718	04/25/2019	USD	436.38	AIRGAS WEST INC PASADENA CA		04/29/2019
228413	2200098835	04/25/2019	USD	525.00	ALL GOD'S CREATURES CHINO HILLS CA		04/26/2019
228414	2200098750	04/25/2019	USD	1,567.20	AM CONSERVATION GROUP INC CHICAGO IL		05/02/2019
228415	2200098844	04/25/2019	USD	511.48	ANDERSON, JOHN CHINO CA		04/30/2019
228416	2200098783	04/25/2019	USD	11,638.93	AQUA-AEROBIC SYSTEMS INC LOVES PARK IL		04/30/2019
228417	2200098787	04/25/2019	USD	2,544.56	ASAP INDUSTRIAL SUPPLY FONTANA CA		04/30/2019
228418	2200098752	04/25/2019	USD	270.00	BABCOCK LABORATORIES, INC RIVERSIDE CA		04/29/2019
228419	2200098840	04/25/2019	USD	187.74	BREIG, ANNA VICTORVILLE CA		05/07/2019
228420	2200098797	04/25/2019	USD	4,961.47	BRIGHTVIEW LANDSCAPE SERVICES PASADENA CA		04/29/2019
228421	2200098733	04/25/2019	USD	328.00	CALIF WATER ENVIRONMENT ASSOC OAKLAND CA		05/09/2019
228422	2200098800	04/25/2019	USD	1,207.50	CAMET RESEARCH, INC. GOLETA CA		05/15/2019
228423	2200098855	04/25/2019	USD	147.63	CARL H TAYLOR III CRYSTAL RIVER FL		04/30/2019
228424	2200098784	04/25/2019	USD	12,500.00	CARRIER CORPORATION CHICAGO IL		04/30/2019
228425	2200098759	04/25/2019	USD	1,809.95	CASC ENGINEERING AND CONSULTINCOLTON CA		05/03/2019
228426	2200098828	04/25/2019	USD	2,901.54	CAUSEY CONSULTING WALNUT CREEK CA		05/01/2019

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPBRL
 Page: 7

Bank		CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key		122234149				
Acct number		CHECK 231167641				
Check						
Check number from to	Payment	Prnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
228427	2200098775	04/25/2019	USD	4,265.66	CINTAS CORPORATION LOC#150 PHOENIX AZ	04/30/2019
228428	2200098749	04/25/2019	USD	805.93	CINTAS FIRST AID & SAFETY LOCCINCINNATI OH	04/30/2019
228429	2200098853	04/25/2019	USD	394.00	CITY EMPLOYEES ASSOCIATES LONG BEACH CA	04/30/2019
228430	2200098832	04/25/2019	USD	5,874.30	COLUMBIA WEATHER SYSTEMS INC HILLSBORO OR	05/07/2019
228431	2200098859	04/25/2019	USD	122.01	CONCEMINO, FRANCIS CHINO HILLS CA	05/02/2019
228432	2200098860	04/25/2019	USD	48.58	CORREIA, DAVID CHINO HILLS CA	04/26/2019
228433	2200098786	04/25/2019	USD	790.00	DAVID WHEELER'S PEST CONTROL, NORCO CA	05/07/2019
228434	2200098766	04/25/2019	USD	1,650.72	DELL MARKETING L P PASADENA CA	04/29/2019
228435	2200098793	04/25/2019	USD	1,250.00	EUROFINS EATON ANALYTICAL LLC GRAPEVINE TX	04/30/2019
228436	2200098705	04/25/2019	USD	879.05	FISHER SCIENTIFIC LOS ANGELES CA	04/29/2019
228437	2200098706	04/25/2019	USD	14,528.60	FLO SYSTEMS INC ANAHEIM HILLS CA	04/30/2019
228438	2200098726	04/25/2019	USD	199.15	FONTANA HERALD NEWS FONTANA CA	04/30/2019
228439	2200098852	04/25/2019	USD	100.00	FRANCHISE TAX BOARD SACRAMENTO CA	05/10/2019
228440	2200098839	04/25/2019	USD	36.36	FRONTIER COMMUNICATIONS CORP CINCINNATI OH	05/01/2019
228441	2200098791	04/25/2019	USD	17,792.24	GHD PASADENA CA	04/29/2019
228442	2200098858	04/25/2019	USD	82.59	GIBSON, CONNIE CHINO HILLS CA	04/30/2019
228443	2200098764	04/25/2019	USD	270.00	GOLDEN STATE LABOR COMPLIANCE PALMDALE CA	05/10/2019
228444	2200098724	04/25/2019	USD	4,202.44	GRAINGER PALATINE IL	04/30/2019
228445	2200098779	04/25/2019	USD	12,340.00	HARRIS STEEL FENCE CO INC LOS ANGELES CA	05/10/2019
228446	2200098843	04/25/2019	USD	511.48	HOBBS, DIANA APPLE VALLEY CA	04/30/2019
228447	2200098708	04/25/2019	USD	923.24	HOME DEPOT CREDIT SERVICES PHOENIX AZ	04/30/2019
228448	2200098747	04/25/2019	USD	328.80	HORIZON TECHNOLOGY SALEM NH	05/01/2019
228449	2200098841	04/25/2019	USD	511.48	HORNE, WILLIAM YUCCA VALLEY CA	05/01/2019
228450	2200098792	04/25/2019	USD	1,010.91	ICE QUBE INC GREENSBURG PA	05/01/2019
228451	2200098849	04/25/2019	USD	51.00	INLAND EMPIRE UNITED WAY RANCHO CUCAMONGA CA	05/01/2019
228452	2200098769	04/25/2019	USD	8,010.00	INNOVATIVE FEDERAL STRATEGIES WASHINGTON DC	05/01/2019
228453	2200098822	04/25/2019	USD	363.87	JWC ENVIRONMENTAL LLC LOS ANGELES CA	04/29/2019
228454	2200098790	04/25/2019	USD	2,455.41	KIM'S MASTER AUTO REPAIR CHINO CA	04/30/2019
228455	2200098746	04/25/2019	USD	7,115.00	LEE & RO INC CITY OF INDUSTRY CA	04/30/2019
228456	2200098856	04/25/2019	USD	82.67	LEE, SYLVIE CHINO HILLS CA	
228457	2200098834	04/25/2019	USD	202.80	LOS ANGELES TIMES PHOENIX AZ	04/30/2019
228458	2200098824	04/25/2019	USD	3,430.68	MEANS CONSULTING LLC NEWPORT BEACH CA	04/29/2019
228459	2200098795	04/25/2019	USD	5,215.00	MICROAGE PHOENIX AZ	04/30/2019
228460	2200098739	04/25/2019	USD	2,611.94	MIDPOINT BEARING ONTARIO CA	04/29/2019
228461	2200098756	04/25/2019	USD	640.00	MIELE INC PRINCETON NJ	05/01/2019
228462	2200098842	04/25/2019	USD	806.38	MILLER, ELMER L BLUE JAY CA	05/07/2019
228463	2200098731	04/25/2019	USD	3,042.48	MISCO WATER FOOTHILL RANCH CA	05/01/2019
228464	2200098825	04/25/2019	USD	1,118.00	MOBILE ZOO OF SOUTHERN CALIFORDESERT HOT SPRINGS CA	04/30/2019
228465	2200098857	04/25/2019	USD	42.51	MORGAN-PERALES, LISA CHINO HILLS CA	05/02/2019
228466	2200098816	04/25/2019	USD	68,917.00	MWH CONSTRUCTORS INC BROOMFIELD CO	05/02/2019
228467	2200098765	04/25/2019	USD	13,000.00	NATIONAL THEATRE FOR CHILDREN MINNEAPOLIS MN	04/30/2019
228468	2200098757	04/25/2019	USD	834.73	O I ANALYTICAL CORPORATION COLLEGE STATION TX	05/01/2019
228469	2200098734	04/25/2019	USD	480.61	O RINGS & THINGS FONTANA CA	05/02/2019
228470	2200098704	04/25/2019	USD	2,224.89	OFFICE DEPOT PHOENIX AZ	05/01/2019

Bank		CBB	CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key		122234149					
Acct number		CHECK	231167641				
Check							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
228471	2200098730	04/25/2019	USD	242.44	ONTARIO FIRE EXTINGUISHER CO ONTARIO CA		
228472	2200098836	04/25/2019	USD	49.64	ONTARIO MUNICIPAL UTILITIES COONTARIO CA		04/29/2019
228473	2200098711	04/25/2019	USD	779.41	P L HAWN COMPANY INC HUNTINGTON BEACH CA		04/30/2019
228474	2200098755	04/25/2019	USD	730.00	PANTHER PROTECTION ORANGE CA		05/06/2019
228475	2200098709	04/25/2019	USD	4,291.40	PATTON SALES CORP ONTARIO CA		04/30/2019
228476	2200098710	04/25/2019	USD	122,789.48	PERKINELMER HEALTH SCIENCES INCHICAGO IL		04/29/2019
228477	2200098721	04/25/2019	USD	2,770.98	PETE'S ROAD SERVICE FULLERTON CA		05/01/2019
228478	2200098723	04/25/2019	USD	725.27	PETTY CASH EXPENDITURES CHINO CA		04/30/2019
228479	2200098761	04/25/2019	USD	287.39	PONTON INDUSTRIES INC YORBA LINDA CA		05/06/2019
228480	2200098806	04/25/2019	USD	1,501.12	PREMIUM PROMOTIONALS UPLAND CA		05/03/2019
228481	2200098813	04/25/2019	USD	37,011.54	PRIORITY BUILDING SERVICES LLCBREA CA		04/30/2019
228482	2200098810	04/25/2019	USD	75.00	PUBLIC AGENCY SAFETY ORANGE CA		05/13/2019
228483	2200098712	04/25/2019	USD	989.76	RAMONA TIRE & SERVICE CENTERS HEMET CA		05/07/2019
228484	2200098713	04/25/2019	USD	110.50	RAYNE WATER CONDITIONING COVINA CA		04/29/2019
228485	2200098703	04/25/2019	USD	429.66	REM LOCK & KEY ONTARIO CA		05/07/2019
228486	2200098748	04/25/2019	USD	624.38	RESTEK CORP LANCASTER PA		04/30/2019
228487	2200098714	04/25/2019	USD	6,966.90	RMA GROUP RANCHO CUCAMONGA CA		05/02/2019
228488	2200098773	04/25/2019	USD	774.97	RSD LAKE FOREST CA		04/29/2019
228489	2200098745	04/25/2019	USD	5,768.22	SAN BERNARDINO COUNTY SAN BERNARDINO CA		05/01/2019
228490	2200098820	04/25/2019	USD	5,428.55	SHAW HR CONSULTING INC NEWBURY PARK CA		04/30/2019
228491	2200098845	04/25/2019	USD	102.70	SHERIFF'S COURT SERVICES SAN BERNARDINO CA		05/03/2019
228492	2200098754	04/25/2019	USD	1,068.32	SIERRA INSTRUMENTS INC MONTEREY CA		04/30/2019
228493	2200098798	04/25/2019	USD	25.00	SIGNATURE SCUBA RANCHO CUCAMONGA CA		05/15/2019
228494	2200098829	04/25/2019	USD	13,780.00	SNELL INFRARED/THE SNELL GROUPBARRE VT		05/01/2019
228495	2200098837	04/25/2019	USD	121,931.00	SO CALIF EDISON ROSEMEAD CA		04/29/2019
228496	2200098722	04/25/2019	USD	3,293.40	SPARLING INSTRUMENTS LLC IRVINE CA		04/30/2019
228497	2200098802	04/25/2019	USD	578.10	SPORT PINS INTERNATIONAL INC UPLAND CA		04/30/2019
228498	2200098794	04/25/2019	USD	3,753.93	STAFFING NETWORK LLC CAROL STREAM IL		05/01/2019
228499	2200098771	04/25/2019	USD	68,194.30	STANTEC CONSULTING INC CHICAGO IL		04/29/2019
228500	2200098727	04/25/2019	USD	736.00	STATE WATER RESOURCES CNIRL BOSACRAMENTO CA		05/02/2019
228501	2200098817	04/25/2019	USD	500.88	STORETRIEVE LLC PASADENA CA		04/29/2019
228502	2200098831	04/25/2019	USD	387.50	SULZER ELECTRO-MECHANICAL SERVCOLTON CA		04/29/2019
228503	2200098753	04/25/2019	USD	6,049.17	SYSTEMS SOURCE INC NEWPORT BEACH CA		04/29/2019
228504	2200098735	04/25/2019	USD	871.21	TELEDYNE INSTRUMENTS INC CHICAGO IL		04/29/2019
228505	2200098741	04/25/2019	USD	2,758.72	TELEDYNE INSTRUMENTS INC CHICAGO IL		04/29/2019
228506	2200098719	04/25/2019	USD	1,068.12	TELL STEEL INC LONG BEACH CA		04/30/2019
228507	2200098725	04/25/2019	USD	593.18	TG SCIENTIFIC GLASS FABRICANTOLAGUNA HILLS CA		04/30/2019
228508	2200098826	04/25/2019	USD	3,669.00	THE SOLIS GROUP PASADENA CA		05/07/2019
228509	2200098781	04/25/2019	USD	3,196.25	THOMAS HARDER & CO INC ANAHEIM CA		05/13/2019
228510	2200098729	04/25/2019	USD	14,124.60	THOMPSON INDUSTRIAL SUPPLY INC RANCHO CUCAMONGA CA		04/30/2019
228511	2200098740	04/25/2019	USD	40.00	THREE VALLEYS MWD CLAREMONT CA		
228512	2200098815	04/25/2019	USD	26,342.25	TONY PAINTING GARDEN GROVE CA		04/30/2019
228513	2200098780	04/25/2019	USD	1,500.00	TOTALFUNDS BY HASLER CAROL STREAM IL		04/30/2019
228514	2200098720	04/25/2019	USD	2,280.66	TRANSCAT INC BALTIMORE MD		04/30/2019

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPBRL
 Page: 9

Bank		CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key		122234149				
Acct number		CHECK 231167641				
Check						
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
228515	2200098821	04/25/2019	USD	218.12	TRANSENE COMPANY INC DANVERS MA	04/30/2019
228516	2200098737	04/25/2019	USD	150.00	TRI STATE ENVIRONMENTAL SAN BERNARDINO CA	05/06/2019
228517	2200098803	04/25/2019	USD	993.25	TRIPLEPI SMITH AND ASSOCIATES, IRVINE CA	04/30/2019
228518	2200098770	04/25/2019	USD	12,090.91	TRUSSELL TECHNOLOGIES INC PASADENA CA	05/02/2019
228519	2200098742	04/25/2019	USD	42.35	U S HOSE INC ONTARIO CA	04/30/2019
228520	2200098751	04/25/2019	USD	1,666.00	U S POSTAL SERVICE CHINO HILLS CA	05/01/2019
228521	2200098768	04/25/2019	USD	26.94	URIMAGE BLOOMINGTON CA	05/03/2019
228522	2200098782	04/25/2019	USD	9,811.83	US BANK VOYAGER FLEET SYSTEMS KANSAS CITY MO	04/30/2019
228523	2200098796	04/25/2019	USD	11,151.75	UTILIQUEST LLC ATLANTA GA	04/29/2019
228524	2200098801	04/25/2019	USD	6,223.75	V3IT CONSULTING INC NAPERVILLE IL	04/30/2019
228525	2200098819	04/25/2019	USD	665.59	VECTORUSA TORRANCE CA	04/29/2019
228526	2200098744	04/25/2019	USD	225.61	VERTIZON WIRELESS DALLAS TX	04/30/2019
228527	2200098778	04/25/2019	USD	1,365.99	VULCAN FLARE & MECHANICAL SERVDOWNEY CA	
228528	2200098760	04/25/2019	USD	20,156.09	W A RASIC CONSTRUCTION CO INC LONG BEACH CA	04/30/2019
228529	2200098812	04/25/2019	USD	31,599.00	WALLACE & ASSOCIATES CONSULTINPARK CITY UT	04/30/2019
228530	2200098827	04/25/2019	USD	41,596.02	WATER SYSTEMS CONSULTING INC SAN LUIS OBISPO CA	04/30/2019
228531	2200098717	04/25/2019	USD	6,983.33	WEST VALLEY MOSQUITO AND ONTARIO CA	04/29/2019
228532	2200098807	04/25/2019	USD	6,851.63	WESTERN AUDIO VISUAL ORANGE CA	04/30/2019
228533	2200098823	04/25/2019	USD	45,511.87	WESTIN TECHNOLOGY SOLUTIONS LLMILWAUKEE WI	05/01/2019
* Payment method Check			USD	3,073,600.95		

Inland Empire Util. Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Disbursement Account-April 2019

05/21/2019 / 15:09:44
 User: CCAMPEEL
 Page: 10

Bank	CBB	CITIZENS BUSINESS BANK		ONTARIO CA 917610000		
Bank Key	122234149					
Acct number	CHECK	231167641				
Separate Check						
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
228240	2200098248	04/04/2019	USD	1,011.87	ASSOC SAN BERNARDINO CNTY SPECSAN BERNARDINO CA	05/16/2019
228315	2200098355	04/11/2019	USD	51.00	CHINO CREEK TOASTMASTER CLUB CHINO HILLS CA	
* Payment method Separate Check			USD	1,062.87		

Total of all entries

Check Register
CSB Disbursement Account-April 2019

05/21/2019 / 15:09:44
User: CCAMPBEL
Page: 11

Check number from to	Payment	Print date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
**			USD	3,074,663.82		

Attachment 2B

Workers' Comp Checks

Inland Empire Util.Agency
 Chino, CA
 Company code 1000

Check Register
 CBB Workers Comp Account-April 2019

05/21/2019 / 15:08:37
 User: CCAMPBELL
 Page: 1

Bank	CBB	CITIZENS BUSINESS BANK					ONTARIO CA 917610000
Bank Key	122234149						
Acct number	WCOMP	231159290					
Checks created manually							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
05123	2200098449	04/03/2019	USD	238.59	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/08/2019	
05124	2200098450	04/10/2019	USD	181.54	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/15/2019	
05125	2200098451	04/10/2019	USD	85.00	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/15/2019	
05126	2200098452	04/10/2019	USD	145.00	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/15/2019	
05127	2200098861	04/17/2019	USD	420.20	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/23/2019	
05128	2200098862	04/17/2019	USD	178.70	YORK RISK SERVICES GROUP INC RANCHO CUCAMONGA CA	04/22/2019	
* Payment method Checks created manually			USD	1,249.03			

Total of all entries

Check Register
CEB Workers Comp Account-April 2019

05/21/2019 / 15:08:37
User: CCAMPBRL
Page: 2

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
**			USD	1,249.03		

Attachment 2C

Vendor ACHs

Check	Payee / Description	Amount
ACH	AQUA BEN CORPORATION	
	DAFT-4,600 Lbs Hydrofloc 748E 38566	4,361.72
	RP1-23,000 Lbs Hydrofloc 750E 38567	28,499.88
	DAFT-2,300 Lbs Hydrofloc 748E 38549	2,180.86
	RP1-27,600 Lbs Hydrofloc 750E 38550	34,199.85
	RP1-27,600 Lbs Hydrofloc 750E 38550	34,199.85
	RP1-27,600 Lbs Hydrofloc 750E 38550	34,199.85-
		- - - - -
	AQUA BEN CORPORATION \$	69,242.31
ACH	UNIVAR USA INC	
	RP5-12,942 Lbs Sodium Bisulfite LA708724	3,017.77
		- - - - -
	UNIVAR USA INC \$	3,017.77
ACH	WAXIE SANITARY SUPPLY	
	Cups 78076239	709.00
		- - - - -
	WAXIE SANITARY SUPPLY \$	709.00
ACH	R F MACDONALD	
	RP1 Hurst Boiler Control Failure 1/5 Svc 271207	1,048.15
		- - - - -
	R F MACDONALD \$	1,048.15
ACH	CAROLLO ENGINEERS	
	EN17043/EN17110-1/2019-Professional Srvs 0174676	140,750.91
	EN17043/EN17110-1/2019-Professional Srvs 0174676	140,750.91-
	EN17043/EN17110-1/2019-Professional Srvs 0174676	140,750.91
		- - - - -
	CAROLLO ENGINEERS \$	140,750.91
ACH	MCMASTER-CARR SUPPLY CO	
	Fixed Work Platform 88302934	3,129.55
		- - - - -
	MCMASTER-CARR SUPPLY CO \$	3,129.55
ACH	PARSONS WATER & INFRASTRUCTURE	
	EN19001/EN19006-1/5-2/1 Prof Svcs 1902B524	1,069,581.95
		- - - - -
	PARSONS WATER & INFRASTRUCTURE\$	1,069,581.95
ACH	HACH COMPANY	
	TP1-Calibration Kit-Stablcal Amplule 11357868	245.55
	RP1Mnt-Orp Soln 600MV 11342844	217.66
	TP5/CCWTP-Portable Handheld Analyzers 11357896	6,314.91
	RP4Ops-Ammonia TNT+,Nitrate TNT+ 11357782	1,212.07
	TP5-DPD TOT Chlorine 11368370	185.19
	RP4Ops-Nitrate TNT+ 11362511	437.47
	GWRLab-Lab Turbidimeter 11362563	2,772.07
		- - - - -
	HACH COMPANY \$	11,384.92
ACH	OLIN CORP	
	CCWRP-3,044 Gals Sodium Hypochlorite 2651189	2,550.87
		- - - - -
	OLIN CORP \$	2,550.87

Check	Payee / Description	Amount
ACH	ADVANCED ENVIRONMENTAL COMPLIA RP2-Boiler Repair	P-7603 3,708.00
	ADVANCED ENVIRONMENTAL COMPLIA\$	3,708.00
ACH	AMAZON BUSINESS Ceramic Repair Putty	1CJV-XJNQ-16W 183.10
	Battery	111K-DDNC-QCW 88.00
	Anti Slip Traction Tape	1D9P-MWVN-WYD 25.57
	Clear Tubing,SS Ruler,Steel Plate	1TVL-H9Q1-QV9 313.14
	100 Portable Drinking Water Treatment	14YT-WHH9-NHJ 753.00
	AMAZON BUSINESS \$	1,362.81
ACH	AMERICAN OFFICE PROFESSIONALS Service Call Pitney Bowes DI350 (\$169.95 2058)	169.95
	AMERICAN OFFICE PROFESSIONALS \$	169.95
ACH	THATCHER ENGINEERING & ASSOC DL37145-10/31-1/15 Prof Svcs	3805 438.98
	THATCHER ENGINEERING & ASSOC \$	438.98
ACH	ELIE, STEVE Elie,S-ExpRpt-3/26-3/28/19 WaterNow	3/26/19 WATER 495.61
	ELIE, STEVE \$	495.61
ACH	HACH COMPANY TP5-Stablcal Cert Std	11359731 770.42
	TP5-Stablcal Std,Stablcal Soln,DPD Tot C	113569123 2,573.92
	HACH COMPANY \$	3,344.34
ACH	ICMA RETIREMENT TRUST 457 P/R 8 4/12 Deferred Comp Ded	HR 0077700 19,301.27
	ICMA RETIREMENT TRUST 457 \$	19,301.27
ACH	LINCOLN NATIONAL LIFE INS CO P/R 8 4/12 Deferred Comp Ded	HR 0077700 23,177.42
	LINCOLN NATIONAL LIFE INS CO \$	23,177.42
ACH	ICMA RETIREMENT TRUST 401 P/R 8 4/12 Exec Deferred Comp	HR 0077700 7,058.12
	ICMA RETIREMENT TRUST 401 \$	7,058.12
ACH	AQUA BEN CORPORATION RP2-23,000 Lbs Hydrofloc 748E	38577 21,808.60
	DAFT-4,600 Lbs Hydrofloc 748E	38592 4,361.72
	RP1-23,000 Lbs Hydrofloc 750E	38593 28,499.88
	RP1-23,000 Lbs Hydrofloc 750E	38593 28,499.88
	DAFT-4,600 Lbs Hydrofloc 748E	38592 4,361.72
	RP1-23,000 Lbs Hydrofloc 750E	38593 28,499.88-
	DAFT-4,600 Lbs Hydrofloc 748E	38592 4,361.72-

Check	Payee / Description	Amount
	AQUA BEN CORPORATION	\$ 54,670.20
ACH	HASCO OIL COMPANY, INC. RP5-Mobilgear 600 XP 150 0224938-IN	500.63
	HASCO OIL COMPANY, INC.	\$ 500.63
ACH	SANTA ANA WATERSHED February 2019 Truck Discharge 9467 3,526.52 January 2019 Inland Bioenergy Supplement 9464 32,745.08 February 2019 Service 9473 154,772.12 February 2019 Inland Bioenergy Supplemen 9465 88,597.40	
	SANTA ANA WATERSHED	\$ 279,641.12
ACH	WAXIE SANITARY SUPPLY Towels, Paper Towels, Liners, Toilet Paper, 78133879	2,674.28
	WAXIE SANITARY SUPPLY	\$ 2,674.28
ACH	R F MACDONALD RP2 Boiler #2 Annual Cleaning & Tune Up 272365 5,542.00 RP2 Boiler #1 Annual Cleaning & Tune Up 271243 6,264.00	
	R F MACDONALD	\$ 11,806.00
ACH	CAROLLO ENGINEERS EN24001/EN24002-2/2019 Professional Svcs 0175190 98,653.26 EN16060-2/2019 Professional Services 0175574 1,640.10 EN19001/EN19006-2/2019 Professional Svcs 0175173 28,459.20	
	CAROLLO ENGINEERS	\$ 128,752.56
ACH	MCMASTER-CARR SUPPLY CO Connectors, Tubing, Clamps, Plugs 90894219 814.46 31 Polyurethane Tie Downs 91191095 256.76 V-Belts, Bushing 90925022 120.22 SS Pipe, PVC Tubing, Fittings 91053286 762.07	
	MCMASTER-CARR SUPPLY CO	\$ 1,953.51
ACH	HACH COMPANY TP5-Controller 11376634	1,553.76
	HACH COMPANY	\$ 1,553.76
ACH	GK & ASSOCIATES 46-2054-2/19 Prof Svcs 19-008 21,956.00 46-2054-2/19 Prof Svcs 19-009 11,790.00 46-2054-2/19 Prof Svcs 19-011 11,720.00 46-2054-2/19 Prof Svcs 19-010 25,100.00	
	GK & ASSOCIATES	\$ 70,566.00
ACH	DANRAE INC EN14019-2/2019 Professional Services 151064 1,916.25 EN14042-2/2019 Professional Services 151063 3,027.50 EN15012-2/2019 Professional Services 151062 1,968.75	

Check	Payee / Description	Amount
	DANRAE INC	\$ 6,912.50
ACH	DOWNS ENERGY CCWRF-1007.2 Gals Dyed Diesel Fuel 0247496-IN	2,789.49
	DOWNS ENERGY	\$ 2,789.49
ACH	JC LAW FIRM 2/19 Watermaster 00556 7,800.00 2/19 RCA Legal 00555 1,140.00 2/19 General Legal 00554 54,980.00 2/19 San Bernardino Transit Auth vs IEUA 00557 2,190.00	66,110.00
	JC LAW FIRM	\$ 66,110.00
ACH	AMAZON BUSINESS Labelmaker Tape 1CV1-GPN4-VHL 47.59 Carb Kit,Fuel Pump,Fuel Filtr,Air Filtr, 16CC-9NPW-D77 65.46 12 Clear Sealant 1WPW-VTX9-6VV 60.85 Hazmat Diamond Label Sign 1CV1-GPN4-N33 14.00 Phone Chrager,Phone Cable 1LNT-CC3C-RYC 184.20	372.10
	AMAZON BUSINESS	\$ 372.10
ACH	AMERICAN OFFICE PROFESSIONALS Service Call HP 600/601, Rollers (\$89.95 2059	145.87
	AMERICAN OFFICE PROFESSIONALS	\$ 145.87
ACH	TEREX USA LLC Boom Truck Crane 6918271	311,889.22
	TEREX USA LLC	\$ 311,889.22
ACH	VARIDESK LLC Return 2 Dual Monitor Arms - Inv #IVC-2- CM-5-63929 378.20- 2 Corner AdjustableDesks,2 DualMonitor A IVC-2-1065237 1,435.23	1,057.03
	VARIDESK LLC	\$ 1,057.03
ACH	SHELL ENERGY NORTH AMERICA LP 2/19 Gas Cmmdty-Core,12/18 Adj 1100002880302	5,678.65
	SHELL ENERGY NORTH AMERICA LP	\$ 5,678.65
ACH	SOLAR STAR CALIFORNIA V LLC RP1-2/1-2/28 2450 Phila St E02M0615-2627 12,278.52 RP1-2/1-2/28 2450 Phila St E02M0616-2627 2,208.01 RP5/TP5/HQA/B-2/1-2/28 6075 Kimball Ave E02M0614-2627 8,147.24	22,633.77
	SOLAR STAR CALIFORNIA V LLC	\$ 22,633.77
ACH	IEUA EMPLOYEES' ASSOCIATION P/R DIR 4 4/12 Employee Ded HR 0077600 12.00 P/R 8 4/12 Employee Ded HR 0077700 222.00	234.00
	IEUA EMPLOYEES' ASSOCIATION	\$ 234.00
ACH	IEUA SUPERVISORS UNION ASSOCIA	

Check	Payee / Description	Amount
	P/R 8 4/12 Employee Ded	HR 0077700 330.00
	IEUA SUPERVISORS UNION ASSOCIA\$	330.00
ACH	IEUA GENERAL EMPLOYEES ASSOCIA P/R 8 4/12 Employee Ded	HR 0077700 1,081.60
	IEUA GENERAL EMPLOYEES ASSOCIA\$	1,081.60
ACH	IEUA PROFESSIONAL EMPLOYEES AS P/R 8 4/12 Employee Ded	HR 0077700 510.00
	IEUA PROFESSIONAL EMPLOYEES AS\$	510.00
ACH	DISCOVERY BENEFITS INC P/R 8 4/12 Cafeteria Plan	HR 0077700 4,037.40
	DISCOVERY BENEFITS INC \$	4,037.40
ACH	PATRICK W HUNTER P/R 8 4/12	HR 0077700 248.50
	PATRICK W HUNTER \$	248.50
ACH	ELIE, STEVE MlgReim-3/19 Meetings-Elie,S	MLG 3/19 47.27
	ELIE, STEVE \$	47.27
ACH	HALL, JASMIN MlgReim-3/19 Meetings-Hall,J MlgReim-3/19 Meetings-Hall,J	MLG 3/19A 273.35 MLG 3/19B 34.10
	HALL, JASMIN \$	307.45
ACH	PARKER, KATI MlgReim-3/19 Meetings-Parker,K	MLG 3/19 76.73
	PARKER, KATI \$	76.73
ACH	UNIVAR USA INC TP1-14,236 Lbs Sodium Bisulfite TP1-13,830 Lbs Sodium Bisulfite TP1-14,303 Lbs Sodium Bisulfite	LA709015 3,319.53 LA709761 3,224.69 LA710141 3,335.12
	UNIVAR USA INC \$	9,879.34
ACH	R F MACDONALD RP1 Hurst Boiler #1 Tube Replacement RP1 Rental Boiler Installation RP1 Boiler #2 Annual Cleaning & Tune Up RP1 Replace Burner Elements f/2 Hurst Bo RP1 Rental Boiler Installation Additiona RP1 Rental Boiler Delivery & Return	271504 40,732.42 272417 12,400.00 272778 5,542.00 272825 78,563.26 273413 5,887.00 273416 5,000.00
	R F MACDONALD \$	148,124.68
ACH	OLIN CORP RP4-4,896 Gals Sodium Hypochlorite	2644953 3,789.50

Check	Payee / Description		Amount
	TP1-4,970 Gals Sodium Hypochlorite	2653655	3,846.78
	TP1-4,898 Gals Sodium Hypochlorite	2653226	3,791.05
	RP5-4,910 Gals Sodium Hypochlorite	2652842	3,800.34
	CCWRP-2,982 Gals Sodium Hypochlorite	2652841	2,498.92
	TP1-4,936 Gals Sodium Hypochlorite	2652840	3,820.46
	TP1-4,884 Gals Sodium Hypochlorite	2652242	3,780.22
	RP4-4,916 Gals Sodium Hypochlorite	2651719	3,804.98
	RP5-4,944 Gals Sodium Hypochlorite	2651718	3,826.66
	TP1-4,956 Gals Sodium Hypochlorite	2651717	3,832.85
	RP2-4,902 Gals Sodium Hypochlorite	2650425	3,794.15
	OLIN CORP	\$	40,585.91
ACH	TRIBOLOGIK CORPORATION Oil Analysis	54462	240.00
	TRIBOLOGIK CORPORATION	\$	240.00
ACH	DISCOVERY BENEFITS INC March 2019 Admin Fees	0000997568-IN	223.25
	DISCOVERY BENEFITS INC	\$	223.25
ACH	AQUA BEN CORPORATION RP1-23,000 Lbs Hydrofloc 750E	38603	28,499.88
	RP1-23,000 Lbs Hydrofloc 750E	38603	28,499.88
	DAFT-2,300 Lbs Hydrofloc 748E	38602	4,361.72
	DAFT-2,300 Lbs Hydrofloc 748E	38602	4,361.72
	RP1-23,000 Lbs Hydrofloc 750E	38603	28,499.88
	DAFT-2,300 Lbs Hydrofloc 748E	38602	4,361.72
	AQUA BEN CORPORATION	\$	32,861.60
ACH	HASCO OIL COMPANY, INC. RP5-Mobil SHC 630,Shell Turbo T 46	0224984-IN	5,479.83
	HASCO OIL COMPANY, INC.	\$	5,479.83
ACH	NAPA GENUINE PARTS COMPANY Air Filters,Oil Filters,Fuel Filters,15W 4584-275113		852.56
	NAPA GENUINE PARTS COMPANY	\$	852.56
ACH	UNIVAR USA INC CCWRP-14,309 Lbs Sodium Bisulfite	LA710381	3,336.42
	TP1-14,041 Lbs Sodium Bisulfite	LA710672	3,274.06
	RP5-113,696 Lbs Sodium Bisulfite	LA711928	3,193.51
	TP1-14,253 Lbs Sodium Bisulfite	LA712302	3,323.43
	TP1-14,192 Lbs Sodium Bisulfite	LA712972	3,309.13
	CCWRP-13,590 Lbs Sodium Bisulfite	LA713180	3,168.82
	UNIVAR USA INC	\$	19,605.37
ACH	CAROLLO ENGINEERS EN19051-2/2019 Professional Svcs	0175576	8,626.50
	CAROLLO ENGINEERS	\$	8,626.50
ACH	MCMMASTER-CARR SUPPLY CO		

Check	Payee / Description	Amount
	Y Strainer, Mesh Screens, Brass Valve, Nipp 91404521	1,061.60
	Flowmeter 91571778	1,070.05
	Threaded PVC 91788799	106.03
	Brass Valve 91803574	153.54
	Flowmeters, Threaded PVC 91476877	1,654.35
	Milwaukee Battery, Couplings, Retriever, Sa 91422051	464.90
	MCMaster-CARR SUPPLY CO \$	4,510.47
ACH	PARSONS WATER & INFRASTRUCTURE EN19001/EN19006-2/2-3/1 Prof Svcs 1903B617	898,265.30
	PARSONS WATER & INFRASTRUCTURE \$	898,265.30
ACH	OLIN CORP CCWRP-4,998 Gals Sodium Hypochlorite 2656098	3,868.45
	TP1-4,964 Gals Sodium Hypochlorite 2658164	3,842.14
	TP1-4,920 Gals Sodium Hypochlorite 2660308	3,808.08
	CCWRP-3,016 Gals Sodium Hypochlorite 2654258	2,527.41
	TP1-4,952 Gals Sodium Hypochlorite 2659779	3,832.85
	TP1-4,926 Gals Sodium Hypochlorite 2659394	3,812.72
	RP1-4,894 Gals Sodium Hypochlorite 2654259	3,787.96
	TP1-4,904 Gals Sodium Hypochlorite 2654963	3,795.70
	TP1-4,924 Gals Sodium Hypochlorite 2658730	3,811.18
	TP1-4,912 Gals Sodium Hypochlorite 2655539	3,801.89
	RP5-4,902 Gals Sodium Hypochlorite 2658165	3,794.15
	TP1-4,890 Gals Sodium Hypochlorite 2656979	3,784.86
	TP1-4,846 Gals Sodium Hypochlorite 2656097	3,750.80
	OLIN CORP \$	48,218.19
ACH	ARCADIS U.S., INC. WR18028-1/2019 Professional Services 0963833	55,806.95
	WR18028-1/2019 Professional Services 0963833	55,806.95
	WR18028-1/2019 Professional Services 0963833	55,806.95
	ARCADIS U.S., INC. \$	55,806.95
ACH	FERREIRA COASTAL CONSTRUCTION EN19015-3/19 Pay Est 2 PE 2-EN19015	267,355.88
	FERREIRA COASTAL CONSTRUCTION \$	267,355.88
ACH	NAVEX GLOBAL INC 4/19-4/20 US Hotline/Subscription Renewa INV-194004	1,529.86
	NAVEX GLOBAL INC \$	1,529.86
ACH	AMAZON BUSINESS Pressure Switch 1GFT-JYRX-X3D	65.86
	Pressure Switch 1GFT-JYRX-X3D	65.86
	Pressure Switch 1GFT-JYRX-X3D	65.86
	Wireless Keyboards, Portable Chargers, Wir 1K9F-7WKP-PWR	325.13
	SS Tube Fittings 143N-6NG7-QQX	28.47
	AMAZON BUSINESS \$	419.46
ACH	CDM CONSTRUCTORS INC EN13016.03-3/19 Pay Est 14 PE 14-EN13016	266,820.42

Check	Payee / Description	Amount
	EN13016.04-3/19 Pay Est 18 PE 18-EN13016	37,667.50
	CDM CONSTRUCTORS INC \$	304,487.92
ACH	T E ROBERTS INC EN14043-3/19 Pay Est 3 PE 3-EN14043	50,939.95
	T E ROBERTS INC \$	50,939.95
ACH	SCHULER CONSTRUCTORS INC EN17045-3/19 Pay Est 1 PE 1-EN17045	7,600.00
	SCHULER CONSTRUCTORS INC \$	7,600.00
ACH	HALL, JASMIN Hall,J-ExpRpt-4/4-4/6/19 CA Wtr Policy C 4/4/19 WTR PL	622.32
	HALL, JASMIN \$	622.32
ACH	GENESIS CONSTRUCTION PA17006.02-3/19 Pay Est 11 PE 11-PA17006	74,091.62
	GENESIS CONSTRUCTION \$	74,091.62
ACH	ICMA RETIREMENT TRUST 457 P/R 9 4/26/19 Deferred Comp Ded HR 0077800	19,349.17
	ICMA RETIREMENT TRUST 457 \$	19,349.17
ACH	LINCOLN NATIONAL LIFE INS CO P/R 9 4/26/19 Deferred Comp Ded HR 0077800	21,618.36
	LINCOLN NATIONAL LIFE INS CO \$	21,618.36
ACH	ICMA RETIREMENT TRUST 401 P/R 9 4/26/19 Deferred Comp Ded HR 0077800	5,466.35
	ICMA RETIREMENT TRUST 401 \$	5,466.35
ACH	ESTRADA, JIMMIE J Reim Monthly Health Prem HEALTH PREM	511.48
	ESTRADA, JIMMIE J \$	511.48
ACH	LICHTI, ALICE Reim Monthly Health Prem HEALTH PREM	187.74
	LICHTI, ALICE \$	187.74
ACH	MORASSE, EDNA Reim Monthly Health Prem HEALTH PREM	187.74
	MORASSE, EDNA \$	187.74
ACH	NOWAK, THEO T Reim Monthly Health Prem HEALTH PREM	511.48
	NOWAK, THEO T \$	511.48

Check	Payee / Description	Amount
ACH	SONNENBURG, ILSE Reim Monthly Health Prem	HEALTH PREM 187.74
	SONNENBURG, ILSE	\$ 187.74
ACH	DYKSTRA, BETTY Reim Monthly Health Prem	HEALTH PREM 187.74
	DYKSTRA, BETTY	\$ 187.74
ACH	TORRES, ROBERT G Reim Monthly Health Prem	HEALTH PREM 187.74
	TORRES, ROBERT G	\$ 187.74
ACH	MUELLER, CAROLYN Reim Monthly Health Prem	HEALTH PREM 187.74
	MUELLER, CAROLYN	\$ 187.74
ACH	GRIFFIN, GEORGE Reim Monthly Health Prem	HEALTH PREM 187.74
	GRIFFIN, GEORGE	\$ 187.74
ACH	CANADA, ANGELA Reim Monthly Health Prem	HEALTH PREM 187.74
	CANADA, ANGELA	\$ 187.74
ACH	CUPERSMITH, LEIZAR Reim Monthly Health Prem	HEALTH PREM 187.74
	CUPERSMITH, LEIZAR	\$ 187.74
ACH	DELGADO-ORAMAS JR, JOSE Reim Monthly Health Prem	HEALTH PREM 323.74
	DELGADO-ORAMAS JR, JOSE	\$ 323.74
ACH	GRANGER, BRANDON Reim Monthly Health Prem	HEALTH PREM 161.87
	GRANGER, BRANDON	\$ 161.87
ACH	GADDY, CHARLES L Reim Monthly Health Prem	HEALTH PREM 161.87
	GADDY, CHARLES L	\$ 161.87
ACH	BAKER, CHRIS Reim Monthly Health Prem	HEALTH PREM 25.87
	BAKER, CHRIS	\$ 25.87
ACH	WEBB, DANNY C Reim Monthly Health Prem	HEALTH PREM 136.00
	WEBB, DANNY C	\$ 136.00

Check	Payee / Description	Amount
ACH	HUMPHREYS, DEBORAH E Reim Monthly Health Prem	HEALTH PREM 161.87
	HUMPHREYS, DEBORAH E	\$ 161.87
ACH	MOUAT, FREDERICK W Reim Monthly Health Prem	HEALTH PREM 161.87
	MOUAT, FREDERICK W	\$ 161.87
ACH	MORGAN, GARTH W Reim Monthly Health Prem	HEALTH PREM 136.00
	MORGAN, GARTH W	\$ 136.00
ACH	ALLINGHAM, JACK Reim Monthly Health Prem	HEALTH PREM 25.87
	ALLINGHAM, JACK	\$ 25.87
ACH	MAZUR, JOHN Reim Monthly Health Prem	HEALTH PREM 476.19
	MAZUR, JOHN	\$ 476.19
ACH	RUDDER, LARRY Reim Monthly Health Prem	HEALTH PREM 25.87
	RUDDER, LARRY	\$ 25.87
ACH	HAMILTON, MARIA Reim Monthly Health Prem	HEALTH PREM 136.00
	HAMILTON, MARIA	\$ 136.00
ACH	PICENO, TONY Reim Monthly Health Prem	HEALTH PREM 187.74
	PICENO, TONY	\$ 187.74
ACH	RAMOS, CAROL Reim Monthly Health Prem	HEALTH PREM 25.87
	RAMOS, CAROL	\$ 25.87
ACH	FISHER, JAY Reim Monthly Health Prem	HEALTH PREM 136.00
	FISHER, JAY	\$ 136.00
ACH	KING, PATRICK Reim Monthly Health Prem	HEALTH PREM 25.87
	KING, PATRICK	\$ 25.87
ACH	HOWARD, ROBERT JAMES Reim Monthly Health Prem	HEALTH PREM 25.87

Check	Payee / Description	Amount
	HOWARD, ROBERT JAMES	\$ 25.87
ACH	DIETZ, JUDY Reim Monthly Health Prem	HEALTH PREM 136.00
	DIETZ, JUDY	\$ 136.00
ACH	DAVIS, GEORGE Reim Monthly Health Prem	HEALTH PREM 25.87
	DAVIS, GEORGE	\$ 25.87
ACH	MONZAVI, TAGHI Reim Monthly Health Prem	HEALTH PREM 25.87
	MONZAVI, TAGHI	\$ 25.87
ACH	PETERSEN, KENNETH Reim Monthly Health Prem	HEALTH PREM 187.74
	PETERSEN, KENNETH	\$ 187.74
ACH	TRAUTERMAN, HELEN Reim Monthly Health Prem	HEALTH PREM 187.74
	TRAUTERMAN, HELEN	\$ 187.74
ACH	TIEGS, KATHLEEN Reim Monthly Health Prem	HEALTH PREM 942.38
	TIEGS, KATHLEEN	\$ 942.38
ACH	DIGGS, GEORGE Reim Monthly Health Prem	HEALTH PREM 511.48
	DIGGS, GEORGE	\$ 511.48
ACH	HAYES, KENNETH Reim Monthly Health Prem	HEALTH PREM 511.48
	HAYES, KENNETH	\$ 511.48
ACH	HUNTON, STEVE Reim Monthly Health Prem	HEALTH PREM 161.87
	HUNTON, STEVE	\$ 161.87
ACH	RODRIGUEZ, LOUIS Reim Monthly Health Prem	HEALTH PREM 161.87
	RODRIGUEZ, LOUIS	\$ 161.87
ACH	VARBEL, VAN Reim Monthly Health Prem	HEALTH PREM 476.19
	VARBEL, VAN	\$ 476.19
ACH	CLIFTON, NEIL Reim Monthly Health Prem	HEALTH PREM 335.19

Check	Payee / Description	Amount
	CLIFTON, NEIL	\$ 335.19
ACH	WELLMAN, JOHN THOMAS Reim Monthly Health Prem	HEALTH PREM 618.64
	WELLMAN, JOHN THOMAS	\$ 618.64
ACH	SPEARS, SUSAN Reim Monthly Health Prem	HEALTH PREM 25.87
	SPEARS, SUSAN	\$ 25.87
ACH	TROXEL, WYATT Reim Monthly Health Prem	HEALTH PREM 187.74
	TROXEL, WYATT	\$ 187.74
ACH	CORLEY, WILLIAM Reim Monthly Health Prem	HEALTH PREM 476.19
	CORLEY, WILLIAM	\$ 476.19
ACH	CALLAHAN, CHARLES Reim Monthly Health Prem	HEALTH PREM 25.87
	CALLAHAN, CHARLES	\$ 25.87
ACH	LESNIAKOWSKI, NORBERT Reim Monthly Health Prem	HEALTH PREM 187.74
	LESNIAKOWSKI, NORBERT	\$ 187.74
ACH	VER STEEG, ALLEN J Reim Monthly Health Prem	HEALTH PREM 482.34
	VER STEEG, ALLEN J	\$ 482.34
ACH	HACKNEY, GARY Reim Monthly Health Prem	HEALTH PREM 476.19
	HACKNEY, GARY	\$ 476.19
ACH	CAREL, LARRY Reim Monthly Health Prem	HEALTH PREM 25.87
	CAREL, LARRY	\$ 25.87
ACH	TOL, HAROLD Reim Monthly Health Prem	HEALTH PREM 187.74
	TOL, HAROLD	\$ 187.74
ACH	BANKSTON, GARY Reim Monthly Health Prem	HEALTH PREM 492.63
	BANKSTON, GARY	\$ 492.63
ACH	ATWATER, RICHARD	

Check	Payee / Description	Amount
	Reim Monthly Health Prem	HEALTH PREM 136.00
	ATWATER, RICHARD	\$ 136.00
ACH	FIESTA, PATRICIA Reim Monthly Health Prem	HEALTH PREM 476.19
	FIESTA, PATRICIA	\$ 476.19
ACH	DIGGS, JANET Reim Monthly Health Prem	HEALTH PREM 647.48
	DIGGS, JANET	\$ 647.48
ACH	CARAZA, TERESA Reim Monthly Health Prem	HEALTH PREM 173.32
	CARAZA, TERESA	\$ 173.32
ACH	SANTA CRUZ, JACQUELYN Reim Monthly Health Prem	HEALTH PREM 804.23
	SANTA CRUZ, JACQUELYN	\$ 804.23
ACH	HECK, ROSELYN Reim Monthly Health Prem	HEALTH PREM 25.87
	HECK, ROSELYN	\$ 25.87
ACH	SOPICKI, LEO Reim Monthly Health Prem	HEALTH PREM 323.74
	SOPICKI, LEO	\$ 323.74
ACH	GOSE, ROSEMARY Reim Monthly Health Prem	HEALTH PREM 136.00
	GOSE, ROSEMARY	\$ 136.00
ACH	KEHL, BARRETT Reim Monthly Health Prem	HEALTH PREM 136.00
	KEHL, BARRETT	\$ 136.00
ACH	RITCHIE, JANN Reim Monthly Health Prem	HEALTH PREM 136.00
	RITCHIE, JANN	\$ 136.00
ACH	LONG, ROCKWELL DEE Reim Monthly Health Prem	HEALTH PREM 482.64
	LONG, ROCKWELL DEE	\$ 482.64
ACH	FATTAHI, MIR Reim Monthly Health Prem	HEALTH PREM 136.00
	FATTAHI, MIR	\$ 136.00

Check	Payee / Description	Amount
ACH	VERGARA, FLORENTINO Reim Monthly Health Prem	HEALTH PREM 323.74
	VERGARA, FLORENTINO	\$ 323.74
ACH	ROGERS, SHIRLEY Reim Monthly Health Prem	HEALTH PREM 187.74
	ROGERS, SHIRLEY	\$ 187.74
ACH	WALL, DAVID Reim Monthly Health Prem	HEALTH PREM 309.32
	WALL, DAVID	\$ 309.32
ACH	CHUNG, MICHAEL Reim Monthly Health Prem	HEALTH PREM 161.87
	CHUNG, MICHAEL	\$ 161.87
ACH	ADAMS, PAMELA Reim Monthly Health Prem	HEALTH PREM 25.87
	ADAMS, PAMELA	\$ 25.87
ACH	BLASINGAME, MARY Reim Monthly Health Prem	HEALTH PREM 482.64
	BLASINGAME, MARY	\$ 482.64
ACH	ANDERSON, KENNETH Reim Monthly Health Prem	HEALTH PREM 161.87
	ANDERSON, KENNETH	\$ 161.87
ACH	MOE, JAMES Reim Monthly Health Prem	HEALTH PREM 25.87
	MOE, JAMES	\$ 25.87
ACH	POLACEK, KEVIN Reim Monthly Health Prem	HEALTH PREM 804.23
	POLACEK, KEVIN	\$ 804.23
ACH	ELROD, SONDRAL Reim Monthly Health Prem	HEALTH PREM 161.87
	ELROD, SONDRAL	\$ 161.87
ACH	FRAZIER, JACK Reim Monthly Health Prem	HEALTH PREM 178.32
	FRAZIER, JACK	\$ 178.32
ACH	HOAK, JAMES Reim Monthly Health Prem	HEALTH PREM 136.00
	HOAK, JAMES	\$ 136.00

Check	Payee / Description	Amount
ACH	DEZHAM, PARIVASH Reim Monthly Health Prem	HEALTH PREM 178.32
	DEZHAM, PARIVASH	\$ 178.32
ACH	FOLEY III, DANIEL J. Reim Monthly Health Prem	HEALTH PREM 173.32
	FOLEY III, DANIEL J.	\$ 173.32
ACH	CLEVELAND, JAMES Reim Monthly Health Prem	HEALTH PREM 136.00
	CLEVELAND, JAMES	\$ 136.00
ACH	LANGNER, CAMERON Reim Monthly Health Prem	HEALTH PREM 632.25
	LANGNER, CAMERON	\$ 632.25
ACH	HAMILTON, LEANNE Reim Monthly Health Prem	HEALTH PREM 25.87
	HAMILTON, LEANNE	\$ 25.87
ACH	HOOSHMAND, RAY Reim Monthly Health Prem	HEALTH PREM 136.00
	HOOSHMAND, RAY	\$ 136.00
ACH	SCHLAPKOHL, JACK Reim Monthly Health Prem	HEALTH PREM 136.00
	SCHLAPKOHL, JACK	\$ 136.00
ACH	POOLE, PHILLIP Reim Monthly Health Prem	HEALTH PREM 173.32
	POOLE, PHILLIP	\$ 173.32
ACH	ADAMS, BARBARA Reim Monthly Health Prem	HEALTH PREM 161.87
	ADAMS, BARBARA	\$ 161.87
ACH	RUESCH, GENECE Reim Monthly Health Prem	HEALTH PREM 520.78
	RUESCH, GENECE	\$ 520.78
ACH	VANDERPOOL, LARRY Reim Monthly Health Prem	HEALTH PREM 492.63
	VANDERPOOL, LARRY	\$ 492.63
ACH	AMBROSE, JEFFREY Reim Monthly Health Prem	HEALTH PREM 471.19

Check	Payee / Description	Amount
	AMBROSE, JEFFREY	\$ 471.19
ACH	MERRILL, DIANE Reim Monthly Health Prem	HEALTH PREM 482.34
	MERRILL, DIANE	\$ 482.34
ACH	HOUSER, ROD Reim Monthly Health Prem	HEALTH PREM 644.21
	HOUSER, ROD	\$ 644.21
ACH	RUSSO, VICKI Reim Monthly Health Prem	HEALTH PREM 173.32
	RUSSO, VICKI	\$ 173.32
ACH	HUSS, KERRY Reim Monthly Health Prem	HEALTH PREM 828.68
	HUSS, KERRY	\$ 828.68
ACH	BINGHAM, GREGG Reim Monthly Health Prem	HEALTH PREM 668.23
	BINGHAM, GREGG	\$ 668.23
ACH	CHARLES, DAVID Reim Monthly Health Prem	HEALTH PREM 136.00
	CHARLES, DAVID	\$ 136.00
ACH	YEBOAH, ERNEST Reim Monthly Health Prem	HEALTH PREM 136.00
	YEBOAH, ERNEST	\$ 136.00
ACH	ALVARADO, ROSEMARY Reim Monthly Health Prem	HEALTH PREM 335.19
	ALVARADO, ROSEMARY	\$ 335.19
ACH	BARELA, GEORGE Reim Monthly Health Prem	HEALTH PREM 136.00
	BARELA, GEORGE	\$ 136.00
ACH	FETZER, ROBERT Reim Monthly Health Prem	HEALTH PREM 804.23
	FETZER, ROBERT	\$ 804.23
ACH	SPAETH, ERIC Reim Monthly Health Prem	HEALTH PREM 173.32
	SPAETH, ERIC	\$ 173.32
ACH	DAVIS, MARTHA Reim Monthly Health Prem	HEALTH PREM 173.32

Check	Payee / Description	Amount
	DAVIS, MARTHA	\$ 173.32
ACH	BRULE, CHRISTOPHER Reim Monthly Health Prem	HEALTH PREM 173.32
	BRULE, CHRISTOPHER	\$ 173.32
ACH	ROOS, JAMES Reim Monthly Health Prem	HEALTH PREM 482.64
	ROOS, JAMES	\$ 482.64
ACH	MULLANEY, JOHN Reim Monthly Health Prem	HEALTH PREM 309.32
	MULLANEY, JOHN	\$ 309.32
ACH	VALENZUELA, DANIEL Reim Monthly Health Prem	HEALTH PREM 482.64
	VALENZUELA, DANIEL	\$ 482.64
ACH	PACE, BRIAN Reim Monthly Health Prem	HEALTH PREM 482.64
	PACE, BRIAN	\$ 482.64
ACH	KING, JOSEPH Reim Monthly Health Prem	HEALTH PREM 136.00
	KING, JOSEPH	\$ 136.00
ACH	VILLALOBOS, HECTOR Reim Monthly Health Prem	HEALTH PREM 173.32
	VILLALOBOS, HECTOR	\$ 173.32
ACH	BAXTER, KATHLEEN Reim Monthly Health Prem	HEALTH PREM 309.32
	BAXTER, KATHLEEN	\$ 309.32
ACH	PENMAN, DAVID Reim Monthly Health Prem	HEALTH PREM 482.64
	PENMAN, DAVID	\$ 482.64
ACH	ANGIER, RICHARD Reim Monthly Health Prem	HEALTH PREM 482.64
	ANGIER, RICHARD	\$ 482.64
ACH	MERRILL, DEBORAH Reim Monthly Health Prem	HEALTH PREM 340.19
	MERRILL, DEBORAH	\$ 340.19
ACH	O'DEA, KRISTINE	

Check	Payee / Description	Amount
	Reim Monthly Health Prem	HEALTH PREM 161.87
	O'DEA, KRISTINE	\$ 161.87
ACH	OAKDEN, LISA Reim Monthly Health Prem	HEALTH PREM 817.22
	OAKDEN, LISA	\$ 817.22
ACH	LAUGHLIN, JOHN Reim Monthly Health Prem	HEALTH PREM 136.00
	LAUGHLIN, JOHN	\$ 136.00
ACH	HUGHBANKS, ROGER Reim Monthly Health Prem	HEALTH PREM 173.32
	HUGHBANKS, ROGER	\$ 173.32
ACH	SPENDLOVE, DANNY Reim Monthly Health Prem	HEALTH PREM 161.87
	SPENDLOVE, DANNY	\$ 161.87
ACH	HOULIHAN, JESSE Reim Monthly Health Prem	HEALTH PREM 173.32
	HOULIHAN, JESSE	\$ 173.32
ACH	WARMAN, EVELYN Reim Monthly Health Prem	HEALTH PREM 25.87
	WARMAN, EVELYN	\$ 25.87
ACH	HERNANDEZ, DELIA Reim Monthly Health Prem	HEALTH PREM 173.32
	HERNANDEZ, DELIA	\$ 173.32
ACH	AVILA, ARTHUR L Reim Monthly Health Prem	HEALTH PREM 173.32
	AVILA, ARTHUR L	\$ 173.32
ACH	GUARDIANO, GARY Reim Monthly Health Prem	HEALTH PREM 161.87
	GUARDIANO, GARY	\$ 161.87
ACH	POMERLEAU, THOMAS Reim Monthly Health Prem	HEALTH PREM 178.32
	POMERLEAU, THOMAS	\$ 178.32
ACH	BARRER, SATURNINO Reim Monthly Health Prem	HEALTH PREM 309.32
	BARRER, SATURNINO	\$ 309.32

Check	Payee / Description	Amount
ACH	LACEY, STEVEN Reim Monthly Health Prem	HEALTH PREM 668.23
	LACEY, STEVEN	\$ 668.23
ACH	MILLS, JOHN Reim Monthly Health Prem	HEALTH PREM 173.32
	MILLS, JOHN	\$ 173.32
ACH	REED, RANDALL Reim Monthly Health Prem	HEALTH PREM 618.64
	REED, RANDALL	\$ 618.64
ACH	RAMIREZ, REBECCA Reim Monthly Health Prem	HEALTH PREM 314.32
	RAMIREZ, REBECCA	\$ 314.32
ACH	RAZAK, HALLA Reim Monthly Health Prem	HEALTH PREM 136.00
	RAZAK, HALLA	\$ 136.00
ACH	OSBORN, CINDY L Reim Monthly Health Prem	HEALTH PREM 309.32
	OSBORN, CINDY L	\$ 309.32
ACH	ROYAL INDUSTRIAL SOLUTIONS	
	Short Body Timer, Power Supply	6046-668828 337.53
	LED Driver	6046-668250 132.40
	DeviceNet Adapter, Relay DSA	6046-667953 1,057.76
	Wire, Receptacle	6046-668279 121.26
	Ballasts	6046-668670 96.65
	Emergency Lites, Cord Connectors, Flex Con	6046-668341 639.23
	Strut Straps	6046-668417 1,312.43
	Lamps	6046-668278 64.43
	Overload Relay	6046-664839 1,194.57
	Emergency Lite	6046-668410 49.88
	Conduit, Bodies, Hubs, Clamps	6046-668356 2,196.24
	Overload Relay	6046-667559 95.92
	Limit Switches, Rod Arms	6046-668662 907.86
	Relays, Mounting Rails	6046-668935 518.77
	EN13016-3/12-3/14 FTVP Configuration & R	6046-668681 19,456.00
	Overload Relay, Heater Elements	6046-668762 437.11
	2 UPSs	6046-668476 1,554.83
	Timing Relays	6046-668756 521.24
	Photoelectric Sensor	6046-668899 210.16
	ROYAL INDUSTRIAL SOLUTIONS	\$ 30,904.27
ACH	UNIVAR USA INC	
	TP1-14, 186 Lbs Sodium Bisulfite	LA714901 3,307.84
	TP1-14, 186 Lbs Sodium Bisulfite	LA714273 3,307.84
	UNIVAR USA INC	\$ 6,615.68

Check	Payee / Description	Amount
ACH	STANDARD & POOR'S 08B Bnds-4/19-3/20 Analytical Svcs-Stand 11368830	5,000.00
	STANDARD & POOR'S \$	5,000.00
ACH	THATCHER COMPANY OF CALIFORNIA TP1-45,440 Lbs Aluminum Sulfate 262612	3,662.27
	THATCHER COMPANY OF CALIFORNIA\$	3,662.27
ACH	MCMASTER-CARR SUPPLY CO SS Chain,SS Shackle,SS Eyebolt,SS Cotter 92315249 Alum Couplings,PVC Flange,Hole Saws 92269620	462.26 1,314.78
	MCMASTER-CARR SUPPLY CO \$	1,777.04
ACH	TOM DODSON & ASSOCIATES GWR-2/16-3/12 Prof Svcs IE-317 19-1 EN18006-1/1-1/30 Prof Svcs IE-314 19-1 PL19005-2/19-2/28 Prof Svcs IE-311 19-2 GWR-6/1-11/23 Prof Svcs IE-309 19-1 P&EC-2/23 Prof Svcs IE-236 19-1 RW15003-6/29-12/28 Prof Svcs IE-305 19-1	950.00 950.00 1,800.00 8,830.52 600.00 1,400.28
	TOM DODSON & ASSOCIATES \$	14,530.80
ACH	INLAND EMPIRE REGIONAL 3/19 Biosolids 90023864	318,946.32
	INLAND EMPIRE REGIONAL \$	318,946.32
ACH	HACH COMPANY EP19002-Extension Poles-RP1Mnt 11388838 EP19002-Extension Pole-RP1Mnt 11394067	1,692.87 323.25
	HACH COMPANY \$	2,016.12
ACH	O S T S INC 3/6,13,20,27 CPR/First Aid/AED/BBP Class 49963 3/20-3/22 CCO ReCert Prep Class & Writte 50013	3,400.00 990.00
	O S T S INC \$	4,390.00
ACH	NATIONAL CONSTRUCTION RENTALS 3/22/19-4/18/19 Potty/Handicap Potty/Sin 5321927 RP1-3/28/19-4/24/19 Toilet,Handwash 5328741	994.80 211.55
	NATIONAL CONSTRUCTION RENTALS \$	1,206.35
ACH	PEST OPTIONS INC March 2019 Weed Abatement Services 321440	4,005.00
	PEST OPTIONS INC \$	4,005.00
ACH	SUNGARD AVAILABILITY SERVICES 5/19 Disaster Recovery Svc 152712669	4,152.00
	SUNGARD AVAILABILITY SERVICES \$	4,152.00

Check	Payee / Description	Amount
ACH	OLIN CORP	
	TP1-4,978 Gals Sodium Hypochlorite 2663646	3,852.97
	TP1-4,910 Gals Sodium Hypochlorite 2662750	3,800.34
	RP4-4,876 Gals Sodium Hypochlorite 2662751	3,774.02
	TP1-4,916 Gals Sodium Hypochlorite 2662181	3,804.98
	TP1-4,916 Gals Sodium Hypochlorite 2661581	3,804.98
	RP4-4,888 Gals Sodium Hypochlorite 2660309	3,783.31
	RP4-4,946 Gals Sodium Hypochlorite 2658166	3,828.20
	RP4-4,606 Gals Sodium Hypochlorite 2654961	3,859.83
	TP1-4,936 Gals Sodium Hypochlorite 2663200	3,820.46
		- - - - -
	OLIN CORP \$	34,329.09
ACH	ADVANCED ENVIRONMENTAL COMPLIA 1st Quarter Odor Study 2019 7578	800.00
		- - - - -
	ADVANCED ENVIRONMENTAL COMPLIA\$	800.00
ACH	YORK RISK SERVICES GROUP INC 4/19-6/19 W/C Adm Fee - 2Q19 500018608	4,762.20
		- - - - -
	YORK RISK SERVICES GROUP INC \$	4,762.20
ACH	DOWNES ENERGY RP2-400.80 Gals Red Dyed Diesel Fuel 0248121-IN	1,172.36
		- - - - -
	DOWNES ENERGY \$	1,172.36
ACH	CALIFORNIA WATER TECHNOLOGIES PhilLS-16,851 lbs Ferric Chloride Soluti 35021	3,671.32
	RP2-18,939 lbs Ferric Chloride Solution 35023	4,126.37
	RP4-17,857 lbs Ferric Chloride Solution 35015	3,890.51
		- - - - -
	CALIFORNIA WATER TECHNOLOGIES \$	11,688.20
ACH	EVOQUA WATER TECHNOLOGIES LLC 4/1/19-6/30/19 DI Tank Rental 903951972	111.55
		- - - - -
	EVOQUA WATER TECHNOLOGIES LLC \$	111.55
ACH	ARCADIS U.S., INC. EN13016-1/28/19-2/24/19 Professional Ser 0964708	26,107.32
		- - - - -
	ARCADIS U.S., INC. \$	26,107.32
ACH	WEST COAST ADVISORS 4/19 Prof Svcs 12390	9,800.00
		- - - - -
	WEST COAST ADVISORS \$	9,800.00
ACH	AMAZON BUSINESS LED Low Voltag Light Bulbs 1Y7G-KTJY-3KN	33.38
		- - - - -
	AMAZON BUSINESS \$	33.38
ACH	REDWOOD ENERGY STORAGE LLC 3/19 RP1/RP5/CCWRP Energy Storage System 5	12,708.33
		- - - - -
	REDWOOD ENERGY STORAGE LLC \$	12,708.33

Check	Payee / Description	Amount
ACH	ECO PROMOTIONAL PRODUCTS INC 2,000 Water Bottles with Flip Straw 19615	4,369.19
	ECO PROMOTIONAL PRODUCTS INC \$	4,369.19
ACH	SHELL ENERGY NORTH AMERICA LP RP2/RP5-3/1-3/31 16400 El Prado Rd 12/1- 2044 3/19 CCWRP/TP/RWP-3/1-3/31 14950 Tlphn 12/1-1 2046 3/19 RP1-3/1-3/31 16400 2450 Phila St 12/1-12 2042 3/19	7,369.35 34,826.71 88,122.81
	SHELL ENERGY NORTH AMERICA LP \$	130,318.87
ACH	IEUA EMPLOYEES' ASSOCIATION P/R 9 4/26/19 Employee Ded HR 0077800	222.00
	IEUA EMPLOYEES' ASSOCIATION \$	222.00
ACH	IEUA SUPERVISORS UNION ASSOCIA P/R 9 4/26/19 Employee Ded HR 0077800	330.00
	IEUA SUPERVISORS UNION ASSOCIA\$	330.00
ACH	IEUA GENERAL EMPLOYEES ASSOCIA P/R 9 4/26/19 Employee Ded HR 0077800	1,081.60
	IEUA GENERAL EMPLOYEES ASSOCIA\$	1,081.60
ACH	IEUA PROFESSIONAL EMPLOYEES AS P/R 9 4/26/19 Employee Ded HR 0077800	510.00
	IEUA PROFESSIONAL EMPLOYEES AS\$	510.00
ACH	DISCOVERY BENEFITS INC P/R 9 4/26/19 Cafeteria Plan HR 0077800	4,037.40
	DISCOVERY BENEFITS INC \$	4,037.40
ACH	PATRICK W HUNTER P/R 9 4/26/19 HR 0077800	248.50
	PATRICK W HUNTER \$	248.50

Grand Total Payment Amount: \$ 5,038,767.06

Attachment 2D

Vendor Wires
(excludes Payroll)

Check	Payee / Description			Amount
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 7 3/29/19 Taxes	HR	0077400	55,559.57
	P/R 7 3/29/19 Taxes	HR	0077400	11,975.94
				- - - - -
	EMPLOYMENT DEVELOPMENT DEPARTM\$			67,535.51
Wire	INTERNAL REVENUE SERVICE			
	P/R 7 3/29/19 Taxes	HR	0077400	313,465.16
				- - - - -
	INTERNAL REVENUE SERVICE		\$	313,465.16
Wire	STATE DISBURSEMENT UNIT			
	P/R 7 3/29/19	HR	0077400	198.00
	P/R 7 3/29/19	HR	0077400	2,184.90
				- - - - -
	STATE DISBURSEMENT UNIT		\$	2,382.90
Wire	SUMITOMO MITSUI BANKING CORP			
	08B 1/1/19-3/31/19 LOC Fees	NY-091282	031	39,786.51
				- - - - -
	SUMITOMO MITSUI BANKING CORP		\$	39,786.51
Wire	PUBLIC EMPLOYEES RETIREMENT SY			
	P/R 7 3/29/19 PERS	HR	0077400	172,191.08
	P/R 7 3/29/18 PERS Adj	P/R 7 3/29 AD		0.01
				- - - - -
	PUBLIC EMPLOYEES RETIREMENT SY\$			172,191.09
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 108 4/11/19 Vacation Buy Back Taxes	HR	0077500	10,615.56
	P/R 108 4/11/19 Vacation Buy Back Taxes	HR	0077500	1,943.50
				- - - - -
	EMPLOYMENT DEVELOPMENT DEPARTM\$			12,559.06
Wire	INTERNAL REVENUE SERVICE			
	P/R 108 4/11/19 Vacation Buy Back Taxes	HR	0077500	54,413.85
				- - - - -
	INTERNAL REVENUE SERVICE		\$	54,413.85
Wire	PUBLIC EMPLOYEES' RETIREMENT S			
	4/19 Health Ins-Retirees, Employees	15617406	4/19	255,845.78
	4/19 Health Ins-Board	15617419	4/19	6,629.97
				- - - - -
	PUBLIC EMPLOYEES' RETIREMENT S\$			262,475.75
Wire	STATE BOARD OF EQUALIZATION			
	3/19 Sales Tax Deposit	23784561	3/19	10,017.00
				- - - - -
	STATE BOARD OF EQUALIZATION		\$	10,017.00
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 9 4/26/19 Taxes	HR	0077800	12,072.73
	P/R 9 4/26/19 Taxes	HR	0077800	55,326.78
				- - - - -
	EMPLOYMENT DEVELOPMENT DEPARTM\$			67,399.51
Wire	PUBLIC EMPLOYEE'S RETIREMENT S			
	P/R 9 4/26/19 Deferred Comp Ded	HR	0077800	32,175.49

Check	Payee / Description	Amount
	PUBLIC EMPLOYEE'S RETIREMENT S\$	32,175.49
Wire	INTERNAL REVENUE SERVICE P/R 9 4/26/19 Taxes	HR 0077800 315,143.76
	INTERNAL REVENUE SERVICE	\$ 315,143.76
Wire	STATE DISBURSEMENT UNIT P/R 9 4/26/19	HR 0077800 2,184.90
	P/R 9 4/26/19	HR 0077800 198.00
	STATE DISBURSEMENT UNIT	\$ 2,382.90
Wire	METROPOLITAN WATER DISTRICT February 2019 Water Purchase	9639 1,180,927.97
	METROPOLITAN WATER DISTRICT	\$ 1,180,927.97
Wire	STATE DISBURSEMENT UNIT P/R 8 4/12	HR 0077700 198.00
	P/R 8 4/12	HR 0077700 2,184.90
	STATE DISBURSEMENT UNIT	\$ 2,382.90
Wire	EMPLOYMENT DEVELOPMENT DEPARTM P/R DIR 4 4/12 Taxes	HR 0077600 404.78
	P/R 8 4/12 Taxes	HR 0077700 68,221.41
	P/R 8 4/12 Taxes	HR 0077700 13,329.77
	EMPLOYMENT DEVELOPMENT DEPARTM\$	81,955.96
Wire	INTERNAL REVENUE SERVICE P/R DIR 4 4/12 Taxes	HR 0077600 2,614.22
	P/R 8 4/12 Taxes	HR 0077700 360,595.26
	INTERNAL REVENUE SERVICE	\$ 363,209.48
Wire	PUBLIC EMPLOYEE'S RETIREMENT S P/R 8 4/12 Deferred Comp Ded	HR 0077700 33,349.39
	PUBLIC EMPLOYEE'S RETIREMENT S\$	33,349.39
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 8 4/12 PERS Adj	P/R 8 4/12 AD 0.03
	P/R 8 4/12 PERS	HR 0077700 173,767.36
	PUBLIC EMPLOYEES RETIREMENT SY\$	173,767.39

Grand Total Payment Amount: \$ 3,187,521.58

Attachment 2E

Payroll-Net Pay-Directors

INLAND EMPIRE UTILITIES AGENCY

Ratification of Board of Directors

Payroll for April 12 ,2019
Presented at Board Meeting on June 19, 2019

DIRECTOR NAME	GROSS PAYROLL	NET PAYROLL
Jasmin Hall	\$3,141.57	\$2,000.45
Katherine Parker	\$4,178.66	\$1,669.23
Michael Camacho	\$4,260.79	\$1,579.67
Steven J. Elie	\$4,846.16	\$1,569.03
Paul Hofer	\$0.00	\$0.00
TOTALS	\$16,427.18	\$6,818.38

	Count	Amount
TOTAL EFTS PROCESSED	3	\$5,238.71
TOTAL CHECKS PROCESSED	1	\$1,579.67
CHECK NUMBERS USED	110394 - 110394	

IEUA DIRECTOR PAYSHEET

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

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-05-19	State Legislation Reception – Water Agencies of IE & OC	Yes	\$247.50
03-06-19	ACWA Legislative Symposium	Yes	\$247.50
03-12-19	MWD mtg. w/Legal Counsel Kelli Shoup re: Form 700	Yes	\$247.50
03-13-19	IEUA Engineering, Operations, & Water Resources Committee Meeting	Yes	\$247.50
03-14-19	Big Charity Check Presentation to Home Strong USA	Yes	\$247.50
03-18-10	IEUA hosted ASBCSD Dinner Meeting	Yes	\$247.50
03-20-19	IEUA Board Meeting	Yes	\$247.50
03-25-19	SCWC Legislative Task Force Conference Call Meeting	Yes	\$247.50
03-26-19	CVWD Board Meeting	Yes	\$247.50
03-28-19	WELL Conference	Yes (10 mtg. max.)	\$-0-
03-29-19	WELL Conference	Yes (10 mtg. max.)	\$-0-
TOTAL REIMBURSEMENT Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance.			\$2,227.50
Total No. of Meetings Attended			11
Total No. of Meetings Paid			9

DIRECTOR
SIGNATURE

*Joseph Woodruff for
Director Camacho*

Approved by:

Paul Hofer
Paul Hofer
President, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE
ON CHINO DESALTER AUTHORITY**

MICHAEL CAMACHO
EMPLOYEE NO. 1140
ACCOUNT NO. 10900 110100 500000 50125

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-07-19	Chino Basin Desalter	Yes	247.50
TOTAL REIMBURSEMENT Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 7/01/17). Chino Desalter Authority will pay \$150.00 per meeting directly to the Agency. Record full amount on timesheet. CDA pays both primary and alternate for attendance			\$247.50
Total No. of CDA Meetings Attended			1
Total No. of CDA Meetings Paid			1

DIRECTOR SIGNATURE *April Woodgett for Vice President Hall*

Approved by: *Paul Hofer*
Paul Hofer
President, Board of Directors

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

MICHAEL CAMACHO
EMPLOYEE NO. 1362
ACCOUNT NO. 10107 1101115 110000 501010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-28-19	Chino Basin Watermaster Board Meeting	Yes (10 mtgs.max)	\$-0-
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105 (i.e., \$122.50 – difference between Watermaster \$125.00 and Agency meetings \$247.50 (eff. 7/01/17), including MWD meetings. Chino Basin Watermaster does not compensate an alternate Director unless the alternate Director is attending on behalf of an absent primary Director. In accordance to Ordinance No. 98, Section 1, (i) Attendance at any meeting provided for under Sections 1.b, c, e, and f, shall also include payment to both the primary representative and the alternate representative to said body if they both attend said meeting. Record full amount on timesheet for attendance by alternates			
Total No. of Watermaster Meetings Attended			0
Total No. of Watermaster Meetings Paid			0

DIRECTOR Paul Woodell for
SIGNATURE Vice President Hall

Approved by: Chris Paul for
Paul Hofer
President, Board of Directors

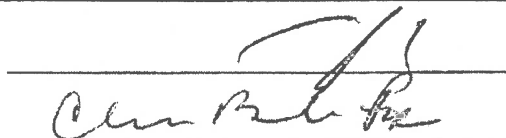
IEUA DIRECTOR PAYSHEET

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

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-01-19	Meeting/Tour w/Ms. Gili Elkin Senior Advisor to Israel Govan.	Yes	\$247.50
03-04-19	SCWC Legislative Task Force Conference Call Meeting	Yes	\$247.50
03-11-19	IEUA Audit Committee Meeting	Yes	\$247.50
03-12-19	Chino Hills Council Meeting Presentation on IEUA services	Yes	\$247.50
03-14-19	Chino Valley Chamber Salute to Public Safety Appreciation Plaque Presentation	Yes	\$247.50
03-14-19	Chino Basin Project Conference Call w/S. Lee and H. Tichenor/WSC Consulting	Yes (same day)	\$-0-
03-18-19	IEUA hosted ASBCSD Dinner Meeting	Yes	\$247.50
03-19-19	Chino Council Meeting Presentation	Yes	\$247.50
03-19-19	Meeting w/Lewis to discuss Agency business	Yes (same day)	\$-0-
03-20-19	IEUA Board Meeting	Yes	\$247.50
03-25-19	SCWC Legislative Task Force Conference Call Meeting	Yes	\$247.50
03-27-19	WaterNow Alliance 4 th Annual Summit	Yes	\$247.50
03-28-19	WaterNow Alliance 4th Annual Summit	Yes (10 mtgs. max.)	\$-0-
TOTAL REIMBURSEMENT			\$2,475.00
Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance.			
Total No. of Meetings Attended			13
Total No. of Meetings Paid			10

DIRECTOR
SIGNATURE



 Paul Hofer
 President, Board of Directors

Approved by:

**DIRECTOR PAYSHEET FOR IEUA
ON WATERMASTER BOARD**

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

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-28-19	CBWM Board Meeting	No	\$-0-*
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance. (i.e., \$122.50 – difference between Watermaster \$125.00 and Agency meetings \$247.50 (eff. 7/01/17). Chino Basin Watermaster does not compensate an alternate Director unless the alternate Director is attending on behalf of an absent primary Director. In accordance to Ordinance No. 98, Section 1, (i) Attendance at any meeting provided for under Sections 1.b, c, e, and f, shall also include payment to both the primary representative and the alternate representative to said body if they both attend said meeting. <u>Record full amount on timesheet for attendance by alternates</u>			
Total No. of Watermaster Meetings Attended			0
Total No. of Watermaster Meetings Paid			0

*Decline IEUA portion

DIRECTOR
SIGNATURE _____

Approved by: _____

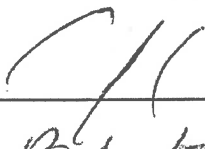
Paul Hofer
Paul Hofer
President, Board of Directors


**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE
ON CHINO DESALTER AUTHORITY (ALTERNATE)**

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

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-07-19	CDA Board Meeting	No	\$-0-
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105 (i.e., \$97.50 – difference between CDA (\$150.00 and Agency meetings \$247.50 (eff. 7/01/17), including MWD meetings. CDA pays directly to IEUA. Record full amount on timesheet.			
Total No. of CDA Meetings Attended			0
Total No. of CDA Meetings Paid			0

DIRECTOR
SIGNATURE 

Approved by: 
Paul Hofer
President, Board of Directors

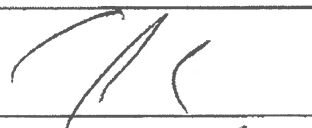
**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE
ON CHINO BASIN WATER BANK**

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

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
	None		
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105. (i.e., \$147.50 – difference between CBWB (\$100.00 and Agency meetings \$247.50 <i>eff. 7/01/17</i>), including MWD meetings. CBWB pays directly to IEUA. Record full amount on timesheet.			
Total No. of CBWB Meetings Attended			0
Total No. of CBWB Meetings Paid			0

DIRECTOR
SIGNATURE _____



Approved by: _____



Paul Hofer
President, Board of Directors

IEUA DIRECTOR PAYSHEET

(Page 1 of 2)

JASMIN A. HALL

EMPLOYEE NO. 1256

ACCOUNT NO. 10200 110100 100000 501010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-04-19	SCWC Leg. Task Force Conference Call	Yes	\$247.50
03-05-19	State Legislation Reception - Water Agencies of the Inland Empire & Orange County	Yes	\$247.50
03-06-19	2019 ACWA Legislative Symposium	Yes	\$247.50
03-13-19	IEUA Community & Legislative Affairs Committee	Yes	\$247.50
03-13-19	IEUA Finance & Administration Committee	Yes (same day)	\$-0-
03-14-19	CASA Board Meeting Conference Call	Yes	\$247.50
03-17-19	WaterReuse Calif. Annual Conference	Yes	\$247.50
03-18-19	WaterReuse Calif. Annual Conference	Yes	\$247.50
03-19-19	WaterReuse Calif. Annual Conference	Yes	\$247.50
03-20-19	IEUA Board Meeting	Yes	\$247.50
03-20-19	One-on-One Meeting w/Interim General Manager Kirby Brill	Yes (staff)	\$-0-
03-20-19	Ontario State of the City	Yes (same day)	\$-0-
TOTAL REIMBURSEMENT			<i>(Grand totals provided on Page 2)</i>
Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance.			
Total No. of Meetings Attended			
Total No. of Meetings Paid			

DIRECTOR *Paul Hofer for*
 SIGNATURE *Vice President Hall*

Approved by: *Paul Hofer for*
 Paul Hofer, President, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE
ON MWD BOARD
(Page 1 of 1)**

JASMIN HALL
EMPLOYEE NO. 1256
ACCOUNT NO. 10700 110100 110000 511010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-07-19	Southern Coalition/Inland Caucus	Yes (10 mtgs. max.)	\$-0-
03-08-19	MWD Event, Mission Inn	Yes (10 mtgs. max.)	\$-0-
03-11-19	MWD Finance & Insurance Committee	Yes (10 mtgs. max.)	\$-0-
03-11-10	MWD Water Planning & Stewardship Committee	Yes (10 mtgs. max.)	\$-0-
03-11-19	MWD Engineering & Operations Committee	Yes (10 mtgs. max.)	\$-0-
03-11-19	MWD Legal & Claims Committee	Yes (10 mtgs. max.)	\$-0-
03-12-19	**MWD Legal & Claims Committee	Yes (10 mtgs. max.)	\$-0-
03-12-19	**MWD Conservation & Local Resources Committee	Yes (same day)	\$-0-
03-12-19	**MWD Board Meeting	Yes (same day)	\$-0-
03-22-19	MWD - California African American Museum, "Intimate Conversation with the Honorable Congresswoman Maxine Waters" and Chairwoman Gray	Yes (10 mtgs. max.)	\$-0-
TOTAL REIMBURSEMENT Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 7/01/17).			(Grand totals provided on Page 2)
Total No. of Meetings Attended			
Total No. of Meetings Paid			

DIRECTOR
SIGNATURE

Opal Woodruff Jr
Vice Pres. Hall

Approved by:

Paul Hofer
Paul Hofer
President, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA REPRESENTATIVE
ON MWD BOARD
(Page 2 of 2)**

JASMIN HALL
EMPLOYEE NO. 1256
ACCOUNT NO. 10700 110100 110000 511010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-26-19	MWD Board Workshop on Delta Water Conveyance	Yes (10 mtgs. max)	\$-0-
03-26-19	MWD Executive Committee	Yes (10 mtgs. max)	\$-0-
03-26-19	MWD Audit and Ethic Committee	Yes (10 mtgs. max)	\$-0-
TOTAL REIMBURSEMENT Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 7/01/17).			\$-0-
Total No. of Meetings Attended			13
Total No. of Meetings Paid			0

DIRECTOR
SIGNATURE

*April Woodruff for
Vice Pres Hall*

Approved by:

Paul Hofer
Paul Hofer
President, Board of Directors

**DIRECTOR PAYSHEET FOR IEUA
ON SAWPA COMMISSION (ALTERNATE)**

JASMIN A. HALL
EMPLOYEE NO. 1256
ACCOUNT NO. 10500 110100 165000 501010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-29-19	OWOW Santa Ana Watershed Conference	Yes (10 mtgs. max.)	\$-0-
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105), i.e., \$37.50 – difference between SAWPA (\$210.00 (eff. 01/19) and Agency meetings \$247.50 (eff. 7/01/17), including MWD meetings. SAWPA pays both primary and alternate for attendance, including mileage.			
Total No. of SAWPA Meetings Attended			1
Total No. of SAWPA Meetings Paid			0

DIRECTOR SIGNATURE *April Woodruff for*
Via Pres - Hall

Approved by: *Paul Hofer*
Paul Hofer
President, Board of Directors

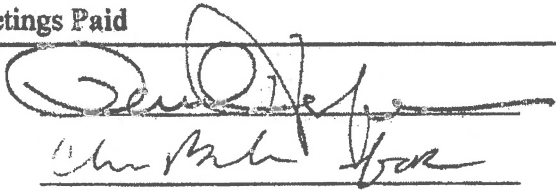
IEUA DIRECTOR PAYSHEET

PAUL HOFER
 EMPLOYEE NO. 1349
 ACCOUNT NO. 10200 110100 100000 501010


MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-13-19	IEUA Community & Legislative Affairs Committee	Yes	\$-0-
03-13-19	IEUA Finance & Administration Committee	Yes (same day)	\$-0-
03-20-19	IEUA Board Meeting	Yes	\$-0-
03-27-19	Meeting w/Interim General Manager Kirby Brill	Yes (staff)	\$-0-
TOTAL REIMBURSEMENT			\$-0-
Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance.			
Total No. of Meetings Attended			4
Total No. of Meetings Paid			0

DIRECTOR SIGNATURE:



Approved by:


 Kati Parker
 Secretary/Treasurer


Director Hofer has waived all stipend payments.


IEUA DIRECTOR PAYSHEET

KATI PARKER
 EMPLOYEE NO. 1362
 ACCOUNT NO. 10200 1100100 100000 501010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-04-19	Montclair City Council Meeting	Yes	\$247.50
03-11-19	Audit Committee Meeting	Yes	\$247.50
03-11-19	Upland City Council	Yes (same day)	\$-0-
03-12-19	Upland Public Works Committee	Yes	\$247.50
03-13-19	IEUA Engineering, Ops, and Water Resources Committee	Yes	\$247.50
03-13-19	Garden in Every School Program Meeting w/A Carruthers, K Besser, K Brill	Yes (staff)	\$-0-
3-18-19	IEUA hosted Special District Dinner	Yes	\$247.50
03-20-19	IEUA Board of Directors Meeting	Yes	\$247.50
03-20-19	Water is Life Poster Judging	Yes (same day)	\$-0-
TOTAL REIMBURSEMENT			\$1,485.00
Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17). IEUA pays both primary and alternate for attendance.			
Total No. of Meetings Attended			9
Total No. of Meetings Paid			6

DIRECTOR SIGNATURE 

Approved by: 
 Paul Hofer
 President, Board of Directors

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

KATI PARKER
EMPLOYEE NO. 1362
ACCOUNT NO. 10900 110100 500000 501215

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-07-19	Policy Committee Meeting	Yes	\$247.50
TOTAL REIMBURSEMENT (Up to 10 days of service per month per Ordinance No. 105, including MWD meetings at \$247.50 (eff. 07/01/17.) IEUA pays Regional Policy Committee members (total amount of \$247.50, should reflect on timesheet))			\$247.50
Total No. of Meetings Attended			1
Total No. of Meetings Paid			1

**DIRECTOR
SIGNATURE**



Approved by:



Paul Hofer
President, Board of Directors


DIRECTOR PAYSHEET FOR IEUA
ON SAWPA COMMISSION

KATI PARKER
EMPLOYEE NO. 1362
ACCOUNT NO. 10500 110100 165000 501010

MARCH 2019

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
03-05-19	SAWPA Commission Meeting Workshop	Yes	\$37.50
03-19-19	SAWPA Regular Commission Meeting	Yes	\$37.50
TOTAL REIMBURSEMENT			\$75.00
Up to 10 days of service per month per Ordinance No. 105 (i.e., \$37.50 – difference between SAWPA (\$210.00 (eff. 1/19) and Agency meetings \$247.50 (eff. 7/01/17), including MWD meetings. SAWPA pays both primary and alternate for attendance, including mileage.			
Total No. of SAWPA Meetings Attended			2
Total No. of SAWPA Meetings Paid			2

DIRECTOR SIGNATURE 

Approved by: 
Paul Hofer
President, Board of Directors

Attachment 2F

Payroll-Net Pay-Employees

Non-Board Members	PP 8 Checks	PP 8 EFTs	PP 9 Checks	PP 9 EFTs	April
NET PAY TO EE	\$142,243.95	\$823,142.30	\$0.00	\$750,951.31	\$1,716,337.56

INLAND EMPIRE UTILITIES AGENCY

Payroll for April 12, 2019

Presented at Board Meeting on June 19, 2019

GROSS PAYROLL COSTS			\$1,664,062.58
DEDUCTIONS			(\$698,676.33)
NET PAYROLL			965,386.25
NET PAYROLL BREAKDOWN	CHECKS	EFT	TOTAL
CHECKS USED	110348 - 110393		
TRANSACTION PROCESSED	46	356	402
AMOUNT	\$142,243.95	\$823,142.30	<u>\$965,386.25</u>

INLAND EMPIRE UTILITIES AGENCY

Payroll for April 26, 2019

Presented at Board Meeting on June 19, 2019

GROSS PAYROLL COSTS			\$1,342,899.72
DEDUCTIONS			(\$591,948.41)
NET PAYROLL			750,951.31
NET PAYROLL BREAKDOWN	CHECKS	EFT	TOTAL
CHECKS USED			
TRANSACTION PROCESSED		357	357
AMOUNT	\$0.00	\$750,951.31	<u>\$750,951.31</u>

**ACTION
ITEM
2A**



Date: June 19, 2019

To: The Honorable Board of Directors

Committee: Finance & Administration

From: Shivaji Deshmukh, General Manager

SD

06/12/19

Executive Contact: Christina Valencia, Executive Manager of Finance & Administration/AGM

Subject: Adoption of the Agency's Biennial Budget for Fiscal Year's (FYs) 2019/20 and 2020/21, and FYs 2020-2029 Ten-Year Capital Improvement Plan

Executive Summary:

The proposed FYs 2019/20 – 2020/21 biennial operating budget and the Ten-Year Capital Improvement Plan (TYCIP) for FYs 2020-2029 are consistent with the Agency's long term planning documents and the Board adopted 2016 business goals.

Over the next two fiscal years, key areas of focus will be: the execution of critical expansion and R&R capital projects, completion of the 2019 Rate Study to identify necessary future rate adjustments, implementation of succession planning for timely recruitment of critical personnel to ensure the transfer for knowledge and expertise to the next generation of Agency employees, and developing a financing strategy to support the Capital Improvement Plan (CIP). Achieving these objectives will ensure the Agency is positioned to continue its commitment to delivering essential high-quality services in a cost-effective manner and supporting the region's economic development.

Further details on the proposed sources of funds, uses of funds, CIP, debt service, and reserve balances for FYs 2019/20 and 2020/21 are provided in the related sections in the Executive Summary document.

Staff's Recommendation:

1. Hold a public hearing to receive public comments on the proposed Agency's Biennial Budget for FYs 2019/20 and 2020/21, and FYs 2020-2029 Ten-Year Capital Improvement Plan (TYCIP); and
2. After closing the public hearing, adopt Resolution No. 2019-6-10, approving the Agency's Biennial Budget for FYs 2019/20 and 2020/21, and FYs 2020-2029 TYCIP, including the inter-fund transfers, Agency-wide departmental goals and objectives, and Rate Resolution Nos. 2019-6-1 to 2019-6-8 for the Non-Reclaimable Wastewater system rates, and other service fees.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): N Amount for Requested Approval:

Account/Project Name:

Fiscal Impact (explain if not budgeted):

None.

Full account coding (internal AP purposes only):

- - -
- - -

Project No.:

Prior Board Action:

On June 20, 2018, the Board amended the FY 2018/19 Adopted Budget and the FYs 2019-2026 TYCIP update.

On June 21, 2017, the Board adopted the FY 2018/19 Operating Budget Amendments and FYs 2018-2027 TYCIP.

Environmental Determination:

Not Applicable

Business Goal:

The FYs 2019/20 & 2020/21 Biennial Operating Budget and the FYs 2020 - 2029 TYCIP continue to demonstrate the IEUA Board and staff's steadfastness to deliver reliable, high quality, essential services to its customers in a regionally planned and cost-effective manner, consistent with the IEUA Business Goals of fiscal responsibility, work environment, water reliability, and wastewater management.

Attachments:

Attachment 1 – Background

Attachment 2 – Budget Message

Attachment 3 – Executive Summary

Attachment 4 – Budget Adoption and Rate Resolution Nos. 2019-6-1 to 2019-6-8, and 2019-6-10

Attachment 5 – PowerPoint

Attachment 1

Background

Background

Subject: Adoption of the Agency's Biennial Budget for Fiscal Years (FYs) 2019/20 and 2020/21, and FYs 2020-2029 Ten Year Capital Improvement Plan

FY 2019/20 Rate Resolutions

The Agency establishes the following service rates for Fiscal Year (FY) 2019/20 to support various types of services for different programs and for other local governmental agencies who may require the Agency's staff support or use of Agency's equipment. The highlights of the FY 2019/20 proposed resolutions are provided below and the respective resolution documents are presented in Attachment 4, Budget Adoption and Rate Resolutions: No. 2019-6-1 to 2019-6-8, and 2019-6-10.

Resolution No. 2019-6-10, Board of Directors of the Inland Empire Utilities Agency, San Bernardino County, California, Approving and Adopting its Budget for Fiscal Years 2019/20 and 2020/2021

This resolution affirms the Agency's action in adopting the FYs 2019/2020 and 2020/2021 proposed budget for various programs budget and service rates.

Resolution No. 2019-6-1, Service Rates for Wastewater Discharges to the Regional Wastewater System for Septage, Commercial or Industrial Wastewater, and Excessive Strength Charges

This resolution establishes service rates for processing and issuing permits to domestic, commercial, or industrial wastewater dischargers and wastewater haulers permitted by IEUA, service rates for processing and treatment of sanitary, commercial or industrial wastewater deliveries to the Inland Empire Utilities Agency (Agency)'s Regional Wastewater System, and service rates for application fees for processing and issuing of wastewater discharge permits to industrial wastewater generators who discharge directly through pipeline connections to the Regional Sewer System.

Resolution No. 2019-6-2, Capacity Charges, Volumetric Charges, Strength Charges, Capital Improvement Project (CIP) Charges, IEUA Administrative Charges, and Application and Wastewater Discharge Permit Application Fees for the Etiwanda Wastewater Line (EWL)

This resolution establishes a rate structure for the collection of costs associated for the sewerage service for the EWL under the Etiwanda Wastewater Line Disposal Agreement entered between County Sanitation Districts of Los Angeles County (CSDLAC) and Inland Empire Utilities Agency (Agency)

Resolution No. 2019-6-3, Capacity Charges, Volumetric Charges, Strength Charges, Agency Program Charges and Application Fees for the Non-Reclaimable Wastewater System (NRWS)

This resolution establishes a rate structure for the collection of costs associated for the sewerage service for the NRW north system under the NRWS *Wastewater Disposal Agreement No. 4830* entered between County Sanitation Districts of Los Angeles County (CSDLAC) and Inland Empire Utilities Agency (Agency)

Resolution No. 2019-6-4, Capacity Charges, Volumetric Charges, Strength Charges, Capital Improvement Project (CIP) Charges, IEUA Administrative Charges, and Application and Wastewater Discharge Permit Application Fees for the Inland Empire Brine Line

This resolution establishes initial and monthly capacity charges, volumetric flow charges, CIP charges, trucked wastewater delivery charges and excessive strength charges, application fees for processing applications for Capacity Right Agreements and Wastewater Discharge Permits for the use of the Inland Empire Utilities Agency (Agency)'s Brine Line, NRW south system.

Resolution No. 2019-6-5, Laboratory Rates

This resolution establishes rates on a variety of laboratory analyses for local governmental agencies who enter into agreement with the Agency for laboratory analysis services. The rates support the laboratory staff time and supplies associated with laboratory analyses. The FY 2018/19 laboratory rates remain consistent with prior year rates.

Resolution No. 2019-6-6, Extra-Territorial Sewer Charges

This resolution establishes an extra-territorial (ET) monthly sewer service charge for system users located within our contracting agencies boundaries outside the Inland Empire Utilities Agency service area. This monthly ET charge is in addition to the adopted Regional Sewer service rate. The FY 2019/20 ET monthly sewer service rate is determined based on the Agency-wide assessed valuation for FY 2018/19 as reported by the San Bernardino County Auditors Property Tax Division and the estimated number of billable equivalent dwelling units (EDU) projected in the Agency's FY 2018/19 Regional Wastewater Operations and Maintenance fund budget. The FY 2019/20 monthly ET rate is set at \$16.48 per EDU, in addition to the adopted monthly EDU rate of \$20.00.

Resolution No. 2018-6-7, Imported Water Rates

This resolution establishes rates for delivery of imported water supplies; and the rates are based on the approved and adopted rates by the Metropolitan Water District of Southern California (MWD) Board on April 10, 2018. The rates of sales of imported water are direct pass-through charged by Metropolitan for each class of water (Tier 1 and Tier 2) to the IEUA member agencies.

Resolution No. 2018-6-8, Equipment Rental Fees:

This resolution provides rental equipment rates for local governmental agencies that may occasionally require the use of Agency equipment. The rates cover the Agency's labor cost, materials and supplies, and fuel costs. The cost for rental equipment in FY 2019/20 increases slightly to allow for increased fuel costs.

In the following section, the Additional Background Information, including the Sources and Uses of Funds reports for each of the Agency's program funds, proposed projects, and rate resolutions for Agency's service fees and charges. The proposed budget for these programs is consistent with the IEUA Business Goals of *Fiscal Responsibility*, *Water Reliability*, *Wastewater Management*, *Environmental Stewardship*, and *Business Practices*.

Additional Background Information

Appendix A1 – Adopted Multi-Year Rates and Effective Dates

Appendix A-2 – Biennial Budget Key Assumptions

Appendix B – FY 2019/20 and FY 2020/21 NC Fund Proposed Budget and Rates

Appendix C1 – Budget Summary of FYs 2019/20 and 2020/21

Appendix D1 – D7 – Program Fund Reports and Proposed Capital Project Lists (Regional Wastewater Capital, Regional Wastewater Operations, Recycled Water, Recharge Water, Water Resources, Non-Reclaimable Wastewater, and Administrative Services Funds)

Rate Resolutions:

2019-6-10 Budget Adoption

2019-6-1 Regional Rate for Wastewater Discharge

2019-6-2 NRWS Etiwanda Wastewater Line (EWL) Rate

2019-6-3 NRWS (CSDLAC) Rate for Volumetric, Strength Charges

2019-6-4 NRW Inland Empire Brine Line (IEBL) Rate

2019-6-5 Laboratory Fees

2019-6-6 Extra Territorial Sewer Service Charges

2019-6-7 Establishing Imported Water Rates

2019-6-8 Equipment Rental Rates

Appendix A-1: Adopted Multi-Year Rates and Effective Dates

Wastewater Connection Fees

Rate Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 Projected	FY 2019/20 Projected
Wastewater Connection Fee	\$5,415	\$6,009	\$6,309	\$6,624	\$6,955
Effective Date	1/01/16	1/01/17	7/01/17	7/01/18	7/01/19
Wastewater Connection Units	4,774	5,155	5,223	4,000	4,000

Monthly EDU Sewage Rates

Rate Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
EDU Volumetric Rate	\$15.89	\$17.14	\$18.39	\$19.59	\$20.00
Effective Date	10/01/15	7/01/16	7/01/17	7/01/18	7/01/19

Recycled Water Rates

Rate Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 Projected	FY 2019/20 Projected
Direct Delivery/Acre Foot (AF)	\$350	\$410	\$470	\$480	\$490
Groundwater Recharge/Acre Foot (AF)	\$410	\$470	\$530	\$540	\$550
Effective Date	10/01/15	7/01/16	7/01/17	7/01/18	7/01/19
AF Deliveries	32,331	33,146	34,335	32,000	35,800

Water Connection Fees

Rate Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 Projected	FY 2019/20 Projected
Water Connection Fee (for 5/8" and 3/4" meter size)	\$693	\$1,455	\$1,527	\$1,604	\$1,684
Effective Date	1/01/16	1/01/17	7/01/17	7/01/18	7/01/19
Meter Equivalent Units (MEUs)	1,346	4,984	5,455	4,800	4,700

Appendix A2: Biennial Budget Key Assumptions

Revenues and Other Funding Sources	Expenses and Other Uses of Funds
4,000 new wastewater connections per year	3% average growth for O&M expenses
3.4 million volumetric EDU @ 0.25% annual growth	Eliminates vacancy factor in staffing to support succession plan
Recycled Water Deliveries: FY 2019/20 35,800 AF FY 2020/21 36,000 AF	Addition of several major construction projects within the next two-year period
4,700 and 4,630 new water connections (MEU) for FY 2019/20 & FY 2020/21, respectively	Leverage professional services to achieve effective maintenance approach
4% (FY 2019/20) and 3% (FY 2020/21) growth in property tax receipts. Property tax allocated to Regional Capital fund remains at 65%, and "fixed amount" allocation to Regional O&M, Recycled Water, and Administrative Service funds, based on FY 2016/17 budget amendment.	
Capital Improvement Plan (CIP) partially funded by low interest SRF loans and grants	

Appendix B: FY 2019/20 and FY 2020/21 Non-Reclaimable Wastewater Fund Proposed

Budget and Rates

The Non-Reclaimable Wastewater (NWR) fund records the transactions for the acquisition, construction, expansion, replacement, and operation of the Agency's non-reclaimable wastewater sewer lines, interceptors, and appurtenant facilities.

The Non-Reclaimable Wastewater program has budgeted total revenues and other funding sources of \$18.5 million and \$19.7 million for FYs 2019/20 and 2020/21, respectively. The primary funding source for the Non-Reclaimable Wastewater fund are the pass-through rates from the Sanitation District of Los Angeles County (CSDLAC) for the north system and the Santa Ana Watershed Project Authority (SAWPA) for the south system. Revenues also include fees for agency program charges, capacity fees (CIP), wastewater connection fees transferred from Regional Wastewater Capital Improvement fund, and interest income.

Non-Reclaimable Wastewater System (NRWS) Rates: For board review and approval are the FY 2019/20 pass-through rates of Sanitation District of Los Angeles County (CSDLAC) for the north NRWS and the Santa Ana Watershed Project Authority (SAWPA) for the south NRWS. The CSDLAC annual rate structure for the NRW north system is updated based on the 2014 agreement. The NRW south system rates are based on SAWPA rates. Both NRWS rates are effective July 1, 2019 as listed in Table B-1.

The Agency recovers the NRWS program costs through capacity charges for the north system, and for FY 2019/20 the capacity charge per unit is \$20.25. The NRWS south system program costs are recovered through a fifty percent operating surcharge imposed on volumetric, capacity, and strength charges for non-recycled water users.

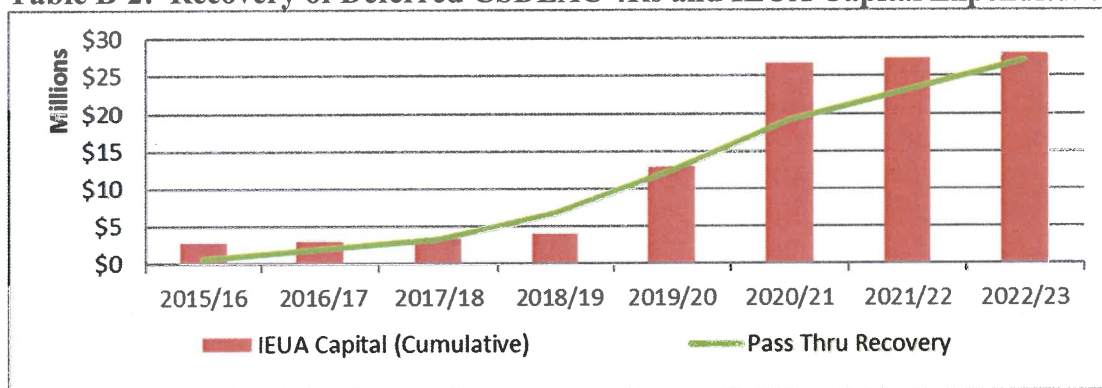
Table B-1: NRW Proposed Program Rates – North and South Systems

Rate Description	2018/19	2019/20 Adopted
North System	14,258 CU	14,005 CU
Flow/mg	\$912	\$940
COD/klb	\$161	\$166
TSS/klb	\$456	\$470
Peak/gpm	\$346	\$357
CU Purchase	\$4,172	\$4,172
CU Lease	\$208.60/CU/Yr.	\$208.60/CU/Yr.
South System		
Capacity/cu	\$406.60	\$418.67
Flow/mg	\$946.00	\$979.00
BOD/klb	\$307.00	\$316.00
TSS/klb	\$429.00	\$442.00

A total of \$9.7 million in capital project costs is budgeted for FY 2019/20 and \$13.7 million is budgeted in FY 2020/21. The proposed capital project budget includes \$0.7 million for the Agency’s CSDLAC capital charges share funded through a state revolving fund (SRF) loan. The loan totals \$4.4 million with the final payment scheduled in FY 2019/20. The loan and is supported by the Non-Reclaimable Wastewater fund reserves. The executed CSDLAC agreement requires the Agency to pay a \$4.4 million share of their existing SRF loan with an annual interest rate of 2.3 percent for a six-year term.

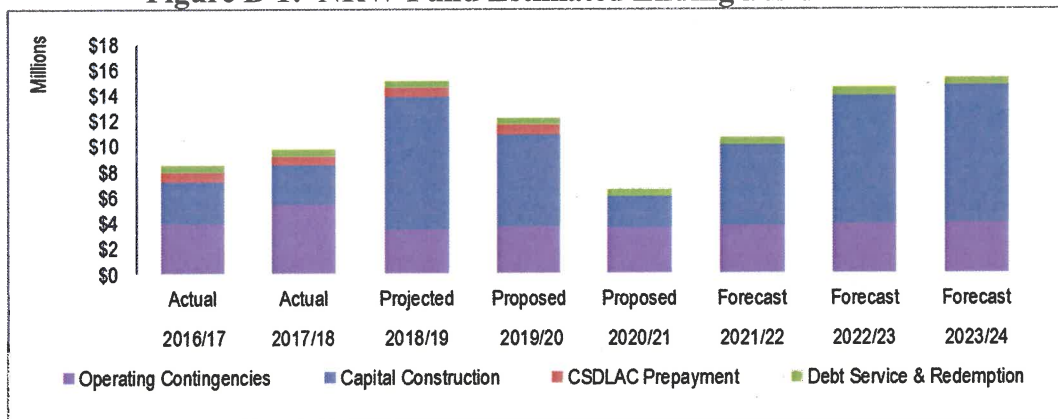
In October 2012 the Board agreed to defer the FY 2011/12 CSDLAC 4Rs capital costs of \$2.6 million to mitigate the fiscal impact to the Northern system customers. Due to this deferral, recovery of the Agency’s capital expenditures for the NRW program were deferred. In FY 2015/16 the CSDLAC 4Rs capital costs were fully paid and the Agency began to recover its deferred capital costs. Full recovery of the Agency’s capital costs is projected to be reached in FY 2022/23.

Table B-2: Recovery of Deferred CSDLAC 4Rs and IEUA Capital Expenditures



The Non-Reclaimable Wastewater ending fund balance for FY 2019/20 is estimated at \$12.2 million, and \$6.6 million for FY 2020/21. The FY 2020/21 the decrease in fund balance, as shown below, can be mainly attributed to increasing capital project costs beginning in FY 2019/20. A total of \$15 million of inter-fund loans have been issued to the Recycled Water fund. The fund balance begins increasing in FY 2021/22, as shown in Figure B-3, the increase is due to a combination of inter-fund loan repayments from Recycled Water fund and decreasing capital project costs.

Figure B-1: NRW Fund Estimated Ending Fund Balance



Appendix C1: Budget Summary of FYs 2019/20 and 2020/21 (\$ Millions)

Fiscal Year	Actual	Projected	Biennial Budget		Forecast		
	2017/18	Actual 2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Operating Revenues	\$153.9	\$159.4	\$164.3	\$169.1	\$174.4	\$180.8	\$186.7
Operating Expense	(143.7)	(154.0)	(162.0)	(162.0)	(163.3)	(168.9)	(174.7)
Operating Net Increase (Decrease)	\$10.2	\$5.4	\$2.3	\$7.1	\$11.1	\$11.9	\$12.0
Other Sources of Funds	112.8	98.6	125.3	199.8	215.9	186.3	162.1
Debt Service	(21.9)	(24.8)	(26.8)	(28.0)	(28.5)	(25.7)	(33.3)
Capital Program	(56.9)	(63.5)	(93.6)	(179.3)	(153.1)	(101.2)	(100.9)
Non-Operating Increase (Decrease)	\$34.0	\$10.3	\$4.9	(\$7.5)	\$34.3	\$59.4	\$27.9
Total Increase (Decrease)	44.3	15.7	7.1	(0.4)	45.4	71.3	40.0
Beginning Fund Balance	\$184.7	\$229.0	\$244.6	\$251.7	\$251.3	\$296.7	\$368.0
Ending Fund Balance	\$229.0	\$244.6	\$251.7	\$251.3	\$296.7	\$368.0	\$408.0

Totals may not tie due to rounding

Appendix C-2: Consolidated Fund Budget FYs 2016/17 to FY 2023/24

INLAND EMPIRE UTILITIES AGENCY FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET ALL FUNDS - SOURCES AND USES OF FUNDS (In Thousands)

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
REVENUES								
User Charges	\$73,173	\$79,940	\$86,122	\$87,285	\$90,491	\$93,684	\$96,831	\$99,853
Property Tax - O&M	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972
Cost Reimbursement from JPA	5,804	6,210	6,295	6,684	6,685	6,971	7,242	7,517
Contract Cost reimbursement	120	542	1,751	818	800	800	500	500
Interest Revenue	1,399	2,396	3,827	4,693	4,157	3,780	4,364	4,832
Recycled Water Sales	16,385	16,878	15,890	18,120	18,752	19,408	20,445	21,037
Water Sales	29,908	45,999	43,528	44,724	46,236	47,796	49,464	51,024
TOTAL REVENUES	\$128,760	\$153,937	\$159,387	\$164,296	\$169,093	\$174,411	\$180,819	\$186,736
OTHER FINANCING SOURCES								
Property Tax - Debt, Capital, Reserve:	\$43,702	\$46,441	\$48,378	\$50,392	\$51,963	\$53,581	\$55,247	\$56,392
Connection Fees	35,923	40,739	32,912	35,735	36,687	37,539	34,619	35,409
Debt Proceeds	0	0	0	0	0	0	0	0
State Loans	9,271	15,229	3,743	19,209	89,234	111,033	78,519	52,270
Grants	12,295	5,595	8,041	13,137	16,416	1,885	3,510	6,260
Sale of Assets	0	1,320	0	0	0	0	0	0
Capital Contract Reimbursement	1,454	2,482	1,693	2,640	1,364	7,761	8,279	4,661
Other Revenues	(752)	964	872	1,162	1,112	1,112	1,112	1,112
Loan Transfer from Internal Fund	0	0	3,000	3,000	3,000	3,000	5,000	6,000
TOTAL OTHER FINANCING SOURCES	\$101,893	\$112,770	\$98,638	\$125,275	\$199,776	\$215,911	\$186,286	\$162,103
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$230,653	\$266,707	\$258,025	\$289,570	\$368,869	\$390,322	\$367,105	\$348,839
EXPENSES								
Employment Expense	\$46,171	\$43,351	\$47,680	\$51,289	\$52,309	\$55,529	\$57,856	\$60,068
Contract Work/Special Projects	15,699	11,797	15,648	15,276	12,043	7,586	7,438	8,360
Utilities	7,907	8,323	9,446	9,788	10,144	10,414	10,693	10,980
Operating Fees	11,587	12,149	12,171	12,265	12,726	13,070	13,426	13,792
Chemicals	4,259	3,985	4,216	4,997	5,147	5,301	5,460	5,624
Professional Fees and Services	6,967	8,435	10,293	12,023	11,347	11,524	11,835	12,127
Office and Administrative Expense	2,071	1,564	2,264	2,680	2,908	2,735	3,068	2,811
Biosolids Recycling	4,094	4,092	4,364	4,419	4,551	4,688	4,829	4,973
Materials & Supplies	3,012	2,963	3,050	2,983	2,995	3,043	3,142	3,245
MWD Water Purchases	29,908	46,001	43,528	44,724	46,236	47,796	49,464	51,024
Other Expenses	599	1,044	1,383	1,571	1,573	1,603	1,643	1,677
TOTAL EXPENSES	\$132,275	\$143,702	\$154,042	\$162,015	\$161,979	\$163,229	\$168,854	\$174,682
CAPITAL PROGRAM								
CSDLAC 4Rs	\$689	\$705	\$721	\$737	\$0	\$0	\$0	\$0
IERCA investment	0	0	500	500	500	0	0	0
Capital Construction & Expansion	29,411	56,193	62,322	92,349	178,799	153,169	101,209	100,877
TOTAL CAPITAL PROGRAM	\$30,100	\$56,898	\$63,543	\$93,586	\$179,299	\$153,169	\$101,209	\$100,877
DEBT SERVICE								
Financial Expenses	\$524	\$206	\$224	\$228	\$403	\$228	\$217	\$219
Interest	8,161	6,386	6,183	7,071	6,876	6,518	6,195	8,949
Principal	62,008	15,259	15,360	16,537	17,720	18,744	14,334	18,099
Short Term Inter-Fund Loan	0	0	3,000	3,000	3,000	3,000	5,000	6,000
TOTAL DEBT SERVICE	\$70,693	\$21,851	\$24,767	\$26,835	\$27,998	\$28,490	\$25,746	\$33,268
FUND BALANCE								
Net Increase (Decrease)	(\$2,415)	\$44,256	\$15,674	\$7,134	(\$407)	\$45,374	\$71,296	\$40,013
Beginning Fund Balance July 01	\$187,114	\$184,700	\$228,955	\$244,629	\$251,763	\$251,356	\$296,730	\$368,026
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$244,629	\$251,763	\$251,356	\$296,730	\$368,026	\$408,039
RESERVE BALANCE SUMMARY								
Operating Contingencies	\$35,393	\$36,371	\$36,921	\$39,362	\$38,516	\$38,343	\$39,304	\$40,713
Capital Expansion & Replacement	29,013	20,969	27,652	42,259	92,198	139,982	205,736	243,660
CCRA Capital Construction	31,710	55,560	70,056	72,262	30,916	15,430	7,030	4,428
Water Connection	4,590	9,548	12,259	12,516	14,478	16,509	17,130	17,462
Rehabilitation/Replacement	19,624	18,094	10,783	10,783	12,283	12,783	13,283	13,783
CSDLAC Prepayment	689	705	721	737	0	0	0	0
Water Resource Capital	4,217	5,521	4,003	332	2,006	4,804	8,999	8,462
Debt Service & Redemption	16,757	31,839	27,175	32,121	32,511	32,994	33,172	32,931
Self Insurance Program	6,000	6,000	5,545	3,000	3,000	3,000	3,000	3,000
Employee Retirement Benefit	5,431	5,401	6,000	6,000	6,000	6,000	5,142	4,651
Sinking Fund	31,275	38,948	43,513	32,390	19,448	26,884	35,228	38,947
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$244,629	\$251,763	\$251,356	\$296,730	\$368,026	\$408,039

*Numbers may not total due to rounding

Appendix C-3: Consolidated Fund Budget by Fund

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET
SOURCES AND USES OF FUNDS - BY PROGRAM FUND (In Thousands)

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20 PROPOSED BUDGET							FY 2020/21	
	ACTUAL	ACTUAL	PROJECTED	Administrative Services Program	Non-Reclaimable Wastewater Program	Regional Wastewater Capital Improvement Fund	Regional Wastewater Operations & Maintenance Program	Recharge Water Program	Recycled Water Program	Water Resources Program	TOTAL	PROPOSED BUDGET
REVENUES												
User Charges	\$73,173	\$79,940	\$86,122	\$0	\$12,370	\$0	\$68,158	\$0	\$0	\$6,757	\$87,285	\$90,491
Property Tax	1,972	1,972	1,972	1,972	0	0	0	0	0	0	1,972	1,972
Cost Reimbursement JPA	5,804	6,210	6,295	1,383	0	0	4,065	1,237	0	0	6,684	6,685
Contract Cost reimbursement	120	542	1,751	0	0	0	66	69	0	683	818	800
Interest Revenue	1,399	2,396	3,827	320	583	790	1,700	115	983	202	4,693	4,157
Recycled Water Sales	16,385	16,878	15,890	0	0	0	0	0	18,120	0	18,120	18,752
Water Sales	29,908	45,999	43,528	0	0	0	0	0	0	44,724	44,724	46,236
TOTAL REVENUES	\$128,760	\$153,937	\$159,387	\$3,675	\$12,953	\$790	\$73,988	\$1,421	\$19,103	\$52,366	\$164,296	\$169,093
OTHER FINANCING SOURCES												
Property Tax - Debt and Capital	\$43,702	\$46,441	\$48,378	\$0	\$0	\$34,037	\$9,549	\$0	\$2,170	\$4,637	\$50,392	\$51,963
Regional System Connection Fees	35,923	40,739	32,912	0	0	27,820	0	0	7,915	0	35,735	36,687
State Loans	9,271	15,229	3,743	0	0	9,800	0	1,256	8,153	0	19,209	89,234
Grants	12,295	5,595	8,041	0	0	0	1,261	4,845	7,032	0	13,137	16,416
Capital Cost Reimbursement	1,454	2,482	1,693	0	0	0	0	565	2,075	0	2,640	1,364
Other Revenues	(752)	964	872	2	250	1	909	0	0	0	1,162	1,112
Loan Transfer from Internal Fund	0	0	3,000	0	3,000	0	0	0	0	0	3,000	3,000
TOTAL OTHER FINANCING SOURCES	\$101,893	\$112,770	\$98,638	\$2	\$3,250	\$71,658	\$11,718	\$6,645	\$27,345	\$4,637	\$125,275	\$199,776
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$230,653	\$266,707	\$258,025	\$3,677	\$16,203	\$72,447	\$85,707	\$8,086	\$46,448	\$57,003	\$289,570	\$368,869
EXPENSES												
Employment Expenses	\$46,171	\$43,351	\$47,680	\$2,469	\$2,517	\$3,613	\$33,985	\$653	\$5,184	\$2,868	\$51,289	\$52,309
Contract Work/Special Projects	15,699	11,797	15,648	2,335	600	125	5,800	139	1,780	4,498	15,276	12,043
Utilities	7,907	8,323	9,446	806	91	0	6,022	68	2,801	0	9,788	10,144
Operating Fees	11,587	12,149	12,171	12	6,905	267	1,953	13	10	3,105	12,265	12,726
Chemicals	4,259	3,985	4,216	0	130	0	4,867	0	0	0	4,997	5,147
Professional Fees and Services	6,967	8,435	10,293	4,830	191	407	4,723	934	666	272	12,023	11,347
Office and Administrative expenses	2,071	1,564	2,264	2,571	24	0	3	15	3	64	2,620	2,908
Biosolids Recycling	4,094	4,092	4,364	0	35	0	4,384	0	0	0	4,419	4,551
Materials & Supplies	3,012	2,963	3,050	614	84	0	2,019	98	169	0	2,983	2,995
MWD Water Purchases	29,908	46,001	43,528	0	0	0	0	0	0	44,724	44,724	46,236
Other Expenses	599	1,044	1,383	(6,241)	460	1,548	4,277	53	1,132	343	1,571	1,573
TOTAL EXPENSES	\$132,275	\$143,702	\$154,042	\$7,397	\$11,036	\$5,960	\$68,034	\$1,973	\$11,743	\$55,872	\$162,015	\$161,970
CAPITAL PROGRAM												
CSDLAC 4Rs	\$689	\$705	\$721	\$0	\$737	\$0	\$0	\$0	\$0	\$0	\$737	\$0
IERCA investment	0	0	500	0	0	500	0	0	0	0	500	500
Capital Construction and Expansion	29,411	56,193	62,322	2,310	8,950	24,824	25,988	5,000	18,727	6,550	92,349	178,799
TOTAL CAPITAL PROGRAM	\$30,100	\$56,898	\$63,543	\$2,310	\$9,687	\$25,324	\$25,988	\$5,000	\$18,727	\$6,550	\$93,586	\$179,299
DEBT SERVICE												
Financial Expenses	\$524	\$206	\$224	\$18	\$1	\$139	\$0	\$67	\$3	\$0	\$228	\$403
Interest	8,161	6,386	6,183	0	280	3,017	655	461	2,657	0	7,071	6,876
Principal	62,008	15,259	15,360	0	305	9,370	756	739	5,367	0	16,537	17,720
Short Term Inter-Fund Loan	0	0	3,000	0	0	0	0	0	3,000	0	3,000	3,000
TOTAL DEBT SERVICE	\$70,693	\$21,851	\$24,767	\$18	\$586	\$12,526	\$1,412	\$1,267	\$11,027	\$0	\$26,835	\$27,998
TRANSFERS IN (OUT)												
Capital Contribution	\$0	\$0	\$0	\$1,286	(\$44)	\$3,399	(\$4,598)	\$44	(\$88)	\$0	\$0	\$0
Debt Service	0	0	0	0	0	(3,299)	265	633	2,400	0	0	(0)
Operation support	0	(0)	0	2,335	(79)	0	(2,176)	757	(836)	0	0	0
Capital - Connection Fees Allocation	0	0	0	975	2,292	(8,984)	5,717	0	0	0	(0)	0
One Water	0	0	0	49	0	0	0	25	(2,021)	1,947	0	0
TOTAL INTERFUND TRANSFERS IN (OUT)	(\$684)	(\$0)	(\$0)	\$4,645	\$2,169	(\$6,883)	(\$792)	\$1,460	(\$546)	\$1,947	\$0	\$0
FUND BALANCE												
Net Increase (Decrease)	(\$2,415)	\$44,256	\$15,674	(\$1,403)	(\$2,938)	\$19,755	(\$10,519)	\$1,306	\$4,405	(\$3,472)	\$7,134	(\$407)
Beginning Fund Balance July 01	187,114	184,700	228,955	13,681	15,188	88,587	76,428	4,108	36,651	9,985	244,629	251,763
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$244,629	\$12,279	\$12,251	\$108,342	\$65,909	\$5,414	\$41,056	\$6,513	\$251,763	\$251,356
RESERVE BALANCE SUMMARY												
Operating Contingencies	\$35,393	\$36,371	\$36,921	\$3,279	\$3,679	\$0	\$21,323	\$987	\$3,914	\$6,180	\$39,362	\$38,516
Capital Expansion & Replacement	29,013	20,969	27,652	0	7,249	16,617	0	2,883	15,511	0	42,259	92,198
CCRA Capital Construction	31,710	55,560	70,056	0	0	72,262	0	0	0	0	72,262	30,916
Water Connection	4,590	9,548	12,259	0	0	0	0	0	12,516	0	12,516	14,478
Rehabilitation/Replacement	19,624	18,094	10,783	0	0	0	10,783	0	0	0	10,783	12,283
CSDLAC Prepayment	689	705	721	0	737	0	0	0	0	0	737	0
Water Resource Capital	4,217	5,521	4,003	0	0	0	0	0	0	332	332	2,006
Debt Service & Redemption	16,757	31,839	27,175	0	586	19,463	1,412	1,545	9,116	0	32,121	32,511
Self Insurance Program	6,000	6,000	5,545	3,000	0	0	0	0	0	0	3,000	3,000
Employee Retirement Benefit	5,431	5,401	6,000	6,000	0	0	0	0	0	0	6,000	6,000
Sinking Fund	31,275	38,948	43,513	0	0	0	32,390	0	0	0	32,390	19,448
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$244,629	\$12,279	\$12,251	\$108,342	\$65,909	\$5,414	\$41,056	\$6,513	\$251,763	\$251,356

*Numbers may not total due to rounding

Appendix D-1: Regional Wastewater Capital Improvement Fund Budget

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 and 2020/21 BIENNIAL BUDGET
REGIONAL WASTEWATER CAPITAL IMPROVEMENT FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	Actual	Actual	Projected Actual	Proposed Budget	Proposed Budget	Forecast		
REVENUES								
Interest Revenue	\$240	\$456	\$497	\$790	\$826	\$592	\$700	\$838
TOTAL REVENUES	\$240	\$456	\$497	\$790	\$826	\$592	\$700	\$838
OTHER FINANCING SOURCES								
Property Tax - Debt and Capital	\$29,688	\$31,469	\$32,728	\$34,037	\$35,058	\$36,109	\$37,193	\$37,937
Regional System Connection Fees	30,508	32,850	26,496	27,820	28,655	29,514	26,600	27,398
State Loans	-	500	-	9,600	80,250	103,650	56,050	29,170
Sale of Assets	-	1,320	-	-	-	-	-	-
Other Revenues	101	19	11	1	1	1	1	1
Loan Transfer from Internal Fund	-	-	-	-	-	-	2,000	6,000
TOTAL OTHER FINANCING SOURCES	\$60,294	\$66,158	\$59,238	\$71,658	\$143,963	\$169,275	\$121,843	\$100,505
EXPENSES								
Employment Expenses	\$3,810	\$3,836	\$4,101	\$3,613	\$3,743	\$3,973	\$4,140	\$4,298
Contract Work/Special Projects	1,131	611	132	125	-	-	-	-
Operating Fees	259	254	260	267	275	283	292	301
Professional Fees and Services	370	339	375	407	420	429	438	447
Other Expenses	534	933	1,360	1,548	1,535	1,568	1,601	1,638
TOTAL EXPENSES	\$6,105	\$5,973	\$6,229	\$5,960	\$5,973	\$6,253	\$6,470	\$6,683
CAPITAL PROGRAM								
Work In Progress	\$11,425	\$20,316	\$27,374	\$24,824	\$102,243	\$125,119	\$66,210	\$36,054
IERCA investment	-	-	500	500	500	-	-	-
TOTAL CAPITAL PROGRAM	\$11,425	\$20,316	\$27,874	\$25,324	\$102,743	\$125,119	\$66,210	\$36,054
DEBT SERVICE								
Financial Expenses	\$268	\$140	\$136	\$139	\$256	\$139	\$131	\$132
Interest	4,712	3,004	2,655	3,017	2,656	2,272	1,993	5,127
Principal	57,274	8,791	8,922	9,370	9,630	10,081	5,145	8,475
Short Term Inter-Fund Loan	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$62,255	\$11,935	\$11,714	\$12,526	\$12,543	\$12,493	\$7,269	\$13,735
TRANSFERS IN (OUT)								
Capital Contribution	(\$302)	\$51	\$4,735	\$3,399	\$10,426	\$3,880	\$2,401	\$1,414
Debt Service	(917)	(2,848)	(2,912)	(3,299)	(3,327)	(3,358)	(3,352)	(1,213)
Capital - Connection Fees Allocation	(957)	(811)	(6,765)	(8,984)	(8,656)	(2,131)	(2,707)	(4,046)
TOTAL INTERFUND TRANSFERS IN (OUT)	(\$2,177)	(\$3,608)	(\$4,942)	(\$8,992)	(\$1,556)	(\$1,609)	(\$3,658)	(\$3,845)
FUND BALANCE								
Net Income (Loss)	(\$21,427)	\$24,782	\$8,976	\$19,755	\$21,974	\$24,392	\$38,936	\$41,027
Beginning Fund Balance July 01	76,257	54,829	79,611	88,587	108,342	130,316	154,708	193,643
ENDING FUND BALANCE AT JUNE 30*	\$54,829	\$79,611	\$88,587	\$108,342	\$130,316	\$154,708	\$193,643	\$234,670
RESERVE BALANCE SUMMARY								
Capital Construction	\$15,680	\$4,588	\$2,647	\$16,617	\$79,906	\$119,788	\$166,995	\$210,629
CCRA Capital Construction	31,710	55,560	70,056	72,262	30,916	15,430	7,030	4,428
Debt Service & Redemption	7,440	19,463	15,884	19,463	19,494	19,489	19,619	19,613
ENDING BALANCE AT JUNE 30	\$54,829	\$79,611	\$88,587	\$108,342	\$130,316	\$154,708	\$193,643	\$234,670

*Numbers may not total due to rounding

**Regional Wastewater Capital Improvement Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
RP-5 Expansion	\$11.00	\$90.00	\$119.00	\$304.90
CCWRF Asset Management Improvements	6.8	7.5	6	26.9
RP-1 Flare Improvements	5	-	-	5
Collection System Upgrades	0.5	0.5	1.5	5
RP-1 Solids & Liquid Treatment Expansion	0.2	-	-	80.5
All Other Capital Projects	1.8	4.7	100.9	92.3
Total	\$25.30	\$102.70	\$227.40	\$514.60

Appendix D-2: Regional Wastewater Operations & Maintenance Fund Budget

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET
REGIONAL WASTEWATER OPERATIONS & MAINTENANCE FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	ACTUAL	ACTUAL	PROJECTED ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET	FORECAST		
REVENUES								
User Charges	\$56,597	\$62,144	\$66,663	\$68,158	\$70,366	\$72,653	\$75,020	\$77,466
Cost Reimbursement JPA	3,675	3,981	3,763	4,065	4,227	4,396	4,572	4,755
Contract Cost Reimbursement	70	64	66	66	66	66	66	66
Interest Revenue	538	965	1,800	1,700	1,300	1,200	1,300	1,500
TOTAL REVENUES	\$60,881	\$67,155	\$72,293	\$73,988	\$75,959	\$78,315	\$80,958	\$83,787
OTHER FINANCING SOURCES								
Property Tax Revenues - Debt/Capital/R	\$9,549	\$9,549	\$9,549	\$9,549	\$9,549	\$9,549	\$9,549	\$9,549
State Loans	7,531	11,310	2,239	0	0	0	0	0
Grants	11,780	3,142	3,011	1,261	1,135	0	0	0
Other Revenues	611	248	601	909	909	909	909	909
TOTAL OTHER FINANCING SOURCES	\$29,470	\$24,248	\$15,400	\$11,719	\$11,593	\$10,458	\$10,458	\$10,458
EXPENSES								
Employment Expenses	\$32,335	\$28,718	\$32,321	\$33,985	\$35,261	\$37,433	\$39,003	\$40,495
Contract Work/Special Projects	11,048	7,544	7,787	5,800	6,425	4,015	3,940	5,215
Utilities	5,329	5,806	6,182	6,022	6,266	6,423	6,584	6,751
Operating Fees	1,443	1,519	1,752	1,953	2,015	2,080	2,143	2,206
Chemicals	4,180	3,880	4,086	4,867	5,013	5,163	5,318	5,478
Professional Fees and Services	2,252	3,587	3,667	4,723	4,226	4,353	4,437	4,582
Biosolids Recycling	4,007	4,044	4,329	4,384	4,515	4,651	4,790	4,934
Materials & Supplies	2,199	1,992	2,020	2,019	2,064	2,126	2,190	2,256
Other Expenses	887	2,621	3,773	4,277	4,231	4,322	4,422	4,524
TOTAL EXPENSES	\$63,684	\$59,710	\$65,922	\$68,034	\$70,020	\$70,570	\$72,831	\$76,444
CAPITAL PROGRAM								
Capital Construction & Expansion (WIP)	\$12,557	\$23,781	\$21,754	\$25,988	\$21,047	\$6,726	\$6,775	\$10,246
TOTAL CAPITAL PROGRAM	\$12,557	\$23,781	\$21,754	\$25,988	\$21,047	\$6,726	\$6,775	\$10,246
DEBT SERVICE								
Financial Expenses	\$16	(\$26)	\$0	\$0	\$0	\$1	\$0	\$0
Interest	200	179	175	665	641	620	597	573
Principal	0	172	177	786	771	791	814	857
TOTAL DEBT SERVICE	\$216	\$325	\$352	\$1,431	\$1,412	\$1,412	\$1,412	\$1,430
TRANSFERS IN (OUT)								
Capital Contribution	(\$181)	(\$1,826)	(\$5,020)	(\$4,598)	(\$11,010)	(\$4,226)	(\$2,702)	(\$2,011)
Debt Service				265	123	123	123	(2,146)
Operation support to GG for Non-Capital Projects		(649)	(508)	(2,176)	(1,307)	(279)	(1,016)	(705)
Capital - Connection Fees Allocation		0	5,454	5,717	4,785	1,879	2,255	3,599
TOTAL INTERFUND TRANSFERS IN (OUT)	(\$181)	(\$2,475)	(\$74)	(\$792)	(\$7,409)	(\$2,502)	(\$1,339)	(\$1,263)
FUND BALANCE								
Net Income (Loss)	\$13,712	\$5,113	(\$409)	(\$10,519)	(\$12,335)	\$7,564	\$9,058	\$4,862
Beginning Fund Balance July 01	58,012	71,724	76,837	76,428	65,909	53,574	61,137	70,195
ENDING FUND BALANCE JUNE 30*	\$71,724	\$76,837	\$76,428	\$65,909	\$53,574	\$61,137	\$70,195	\$75,057
RESERVE BALANCE SUMMARY								
Operating Contingies	\$20,038	\$18,590	\$20,720	\$21,323	\$21,931	\$22,058	\$22,753	\$23,896
Rehabilitation/Replacement	19,624	18,094	10,783	10,783	10,783	10,783	10,783	10,783
Debt Service	787	1,204	1,412	1,412	1,412	1,412	1,430	1,430
Sinking Fund	31,275	38,948	43,513	32,390	19,448	26,884	35,228	38,947
ENDING BALANCE AT JUNE 30	\$71,724	\$76,837	\$76,428	\$65,909	\$53,574	\$61,137	\$70,195	\$75,057

*Numbers may not total due to rounding

**Regional Wastewater Operations & Maintenance Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
RP-1 Mechanical Restoration Upgrades	\$8.90	\$1.00		\$9.90
RP-4 Influent Screen Replacement	2.9			2.9
RP-1 Primary Effluent Conveyance Improvement	2.7			2.7
RSS Haven Avenue Repair & Replace from Airport to Mission	2	4		6
SCADA Enterprise System	2	3.5	3	8.5
RP-4 Process Improvements	1.9	1	3.2	6.1
All Other Capital Projects	5.5	11.5	17.5	71.7
Total	\$25.90	\$21.00	\$23.70	\$107.80

Appendix D-3: Recycled Water Fund Budget

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 and 2020/21 BIENNIAL BUDGET
RECYCLED WATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2017/2018	2018/2019	2018/2019	2019/2020	2020/2021	2021/2022	2022/23	2023/24
	ACTUAL	AMENDED BUDGET	PROJECTED ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET	FORECAST		
REVENUES								
Interest Revenue	\$371	\$577	577	\$983	\$949	\$945	\$1,230	\$1,360
Water Sales	16,878	15,890	15,890	19,120	18,752	19,408	20,445	21,037
TOTAL REVENUES	\$17,343	\$16,467	\$16,467	\$19,103	\$19,701	\$20,353	\$21,675	\$22,397
OTHER FINANCING SOURCES								
Property Tax - Debt/Capital	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170
Connection Fees	7,889	6,416	6,416	7,915	8,032	8,025	8,019	8,011
State Loans	3,418	7,909	1,503	8,153	5,220	7,240	22,469	23,100
Grants	2,164	6,710	4,503	7,032	3,750	1,875	3,500	6,250
Capital Contract Reimbursement	202	72	663	2,075	702	6,824	7,220	3,473
Other Revenues	12	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$15,855	\$23,277	\$15,255	\$27,345	\$19,875	\$26,134	\$43,378	\$43,004
EXPENSES								
Employment Expenses	\$4,084	\$4,248	\$4,416	\$5,184	\$5,370	\$5,701	\$5,940	\$6,168
Contract Work/Special Projects	1,019	1,982	1,131	1,780	1,365	1,063	995	975
Utilities	1,833	2,028	2,512	2,801	2,885	2,971	3,061	3,152
Operating Fees	3	10	6	10	10	11	11	11
Chemicals	0	0	0	0	0	0	0	0
Professional Fees and Services	481	884	685	666	632	669	741	729
Office and Administrative expenses	2	3	3	3	3	3	3	3
Materials & Supplies	154	203	252	169	174	185	199	216
Other Expenses	728	934	980	1,132	1,122	1,146	1,170	1,197
TOTAL EXPENSES	\$8,304	\$10,293	\$9,983	\$11,742	\$11,562	\$11,750	\$12,121	\$12,452
CAPITAL PROGRAM								
Work In Progress	\$7,439	\$16,237	\$8,213	\$18,727	\$23,800	\$16,300	\$23,305	\$44,000
TOTAL CAPITAL PROGRAM	\$7,439	\$16,237	\$8,213	\$18,727	\$23,800	\$16,300	\$23,305	\$44,000
DEBT SERVICE								
Financial Expenses	\$1	\$3	\$3	\$3	\$3	\$4	\$3	\$3
Interest	2,715	2,657	2,800	2,857	2,881	2,846	2,877	2,577
Principal	5,159	5,256	5,256	5,367	6,232	6,625	7,083	7,381
Short Term Inter-Fund Loan	0	3,000	3,000	3,000	3,000	3,000	5,000	6,000
TOTAL DEBT SERVICE	\$7,875	\$10,916	\$11,059	\$11,327	\$12,116	\$12,475	\$14,963	\$15,961
TRANSFERS IN (OUT)								
Capital Contribution	(\$80)	(\$1,052)	(\$1,020)	(\$88)	(\$21)	(\$13)	(\$21)	(\$134)
Debt Service	2,397	2,400	2,400	2,400	2,542	2,540	2,541	2,669
Operation support	(464)	(709)	(680)	(836)	(755)	(759)	(817)	(835)
Water Connection Allocation	(390)	(1,652)	(1,652)	(2,021)	(950)	(855)	(297)	(316)
TOTAL INTERFUND TRANSFERS IN (OUT)	\$1,463	(\$1,014)	(\$951)	(\$545)	\$816	\$914	\$1,406	\$1,384
FUND BALANCE								
Net Income (Loss)	\$11,043	\$1,284	\$1,516	\$4,405	(\$7,086)	\$6,875	\$16,071	(\$5,629)
Beginning Fund Balance July 01	24,092	35,135	35,135	36,651	41,056	33,970	40,845	56,916
ENDING BALANCE AT JUNE 30	\$35,135	\$36,419	\$36,651	\$41,056	\$33,970	\$40,845	\$56,916	\$51,287
RESERVE BALANCE SUMMARY								
Operating Contingency	\$2,768	\$3,431	\$3,431	\$3,914	\$3,854	\$3,917	\$4,040	\$4,151
Capital Construction	12,831	12,702	12,934	15,511	4,664	8,456	23,284	16,947
Water Connection	9,548	12,259	12,259	12,516	14,478	16,509	17,130	17,462
Debt Service	9,988	8,027	8,027	9,116	9,475	9,963	9,961	9,726
ENDING BALANCE AT JUNE 30	\$35,135	\$36,419	\$36,651	\$41,056	\$33,970	\$40,845	\$56,916	\$51,287

* Numbers may not total due to rounding

**Recycled Water Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
Recycled Water Intertie to City of Pomona	\$2.00	\$3.00	\$61.00	\$80.00
Recycled Water Intertie to Jurupa Community Services District	1.0	18.5	11.8	31.3
Baseline Recycled Water Pipeline Extension	5.7	0	0	5.7
RP-1 1158 Recycled Water Pump Station Upgrades	4.7	0	0	4.7
Napa Lateral (San Bernardino Speedway, CSI, Prologis)	1.6	0	0	1.6
All Other Capital Projects	3.7	2.3	10.8	81.1
Total	\$18.70	\$23.80	\$83.60	\$204.40

Appendix D-4: Recharge Water Fund Budget

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET
RECHARGE WATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2021/2022	2022/2023	2023/2024
	ACTUAL	ACTUAL	PROJECTED ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET	FORECAST		
REVENUES								
Cost Reimbursement from JPA	\$948	\$864	\$1,137	\$1,237	\$1,076	\$1,108	\$1,141	\$1,175
Contract Cost reimbursement	(10)	0	1,544	69	0	0	0	0
Interest Revenue	16	23	85	115	160	190	195	195
TOTAL REVENUES	\$954	\$888	\$2,766	\$1,421	\$1,236	\$1,298	\$1,336	\$1,370
OTHER FINANCING SOURCES								
State Loans	\$0	\$0	\$0	\$1,256	\$3,764	\$143	\$0	\$0
Grants	(4)	0	452	4,845	11,521	0	0	0
Capital Contract Reimbursement	1,117	2,280	1,026	565	662	937	1,059	1,188
Other Revenues	0	25	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$1,113	\$2,305	\$1,478	\$6,665	\$15,947	\$1,080	\$1,059	\$1,188
EXPENSES								
Employment Expenses	\$565	\$657	\$596	\$653	\$677	\$718	\$748	\$777
Contract Work/Special Projects	353	25	1,544	139	0	0	0	0
Utilities	82	99	75	68	70	72	74	76
Operating Fees	5	7	12	13	8	8	8	8
Professional Fees and Services	801	591	1,171	934	859	885	911	939
Office and Administrative expenses	9	10	15	15	16	16	17	17
Expense Allocation	65	0	47	53	52	54	55	56
Materials & Supplies	69	83	90	98	101	104	107	111
Other Expenses	15	0	0	0	0	0	0	0
TOTAL EXPENSES	\$1,964	\$1,471	\$3,549	\$1,973	\$1,782	\$1,857	\$1,921	\$1,984
CAPITAL PROGRAM								
Capital Expansion/Construction	\$864	\$1,645	\$1,036	\$5,000	\$13,184	\$290	\$500	\$750
TOTAL CAPITAL PROGRAM	\$864	\$1,645	\$1,036	\$5,000	\$13,184	\$290	\$500	\$750
DEBT SERVICE								
Financial Expenses	\$73	\$71	\$68	\$67	\$125	\$63	\$62	\$61
Interest	95	148	245	461	430	527	491	454
Principal	647	683	710	739	769	916	944	988
TOTAL DEBT SERVICE	\$815	\$902	\$1,024	\$1,267	\$1,324	\$1,506	\$1,497	\$1,503
TRANSFERS IN (OUT)								
Capital Contribution	\$399	\$15	\$44	\$44	\$0	\$0	\$10	\$113
Debt Service	408	451	512	633	662	694	688	690
Operation support	507	440	661	757	707	749	780	809
Property Tax Transfer	68	25	1,009	25	5	23	45	68
TOTAL INTERFUND TRANSFERS IN (OUT)	\$1,381	\$931	\$2,227	\$1,460	\$1,374	\$1,466	\$1,523	\$1,679
FUND BALANCE								
Net Income (Loss)	(\$196)	\$105	\$863	\$1,306	\$2,267	\$191	\$0	\$0
Beginning Fund Balance July 01	3,337	3,140	3,246	4,108	5,414	7,681	7,872	7,872
ENDING FUND BALANCE AT JUNE 30*	\$3,140	\$3,246	\$4,108	\$5,414	\$7,681	\$7,872	\$7,872	\$7,872
RESERVE BALANCE SUMMARY								
Operating Contingencies	\$1,978	\$2,165	\$1,183	\$987	\$891	\$928	\$960	\$992
Capital Expansion / Construction	500	500	1,659	2,883	5,245	5,398	5,367	5,335
Debt Service & Redemption	662	581	1,267	1,545	1,545	1,545	1,545	1,545
ENDING BALANCE AT JUNE 30	\$3,140	\$3,246	\$4,108	\$5,414	\$7,681	\$7,872	\$7,872	\$7,872

* Numbers may not total due to rounding

**Recharge Water Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
Recharge Master Plan	\$5.00	\$9.80	\$0.00	\$14.80
All Other Capital Projects	0	3.4	8.3	11.7
Total	\$5.00	\$13.23	\$8.30	\$26.50

Appendix D-5: Water Resources Fund Budget

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BUDGET
WATER RESOURCES FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	Actual	Actual	Projected Actual	Proposed Budget	Proposed Budget	Forecast		
REVENUES AND OTHER FINANCING SOURCES								
User Charges	\$4,775	\$5,344	\$6,165	\$6,757	\$7,397	\$8,042	\$8,545	\$8,732
Contract Cost reimbursement	60	380	142	683	734	734	434	434
Interest Revenue	53	100	128	202	166	207	285	324
Water Sales	29,908	45,999	43,528	44,724	46,236	47,796	49,464	51,024
Gas Sales	0	0	0	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$34,796	\$51,823	\$49,963	\$52,366	\$54,533	\$56,779	\$58,728	\$60,513
OTHER FINANCING SOURCES								
Property Tax - Debt and Capital	\$2,295	\$3,254	\$3,932	\$4,637	\$5,186	\$5,753	\$6,336	\$6,736
Grants	150	206	76	0	10	10	10	10
Other Revenues	9	34	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$2,454	\$3,495	\$4,007	\$4,637	\$5,196	\$5,763	\$6,346	\$6,746
EXPENSES								
Employment Expenses	\$2,074	\$1,780	\$2,340	\$2,868	\$2,971	\$3,154	\$3,286	\$3,412
Contract Work/Special Projects	1,422	1,814	4,359	4,498	2,751	2,109	1,313	1,313
Operating Fees	3,219	3,037	2,944	3,105	3,198	3,263	3,328	3,396
Professional Fees and Services	269	176	194	272	276	281	286	291
Office and Administrative expenses	8	3	5	64	64	64	64	64
MWD Water Purchases	29,908	46,001	43,528	44,724	46,236	47,796	49,464	51,024
Other Expenses	119	246	309	343	341	347	352	358
TOTAL EXPENSES	\$37,020	\$53,058	\$53,679	\$55,872	\$55,837	\$57,013	\$58,093	\$59,857
	37,020	53,058	53,679	55,872	55,837	57,013	58,093	59,857
CAPITAL PROGRAM								
Capital Construction & Expansion (WIP)	\$0	\$0	\$1,500	\$6,550	\$3,575	\$3,575	\$3,000	\$8,000
TOTAL CAPITAL PROGRAM	\$0	\$0	\$1,500	\$6,550	\$3,575	\$3,575	\$3,000	\$8,000
TRANSFERS IN (OUT)								
Water Connections	\$59	\$321	\$626	\$1,547	\$917	\$825	\$236	\$236
TOTAL INTERFUND TRANSFERS IN (OUT)	\$59	\$321	\$626	\$1,547	\$917	\$825	\$236	\$236
FUND BALANCE								
Net Income (Loss)	\$289	\$2,581	(\$583)	(\$3,472)	\$1,235	\$2,779	\$4,217	(\$361)
Beginning Fund Balance July 01	7,698	7,987	10,568	9,095	6,513	7,748	10,527	14,744
ENDING FUND BALANCE AT JUNE 30	\$7,987	\$10,568	\$9,985	\$5,623	\$7,748	\$10,527	\$14,744	\$14,382
RESERVE BALANCE SUMMARY								
Capital / Operation Contingencies	\$3,770	\$5,047	\$5,982	\$6,180	\$5,742	\$5,723	\$5,744	\$5,920
Water Resources Capital	4,217	5,521	4,003	332	2,006	4,804	8,999	8,462
ENDING BALANCE AT JUNE 30	\$7,987	\$10,568	\$9,985	\$6,513	\$7,748	\$10,527	\$14,744	\$14,382

* Numbers may not total due to rounding

**Water Resources Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
Chino Basin Program Planning	\$6.60	\$2.60	\$2.60	\$11.70
All Other Capital Projects	0	1.0	12.0	13.0
Total	\$6.60	\$3.60	\$14.60	\$24.70

Appendix D-6: Non-Reclaimable Wastewater Fund Budget

INLAND EMPIRE UTILITIES AGENCY FISCAL YEARS 2019/20 AND 2020/21 BUDGET NON-RECLAIMABLE WASTEWATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	ACTUAL	ACTUAL	PROJECTED ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET	FORECAST		
REVENUES								
User Charges	\$11,800	\$12,452	\$13,294	\$12,395	\$12,653	\$12,924	\$13,202	\$13,593
Interest Revenue	164	274	425	583	461	367	394	376
TOTAL REVENUES	\$11,964	\$12,725	\$13,719	\$12,978	\$13,114	\$13,290	\$13,597	\$13,969
OTHER FINANCING SOURCES								
Other Revenues	\$156	\$507	\$257	\$250	\$200	\$200	\$200	\$200
Loan Transfer from Internal Fund	0	0	3,000	3,000	3,000	3,000	3,000	0
TOTAL OTHER FINANCING SOURCES	\$156	\$507	\$3,257	\$3,250	\$3,200	\$3,200	\$3,200	\$200
EXPENSES								
Employment Expenses	\$2,018	\$2,030	\$2,223	\$2,517	\$2,608	\$2,769	\$2,885	\$2,995
Contract Work/Special Projects	38	88	150	600	100	100	100	100
Utilities	83	89	76	91	93	96	99	102
Operating Fees	6,649	7,315	7,185	6,929	7,134	7,348	7,568	7,796
Chemicals	79	105	130	130	134	138	142	146
Professional Fees and Services	87	114	122	191	197	202	208	214
Office and Administrative expenses	0	0	0	24	24	25	26	27
Biosolids Recycling	0	25	26	35	36	37	38	39
Materials & Supplies	37	65	93	84	86	89	92	94
Operation Contribution to IERCA	0	0	0	0	0	0	0	0
Other Expenses	65	276	403	460	455	464	474	485
TOTAL EXPENSES	\$9,056	\$10,106	\$10,408	\$11,061	\$10,868	\$11,268	\$11,632	\$11,998
CAPITAL PROGRAM								
CSDLAC 4Rs SRF Loan	\$689	\$705	\$721	\$737	\$0	\$0	\$0	\$0
Capital Expansion/Construction	186	359	785	8,950	13,750	600	700	800
TOTAL CAPITAL PROGRAM	\$875	\$1,064	\$1,506	\$9,687	\$13,750	\$600	\$700	\$800
DEBT SERVICE								
Financial Expenses	\$26	\$0	\$1	\$1	\$1	\$1	\$1	\$1
Interest	402	341	307	280	268	253	236	218
Principal	168	454	294	305	317	331	348	398
TOTAL DEBT SERVICE	\$596	\$795	\$602	\$586	\$586	\$586	\$585	\$617
TRANSFERS IN (OUT)								
Capital Contribution	(\$18)	(\$65)	(\$44)	(\$44)	(\$21)	(\$13)	(\$11)	(\$22)
Operation support	0	(24)	(19)	(79)	(48)	(10)	(37)	(26)
Property Tax Transfer	54	107	972	2,292	3,324	72	72	72
TOTAL INTERFUND TRANSFERS IN (OUT)	\$36	\$19	\$909	\$2,169	\$3,255	\$49	\$24	\$24
FUND BALANCE								
Net Income (Loss)	\$1,630	\$1,285	\$5,370	(\$2,937)	(\$5,634)	\$4,085	\$3,903	\$779
Beginning Fund Balance July 01	6,903	8,533	9,818	15,188	12,251	6,618	10,703	14,606
ENDING FUND BALANCE AT JUNE 30*	\$8,533	\$9,818	\$15,188	\$12,251	\$6,618	\$10,703	\$14,606	\$15,385
RESERVE BALANCE SUMMARY								
Capital/Operations Contingencies	\$3,938	\$5,461	\$3,469	\$3,687	\$3,622	\$3,756	\$3,877	\$3,999
Capital Construction	3,304	3,050	10,413	7,241	2,410	6,361	10,112	10,769
CSDLAC Prepayment	689	705	721	737	0	0	0	0
Debt Service	602	602	586	586	586	585	617	616
ENDING BALANCE AT JUNE 30	\$8,533	\$9,818	\$15,188	\$12,251	\$6,618	\$10,703	\$14,606	\$15,385

* Numbers may not total due to rounding

**Non-Reclaimable Wastewater Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
Philadelphia Lift Station Force Main Improvements	\$5.00	\$13.50	\$0.00	\$18.50
NRW Pipeline Relining along Cucamonga Creek	2.2			2.2
East End Flowmeter Replacement	1.6			1.6
NRWS Manhole Upgrades	0.2	0.2	0.6	2
All Other Capital Projects			1.5	6.2
Total	\$9.00	\$13.70	\$2.10	\$30.50

Appendix D-7: Administrative Services Fund Budget

INLAND EMPIRE UTILITIES AGENCY FISCAL YEARS 2019/20 and FISCAL YEAR 2020/21 BIENNIAL BUDGET ADMINISTRATIVE SERVICES FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	ACTUAL	ACTUAL	PROJECTED ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET	FORECAST		
REVENUES								
Property Tax	\$1,972	\$1,972	\$1,972	\$1,972	\$1,972	\$1,972	\$1,972	\$1,972
Cost Reimbursement from JPA	1,181	1,365	1,394	1,383	1,382	1,467	1,529	1,587
Interest Revenue	153	207	315	330	295	280	260	240
TOTAL REVENUES	\$3,306	\$3,547	\$3,682	\$3,675	\$3,649	\$3,719	\$3,761	\$3,799
OTHER FINANCING SOURCES								
Other Revenues	\$102	\$120	\$2	\$2	\$2	\$2	\$2	\$2
TOTAL OTHER FINANCING SOURCES	\$102	\$203	\$2	\$2	\$2	\$2	\$2	\$2
EXPENSES								
Employment Expenses	\$1,052	\$2,247	\$1,681	\$2,469	\$1,679	\$1,780	\$1,853	\$1,924
Contract Work/Special Projects	973	696	545	2,335	1,403	299	1,090	757
Utilities	445	496	601	806	830	852	875	899
Operating Fees	10	14	12	12	12	12	12	12
Professional Fees and Services	2,726	3,147	4,079	4,830	4,737	4,705	4,815	4,926
Office and Administrative expenses	2,048	1,548	2,238	2,571	2,798	2,623	2,954	2,696
Biosolids Recycling	22	23	10	0	0	0	0	0
Materials & Supplies	525	669	594	614	570	539	554	568
Other Expenses	(1,475)	(3,759)	(5,487)	(6,241)	(6,164)	(6,298)	(6,431)	(6,580)
TOTAL EXPENSES	\$6,326	\$5,080	\$4,272	\$7,387	\$5,864	\$4,512	\$5,722	\$5,201
CAPITAL PROGRAM								
Capital Expansion & Construction	\$1,444	\$2,652	\$1,660	\$2,310	\$1,200	\$559	\$718	\$1,028
TOTAL CAPITAL PROGRAM	\$1,444	\$2,652	\$1,660	\$2,310	\$1,200	\$559	\$718	\$1,028
DEBT SERVICE								
Financial Expenses	\$34	\$19	\$16	\$18	\$18	\$19	\$20	\$21
TOTAL DEBT SERVICE	\$34	\$19	\$16	\$18	\$18	\$19	\$20	\$21
TRANSFERS IN (OUT)								
Capital Contribution	\$519	\$1,905	\$1,304	\$1,286	\$626	\$371	\$323	\$641
Operation support	0	696	545	2,335	1,403	299	1,090	757
Capital - Connection Fees Allocation	904	703	339	975	547	180	380	375
One Water	22	44	17	49	27	7	16	12
TOTAL INTERFUND TRANSFERS IN (OUT)	\$1,444	\$3,348	\$2,204	\$4,645	\$2,603	\$858	\$1,808	\$1,784
FUND BALANCE								
Net Income (Loss)	(\$2,952)	(\$653)	(\$60)	(\$1,403)	(\$828)	(\$511)	(\$890)	(\$665)
Beginning Fund Balance July 01	17,345	14,394	13,741	13,681	12,279	11,450	10,940	10,050
ENDING FUND BALANCE AT JUNE 30*	\$14,394	\$13,741	\$13,681	\$12,279	\$11,450	\$10,940	\$10,050	\$9,385
RESERVE BALANCE SUMMARY								
Operating Contingency	\$2,963	\$2,340	\$1,936	\$2,266	\$1,755	\$1,304	\$1,707	\$1,534
Self-Insurance Program	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Employee Retirement Benefit	5,431	5,401	5,745	4,013	3,696	3,635	2,342	1,851
ENDING BALANCE AT JUNE 30	\$14,394	\$13,741	\$13,681	\$12,279	\$11,450	\$10,940	\$10,050	\$9,385

*Numbers may not total due to rounding

**Administrative Services Fund
Proposed Capital Project List**

Major Projects (\$Millions)	FY 2019/20	FY 2020/21	FY 2021/22 to FY 2023/24	TYCIP Total
Agency-wide Vehicle Replacement	\$0.50	\$0.30	\$1.00	\$3.50
Agency SCADA ¹ Integration with SAP	0.3	0.2		0.5
Headquarters Campus Driveway Improvements	0.4			0.4
BizNet Infrastructure Replacement Project	0.3	0.1		0.4
ICP ² Instrument	0.2			0.2
All Other Capital Projects	0.6	0.5	1.3	8.6
Total	\$2.30	\$1.20	\$2.30	\$13.60

Attachment 2

Budget Message



GENERAL MANAGER'S MESSAGE

The Honorable Board of Directors
Inland Empire Utilities Agency

June 19, 2019

I am pleased to submit the Inland Empire Utilities Agency (IEUA/Agency) biennial budget for Fiscal Years 2019/20 and 2020/21 (Budget) and the Ten-Year Capital Improvement Plan for Fiscal Years 2019/20 – 2028/29 (TYCIP). The Budget and TYCIP are balanced plans to effectively address the challenges ahead by prioritizing funding for cost-efficient operations, timely replacement and rehabilitation of aging assets, investment in expansion and improvement of facilities to meet anticipated growth, recruitment of critical positions to support succession planning, and continuing efforts to secure the \$207 million conditional funding award for the Chino Basin Program.

The Budget and TYCIP are consistent with the Agency's long-term planning documents and Board-adopted Business Goals of fiscal responsibility, work environment, business practices, water reliability, wastewater management, and environmental stewardship.

FISCAL RESPONSIBILITY

Sustainable cost containment continues to be the basis for the Budget of \$282 million in Total Uses of Funds for Fiscal Year (FY) 2019/20, with an overall increase of two percent compared to the current FY 2018/19 budget of \$276 million. Increases in employment expenses due to increases in pension contribution rates, benefit costs, cost of living adjustments and succession planning were offset by reductions in contract work and non-capital project costs as part of the Agency's commitment to cost containment.

- ◆ Total Uses of Funds for FY 2020/21 are projected to increase significantly to \$369 million primarily due to higher capital project costs of \$179 million compared to \$94 million planned for FY 2019/20.
- ◆ Over the two-year budget period, Total Revenues and Other Funding Sources are projected to be \$290 million in FY 2019/20 and \$369 million in FY 2020/21, primarily driven by the RP-5 Expansion Project and new debt needed to support construction costs.
- ◆ User charges are based on the multi-year rate adjustment adopted by the Board of Directors in 2015 for FYs 2015/16 – 2019/20. Any future rate adjustments will be based on the 2019 Rate Study Update slated for completion in early fall 2019.

WATER RELIABILITY

As a regional purveyor of potable water, ensuring water reliability and resiliency for the region is fundamental to the Agency's mission. In July 2018, the California Water Commission (CWC) awarded \$207 million in conditional funding to the Chino Basin Program (CBP). The CBP is a first-of-its-kind water program that will help the region move beyond traditional water management practices and into a new era of water optimization. The CBP closely aligns with regional planning

efforts, including Chino Basin Watermaster's Optimum Basin Management Plan and Integrated Water Resources Plan.

Also included in the TYCIP over the two-year budget period is over \$40 million to expand and improve the Agency's regional recycled water distribution system (RRWDS) and groundwater recharge capacity. Two capital projects included in 2020 are new recycled water connections with the city of Pomona and Jurupa Community Services District (JCSD). Upon completion, the new recycled water interties will provide a new source of recycled water supply to the Chino Basin.

WASTEWATER MANAGEMENT

Since 2014, the Agency's service area has recorded approximately of 5,000 new connections per year to its regional wastewater system. Although there are some signals of a possible U.S. economic slowdown in the next two years, forecasts from our contracting member agencies and the Building Industry Association point toward steady growth continuing over the next ten years in the Agency's service area. To ensure the Agency is ready to meet the future demand, a key focus of the Agency's FYs 2019/20 & 2020/21 budgets and FYs 2020-2029 TYCIP is expansion and improvement of facilities.

ENVIRONMENTAL STEWARDSHIP

The Agency is committed to protection of the environment through conservation and sustainable practices implemented on a regional and watershed basis. As one of ten agencies participating in the Santa Ana River Multiple Species Habitat Conservation Plan, the Agency works closely with the U.S. Fish and Wildlife Service to mitigate any potential impact to federally listed endangered, threatened or special status species from future water projects in the Upper Santa Ana River region.

CONCLUSION

The Agency is committed to sustainably enhancing the quality of life in the Inland Empire. We look forward to the future and will continue to demonstrate fiscal responsibility while implementing a strategic resource plan to maintain a clean, reliable and resilient water supply through pioneering stewardship initiatives for the region.

Respectfully submitted,



Shivaji Deshmukh, P.E.
General Manager

Attachment 3

Executive Summary



EXECUTIVE SUMMARY

The Agency's Operating Budget for Fiscal Year (FYs) 2019/20 – 2020/21 and FYs 2019/20-2028/29 Ten Year Capital Improvement Plan (FY 2020-2029 TYCIP) focuses on the following key areas:

- ◆ **Succession planning** – Nearly thirty percent of the Agency's workforce is eligible for retirement over the next five years. Timely recruitment will be essential to the transfer of knowledge and expertise to the next generation of employees. Included in the proposed biennial budget is a succession pool of ten positions to support timely recruitment of critical positions throughout the Agency;
- ◆ **Cost containment** – As part of the Agency's ongoing commitment to sustainable cost containment, the succession pool will be supported under the existing 290 authorized number of full-time equivalent positions. Operations and maintenance expenses such as chemicals, operating fees, and utilities remain relatively leveled over the next two fiscal years;
- ◆ **Cost of Service** – Continue implementation of multiyear rates and fees approved by the Board of Directors through FY 2019/20. Rates and fees for FY 2020/21 and future years will be adjusted as determined by the 2019 Rate Study and consistent with Board policy to fully recover the cost of providing the Agency services;
- ◆ **Upkeep of Agency Assets** – Continue the transition from "corrective" to "predictive and preventative" maintenance strategy of Agency assets to ensure regulatory compliance, avoid costly corrective maintenance, and over time reduce maintenance costs by only performing maintenance on equipment when warranted;
- ◆ **Optimize low interest debt and grants** – Continue to secure low cost financing and grants to support capital expansion and improvement of Agency's facilities to meet anticipated growth and increased service demands; and
- ◆ **Transparency** – Continue to provide a platform for transparent communication and timely reporting.

The Operating Budget for FYs 2019/20 - 2020/21 is the Agency's third biennial budget. The transition from a single to a two-year budget in FY 2015/16 supported a key objective of the IEUA Business Goals under Fiscal Responsibility to enhance financial planning for IEUA and its customers.

IEUA BUSINESS GOALS

The IEUA Business Goals align with the Agency's mission, vision, and values which are defined by the needs of the Agency's stakeholders and the public value provided to the communities served. The IEUA Business Goals, updated and adopted by the IEUA Board in 2016, are categorized into six main areas as indicated in Figure 1-1:

FIGURE 1-1: IEUA'S BUSINESS GOALS



Within each *Business Goal* are key *Objectives* which define the major areas of focus and guide the development of the Agency's Work Plan. The Work Plan provides Agency departments with clearer direction as they set the goals and objectives included in the Agency's biennial budget and TYCIP.

The biennial budget and TYCIP also incorporate the various planning documents, amongst them the Facilities Master Plan, Asset Management Plan, Integrated Water Resources Plan (IRP), Recycled Water Program Strategy, Energy Management Plan, and Urban Water Management Plan.

FY 2019/20– 2020/21 BUDGET OVERVIEW

Total uses of funds for \$282.4 million in FY 2019/20 and \$369.3 million in FY 2020/21 include the operational, capital, and debt service expenditures for all Agency programs necessary to support the Agency's mission to provide reliable essential services in a regionally planned and cost-effective manner.

Total operating expenses are budgeted at \$162.0 million in FY 2019/20, a decrease of \$2.5 million compared to the \$164.5 million amended budget in FY 2018/19, and \$162.0 million in FY 2020/21. The decrease from the FY 2018/19 amended budget is due to lower non-capital project costs offset by higher net employment expenses needed to support the Agency's succession planning efforts and an increase in professional fees and services as the Agency continues to shift focus from a corrective to a preventative maintenance strategy.

Non-operating expense, or other uses of funds, of \$120.4 million in FY 2019/20 and \$207.3 million in FY 2020/21 is comprised of debt service and capital improvement plan (CIP) expenditures. Debt service costs increased slightly from \$25.3 million in FY 2018/19 to \$26.8 million in FY 2019/20 and \$28.0 million in FY 2020/21. In addition to the increase in debt service costs, capital expenditures are also increasing in the coming years. FY 2019/20 CIP is budgeted at \$93.6 million, a \$7.4 million increase over the FY 2018/19 amended budget of \$86.2 million. In FY 2020/21, CIP is budgeted at \$179.3 million, or a 92 percent increase from the prior year. Included in the CIP over the next two years are improvements to non-reclaimable wastewater and recycled water pipelines and pump stations as well as the construction and expansion of the Regional Water Recycling Plant No. 5



EXECUTIVE SUMMARY

(RP-5 Expansion). Projected funding for CIP is a combination of pay-go, low interest State Revolving Fund (SRF) loans, grants, and contributions.

Total uses of funds are supported by total revenues and other funding sources of \$289.6 million in FYs 2019/20 and \$368.9 million in FY 2020/21. Included are operating revenues \$164.3 million in FY 2019/20 and \$169.1 million in FY 2020/21 with a projected increase of six percent in FY 2019/20 compared to the FY 2018/19 amended budget of \$154.6 million. This increase is due to higher pass-through sales of Metropolitan Water District of Southern California (MWD) imported water and rate adjustments for the Regional Wastewater, Recycled Water, and Water Resources programs approved by the IEUA Board and member agencies through FY 2019/20.

Non-operating revenue, or other sources of funds, of \$125.3 million in FY 2019/20 and \$199.8 million in FY 2020/21 include fees from new connections to the Agency's regional wastewater and regional water systems, property tax receipts, and proceeds from low interest state loans and grants. Increases of \$6.1 million in FY 2019/20 and \$80.6 million in FY 2020/21 compared to the FY 2018/19 amended budget are due to additional property tax receipts, and receipts from state loans and grant proceeds associated with the RP-5 Expansion and recycled water projects.

Based on total funding sources and uses of funds budgeted over the next two years, the total ending reserve balance is anticipated to increase from \$226.7 million in the FY 2018/19 amended budget to \$251.8 million at the end of FY 2019/20 and \$251.4 million projected at the end of FY 2020/21. An overview of total revenues and other funding sources, total operating expense and other uses of funds, and estimated ending fund balance beginning FY 2017/18 through FY 2023/24 are provided on Table 1-1.

TABLE 1-1: COMPARATIVE OF TOTAL SOURCES AND USES OF FUNDS, AND FUND BALANCE (\$MILLIONS)

Fiscal Year	Actual	Amended Budget	Biennial Budget		Forecast		
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Operating Revenues	\$153.9	\$154.6	\$164.3	\$169.1	\$174.4	\$180.8	\$186.7
Operating Expense	(143.7)	(164.5)	(162.0)	(162.0)	(163.3)	(168.9)	(174.7)
Operating Net Increase (Decrease)	10.2	(9.9)	2.3	7.1	11.1	11.9	12.0
Other Sources of Funds	112.8	119.2	125.3	199.8	215.9	186.3	162.1
Debt Service	(21.9)	(25.3)	(26.8)	(28.0)	(28.5)	(25.7)	(33.3)
Capital Program	(56.9)	(86.2)	(93.6)	(179.3)	(153.1)	(101.2)	(100.9)
Non-Operating Increase (Decrease)	34.0	7.7	4.9	(7.5)	34.3	59.4	27.9
Total Increase (Decrease)	44.3	(2.2)	7.1	(0.4)	45.4	71.3	40.0

Fiscal Year	Actual	Amended Budget	Biennial Budget		Forecast		
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Beginning Fund Balance	184.7	229.0	244.6	251.7	251.3	296.7	368.0
Ending Fund Balance	\$229.0	\$226.8	\$251.7	\$251.3	\$296.7	\$368.0	\$408.0

Totals may not tie due to rounding

REVENUES AND OTHER FUNDING SOURCES HIGHLIGHTS

Total revenues and other funding sources are budgeted at \$289.6 million in FY 2019/20 and \$368.9 million in FY 2020/21. The increase of \$15.8 million in FY 2019/20 compared to the FY 2018/19 amended budget of \$273.8 is due to the implementation of multiyear rate adjustments for the Regional Wastewater, Recycled Water, and Water Resources programs approved by the IEUA Board and member agencies through FY 2019/20.

An increase of \$79.3 million is budgeted in FY 2020/21 compared to FY 2019/20, due to additional increases in state loans and grant proceeds associated with the RP-5 Expansion project. Table 1-2 highlights the major funding sources.

TABLE 1-2: TOTAL REVENUES AND OTHER FUNDING SOURCES (\$MILLIONS)

Funding Sources	ACTUAL	AMENDED BUDGET	BIENNIAL BUDGET	
	2017/18	2018/19	2019/20	2020/21
User Charges	\$79.9	\$84.2	\$87.3	\$90.5
Property Taxes	48.4	47.9	52.4	53.9
Contract Cost Reimbursement*	6.8	6.9	7.5	7.5
Recycled Water Sales	16.9	15.9	18.1	18.8
Connection Fees	40.7	32.9	35.7	36.7
Water Sales	46.0	43.0	44.7	46.2
State Loans	15.2	20.8	19.2	89.2
Grants	5.6	14.8	13.1	16.4
Other**	7.2	7.4	11.5	9.6
Total	\$266.7	\$273.8	\$289.6	\$368.9

Totals may not tie due to rounding

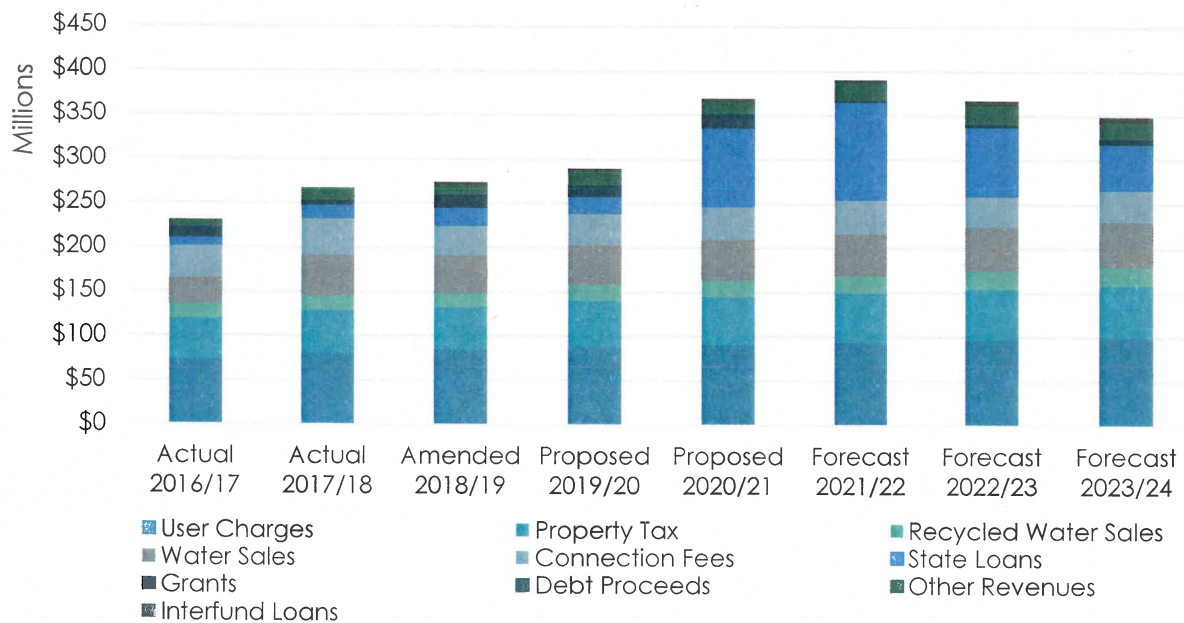
*Includes reimbursement from Joint Power Authorities (JPAs), Chino Basin Desalter Authority, Inland Empire Regional Composting Authority, and Chino Basin Watermaster.

**Includes capital contract reimbursements from Chino Basin Watermaster for various joint recharge basin improvement projects, and lease revenues.

EXECUTIVE SUMMARY

Projected revenues for FYs 2021/22 through 2023/24 include additional SRF and grant funding support improvement and expansion of Agency facilities and infrastructure needed to meet increase in service demand from anticipated future growth. Figure 1-2 shows revenue trends from FYs 2014/15 to FY 2021/22.

FIGURE 1-2: TREND OF REVENUES AND OTHER FUNDING SOURCES (\$MILLIONS)



The primary sources of the \$289.6 million and \$368.9 million total revenues and other funding sources budgeted in FY 2019/20 and FY 2020/21 are summarized in Table 1-3:

TABLE 1-3: TOTAL REVENUES AND OTHER FUNDING SOURCES (\$MILLIONS)

Revenues	FY 2019/20	FY 2020/21	Description
User Charges	\$87.3	\$90.5	Regional Wastewater monthly sewer service charges; Non-Reclaimable Wastewater (NRW) pass-through volumetric, capacity and strength charges; Imported potable water surcharge and monthly meter charges.
State and Other Loans	19.2	89.2	State Revolving Fund (SRF) loan proceeds for Recharge Water and Regional Wastewater projects.
Property Tax	52.4	53.9	San Bernardino County ad-valorem property taxes and pass-through incremental taxes.
Grants	13.1	16.4	Federal, state and local grants for regional recycled water distribution system, South Archibald TCE Plume Clean Up and support of water resource programs.

Revenues	FY 2019/20	FY 2020/21	Description
Recycled Water Sales	18.1	18.8	Direct and groundwater recharge recycled water sales and.
Connection Fees	35.7	36.7	New connection fees for the Regional Wastewater and Regional Water systems.
Water Sales	44.7	46.2	Sales of pass-through MWD imported potable water budgeted at 60,000 acre-feet per year (AFY).
Other Revenues	19.0	17.1	Reimbursements for operational and administration support from Chino Basin Watermaster (CBWM), Chino Basin Desalter Authority (CDA), Inland Empire Regional Composting Authority (IERCA), lease revenues, and interest earnings.
Total Revenues & Other Funding Sources	\$289.6	\$368.9	

Totals may not tie due to rounding.

EXPENSES AND OTHER USES OF FUNDS HIGHLIGHTS

Total uses of funds are \$282.4 million in FY 2019/20 and \$369.3 million in FY 2020/21, compared to the FY 2018/19 amended budget of \$276.0 million. The increase of \$6.4 million in FY 2019/20 is mainly due to higher capital expenditures. A comparison of the biennial budget major uses of funds to FY 2017/18 actuals and FY 2018/19 amended budget is shown on Table 1-4.

TABLE 1-4: TOTAL USES OF FUNDS (\$MILLIONS)

Uses of Funds	Actual 2017/18	Amended Budget 2018/19	Biennial Budget	
			2019/20	2020/21
Operational Expenses*	\$143.7	\$164.5	\$162.0	\$162.0
CIP	56.9	86.2	93.6	179.3
Debt Service	21.9	25.3	26.8	28.0
Total	\$222.5	\$276.0	\$282.4	\$369.3

Totals may not tie due to rounding.

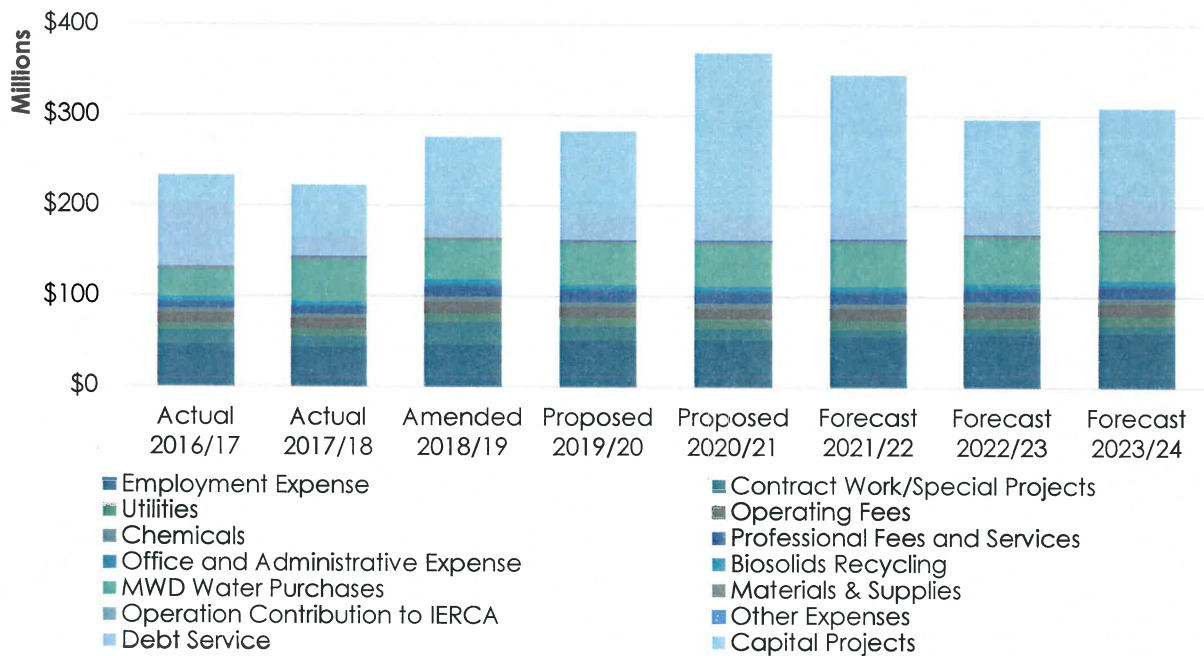
*Includes employment, chemicals, utilities, materials and supplies, biosolids recycling, operating fees, professional fees, office & admin, and imported water purchases.

Forecasted total expenses and other uses of funds for fiscal years subsequent to FY 2020/21 remain relatively stable, consistent with the Agency's continued commitment to sustainable cost containment. Overall, total uses of funds average \$316.5 million between FY 2021/22 and FY

EXECUTIVE SUMMARY

2023/24. Operational expenses increase on average three percent each year as shown in Figure 1-3. Capital project expenses (CIP) projected to reach a high of \$179.3 million in FY 2020/21 will average just \$118.4 million over the subsequent three fiscal years. The variation in capital expenditures is primarily due to the RP-5 Expansion project slated to begin construction in 2020.

FIGURE 1-3: TREND OF EXPENSES AND OTHER USES OF FUNDS (\$MILLIONS)



The major expenses and other uses of funds budgeted in FYs 2019/20 and 2020/21 are summarized on Table 1-5.

TABLE 1-5: TOTAL EXPENSES AND OTHER USES OF FUNDS (\$MILLIONS)

Expense Category	BIENNIAL BUDGET		Description
	2019/20	2020/21	
Employment Expenses	\$51.3	\$52.3	Includes wages and benefits, net of the Capital Improvement Plan (CIP) allocation. Maintain 290 authorized full time equivalent (FTE) positions.
Utilities	9.8	10.1	Includes electricity, natural gas, telephone, potable water, and renewal energy costs.
Operating Fees	12.3	12.7	Includes pass-through charges from Sanitation District of Los Angeles County (SDLAC) and Santa Ana Watershed Project Authority (SAWPA) for volumetric charges, capacity, excess strength, and biochemical oxygen demand (BOD) / chemical oxygen demand (COD).
Chemicals	5.0	5.1	Chemicals for wastewater treatment process compliance and sustainment of the high-quality recycled water.

Expense Category	BIENNIAL BUDGET		Description
	2019/20	2020/21	
Professional Fees	12.0	11.3	Includes contract services such as legal, external auditing, training, landscaping, security, janitorial services, etc.
Biosolids Recycling	4.4	4.6	Includes hauling costs and Inland Empire Regional Composting Authority (IERCA) tipping fees for biosolids recycling.
MWD Water Purchase	44.7	46.2	Pass-through purchase of imported potable water from Metropolitan Water District of Southern California (MWD) budgeted at 60,000 AF per year.
Other Expenses	22.5	19.6	Includes non-capital (O&M) projects, office and administration expenses, contract services, and materials and supplies.
Capital Project	93.6	179.3	Capital improvement plan (CIP) expenditures consistent with the Ten-Year Capital Improvement Plan (TYCIP).
Debt Service	26.8	28.0	Includes principal, interest and financial payments of outstanding bonds, SRF loans and notes payable.
Total Expenses and Other Uses of Funds	\$282.4	\$369.3	

Totals may not tie due to rounding.

EMPLOYMENT EXPENSES

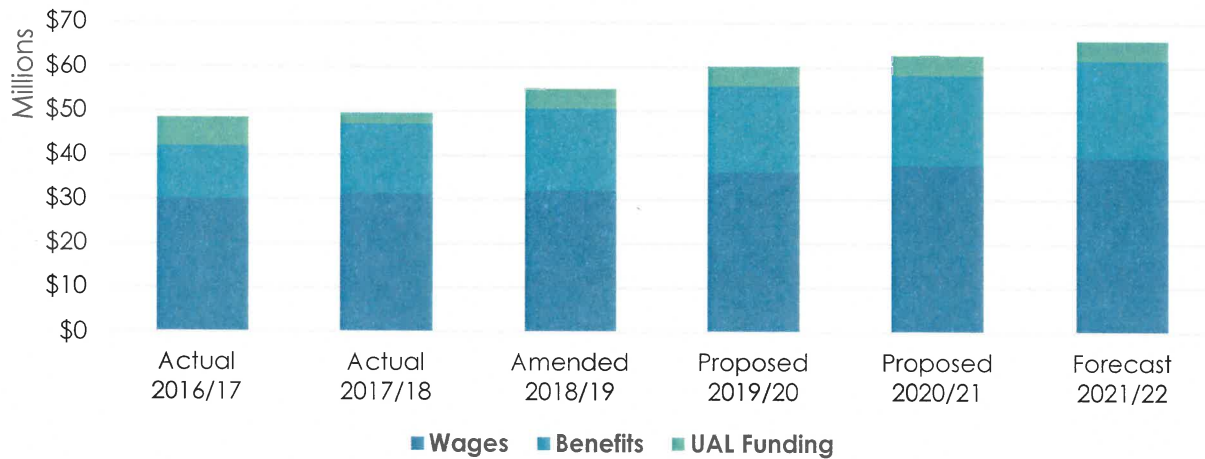
Total employment expenses of \$51.3 million in FY 2019/20 and \$52.3 million in FY 2020/21 (net of labor allocation to capital projects) make up approximately thirty percent of total operating expenses. Employment expenses include wages, benefits, and additional contributions of \$6.5 million to unfunded accrued liabilities for pension and other postemployment benefits (OPEB) benefits. Included in FYs 2019/20 and 2020/21 employment budget is a cost of living adjustment (COLA) of 3.0 percent as negotiated in the three-year Memorandums of Understanding (MOUs) with the various employee bargaining units in 2018 and an estimated 7.0 percent increase in the CalPERS rate.

Employment costs for FY 2019/20 are projected to be 11.0 percent, or \$5.1 million higher than amended budget for FY 2018/19. Approximately \$9.0 million in total employment costs annually are allocated to support CIP activities and are included in total employment expenses shown in Figure 1-4.



EXECUTIVE SUMMARY

FIGURE 1-4: TOTAL EMPLOYMENT COSTS (\$MILLIONS)



Over the next five years, approximately thirty percent of the current workforce is eligible for retirement. Included in the budget is continuation of a succession pool established in FY 2018/19. Consistent with the Agency's commitment to sustainable cost containment, the succession pool is supported by a reduction in the vacancy factor. There is no change in the 290 full time equivalent (FTE) authorized level included in the biennial budget. In addition to the 290 FTE staffing level, included in FY 2019/20 is an estimated 47 interns and 18 limited-term positions primarily to support operations, engineering, planning, external affairs, and contract administration activities.

CAPITAL IMPROVEMENT PROGRAM (CIP)

FY 2020 – 2029 TEN YEAR CAPITAL IMPROVEMENT PLAN (TYCIP)

The purpose of the capital improvement plan is to catalog and schedule capital improvement projects over a multi-year period to effectively and efficiently meet the service needs of the region, comply with statutory requirements, and appropriately maintain Agency assets. Each year, pursuant to the Regional Sewage Service Contract (Regional Contract), member agencies provide a ten-year forecast of expected growth in their area. The member agencies forecast, presented to the Board of Directors on October 2018, estimated over 52,000 new connections over the next ten years. Approximately sixty percent of the new connections are anticipated in the southern portion of the Agency's service area.

Based on these member agency forecasts, the Agency prepares a ten-year projection of capacity demands and identifies capital projects needed to meet the service demand from future growth. Pursuant to the Regional Contract, the TYCIP is updated annually and presented to the Regional Technical and Policy Committees for review and comment, prior to approval by the IEUA Board of Directors.

The rehabilitation, replacement, improvement, and expansion of the Agency's facilities continue to be the key drivers for the proposed FY 2020 TYCIP. These drivers are consistent with the Agency's long-term planning documents approved by the Board of Directors, amongst them:

- ◆ 2015 Wastewater Facilities Master Plan
- ◆ 2015 Recycled Water Program Strategy Update
- ◆ 2015 Energy Management Plan
- ◆ 2015 Regional Water Use Efficiency Business Plan
- ◆ 2016 Integrated Water Resources Plan

The proposed FY 2020 TYCIP of \$920.6 million (Includes execution of critical replacement & rehabilitation (R&R) projects necessary to meet reliability and regulatory requirements remains one of the primary focus of the TYCIP. Another key area is improvement and expansion of existing facilities and infrastructure to meet future growth forecasted by member agencies. Major projects include the RP-1 Capacity Recovery project, which is slated to begin construction in 2029, and the recycled water interties to the City of Pomona and Jurupa Community Services District (JCSD). The TYCIP is funded by a combination of pay-go, low interest SRF loans, grants, and contributions. A summary by fund is provided in Table 1-6.

TABLE 1-6: TEN YEAR CAPITAL IMPROVEMENT PLAN BY FUND (\$MILLIONS)

Fund (\$Millions)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25 through 2028/29	TOTAL
Wastewater Capital*	\$24.8	\$102.2	\$125.1	\$66.2	\$36.1	\$158.7	\$513.1
Wastewater Operations*	26.0	21.0	6.7	6.8	10.2	37.1	107.8
Recycled Water	18.7	23.8	16.3	23.3	44.0	78.3	204.4
Non-Reclaimable Wastewater	9.0	13.7	0.6	0.7	0.8	5.7	30.5
Water Resources	6.5	3.6	3.6	3.0	8.0	0.0	24.7
Recharge Water	5.0	13.2	0.3	0.5	0.7	6.8	26.5
Administrative Services	2.3	1.2	0.6	0.7	1.0	7.8	13.6
Total	\$92.3	\$178.8	\$153.2	\$101.2	\$100.9	\$294.2	\$920.6

Totals may not tie due to rounding

*Regional Wastewater Capital Improvement Fund (excludes \$2.5 million capital investment in the IERCA)

**Regional Wastewater Operations & Maintenance Fund



EXECUTIVE SUMMARY

A more detailed discussion on the CIP and major projects of the FY 2019/20 – 2028/29 TYCIP is provided under the Capital section.

DEBT SERVICE COSTS

Debt service costs are comprised of principal, interest, and financial expenses related to outstanding bonds, low interest State Revolving Fund (SRF) loans, and note payables. Debt service costs (net of interfund loan repayments) are budgeted at \$23.8 million in FY 2019/20 and \$24.9 million in FY 2020/21 and are primarily funded by property tax receipts, new connection fees and rates, consistent with the Agency's debt management policy adopted in May 2016. Table 1-7 shows the estimated biennial debt service costs by program.

TABLE 1-7: DEBT SERVICE COSTS BY PROGRAM (\$MILLIONS)

Program Fund	2019/20	2020/21
Non-Reclaimable Wastewater	\$0.6	\$0.6
Regional Wastewater Capital	12.5	12.5
Regional Wastewater Operations	1.4	1.4
Recharge Water	1.3	1.3
Recycled Water	8.0	9.1
Total Debt Service Costs	\$23.8	\$24.9

Totals may not tie due to rounding.

Total outstanding debt, net of inter fund loans and financial expense, at the end of FY 2019/20 is projected to be \$269.2 million. Included are \$132.1 million in bonds, \$132.4 million in low interest SRF loans, and \$4.7 million in other notes payable. It is anticipated the Agency will need to issue new debt to support major capital project expansions necessary to meet service demands associated with the anticipated growth over the next ten years. A major expansion projects included in the FY 2020-2029 TYCIP is the RP-5 expansion scheduled to begin construction in FY 2020/21 with projected costs of over \$330.0 million. Projections of total outstanding debt (principal and interest) and annual debt service payments by fiscal year ending beginning "15" for FY 2014/15 are shown in Figure 1-5 and Figure 1-6, respectively.

FIGURE 1-5: TOTAL OUTSTANDING DEBT WITH PROJECTED FUTURE DEBT (\$MILLIONS)

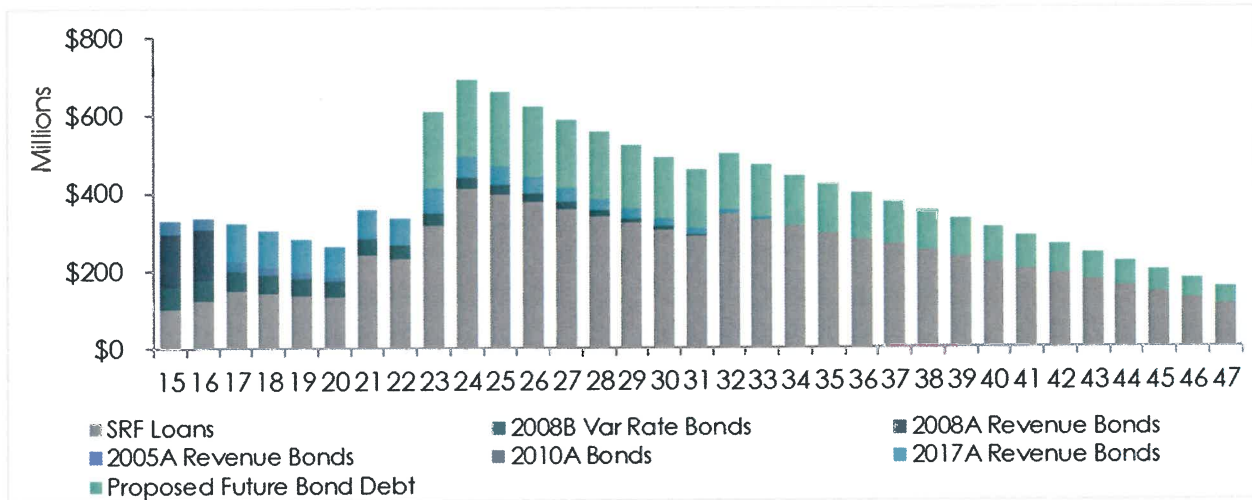
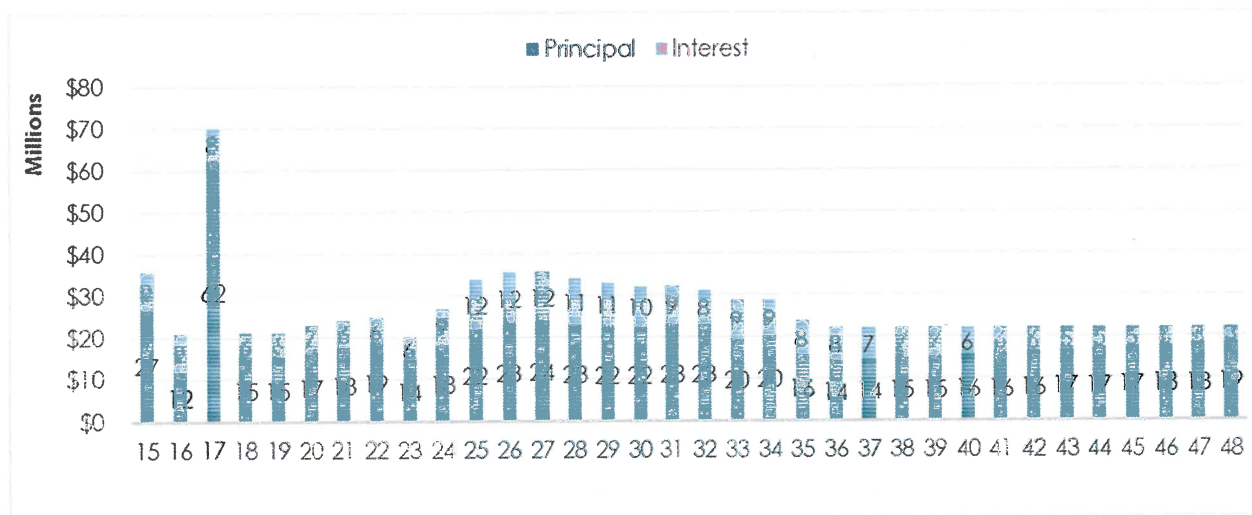


FIGURE 1-6: DEBT SERVICE COSTS WITH PROJECTED FUTURE DEBT (\$MILLIONS)



Included in FY 2016/17 is \$50 million in early retirement of 2008A Revenue Funds.

INTER-FUND TRANSFERS

Inter-fund transfers account for the inflows and outflows of financial resources from one Agency's fund to another and are reported as other financing sources and uses of funds. The Agency's inter-fund transfers included in each fund are needed to support operation, capital and debt service costs and are approved by the Board of Directors as part of the fiscal year budget. Connection fees and property taxes are a primary source of funding. An overview of the proposed inter-fund transfers for FYs 2019/20 and 2020/21 is provided in the following discussion.



EXECUTIVE SUMMARY

CAPITAL CONTRIBUTION

Capital contribution inter-fund transfers provide support for specific portions of the Agency's capital projects. The Non-Reclaimable Wastewater, Regional Wastewater Capital, and Recycled Water funds support the Administrative Services Fund's agency-wide capital projects. The Recycled Water fund transfers money to the Recharge Water fund for the Agency's share of the capital projects related to the groundwater recharge system. The Regional Wastewater Operations program transfers funds for its share for capital project expenditures recorded under the Wastewater Capital program. A summary of capital contribution inter-fund transfers is provided in Table 1-8.

TABLE 1-8: CAPITAL CONTRIBUTION INTER-FUND TRANSFERS (\$MILLIONS)

Fund	2019/20		2020/21	
	In	Out	In	Out
Administrative Services	\$1.3	\$0	\$0.6	\$0
Non-Reclaimable Wastewater		(0.1)		
Regional Wastewater Capital	4.6	(1.2)	11.0	(0.6)
Regional Wastewater Operations		(4.6)		(11.0)
Recharge Water	0.1			
Recycled Water		(0.1)		
Total	\$6.0	(\$6.0)	\$11.6	(\$11.6)

DEBT SERVICE

Inter-fund transfers for debt service account for fund-specific portions of debt service costs related to the Agency's bonds and SRF loans used to support capital and non-capital projects. The Regional Wastewater Capital fund supports the Agency's share of 2008B Bond debt service costs in the Recharge Water fund and SRF Loan payments in the Regional Wastewater Operations and Recycled Water funds. Table 1-9 provides a summary of the debt service inter-fund transfers.

TABLE 1-9: DEBT SERVICE INTER-FUND TRANSFERS (\$MILLIONS)

Fund	2019/20		2020/21	
	In	Out	In	Out
Regional Wastewater Capital	\$0	(\$3.3)	\$0	(\$3.3)
Regional Wastewater Operations	0.3		0.3	(0.2)
Recharge Water	0.6		0.7	
Recycled Water	2.4		2.5	
Total	\$3.3	(\$3.3)	\$3.5	(\$3.5)

OPERATION SUPPORT

Operation support in the form of inter-fund transfers is provided to the Agency's Administrative Services fund for agency-wide non-capital projects from the Regional Wastewater Operations, Recycled Water, and Non-Reclaimable Wastewater funds. The Recharge Water fund receives operational support from the Recycled Water fund for the Agency's pro-rata share of groundwater basin maintenance and other costs not reimbursed by Chino Basin Watermaster. Inter-fund transfers related to operation support are detailed in Table 1-10.

TABLE 1-10: OPERATION SUPPORT INTER-FUND TRANSFERS (\$MILLIONS)

Fund	2019/20		2020/21	
	In	Out	In	Out
Administrative Services	\$2.3	\$0	\$1.4	\$0
Non-Reclaimable Wastewater		(0.1)		
Regional Wastewater Operations		(2.2)		(1.4)
Recharge Water	0.8		0.8	
Recycled Water		(0.8)		(0.8)
Total	\$3.1	(\$3.1)	\$2.2	(\$2.2)

CAPITAL – WASTEWATER CONNECTION FEES

Wastewater connection fees are collected to support the capital acquisition, construction, and expansion of the Agency's regional wastewater system. This revenue is collected in the Regional Wastewater Capital fund and then distributed via inter-fund transfer to the Administrative Services, Non-Reclaimable Wastewater, and Regional Wastewater Operations funds proportionally to support growth-related projects. These transfers are outlined in Table 1-11.

TABLE 1-11: WASTEWATER CONNECTION FEES INTER-FUND TRANSFERS (\$MILLIONS)

Fund	2019/20		2020/21	
	In	Out	In	Out
Administrative Services	\$1.0	\$0	\$0.5	\$0
Non-Reclaimable Wastewater	2.3		3.3	
Regional Wastewater Capital		(9.0)		(8.6)
Regional Wastewater Operations	5.7		4.8	
Total	\$9.0	(\$9.0)	\$8.6	(\$8.6)

ONE WATER CONNECTION FEES

One water connection fees are collected to support the expansion of the Agency's regional water system and investment in integrated regional water resources. The connection fee revenue is recorded in the Agency's Recycled Water fund and then allocated via inter-fund transfer to the Administrative Services, Recharge Water, and Water Resources funds proportionally to support projects that contribute to the regional water system. The one water connection fee inter-fund transfers are summarized in Table 1-12.



EXECUTIVE SUMMARY

TABLE 1-12: ONE WATER INTER-FUND TRANSFERS (\$MILLIONS)

Fund	2019/20		2020/21	
	In	Out	In	Out
Administrative Services	\$0.05	\$0	\$0.03	\$0
Recharge Water	0.02			
Recycled Water		(2.02)		(0.95)
Water Resources	1.95		0.92	
Total	\$2.02	(\$2.02)	\$0.95	(\$0.95)

RESERVES

Reserves are a strong indicator of the Agency's financial health. Reserve balances are maintained at the Agency-wide level and at the individual fund level. The aggregate ending reserve fund balance in FY 2019/20 is estimated to be \$251.7 million, an increase of \$25.0 million compared to the projected ending balance of \$226.7 million in FY 2018/19 amended budget. The projected increase is primarily due to higher revenues in recycled water sales, monthly sewer service charges, new connection fees, and property tax receipts. In FY 2020/21, reserves are anticipated to decrease slightly by \$0.4 million to \$251.3, as indicated in Table 1-13.

TABLE 1-13: RESERVE FUND BALANCE (\$MILLIONS)

Description	Actual	Amended	Biennial Budget	
	2017/18	2018/19	2019/20	2020/21
Net Increase (Decrease) in Fund Balance	\$44.3	\$(2.2)	\$7.1	\$(0.4)
Beginning Fund Balance, July 1	184.7	229.0	244.6	251.7
Ending Fund Balance, June 30	\$229.0	\$226.8	\$251.7	\$251.3

Totals may not tie due to rounding.

Table 1-14 provides an overview of estimated reserve balances by fund for FYs 2018/19 through 2020/21.

TABLE 1-14: ENDING RESERVE BALANCE BY FUND (\$MILLIONS)

Fund	Amended 2018/19	Biennial Budget	
		2019/20	2020/21
Administrative Services	\$13.2	\$12.3	\$11.5
Regional Wastewater Capital Improvement	77.6	108.3	130.3
Regional Wastewater Operation & Maintenance	74.8	65.9	53.6
Non-Reclaimable Wastewater	10.9	12.3	6.6
Recharge Water	2.5	5.4	7.7
Recycled Water	36.4	41.1	34.0
Water Resources	11.3	6.5	7.7
Total	\$226.7	\$251.7	\$251.3

Totals may not tie due to rounding.

Fund reserves are designated for specific purposes, as defined in the Agency's Reserve Policy adopted in May 2019. The primary designations of reserves include:

- ◆ **Operating Contingency:** maintains a minimum of four months and target of six months of operating expenses for the fiscal year;
- ◆ **Debt Service:** with minimum as required by bond covenants and loan agreements and target equal to highest annual debt service during the life of the obligation;
- ◆ **Capital Construction:** with minimum equal to the ten-year average of CIP pay-go costs (costs net of bond or loan proceeds) and target equal to three times the minimum;
- ◆ **Replacement and Rehabilitation (R&R):** with minimum and target criteria mirroring that of the capital construction reserve;
- ◆ **Self-Insurance Program:** equal to a minimum of \$3.0 million and a target of \$6.0 million;
- ◆ **Employee Retirement Benefit:** with a minimum of \$6.0 million and a target equal to the Annual Required Contribution based on the actuarial valuation report from CalPERS or \$6.0 million, whichever is greater.

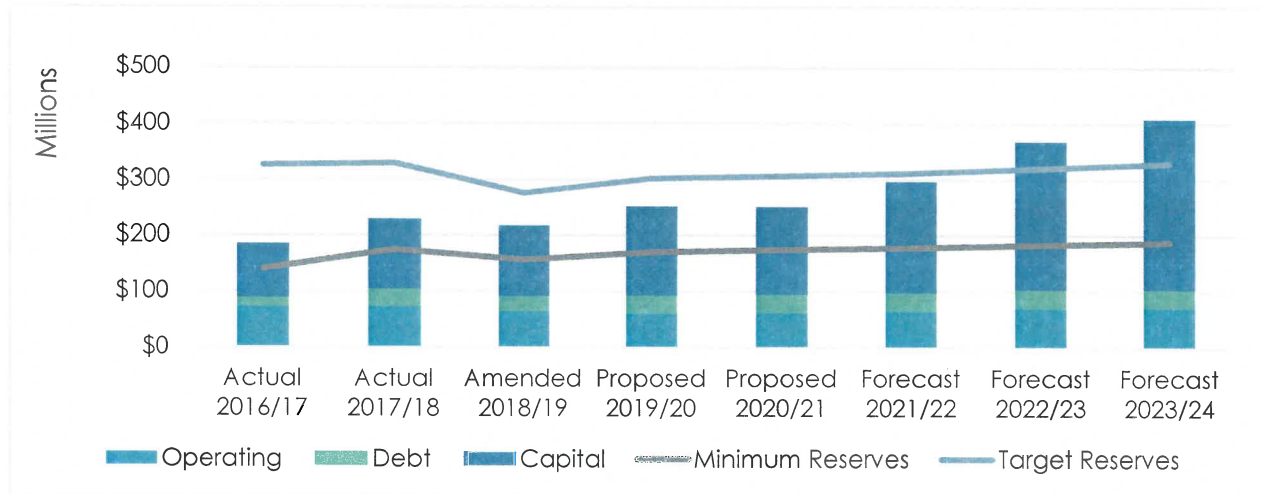
In addition, there are three other reserve categories that have no defined minimum or target level. These categories are the connection fee reserve, supplemental water resources, and sinking fund reserve.



EXECUTIVE SUMMARY

A comparison of the Agency's actual and projected total fund reserves to the minimum and target levels from FY 2016/17 through FY 2023/24 is provided in Figure 1-7. The declining trend beginning in FY 2016/17 through FY 2018/19 reflects the use of reserves to support planned capital project expenditures on a pay-go basis. The projected increase beginning in FY 2019/20 is due to receipts of SRF loans and grants needed to support expansion and improvement of regional wastewater and recycled water facilities and infrastructure to meet anticipated future growth.

FIGURE 1-7: TREND OF OPERATING, CAPITAL, AND DEBT RESERVE BALANCES (\$MILLIONS)



A forecast summary on the estimated fund balance is provided under the Programs/Fund section of this budget book. The criterion for each minimum and maximum target level by category varies by Agency fund and are further defined in the Agency's Reserve Policy included in the Appendix.

DEBT COVERAGE RATIO (DCR)

The Debt Coverage Ratio (DCR) is the measurement of an entity's ability to generate enough cash to cover debt payments (principal and interest). Credit agencies, such as Moody's Investor Services (Moody's) and Standard & Poors (S&P), assign credit ratings to organizations and specific debt issues to reflect their credit worthiness and serve as a notable reference to the investment community. The DCR is one of the financial ratios applied in the evaluation of an organization's overall credit rating that can affect market accessibility and the cost of future borrowings. In May 2016, S&P Global Ratings raised its long-term rating and underlying rating to AA+ from 'AA' for the Agency's outstanding revenue bonds. In June 2018 Moody's reaffirmed the Agency rating of Aa2.

The Agency's bond covenants require a legal DCR of at least 1.20 times for senior bonds and a coverage ratio of at least 1.25 times or higher for senior and subordinate debt combined. A DCR of 1.25 means the Agency will generate a minimum of 1.25 times more (or 25 percent more) net operating cash flow than is required to pay annual debt service costs. Net operating cash flow is the amount remaining after payment of operating expenses. The Agency has no senior debt

currently outstanding, nor any legal debt limits imposed by state legislation. The annual variations of the DCR beginning in FY 2019/20 through FY 2021/22 is due to increasing debt service costs for planned capital improvements of the Agency's recycled water systems. In FY 2023/24 debt service begins for the projected new debt issues needed to finance major Regional wastewater plant expansion projects. New debt is assumed as a combination of bonds and low interest state loans. Corresponding annual debt service costs are included in the calculation of the DCR as shown in Table 1-15.

TABLE 1-15: DEBT COVERAGE RATIO PROJECTED TREND

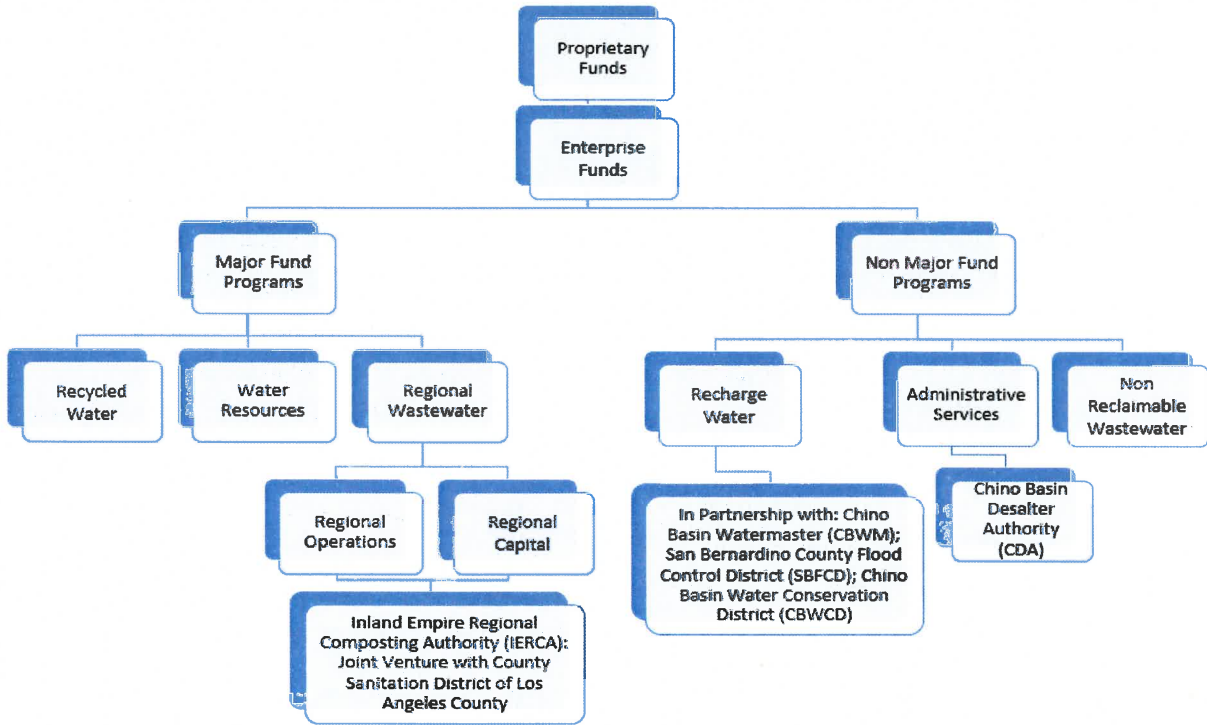
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	<i>Amended</i>	<i>Biennial Budget</i>		<i>Forecast</i>		
DCR	3.53x	3.65x	3.68x	3.78x	4.57x	3.50x

PROGRAMS

As a municipal water district, the Agency engages in primarily enterprise operations supported by user charges and fees, which are recorded in enterprise funds. In some cases, a program consists of a group of enterprise funds, such as the Regional Wastewater program comprised of the Regional Wastewater Operations & Maintenance (Regional Operations) and Regional Wastewater Capital Improvement (Regional Capital) funds and by extension the Inland Empire Regional Composting Authority. Figure 1-8 provides an overview of the Agency's fund structure.

EXECUTIVE SUMMARY

FIGURE 1-8: INLAND EMPIRE UTILITIES AGENCY (IEUA) FUND STRUCTURE



Each individual enterprise fund is classified in either a Major Fund or Non-Major Fund group. Each fund group is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, including related liabilities and residual equities or balances. Changes in the fund group are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Table 1-16 contains definitions of Major and Non-Major Fund groups. The definitions are consistent with the Agency's audited FY 2017/18 Comprehensive Annual Financial Report (CAFR).

TABLE 1-16: DEFINITION OF MAJOR AND NON-MAJOR FUND GROUPS

Major Funds	Non-Major Funds
<p>The Major Fund Group accounts for:</p> <ul style="list-style-type: none"> ◆ the resources devoted to funding the operating, capital, and debt service costs associated with the operation; ◆ asset acquisition and capital construction, improvement and expansion of the Agency's domestic wastewater treatment plant facilities; ◆ the recycled water distribution system, and the recharge water basins; ◆ the management and distribution of wholesale and potable water, the development and implementation of regional water conservation initiatives, and water resource planning. <p>The following programs make up the Major Fund group:</p> <ul style="list-style-type: none"> ◆ Regional Wastewater ◆ Recycled Water ◆ Water Resources 	<p>The Non-Major Funds record:</p> <ul style="list-style-type: none"> ◆ capital and operating costs associated with the non-reclaimable wastewater system including the acquisition, expansion, and construction of the interceptors, and appurtenant facilities and treatment capacity; ◆ the administrative and overhead expenses for the various departments, the operational and administrative support for the Chino Basin Desalter; ◆ the purchase of common Agency assets. <p>The following funds/programs make up the Non-Major Funds group:</p> <ul style="list-style-type: none"> ◆ Administrative Services ◆ Non-Reclaimable Wastewater ◆ Recharge Water

Details of each programs' purpose, initiatives, rates, biennial budget, and forecasts for the next three fiscal years, as well as the programs' reflection of the Agency's mission, goals, and objectives to service the region are included in the Program/Fund section of this document.

PROGRAM RATES AND FEES

In 2015, Carollo Engineering completed a comprehensive analysis of the Agency's Regional Wastewater, Recycled Water, and Water Resources user charges and fees. A key objective of the engineering study was to ensure user charges and fees were structured to equitably recover costs from those benefiting from the services, as legally mandated. Another key objective, and key policy principal for the Agency's Board of Directors, was to set rates and fees that fully recover the cost of providing the service. Historically, the Agency has used property tax receipts to subsidize the cost of providing services and supporting capital investments needed to maintain and improve existing facilities and infrastructure not recovered by rates and fees. Completion of the engineering studies by Carollo in 2015 resulting in the adoption of multiyear rates for the Agency's Regional Wastewater, Recycled Water, and Water Resources programs, including the establishment of a water connection fee for new connections or upgrades to the Agency's



EXECUTIVE SUMMARY

regional water system. Another significant change was the restructuring of the potable water rates to equitably recover associated costs, including the pass-through charges from the Metropolitan Water District of Southern California (MWD). In collaboration with member agencies and the building industry, rate adjustments were implemented over a multiyear period to lessen the impact to ratepayers.

In January 2019, the Board approved the contract for a rate study to address changes in key assumptions since the update of the 2015 rate studies; such as growth projections in the Agency's service areas over the next twenty years and the capital projects needed to meet future demand, including expansion of the Regional Plant No.5 (RP-5) Solids and Liquid facilities, rehabilitation and improvement of RP-1, and the Chino Basin Program (CBP). The rate study will provide rate analysis and recommendations on wastewater and water connection fees, and monthly service fees and rates for sewage, recycled water, and water to ensure they appropriately recover the cost of service for each of the programs, as well as support the Agency's long-term improvement plan. Part of the rate study also includes evaluation of the CBP estimated impact to rates and fees.

Following is a summary of the major user charges and fees that support the Agency's various programs.

WASTEWATER VOLUMETRIC RATES

The Agency's wastewater volumetric rates support the operations and maintenance of the regional wastewater system which includes the collection, treatment, and disposal of municipal wastewater. The Agency utilizes equivalent dwelling units (EDUs) as a unit of measure and for forecasting the amount of water used by an average household.

The Agency's Board of Directors adopted five-year EDU volumetric rates in 2015 intended to achieve full cost of providing the service. Table 1-17 shows the FY 2019/20 and FY 2020/21 adopted rates of \$20.00 and \$20.60 per EDU effective July 1. FY 2019/20 is the last year of the multi-year rates adopted in 2015. The rate study approved by the Board in January 2019 and currently underway will assess and evaluate the current wastewater and water connection fees and the monthly service to ensure they appropriately recover the cost of service for each of the program, as well as support the Agency's long-term capital improvement plan. Projected growth in number of monthly EDUs is estimated at 0.25 percent each year.

TABLE 1-17: ADOPTED EDU VOLUMETRIC RATES FYS 2016/17 – 2020/21

Rate Description	2016/17	2017/18	2018/19	2019/20	2020/21*
EDU Volumetric Rate	\$17.14	\$18.39	\$19.59	\$20.00	\$20.60
Effective Date	7/1/16	7/1/17	7/1/18	7/1/19	7/1/20
EDU Units	3,295,508	3,372,992	3,381,425	3,389,878	3,398,353

*FY 2020/21 Fee will be based on the 2019 Rate Study.

WASTEWATER CONNECTION FEES

The wastewater connection fee is restricted to support the acquisition, construction, improvement, and expansion of the Agency's regional wastewater system. System growth and available capacity are measured by Equivalent Dwelling Units (EDUs). Revenues from wastewater connection fees in FY 2017/18 are estimated to be to \$18.9 million and increase just under \$1.0 million to \$19.9 million in FY 2018/19. Table 1-18 shows the adopted multi-year fees through FY 2019/20 and projected number of new connections per fiscal year.

TABLE 1-18: ADOPTED WASTEWATER CONNECTION FEES FYS 2015/16 – 2019/20

Rate Description	2016/17	2017/18	2018/19	2019/20	2020/21*
Wastewater Connection Fee	\$5,712	\$6,309	\$6,624	\$6,955	\$7,164
Effective Date	1/01/17	7/01/17	7/01/18	7/01/19	7/01/20
Wastewater Connection Units	5,155	5,223	4,000	4,000	4,000

*FY 2020/21 Fee will be based on the 2019 Rate Study.

WATER CONNECTION FEE

A water connection fee was established in 2015 to support future capital investment and expansion of the Agency's regional water system. The Agency's regional water system is comprised of potable water, recycled water, and groundwater recharge facilities. Included in IEUA's long term planning documents is the expansion of the Agency's regional recycled water distribution system and groundwater recharge facilities, as well as continual development of local water supplies.

Water connection fee revenue for FY 2019/20 is projected to be \$7.9 million and \$8.0 million for FY 2020/21. Water connection fee rates are set per meter equivalent unit (MEU). One MEU is equivalent to a 5/8" and 3/4" meter size (standard size of a residential meter). Shown in Table 1-19 are the adopted water connection fees through FY 2019/20 and historical, budgeted, and projected new connections by fiscal year.



EXECUTIVE SUMMARY

TABLE 1-19: ADOPTED WATER CONNECTION FEES FYS 2015/16 – 2020/21

Rate Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21*
Water Connection Fee (for 5/8" and 3/4" meter size)	\$693	\$1,455	\$1,527	\$1,604	\$1,684	\$1,735
Effective Date	1/01/16	1/01/17	7/01/17	7/01/18	7/01/19	7/01/20
New Meter Equivalent Units (MEUs)	1,346	4,984	5,455	4,800	4,700	4,630

*FY 2020/21 Fee will be based on the 2019 Rate Study.

RECYCLED WATER PROGRAM RATES

The recycled water volumetric rates support the costs associated with the operations and maintenance of the Agency's water recycling facilities, operating costs for the groundwater recharge basins not reimbursed by Chino Basin Watermaster (Watermaster), including the Agency's pro-rata share for basins recharged with recycled water, and debt service costs related to the financing of existing facilities and infrastructure. Total recycled water sales in FY 2019/20 are projected to be \$18.1 million and \$18.8 million in FY 2020/21. Adopted recycled water rates through FY 2019/20, along with historical, budgeted, and forecasted deliveries by fiscal year are summarized on Table 1-20.

TABLE 1-20: RECYCLED WATER PROGRAM RATES FYS 2015/16 – 2019/20

Rate Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21*
Direct Delivery/Acre Foot (AF)	\$350	\$410	\$470	\$480	\$490	\$505
Groundwater Recharge/Acre Foot (AF)	\$410	\$470	\$530	\$540	\$550	\$565
Effective Date	10/01/15	7/01/16	7/01/17	7/01/18	7/01/19	7/01/20
AF Deliveries	32,331	33,146	34,335	32,000	35,800	36,000

*FY 2020/21 Fee will be based on the 2019 Rate Study.

NON-RECLAIMABLE WASTEWATER (NRW) RATES

The Agency operates a non-reclaimable wastewater system (NRWS) collections system which includes pipelines and pump stations to export the high-salinity industrial wastewater generated within the Agency's service area for treatment and eventual discharge to the Pacific Ocean. The NRWS is comprised of two separate collection systems independent of the Agency's regional wastewater system: The North System which discharges to the Sanitation District of Los Angeles County (CSDLAC) treatment facility in the city of Carson, and the South System which discharges to the Santa Ana Watershed Project Authority (SAWPA) and the Orange County Sanitation District (OCSD) facility in Fountain Valley. The treated brine is then discharged to the Pacific Ocean. The NRW rates are primarily based on pass-through charges from CSDLAC and SAWPA for volumetric, capacity, and strength as summarized in Table 1-21.

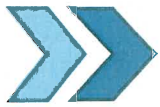
TABLE 1-21: NRW SYSTEM RATES FYS 2018/19 AND 2019/20

Rate Description	2018/19	2019/20
Effective Date	7/1/2018	07/01/19
North System CSDLAC	14,258 CU	14,005 CU
Flow/mg	\$912	\$940
COD/klb	\$161	\$166
TSS/klb	\$456	\$470
Peak/mg	\$346	\$357
South System (SAWPA)	2018/19	2019/20
Capacity/cu	\$406.60	\$418.67
Flow/mg	\$946.00	\$979.00
BOD/klb	\$307.00	\$316.00
TSS/klb	\$429.00	\$442.00

POTABLE WATER RATES

A comprehensive analysis of the potable water rates was a key part of the engineering rate study completed by Carollo Engineering in 2015. The IEUA 2015 Water Rate Study issued in March 2015 identified some structural deficiencies in the existing rate structure and recommended significant restructuring of the rates to better align the collection and incurrence of program costs.

Following a year of close collaboration with water member agencies, in June 2016 the IEUA Board of Directors approved changes in water rates structure and adopted a seven-year implementation period for the full recovery of the MWD Readiness to Serve (RTS) pass-through fees. The new water rates are applied to monthly meter equivalent units (MEUs), similar to the



EXECUTIVE SUMMARY

structure used by water member agencies. The Readiness to Serve (RTS) Pass-Through costs are prorated amongst the water agencies based on their average water use over the last ten years, consistent with the methodology used by MWD. Revenue generated from these rates is recorded in the Agency's Water Resources fund. Some of the significant changes include:

- MEU rate will support the water resource program costs,
- A seven-year phased implementation of the Metropolitan Water District (MWD) readiness to serve Ten Year Rolling Average (RTS TYRA) direct charge to member agencies, and
- Use of property taxes to support pass-through RTS fees not recovered through the TYRA direct charge during the seven-year implementation period.

The adopted MEU rate through FY 2019/20 and the RTS Recovery percentage rate through FY 2022/23 are summarized on Table 1-22.

TABLE 1-22: WATER RATES MULTI-YEAR RATES

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
RTS Recovery	15%	30%	45%	60%	75%	90%	100%
Effective Date	10/01/16	07/01/17	07/01/18	07/01/19	07/01/20	07/01/21	07/01/22
Meter Equivalent Units (MEU)	\$0.90	\$0.95	\$0.99	\$1.04	Adjustments based on 2019 Rate Study		

Total imported water deliveries of 50,000 AF are budgeted in FY 2017/18 and FY 2018/19. The "pass-through" sale of imported water deliveries is estimated at \$34.2 million in FY 2017/18 and \$36.0 million in FY 2018/19.

DEPARTMENTS

The Agency's Work Plan serves as the basis for the goals and objectives developed by each department and included in the FYs 2019/20 and 2020/21 biennial Operating Budget. Each department updates their respective goals and objectives and develops measurable Key Performance Indicators (KPIs). These departmental KPIs serve as criteria for policy makers, management, and other stakeholders to measure the degree of goal attainment. The departmental budgets delineate the assignment and management of responsibilities and the human, financial, and capital resources necessary to support the Agency's mission, vision, and policy goals. Details on department budgets, goals and objectives, staffing, major initiatives, and performance and workload indicators are presented by division and department in the Department section.

JOINT POWERS AUTHORITIES (JPAS)

INLAND EMPIRE REGIONAL COMPOSTING AUTHORITY

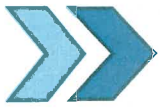
The Inland Empire Regional Composting Authority (IERCA) was formed February 2002 as a Joint Power Authority (JPA) to divert organic solids from landfill disposal and to become a consumer of recycled organic products generated from within the community. The JPA was entered into by the Agency and the Sanitation District No. 2 of Los Angeles County (CSDLAC) to implement their shared goal of developing a sustainable biosolids management project.

In 2007, the two joint powers agencies completed construction of the 410,000 square feet facility called the Inland Empire Regional Composting Facility (IERCF) on approximately 22 acres of land in the City of Rancho Cucamonga. The property is ideally situated in an industrial area adjacent to the Agency's Regional Water Recycling Plant No. 4 (RP-4). The proximity of the facility to the RP-4 provides opportunities to improve staffing options and optimize energy usage at the locations.

In 2013, IERCF was honored with the Governor's Environmental and Economic Leadership Award (GEELA) award for the design and construction of North America's largest, fully enclosed composting facility, which produces approximately 230,000 cubic yards of compost per year. The facility utilizes aerated static pile composting technology to process a mixture of biosolids, green waste, and wood waste to generate Class A exceptional quality compost for use in local agriculture and/or horticulture markets. The facility's emissions are processed through a biofilter to meet air quality requirements.

The Agency is responsible for the operational and administrative activities of the IERCF and employs the staff assigned to the facility. Employment costs for IERCF staff are recorded in the Agency's Regional Wastewater Operations and Maintenance Fund. Labor costs are fully reimbursable to the Agency. IERCA costs by and equally shared by the JPA partners.

Starting in FY 2010/11, the IERCA Board implemented a tipping fee revenue base in lieu of partner contributions to cover operations and maintenance expenses for the IERCF. The tipping fee for FY 2019/20 will be \$56.0 per wet ton of biosolids and is budgeted to pay for operating expenses and a portion of capital replacement and rehabilitation (R&R) costs. The fee is projected to generate revenue of \$9.3 million based on budgeted tonnage of 145,000. The Agency's share of the IERCA tipping fee revenue is budgeted in the Regional Wastewater Operations & Maintenance fund under biosolids recycling costs. The annual budget of nearly \$4.4 million assumes that 100 percent of the biosolids generated from the Agency's regional water recycling plants will be transported to the IERCA composter for processing.



EXECUTIVE SUMMARY

CHINO BASIN DESALTER AUTHORITY

The Chino Basin Desalter Authority (CDA) was formed in September 2001 as a Joint Power Authority (JPA) to manage and operate the Chino Desalter No. 1 (CDA 1). Chino Desalter No. 2 (CDA 2) is being managed and operated by Jurupa Community Services District (JCSD). The members of the JPA include the cities of Chino, Chino Hills, Ontario and Norco, the JCSD, the Santa Ana River Water Company, the Inland Empire Utilities Agency, and the Western Municipal Water District. There are eight directors, one from each entity, on the CDA Board. As an ex-officio member of the JPA, the Agency has appointed one of its Board of Directors to sit on the JPA Board as a non-voting member to participate in all discussions concerning issues before the CDA Board of Directors.

The Agency manages the day to day operations of the Chino Desalter No. 1 facility (CDA 1) located in the southern part of the city of Chino. Since it started operations in September 2000, CDA 1 was originally designed to produce 9,200-acre feet per year (AFY) of desalinated water. The Desalter has since been expanded to a capacity of 14,200 AFY. The Agency also administers some grants related to the CDA Expansion Projects (collectively called Phase 3 Expansion Project) which include a \$53.9 million grant awarded by the State Water Resources Control Board (SWRCB), \$26.0 million United States Bureau of Reclamation Title XVI grants for the Lower Chino Dairy Area Desalination Demonstration, and Reclamation Project, and \$11.4M for the Chino Basin Improvement and Groundwater Clean-Up Project awarded by the SWRCB. The Phase 3 Expansion Project will continue with the addition of the Chino Basin Groundwater Clean-Up Project through the end of the fiscal year 2020/2021.

The Agency's CDA 1 related costs, primarily comprised of employment costs, are recorded in the Administrative Service fund. Included in the FYs 2019/20 and 2020/21 Administrative Services Fund budget is an estimated CDA contract cost reimbursement budget of approximately \$1.4 million per year.

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET
SOURCES AND USES OF FUNDS - BY PROGRAM FUND (In Thousands)

	FY 2016/17	FY 2017/18	2018/2019	FY 2019/20 PROPOSED BUDGET							FY 2020/21	
				Administrative Services Program	Non-Reclaimable Wastewater Program	Regional Wastewater Capital Improvement Fund	Regional Wastewater Operations & Maintenance Program	Recharge Water Program	Recycled Water Program	Water Resources Program		TOTAL
	ACTUAL	ACTUAL	AMENDED									
REVENUES												
User Charges	\$73,173	\$79,940	\$84,208	\$0	\$12,370	\$0	\$68,158	\$0	\$0	\$6,757	\$87,285	\$90,491
Property Tax	1,972	1,972	1,972	1,972	0	0	0	0	0	0	1,972	1,972
Cost Reimbursement JPA	5,804	6,210	6,232	1,383	0	0	4,065	1,237	0	0	6,684	6,685
Contract Cost reimbursement	120	542	703	0	0	0	66	69	0	683	818	800
Interest Revenue	1,399	2,396	2,596	320	583	790	1,700	115	983	202	4,693	4,157
Recycled Water Sales	16,385	16,878	15,890	0	0	0	0	0	18,120	0	18,120	18,752
Water Sales	29,908	45,999	42,996	0	0	0	0	0	0	44,724	44,724	46,236
TOTAL REVENUES	\$128,760	\$153,937	\$154,598	\$3,675	\$12,953	\$790	\$73,988	\$1,421	\$19,103	\$52,366	\$164,296	\$169,093
OTHER FINANCING SOURCES												
Property Tax - Debt and Capital	\$43,702	\$46,441	\$45,916	\$0	\$0	\$34,037	\$9,549	\$0	\$2,170	\$4,637	\$50,392	\$51,963
Regional System Connection Fees	35,923	40,739	32,912	0	0	27,820	0	0	7,915	0	35,735	36,687
State Loans	9,271	15,229	20,818	0	0	9,800	0	1,256	8,153	0	19,209	89,234
Grants	12,295	5,595	14,782	0	0	0	1,261	4,845	7,032	0	13,137	16,416
Capital Cost Reimbursement	1,454	2,482	874	0	0	0	0	565	2,075	0	2,640	1,364
Other Revenues	(752)	964	898	2	250	1	909	0	0	0	1,162	1,112
Loan Transfer from Internal Fund	0	0	3,000	0	3,000	0	0	0	0	0	3,000	3,000
TOTAL OTHER FINANCING SOURCES	\$101,893	\$112,770	\$119,200	\$2	\$3,250	\$71,658	\$11,718	\$6,665	\$27,345	\$4,637	\$125,275	\$199,778
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$230,653	\$266,707	\$273,798	\$3,677	\$16,203	\$72,447	\$85,707	\$8,086	\$46,448	\$57,003	\$289,570	\$368,869
EXPENSES												
Employment Expenses	\$46,171	\$43,351	\$46,208	\$2,469	\$2,517	\$3,613	\$33,985	\$653	\$5,184	\$2,868	\$51,289	\$52,309
Contract Work/Special Projects	15,699	11,797	25,285	2,335	600	125	5,800	139	1,780	4,498	15,276	12,043
Utilities	7,907	8,323	9,143	806	91	0	6,022	68	2,801	0	9,788	10,144
Operating Fees	11,587	12,149	13,444	12	6,905	267	1,953	13	10	3,105	12,265	12,726
Chemicals	4,259	3,985	4,947	0	130	0	4,867	0	0	0	4,997	5,147
Professional Fees and Services	6,967	8,435	12,024	4,830	191	407	4,723	934	666	272	12,023	11,347
Office and Administrative expenses	2,071	1,564	2,618	2,571	24	0	3	15	3	64	2,680	2,908
Biosolids Recycling	4,094	4,092	4,637	0	35	0	4,384	0	0	0	4,419	4,551
Materials & Supplies	3,012	2,963	3,134	614	84	0	2,019	98	169	0	2,983	2,995
MWD Water Purchases	29,908	46,001	42,996	0	0	0	0	0	0	44,724	44,724	46,236
Other Expenses	599	1,044	80	(6,241)	460	1,548	4,277	53	1,132	343	1,571	1,573
TOTAL EXPENSES	\$132,275	\$143,702	\$164,517	\$7,397	\$11,036	\$5,960	\$68,034	\$1,973	\$11,743	\$55,872	\$162,015	\$161,979
CAPITAL PROGRAM												
CSDLAC 4Rs	\$689	\$705	\$721	\$0	\$737	\$0	\$0	\$0	\$0	\$0	\$737	\$0
IERCA investment	0	0	500	0	0	500	0	0	0	0	500	500
Capital Construction and Expansion	29,411	56,193	85,012	2,310	8,950	24,824	25,988	5,000	18,727	6,550	92,349	178,799
TOTAL CAPITAL PROGRAM	\$30,100	\$56,898	\$86,232	\$2,310	\$9,687	\$25,324	\$25,988	\$5,000	\$18,727	\$6,550	\$93,566	\$179,299
DEBT SERVICE												
Financial Expenses	\$524	\$206	\$293	\$18	\$1	\$139	\$0	\$67	\$3	\$0	\$228	\$403
Interest	8,161	6,386	6,621	0	280	3,017	655	461	2,657	0	7,071	6,876
Principal	62,008	15,259	15,360	0	305	9,370	756	739	5,367	0	16,537	17,720
Short Term Inter-Fund Loan	0	0	3,000	0	0	0	0	0	3,000	0	3,000	3,000
TOTAL DEBT SERVICE	\$70,693	\$21,851	\$25,274	\$18	\$586	\$12,526	\$1,412	\$1,267	\$1,027	\$0	\$26,835	\$27,998
TRANSFERS IN (OUT)												
Capital Contribution	\$0	\$0	\$0	\$1,286	(\$44)	\$3,399	(\$4,598)	\$44	(\$88)	\$0	\$0	\$0
Debt Service	0	0	0	0	0	(3,299)	265	633	2,400	0	0	(0)
Operation support	0	(0)	0	2,335	(79)	0	(2,176)	757	(836)	0	0	0
Capital - Connection Fees Allocation	0	0	0	975	2,292	(8,984)	5,717	0	0	0	(0)	0
One Water	0	0	0	49	0	0	0	25	(2,021)	1,947	0	0
TOTAL INTERFUND TRANSFERS IN (OUT)	(\$684)	(\$0)	\$0	\$4,645	\$2,169	(\$8,883)	(\$792)	\$1,460	(\$545)	\$1,947	\$0	\$0
FUND BALANCE												
Net Increase (Decrease)	(\$2,415)	\$44,256	(\$2,226)	(\$1,403)	(\$2,938)	\$19,755	(\$10,519)	\$1,306	\$4,405	(\$3,472)	\$7,134	(\$407)
Beginning Fund Balance July 01	187,114	184,700	228,955	13,681	15,188	88,587	76,428	4,108	36,651	9,985	244,629	251,763
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$226,730	\$12,279	\$12,251	\$108,342	\$65,909	\$5,414	\$41,056	\$6,513	\$251,763	\$251,356
RESERVE BALANCE SUMMARY												
Operating Contingencies	\$35,393	\$36,371	\$40,089	\$3,279	\$3,679	\$0	\$21,323	\$987	\$3,914	\$6,180	\$39,362	\$38,516
Capital Expansion & Replacement	29,013	20,969	21,092	0	7,249	16,617	0	2,883	15,511	0	42,259	92,198
CCRA Capital Construction	31,710	55,560	59,500	0	0	72,262	0	0	0	0	72,262	30,916
Water Connection	4,590	9,548	12,259	0	0	0	0	0	12,516	0	12,516	14,478
Rehabilitation/Replacement	19,624	18,094	16,785	0	0	0	10,783	0	0	0	10,783	12,283
CSDLAC Prepayment	689	705	721	0	737	0	0	0	0	0	737	0
Water Resource Capital	4,217	5,521	4,966	0	0	0	0	0	0	332	332	2,006
Debt Service & Redemption	16,757	31,839	26,406	0	586	19,463	1,412	1,545	9,116	0	32,121	32,511
Self Insurance Program	6,000	6,000	6,000	3,000	0	0	0	0	0	0	3,000	3,000
Employee Retirement Benefit	5,431	5,401	5,220	6,000	0	0	0	0	0	0	6,000	6,000
Sinking Fund	31,275	38,948	33,692	0	0	0	32,390	0	0	0	32,390	19,448
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$226,730	\$12,279	\$12,251	\$108,342	\$65,909	\$5,414	\$41,056	\$6,513	\$251,763	\$251,356

*Numbers may not total due to rounding



EXECUTIVE SUMMARY

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEARS 2019/20 AND 2020/21 BIENNIAL BUDGET
ALL FUNDS - SOURCES AND USES OF FUNDS (In Thousands)

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
REVENUES								
User Charges	\$73,173	\$79,940	\$84,208	\$87,285	\$90,491	\$93,684	\$96,831	\$99,853
Property Tax - O&M	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972
Cost Reimbursement from JPA	5,804	6,210	6,232	6,684	6,685	6,971	7,242	7,517
Contract Cost reimbursement	120	542	703	818	800	800	500	500
Interest Revenue	1,399	2,396	2,596	4,693	4,157	3,780	4,364	4,832
Recycled Water Sales	16,385	16,878	15,890	18,120	18,752	19,408	20,445	21,037
Water Sales	29,908	45,999	42,996	44,724	46,236	47,796	49,464	51,024
TOTAL REVENUES	\$128,760	\$153,937	\$154,598	\$164,296	\$169,093	\$174,411	\$180,819	\$186,736
OTHER FINANCING SOURCES								
Property Tax - Debt , Capital, Reserves	\$43,702	\$46,441	\$45,916	\$50,392	\$51,963	\$53,581	\$55,247	\$56,392
Connection Fees	35,923	40,739	32,912	35,735	36,687	37,539	34,619	35,409
State Loans	9,271	15,229	20,818	19,209	89,234	111,033	78,519	52,270
Grants	12,295	5,595	14,782	13,137	16,416	1,885	3,510	6,260
Sale of Assets	0	1,320	0	0	0	0	0	0
Capital Contract Reimbursement	1,454	2,482	874	2,640	1,364	7,761	8,279	4,661
Other Revenues	(752)	964	898	1,162	1,112	1,112	1,112	1,112
Loan Transfer from Internal Fund	0	0	3,000	3,000	3,000	3,000	5,000	6,000
TOTAL OTHER FINANCING SOURCES	\$101,893	\$112,770	\$119,200	\$125,275	\$199,776	\$215,911	\$186,286	\$162,103
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$230,653	\$266,707	\$273,798	\$289,570	\$368,869	\$390,322	\$367,105	\$348,839
EXPENSES								
Employment Expense	\$46,171	\$43,351	\$46,208	\$51,289	\$52,309	\$55,529	\$57,856	\$60,068
Contract Work/Special Projects	15,699	11,797	25,285	15,276	12,043	7,586	7,438	8,360
Utilities	7,907	8,323	9,143	9,788	10,144	10,414	10,693	10,980
Operating Fees	11,587	12,149	13,444	12,265	12,726	13,070	13,426	13,792
Chemicals	4,259	3,985	4,947	4,997	5,147	5,301	5,460	5,624
Professional Fees and Services	6,967	8,435	12,024	12,023	11,347	11,524	11,835	12,127
Office and Administrative Expense	2,071	1,564	2,618	2,680	2,908	2,735	3,068	2,811
Biosolids Recycling	4,094	4,092	4,637	4,419	4,551	4,688	4,829	4,973
Materials & Supplies	3,012	2,963	3,134	2,983	2,995	3,043	3,142	3,245
MWD Water Purchases	29,908	46,001	42,996	44,724	46,236	47,796	49,464	51,024
Other Expenses	599	1,044	80	1,571	1,573	1,603	1,643	1,677
TOTAL EXPENSES	\$132,275	\$143,702	\$164,517	\$162,015	\$161,979	\$163,289	\$168,854	\$174,682
CAPITAL PROGRAM								
CSDLAC 4Rs	\$689	\$705	\$721	\$737	\$0	\$0	\$0	\$0
IERCA investment	0	0	500	500	500	0	0	0
Capital Construction & Expansion	29,411	56,193	85,012	92,349	178,799	153,169	101,209	100,877
TOTAL CAPITAL PROGRAM	\$30,100	\$56,898	\$86,232	\$93,586	\$179,299	\$153,169	\$101,209	\$100,877
DEBT SERVICE								
Financial Expenses	\$524	\$206	\$293	\$228	\$403	\$228	\$217	\$219
Interest	8,161	6,386	6,621	7,071	6,876	6,518	6,195	8,949
Principal	62,008	15,259	15,360	16,537	17,720	18,744	14,334	18,099
Short Term Inter-Fund Loan	0	0	3,000	3,000	3,000	3,000	5,000	6,000
TOTAL DEBT SERVICE	\$70,693	\$21,851	\$25,274	\$26,835	\$27,998	\$28,490	\$25,746	\$33,268
FUND BALANCE								
Net Increase (Decrease)	(\$2,415)	\$44,256	(\$2,226)	\$7,134	(\$407)	\$45,374	\$71,296	\$40,013
Beginning Fund Balance July 01	\$187,114	\$184,700	\$228,955	\$244,629	\$251,763	\$251,356	\$296,730	\$368,026
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$226,730	\$251,763	\$251,356	\$296,730	\$368,026	\$408,039
RESERVE BALANCE SUMMARY								
Operating Contingencies	\$35,393	\$36,371	\$40,089	\$39,362	\$38,516	\$38,343	\$39,304	\$40,713
Capital Expansion & Replacement	29,013	20,969	21,092	42,259	92,198	139,982	205,736	243,660
CCRA Capital Construction	31,710	55,560	59,500	72,262	30,916	15,430	7,030	4,428
Water Connection	4,590	9,548	12,259	12,516	14,478	16,509	17,130	17,462
Rehabilitation/Replacement	19,624	18,094	16,785	10,783	12,283	12,783	13,283	13,783
CSDLAC Prepayment	689	705	721	737	0	0	0	0
Water Resource Capital	4,217	5,521	4,966	332	2,006	4,804	8,999	8,462
Debt Service & Redemption	16,757	31,839	26,406	32,121	32,511	32,994	33,172	32,931
Self Insurance Program	6,000	6,000	6,000	3,000	3,000	3,000	3,000	3,000
Employee Retirement Benefit	5,431	5,401	5,220	6,000	6,000	6,000	5,142	4,651
Sinking Fund	31,275	38,948	33,692	32,390	19,448	26,884	35,228	38,947
ENDING BALANCE AT JUNE 30	\$184,700	\$228,955	\$226,730	\$251,763	\$251,356	\$296,730	\$368,026	\$408,039

*Numbers may not total due to rounding

Attachment 4

Resolution Nos. 2019-6-1 to
2019-6-8, and 2019-6-10

RESOLUTION NO. 2019-6-1

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING SERVICE RATES FOR WASTEWATER DISCHARGERS TO THE REGIONAL WASTEWATER SYSTEM FOR SEPTAGE, COMMERCIAL OR INDUSTRIAL WASTEWATERS, AND EXCESSIVE STRENGTH CHARGES FOR FISCAL YEAR 2019/20

WHEREAS, it is necessary to establish service rates for processing and issuing permits to domestic, commercial, or industrial wastewater dischargers and wastewater haulers permitted by IEUA, and service rates for processing and treatment of sanitary, commercial or industrial wastewater deliveries to the Inland Empire Utilities Agency (Agency)'s Regional Wastewater System;

WHEREAS, it is necessary to establish application fees for processing and issuing of wastewater discharge permits to industrial wastewater generators who discharge directly through pipeline connections to the Regional Sewer System; and

WHEREAS, the Board of Directors of the Inland Empire Utilities Agency*, pursuant to Ordinance No. 97, may establish said service rates by resolution.

NOW, THEREFORE, the Board of Directors hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2019:

Section 1 That Wastewater Permit Application for Domestic Wastewater Hauler fees is as follow:

Initial Permit Application Fee	\$250.00
Permit Renewal Fee	\$125.00

Section 2 That wastewater volumetric fee for domestic and industrial wastewater hauler is as follow:

For each load up to 2,000 gallons	\$ 76.05
Loads in excess of 2,000 gallons	\$ 0.038 per one (1) gallon

Section 3 That a rate schedule effective July 1, 2019, for delivery of domestic and industrial wastewater to regional plants with excessive biochemical oxygen demand and suspended solids is hereby established as follows:

<u>Quantity</u>	<u>Rate</u>
Biochemical Oxygen Demand (BOD) in excess of 395 mg/L	\$ 327.01 per 1,000 lb (dry weight)

Suspended Solids (SS) in excess of 402 mg/L \$ 332.10 per 1,000 lb (dry weight)

Section 4 A Non-Compliance fee of \$150.00 shall be assessed to reinstate elapsed or expired insurance requirements.

Section 5 That Initial Wastewater Discharge Permit Application and Permit Renewal fees for wastewater generators who discharge directly through pipeline connection to the Regional Sewer System shall be:

**Initial Wastewater Discharge Permit Application Fees
(Ownership Change with Process Changes included):**

Categorical Industrial User	\$4,375.00
with Combined Waste Stream Formula, add	\$1,063.00
with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$3,188.00
Non-Categorical, Non-Significant Industrial User	\$2,625.00

Permit Renewal Fees:

Categorical Industrial User	\$3,250.00
with Combined Waste Stream Formula, add	\$563.00
with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 6 That Initial Wastewater Discharge Permit Application, Ownership Change with Process Changes, and Permit Renewal fees for wastewater generators whose wastewater is hauled away, i.e., by a wastewater trucking company, and discharged into the NRWS sewer system shall be:

**Initial Wastewater Discharge Permit Application Fees:
(Ownership Change with Process Changes included)**

Categorical Industrial User	\$2,750.00
with Combined Waste Stream Formula, add	\$1,063.00

with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$1,625.00
Non-Categorical, Non-Significant Industrial User	\$1,063.00

Permit Renewal Fees:

Categorical Industrial User	\$2,250.00
with Combined Waste Stream Formula, add	\$563.00
with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 7 That Permit Revision or Facility Expansion fees shall be: \$1,625.00

Permit Revisions shall be required if the modification affects the quantity/quality of the wastewater discharge to deviate from the conditions in the current permit by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Process Changes, etc.

Section 8 That for change of business name with no process changes shall be: \$250.00

That Permit Addendum fees shall be: \$813.00

Permit Addendum shall be required if the addition or modification does not affect the existing wastewater quantity/quality by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Ownership Change without Process Changes, etc.

Section 9 That IEUA will pass on to wastewater permit holder any other charges, such as, but not limited to, excessive strength charges, laboratory analysis charges, inspection activity charges, etc.

Section 10 Miscellaneous processing fees that do not fall under any of the above

sections shall be charged based on time and material of staff(s) evaluating such process using adopted labor rates for the current fiscal year.

Section 11 That all provisions of the Regional Wastewater Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 12 That upon the effective date of this Resolution, Resolution No. 2018-6-1 is hereby rescinded in its entirety.

* * *

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities
Agency* and of the Board of Directors
thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*A Municipal Water District

RESOLUTION NO. 2019-6-2

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING CAPACITY CHARGES, VOLUMETRIC CHARGES, STRENGTH CHARGES, CAPITAL IMPROVEMENT PROJECT (CIP) CHARGES, IEUA ADMINISTRATIVE CHARGES, APPLICATION AND WASTEWATER DISCHARGE PERMIT APPLICATION FEES FOR THE ETIWANDA WASTEWATER LINE (EWL) FOR FISCAL YEAR (FY) 2019/20

WHEREAS, *Etiwanda Wastewater Line Disposal Agreement* (Agreement) was entered between County Sanitation Districts of Los Angeles County (CSDLAC) and Inland Empire Utilities Agency (Agency);

WHEREAS, it is necessary to establish a rate structure for the collection of costs associated for the sewerage service under this Agreement;

WHEREAS, it is necessary to allocate industries with Etiwanda Wastewater Line Capacity Unit (EWLCU), in order to collect such charges;

WHEREAS, one EWLCU for the EWL is defined as an equalized discharge not to exceed a flow rate of 15 gallons per minute;

WHEREAS, it is necessary to establish application fees for processing applications for Capacity Right Agreements and Wastewater Discharge Permits for the use of the Agency's EWL;

WHEREAS, under Section 13550, et seq., of the California Water Code, a Public Agency may require industries to use recycled water for certain purposes, where it is available and at reasonable cost; and

WHEREAS, the Board of Directors of the Agency, pursuant to Ordinance No. 99, may establish said fees and charges by Resolution.

NOW, THEREFORE, the Board of Directors hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2019

Section 1 That the acquisition of capacity rights shall be as follows:

(A) CAPACITY RIGHT ACQUISITION RATE

That the purchase rate for the right to discharge one (1) EWLCU for the EWL shall be \$215,000.00 per an equalized flow rate not to exceed 15 gallons per minute. This charge shall be paid in full upon the execution of the Capacity Right Agreement.

Section 2 That the monthly charges for discharge to the EWL are as follows:

(A) CAPACITY CHARGES

For discharge to the EWL, which reaches the jurisdiction of the CSDLAC, the monthly Capacity Charge is \$80.00 per month per each EWLCU.

(B) CAPITAL IMPROVEMENTS PROGRAM CHARGES:

The monthly Capital Improvements Program (CIP) charge for EWL is \$90.00 per month per each EWLCU.

(C) VOLUMETRIC CHARGES

The Volumetric Charge for EWL is \$760.00 per Million Gallons. The minimum Volumetric Charge for discharge of 100,000 gallons or less per each EWLCU per month is \$76.00 per month per each EWLCU.

(D) STRENGTH CHARGES

That Strength Charges are for excessive Chemical Oxygen Demand (COD) and Total Suspended Solids (TSS) and are applicable to all discharges to the EWL. The rates are as follows:

<u>PARAMETER</u>	<u>RATE</u>
COD	\$135.00 per 1,000 pounds (dry weight)
TSS	\$380.00 per 1,000 pounds (dry weight)

Strength charges for the EWL discharges are calculated from the average of all the samples collected during the calendar month and invoiced on a quarterly basis. If there is no sample data for a given month, strength charges for that month shall be determined by using the average value of all available data from the previous 12 months.

(E) AGENCY CIP AND O&M CHARGES

Agency CIP and O&M Charges of 50% shall be added to the charges of Section 2(A), 2(C), and 2(D).

(F) RECYCLED WATER USAGE CREDIT

This program is for recycled water (RW) Users and shall end when funding is exhausted or not later than June 30, 2024, whichever comes first. New Users who qualify for this program shall be given the recycled water credit in effect at the time of connection to the recycled water system.

Recycled Water Users, including contracting agencies, shall be given a monetary credit based on the actual amount of RW used. The RW credit shall start at 50% of the IEUA's FY 2014/15 recycled water direct sale rate, and shall decline at 5% intervals per year through FY 2023/2024.

For Fiscal Year 2019/20, the Recycled Water Usage Credit is \$222.51 per million gallons of recycled water used.

Section 3 OTHER CHARGES

IEUA will pass on any other charges from CSDLAC invoiced to the Agency to dischargers to the EWL, such as, but not limited to, flow and strength imbalances charges, permit fees, inspection fees, analytical fees, etc.

Section 4 That Application fees for an EWL Capacity Right Agreement shall be: \$250.00

Section 5 That Initial Wastewater Discharge Permit Application, Ownership Change with Process Changes, and Permit Renewal fees for wastewater generators who discharge directly through pipeline connection to the EWL sewer system shall be:

Initial Wastewater Discharge Permit Application Fees:
(Ownership Change with Process Changes included)

Categorical Industrial User	\$4,375.00
with Combined Waste Stream Formula, add	\$1,063.00
with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$3,188.00
Non-Categorical, Non-Significant Industrial User	\$2,625.00

Permit Renewal Fees:

Categorical Industrial User	\$3,250.00
with Combined Waste Stream Formula, add	\$563.00
with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 6 That Permit Revision or Facility Expansion fees shall be: \$1,625.00

Permit Revisions shall be required if the modification affects the quantity/quality of the wastewater discharge to deviate from the conditions in the current permit by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Process Changes, etc.

Section 7 That for change of business name with no process changes shall be: \$250.00

That Permit Addendum fees shall be: \$813.00

Permit Addendum shall be required if the addition or modification does not affect the existing wastewater quantity/quality by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Ownership Change without Process Changes, etc.

Section 8 Toxic Organic Management Plan (TOMP) Processing No Charge

Section 9 Miscellaneous processing fees that do not fall under any of the above sections shall be charged based on time and material of staff(s) evaluating such process using adopted labor rates for the current fiscal year.

Section 10 That all provisions of the Etiwanda Wastewater Line Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 11 That upon the effective date of this Resolution, the Resolution No. 2018-6-2 pertaining to the EWL is hereby rescinded in its entirety.

Resolution No. 2019-6-2

EWL Rates

Page 5 of 6

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities
Agency* and of the Board of Directors
thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*A Municipal Water District

Resolution No. 2019-6-2
EWL Rates
Page 6 of 6

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*,
DO HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-2 as adopted at
a regular Board meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2019-6-3

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING CAPACITY CHARGES, VOLUMETRIC CHARGES, STRENGTH CHARGES, AGENCY PROGRAM CHARGES, AND APPLICATION FEES FOR THE NON-RECLAIMABLE WASTEWATER SYSTEM (NRWS) FOR FISCAL YEAR (FY) 2019/20

WHEREAS, NRWS *Wastewater Disposal Agreement No. 4830* (Agreement) has been adopted between County Sanitation Districts of Los Angeles County (CSDLAC) and Inland Empire Utilities Agency (Agency);

WHEREAS, it is necessary to establish a rate structure for the collection of costs associated for the sewerage service under this Agreement;

WHEREAS, it is necessary to allocate User with Non Reclaimable Wastewater System Capacity Unit (NRWSCU), in order to collect such charges;

WHEREAS, it is necessary to allocate individual Users their fractional contribution of the Solids Discrepancy at East End (SD_{EE}) monitoring facility determined by the *Fractional Solids Discrepancy (FSD_i)* formula;

WHEREAS, it is necessary to allocate individual Users their fractional contribution of the Volumetric, Chemical Oxygen Demand (COD), and NRWSCU discrepancies at East End monitoring facility as determined by the preceding fiscal year's monitoring data;

WHEREAS, it is necessary to establish application fees for processing applications for NRWSCU Allocations and Wastewater Discharge Permits for the use of the Inland Empire Utilities Agency (Agency)'s NRWS;

WHEREAS, under Section 13550, et seq., of the California Water Code, a Public Agency may require industries to use recycled water for certain purposes, where it is available and at reasonable cost; and

WHEREAS, the Board of Directors of the Agency, pursuant to Ordinance No. 99, may establish said fees and charges by Resolution.

NOW, THEREFORE, the Board of Directors hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2019:

Section 1 That the acquisition of wastewater discharge right shall be as follows:

(A) NRWSCU ACQUISITION RATES

1. A NRWSCU for the NRWS is determined by the following formula:

$$NRWSCU = \left(0.6513 \times \frac{Flow_{gpd}}{260} \right) + \left(0.1325 \times \frac{COD_{ppd}}{1.22} \right) + \left(0.2162 \times \frac{TSS_{ppd}}{0.59} \right)$$

Where:

gpd = gallons per day

ppd = pounds per day

2. The minimum number of NRWSCU shall be 25 NRWSCU.
3. The **purchase rate** for the right to discharge one (1) NRWSCU shall be as established by CSDLAC or \$4,172.00 per NRWSCU.
4. The optional **annual lease rate** for the right to discharge one (1) NRWSCU shall be 5% per year of the purchase rate, i.e. \$208.60 per NRWSCU per each year.

The above charges shall be paid in full upon the execution of the NRWSCU purchase or lease.

Section 2 That the monthly charges for discharge to the NRWS are:

(A) VOLUMETRIC CHARGES

For discharge to the NRWS, the monthly volumetric charge is \$940.00 per million gallons of discharge.

(B) PEAK FLOW CHARGES

For discharge to the NRWS, the monthly Peak Flow (PF) Charge shall be \$357.00 per million gallons of volumetric discharge.

(C) STRENGTH CHARGES

That Strength Charges are for excessive Chemical Oxygen Demand (COD) and Total Suspended Solids (TSS) and are applicable to all discharges to the NRWS. The rates are as follows:

<u>PARAMETER</u>	<u>RATE</u>
COD	\$166.00 per 1,000 pounds (dry weight)
TSS	\$470.00 per 1,000 pounds (dry weight)

Strength charges for the NRWS discharges are calculated from the average of all the samples collected during the calendar month and invoiced on a quarterly basis. If there is no sample data for a given month, strength charges for that month shall be determined by using the average value of all available data from the previous 12 months.

(D) AGENCY O&M Charge

The Agency's O&M charge shall be \$20.25 per NRWSCU per month.

(E) AGENCY CIP CHARGE

The Agency's capital improvement program charge shall be \$8.00 per NRWSCU per month.

(F) RECYCLED WATER USAGE CREDIT

This program is for recycled water (RW) Users and shall end when funding is exhausted or not later than June 30, 2024, whichever comes first. New Users who qualify for this program shall be given the recycled water credit in effect at the time of connection to the recycled water system.

Recycled Water Users, including contracting agencies, shall be given a monetary credit based on the actual amount of RW used. The RW credit shall start at 50% of the IEUA's FY 2014/15 recycled water direct sale rate, and shall decline at 5% intervals per year through FY 2023/2024.

For Fiscal Year 2019/20, the Recycled Water Usage Credit is \$222.51 per million gallons of recycled water used.

Section 3 IMBALANCE CHARGES

(A) SOLIDS DISCREPANCY CHARGES for NRWS

Solids Discrepancy Charge for an industry (SDC_i) shall be calculated on a monthly basis and invoiced on a quarterly basis. The charge shall be calculated by multiplying the individual industry's *Fractional Solids Discrepancy* (FSD_i) by the Total Solids Discrepancy at East End monitoring facility (TSD_{EE}) and by TSS rate:

$$SDC_i = (FSD_i) \times (TSD_{EE}) \times (TSS \text{ rate})$$

Individual industry's FSD_i for the NRWS is determined by the FSD_i formula to allocate the individual industry's solids contribution to the total solids discrepancy, based on their contribution to the overall loading of Alkalinity, Biological Oxygen Demand (BOD), Dissolved Calcium, and Flow.

$$FSD_i = 0.061 \times \left[\frac{Alk_i}{Alk_T} \right] + 0.543 \times \left[\frac{BOD_i}{BOD_T} \right] + 0.040 \times \left[\frac{Ca_i}{Ca_T} \right] + 0.356 \times \left[\frac{Flow_i}{Flow_T} \right]$$

Where:

- FSD_i* = Fractional Solids Discrepancy for individual discharger (*i*)
- Alk_i* = Individual dissolved alkalinity loading to the NRWS for discharger (*i*)
- Alk_T* = Combined dissolved alkalinity loading from all dischargers to the NRWS
- BOD_i* = Individual BOD₅ loading to the NRWS for discharger (*i*)
- BOD_T* = Combined BOD₅ loading from all dischargers to the NRWS
- Ca_i* = Individual dissolved calcium loading to the NRWS for discharger (*i*)
- Ca_T* = Combine dissolved calcium loading from all dischargers to the NRWS
- Flow_i* = Individual flow contribution to the NRWS from discharger (*i*)
- Flow_T* = Combined flow from all dischargers to the NRWS

(B) OTHER IMBALANCE CHARGES

IEUA will pass to NRWS dischargers any other charges from CSDLAC invoiced to the Agency as a result of imbalance in the NRWS, including volumetric, COD, and NRWSCU imbalance charges. The charges shall be calculated on pro rata share for each component and invoiced on a quarterly basis.

Section 4 OTHER CHARGES

IEUA will pass on any other charges from CSDLAC invoiced to the Agency to dischargers to the NRWS, such as, but not limited to, permit fees, inspection fees, analytical fees, etc.

Section 5 That Application fee for a NRWS Capacity Unit \$250.00
Purchase or Annual Lease shall be:

Section 6 That Initial Wastewater Discharge Permit Application, Ownership Change with Process Changes, and Permit Renewal fees for wastewater generators who discharge directly through pipeline connection to the NRWS sewer system shall be:

Initial Wastewater Discharge Permit Application Fees:
(Ownership Change with Process Changes included)

Categorical Industrial User	\$4,375.00
with Combined Waste Stream Formula, add	\$1,063.00
with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$3,188.00
Non-Categorical, Non-Significant Industrial User	\$2,625.00

Permit Renewal Fees:

Categorical Industrial User	\$3,250.00
with Combined Waste Stream Formula, add	\$563.00
with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 7 That Permit Revision or Facility Expansion fees shall be: \$1,625.00

Permit Revisions shall be required if the modification affects the quantity/quality of the wastewater discharge to deviate from the conditions in the current permit by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Process Changes, etc.

Section 8 That for change of business name with no process changes shall be: \$250.00

That Permit Addendum fees shall be: \$813.00

Permit Addendum shall be required if the addition or modification does not affect the existing wastewater quantity/quality by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Ownership Change without Process Changes, etc.

Section 9 Toxic Organic Management Plan (TOMP) Processing No Charge

Section 10 Miscellaneous processing fees that do not fall under any of the above sections shall be charged based on time and material of staff(s) evaluating such process using adopted labor rates for the current fiscal year.

Section 11 That all provisions of the Non-Reclaimable Wastewater Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 12 That upon the effective date of this Resolution, the Resolution No. 2018-6-3 pertaining to the NRWS is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities
Agency* and of the Board of Directors
thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*A Municipal Water District

RESOLUTION NO. 2019-6-4

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING INITIAL AND MONTHLY CAPACITY CHARGES, VOLUMETRIC CHARGES, EXCESS STRENGTH CHARGES, CAPITAL IMPROVEMENT PROJECT (CIP) CHARGES, IEUA ADMINISTRATIVE CHARGES, APPLICATION AND WASTEWATER DISCHARGE PERMIT APPLICATION FEES FOR THE INLAND EMPIRE BRINE LINE (BRINE LINE) FOR FISCAL YEAR (FY) 2019/20

WHEREAS, it is necessary to establish initial and monthly capacity charges, volumetric flow charges, CIP charges, trucked wastewater delivery charges and excessive strength charges;

WHEREAS, it is necessary to establish application fees for processing applications for Capacity Right Agreements and Wastewater Discharge Permits for the use of the Inland Empire Utilities Agency (Agency)'s Brine Line;

WHEREAS, one Agency Capacity Unit (CU) is defined as an equalized discharge at the flow rate of 15 gallons per minute (GPM);

WHEREAS, under Section 13550, et seq., of the California Water Code, a Public Agency may require industries to use recycled water for certain purposes, where it is available and at reasonable cost; and

WHEREAS, the Board of Directors of the Agency, pursuant to Ordinance No. 106, may establish said fees and charges by Resolution.

NOW, THEREFORE, the Board of Directors hereby **RESOLVES, DETERMINES, AND ORDERS** the following to be effective July 1, 2019

Section 1 That the Initial Capacity Charge for the purchase of Agency Capacity Rights shall be set at \$215,000.00 per CU.

Section 2 That the monthly charges for discharge to the Brine Line are as follows:

(A) CAPACITY CHARGES:

For discharge to the Brine Line, which reaches jurisdiction of the Santa Ana Watershed Project Authority (SAWPA), the monthly Capacity Charge is \$418.67 per CU.

(B) CAPITAL IMPROVEMENTS PROGRAM CHARGES:

The monthly Capital Improvements Program (CIP) charge for Brine Line is \$90.00 per CU per month.

(C) VOLUMETRIC CHARGES

For discharge to the Brine Line, the monthly Volumetric Charge is \$979.00 per Million Gallons of discharge. The minimum Volumetric Charge for discharge of 100,000 gallons or less per CU per month is \$97.90 per CU per month.

(D) STRENGTH CHARGES

That Strength Charges are applicable to all discharges to the Brine Line, via pipeline or hauled by truck, for excessive Biochemical Oxygen Demand (BOD), and Total Suspended Solids (TSS). The rates are as follows:

<u>QUANTITY</u>	<u>RATE</u>
BOD	\$316.00 per 1,000 pounds (dry weight)
TSS	\$442.00 per 1,000 pounds (dry weight)

Strength charges for the Brine Line discharges are calculated from the average of all the samples collected during the calendar month and invoiced on a monthly basis. If there is no sample data for a given month, strength charges for that month shall be determined by using the average value of all available data from the previous 12 months.

(E) AGENCY ADMINISTRATIVE CHARGES

Agency Administrative Charges of 50% shall be added to the charges of Section 2(A), 2(C), and 2(D).

(F) RECYCLED WATER USAGE CREDIT FOR BRINE LINE

This program is for recycled water (RW) Users and shall end when funding is exhausted or not later than June 30, 2024, whichever comes first. New Users who qualify for this program shall be given the recycled water credit in effect at the time of connection to the recycled water system.

Recycled Water Users, including contracting agencies, shall be given a monetary credit based on the actual amount of RW used. The RW credit shall start at 50% of the IEUA's FY 2014/15 recycled water direct sale rate, and shall decline at 5% intervals per year through FY 2023/2024.

For FY 2019/20, the Recycled Water Usage Credit is \$222.51 per million

gallons of recycled water used.

(G) Other Charges

IEUA will pass on any other charges from SAWPA invoiced to the Agency to dischargers to the Brine Line, such as, but not limited to, flow and strength imbalances charges, permit fees, inspection fees, analytical fees, etc.

Section 3 For trucked discharges to the Brine Line, the wastewater discharge rate shall be based on the applicable Tiered Schedule as established by the higher concentration value for BOD or TSS. The Brine Line Tiered Rate Schedule for Trucks is shown in Table 1.

Table 1 – Brine Line Tiered Rate Schedule for Trucks

Tiered Schedule	BOD / TSS Concentration	Volumetric Charge Up to 5,000 gallons	Incremental Charge above 5,000 gallons, \$ per one (1) gallon	Concentrations over 100 mg/L	
				BOD Charge \$ per lb	TSS Charge \$ per lb
Brine	BOD and TSS Less than 100 mg/L	\$300.92	\$0.015		
Non-Brine	BOD or TSS 100 mg/L and higher	\$300.92	\$0.015	\$0.750	\$0.716

Section 4 That Application fees for a Capacity Right Agreement shall be: \$250.00

Section 5 That Initial Wastewater Discharge Permit Application and Permit Renewal fees for wastewater generators who discharge directly through pipeline connection to the NRWS sewer system shall be:

Initial Wastewater Discharge Permit Application Fees
 (Ownership Change with Process Changes included):

Categorical Industrial User	\$4,375.00
with Combined Waste Stream Formula, add	\$1,063.00
with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$3,188.00
Non-Categorical, Non-Significant Industrial User	\$2,625.00

Permit Renewal Fees:

Categorical Industrial User	\$3,250.00
with Combined Waste Stream Formula, add	\$563.00

with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 6 That Initial Wastewater Discharge Permit Application and Permit Renewal fees for wastewater generators whose wastewater is hauled away, i.e., by a wastewater trucking company, and discharged into the NRWS sewer system shall be:

Initial Wastewater Discharge Permit Application Fees:
(Ownership Change with Process Changes included)

Categorical Industrial User	\$2,750.00
with Combined Waste Stream Formula, add	\$1,063.00
with Production Based Standards, add	\$563.00
with Multiple Categories, add	\$2,125.00
Non-Categorical, Significant Industrial User	\$1,625.00
Non-Categorical, Non-Significant Industrial User	\$1,063.00

Permit Renewal Fees:

Categorical Industrial User	\$2,250.00
with Combined Waste Stream Formula, add	\$563.00
with Production Based Standards, add	\$313.00
with Multiple Categories, add	\$1,063.00
Non-Categorical, Significant Industrial User	\$813.00
Non-Categorical, Non-Significant Industrial User	\$563.00

Section 7 That initial Wastewater Hauler Permit application and Permit Renewal fees for the North NRWS shall be:

Initial Permit Application for Wastewater Hauler	\$250.00
Permit Renewal for Wastewater Hauler	\$125.00

South NRWS Wastewater Hauler Permit Application and Permit Renewal are processed and administered by Santa Ana Watershed Project Authority (SAWPA).

Section 8 That Permit Revision or Facility Expansion fees shall be: \$1,625.00

Permit Revisions shall be required if the modification affects the quantity/quality of the wastewater discharge to deviate from the conditions in the current permit by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, etc.

Section 9 That for change of business name with no process changes shall be: \$250.00

That Permit Addendum fees shall be: \$813.00

Permit Addendum shall be required if the addition or modification does not affect the existing wastewater quantity/quality by more than 25%. Such additions or modifications include, but are not limited to, the following: Maintenance, Monitoring, Change of Discharge Limits, Addition of Control Equipment, Ownership Change without Process Changes, etc.

Section 10 Toxic Organic Management Plan (TOMP) Processing No Charge

Section 11 Miscellaneous processing fees that do not fall under any of the above sections shall be charged based on time and material of staff(s) evaluating such process using adopted labor rates for the current fiscal year.

Section 12 That all provisions of the Brine Line Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 13 That upon the effective date of this Resolution, the Resolution No. 2018-6-4 pertaining to the Inland Empire Brine Line (also known as South NRWS) is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities
Agency* and of the Board of Directors
thereof

Resolution No. 2019-6-4

IEBL Rates

Page 6 of 7

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*,
DO HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-4 as adopted at
a regular Board meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2019-6-5

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND
EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY,
CALIFORNIA, ESTABLISHING CHARGES FOR LABORATORY
ANALYSES FOR FISCAL YEAR 2019/20**

WHEREAS, The Agency occasionally enters into agreements with other local governmental agencies to perform laboratory analyses; and

WHEREAS, the most efficient and practical method of charging for this work is through the establishment of a price for each analysis.

NOW, THEREFORE, the Board of Directors hereby RESOLVES, DETERMINES AND ORDERS, that, effective July 1, 2019, the single item prices for laboratory analyses are as shown on Exhibit 1 attached hereto.

Upon the effective date of this Resolution, Resolution No. 2018-6-5 is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*a Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-5, was adopted at a
regular meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

**INLAND EMPIRE UTILITIES AGENCY
LABORATORY PRICES - FY 2019/20**

Inorganic Chemistry		
Test	Method	Price
Alkalinity, Total	SM 2320B	\$15.00
Ammonia as Nitrogen	EPA 350.1	\$15.00
Anion Sum	SM 1050	\$2.50
BOD, Soluble	SM 5210	\$44.00
BOD, Total	SM 5210	\$39.00
Bromide	EPA 300.0	\$11.00
Cation Sum	SM 1050	\$2.50
Chlorate	EPA 300.0	\$47.50
Chloride	EPA 300.0	\$9.50
Chlorite	EPA 300.0	\$47.50
COD	SM 5220D	\$33.50
Color	SM 2120B	\$10.00
Conductivity	SM 2510	\$9.50
Corrosivity	SM 2330B	\$42.50
<i>If Alkalinity, Ca, EC, or pH are requested on the Corrosivity cost is reduced by their respective</i>		
Cyanide, Available	EPA OIA-1677	\$50.00
Cyanide, Free	ASTM D7237	\$28.00
Cyanide, Total	ASTM D7284	\$31.00
Dissolved Organic Carbon	SM 5310B	\$40.00
Dissolved Organic Carbon	SM 5310C	\$35.00
Dissolved Oxygen	EPA 360.1	\$12.50
Fluoride	EPA 300.0	\$9.50
Fluoride	SM 4500-F C	\$17.00
Hardness, Total (Calculation)	EPA 200.7	\$22.50
<i>If Ca and Mg is requested, calculation is reduced by their respective prices.</i>		
Hardness, Total	SM 2340C	\$18.50
Mercury	EPA 245.2	\$40.00
Metals Digestion (liquid)		\$17.00
Metals Digestion (solid)		\$45.00
Metals by ICP	EPA 200.7	\$10.00
Metals by ICP/MS	EPA 200.8	\$10.00
Nitrate as Nitrogen	EPA 300.0	\$9.50
Nitrite as Nitrogen	EPA 300.0	\$9.50
Nitrogen, Organic	Various	\$65.00
Oil & Grease, Polar (FOG)	EPA1664B	\$75.00
Oil & Grease, Non-polar	EPA1664B	\$40.00
Oil & Grease, Total	EPA1664B	\$35.00
pH	SM 4500-H+ B	\$6.00
Phosphorus, Ortho	EPA 300.0	\$9.50
Phosphorus, Total	EPA 200.7	\$10.00

Inorganic Chemistry		
Test	Method	Price
Silica	EPA 200.7	\$10.00
Sulfate	EPA 300.0	\$9.50
Sulfide, Dissolved	SM 4500-S D	\$20.00
Sulfide, Total	SM 4500-S D	\$16.00
Surfactants (MBAS)	SM 5540C	\$50.00
TDS	SM 2540C	\$15.00
TDS, Fixed/Volatile	SM 2540E	\$22.50
TKN	EPA 351.2	\$40.00
TOC	SM 5310B	\$35.00
TOC	SM 5310C	\$30.00
Total Solids	SM 2540B	\$11.50
TSS	SM 2540D	\$15.00
Turbidity	EPA 180.1	\$9.00
Uranium pCi/L	EPA 200.8	\$28.00
Volatile Solids	SM 2540E	\$16.50
Volatile Suspended Solids	SM 2540E	\$22.50

Bioassay/Microbiology		
Test	Method	Price
Bioassay, C.Dubia, Chronic	EPA 1002	\$1,200.00
Coliform, Colilert P/A	SM 9223 B	\$10.00
Coliform, Colilert Total Enumeration	SM 9223 B	\$20.00
Coliform, Fecal	SM 9221E	\$25.00
Coliform, Total (15 Tube)	SM 9221B	\$25.00
Heterotrophic Plate Count	SM 9215B	\$20.00

Organic Chemistry		
Test	Method	Price
1,4-Dioxane	EPA 624	\$75.00
Acrolein & Acrylonitrile	EPA 624	\$75.00
MTBE	EPA 524.2	\$100.00
Pesticides	EPA 608	\$250.00
Pesticides w/ PCBs	EPA 608	\$325.00
PCBs	EPA 608	\$250.00
Semi-Volatiles (Short list DW)	EPA 525	\$325.00
Semi-Volatiles (Acid Extractable)	EPA 625	\$225.00
Semi-Volatiles (Base/Neutrals)	EPA 625	\$225.00
Semi-Volatiles (BNA)	EPA 625	\$300.00
Tert-Butyl Alcohol (TBA)	EPA 524.2 MOD	\$150.00
Thiobencarb	EPA 525	\$300.00
Volatiles, DW	EPA 524.2	\$150.00
Volatiles, WW	EPA 624	\$190.00

RESOLUTION NO. 2019-6-6

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING EXTRA-TERRITORIAL SEWER SERVICE CHARGE FOR SYSTEM USERS OUTSIDE THE AGENCY'S BOUNDARIES FOR FISCAL YEAR (FY) 2019/20

WHEREAS, it is necessary to establish an extra-territorial monthly sewer service charge for system user whose property served is located outside the boundaries of Improvement District "C" of the Inland Empire Utilities Agency (the Agency);

WHEREAS, the charge shall be "A" dollars per equivalent dwelling unit (EDU) per month. "A" shall be determined annually by the Agency before July 1 and will be set at the amount of certain sewer taxes per EDU being received from the taxable area within Improvement District "C";

WHEREAS, these taxes are to be the Improvement District "C" portion of taxes plus the portion of the Agency's General Taxes applied each year to the Regional Wastewater Systems and the General Administrative expenditures for the Regional Wastewater Systems; and

WHEREAS, modification to this resolution may be included in future rate resolutions.

NOW, THEREFORE, the Board of Directors hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2019:

Section 1. That the monthly sewer service rate be determined based on the Agency-wide assessed valuation for FY 2018/19 as reported by the San Bernardino County Auditors Property Tax Division and the estimated number of billed EDU's listed in the Agency's FY 2018/19 Regional Wastewater Operations and Maintenance fund budget, as shown in Exhibit 1; and

Section 2. That the extra-territorial monthly sewer service charge should be set at a rate of \$16.48 per month per Equivalent Dwelling Unit (EDU) in addition to the FY 2019/20 adopted monthly EDU rate of \$20.00.

Section 3. That upon the effective date of this Resolution, Resolution No. 2018-6-6 is hereby rescinded in its entirety.

ADOPTED this 19th day of June, 2019.

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-6 was adopted at a Board
Meeting on June 19, 2019, of said Agency by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

**AVERAGE VALUE OF AN EDU FOR FISCAL YEAR 2019/20
CITY OF FONTANA MONTHLY EXTRA-TERRITORIAL USER SURCHARGE**

The information utilized includes the EDU projections identified in the Regional Wastewater Operations and Maintenance Fund budget and the San Bernardino County Auditors' report which lists the Agency's assessed valuation for FY 2018/19. Based on this information the estimated average value of an EDU within the Agency is as follows:

FY 2018/19 Agency Assessed Value -	=	\$	111,694,757,588
FY 2019/20 Projected number of EDU's within Agency	=		282,490 EDU per month
<i>\$111,694,757,588 divided by 282,490</i>	=	\$	395,394

Annual tax obligation is calculated by:

<i>\$395,394 multiply by 0.000499</i>	=	\$	197.30 per year
<i>(adjusted Agency tax rate)</i>	=	\$	16.44 per month

RESOLUTION NO. 2019-6-7

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING IMPORTED WATER RATES

WHEREAS, pursuant to Division II, Part II, Section 201 of Ordinance No. 104, the Board of Directors of Inland Empire Utilities Agency* (Agency) establishes, from time to time, rates for water sold or delivered by direct connections to Metropolitan Water District of Southern California (MWD) facilities; and

WHEREAS, the Board of Directors of the Agency establishes rates for delivery of imported water supplies; and the rates are based on the approved and adopted biennial budget rates by the MWD Board on April 10, 2018.

NOW, THEREFORE, the Board of Directors hereby **RESOLVES, DETERMINES AND ORDERS** the following to be effective July 1, 2019, and January 1, 2020:

Section 1. That the rates of sales of imported water are direct pass-through charged by Metropolitan for each class of water. The rates, by class of water are as follows:

- (a) **FOR TIER 1 FULL SERVICE UNTREATED WATER** – i.e., domestic and municipal purposes:

01/1/2019 – 12/31/2019 \$731.00 per acre foot
01/1/2020 – 12/31/2020 \$755.00 per acre foot

- (b) **FOR TIER 2 FULL SERVICE UNTREATED WATER** – i.e., domestic and municipal purposes:

01/1/2019 – 12/31/2019 \$817.00 per acre foot
01/1/2020 – 12/31/2020 \$842.00 per acre foot

(c) FOR GROUND WATER STORAGE PROGRAM

REPLENISHMENT WATER UNTREATED – This rate is available contingent upon the requirements of Metropolitan’s Administrative Code, and includes water delivered for groundwater replenishment and storage, by direct or in-lieu methods.

01/1/2019 – 12/31/2019 (NO RATE AVAILABLE)

01/1/2020 – 12/31/2020 (NO RATE AVAILABLE)

(d) METROPOLITAN WATER SUPPLY ALLOCATION PLAN (WSAP) PENALTY RATES – Reduced imported water allocations caused by the adoption of a WSAP will reduce a member agencies Tier 1 allocation pursuant to Resolution 2016-9-1. Penalty rates will be applied in accordance to Metropolitan’s WSAP to IEUA and its member agencies if IEUA exceeds its imported water allocation` from MWD and is invoiced by MWD for WSAP penalty rates, during FY 2019/20. Any such penalty rates shall be “passed through” to the appropriate agency that caused the imposition of a penalty rate by MWD.

Section 2. That IEUA will impose any Metropolitan rates and charges, applicable to each service connection, if invoiced by Metropolitan to IEUA during FY 2019/20.

Section 3. That the Metropolitan levied Capacity Charge (\$/cfs) shall be as follows:

01/1/2019 – 12/31/2019	\$ 8,600 per cubic foot per second (cfs)
01/1/2020 – 12/31/2020	\$ 8,800 per cubic foot per second (cfs)

Section 4. That a minimum charge of \$1,000 per month will be collected from any active Metropolitan full service industrial connection beginning 7/1/2019 through 6/30/2020.

Section 5. That upon the effective date of this Resolution, Resolution No. 2018-6-7 is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*a Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-7, was adopted at a regular
meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2019-6-8

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND
EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY,
CALIFORNIA, ESTABLISHING EQUIPMENT RENTAL RATES FOR
FISCAL YEAR 2019/2020**

WHEREAS, the Board of Directors of Inland Empire Utilities Agency* is required by Agency Ordinance No. 28, Section 3, to establish, from time to time, rates for rental of maintenance and construction equipment.

NOW, THEREFORE, the Board of Directors hereby **RESOLVES, DETERMINES AND ORDERS**, pursuant to Ordinance No. 28, that the rates for equipment rental are as shown in Exhibit 1 attached hereto and are effective July 1, 2019.

Upon the effective date of this Resolution, Resolution No. 2018-6-8 is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*a Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-8 was adopted at a regular
meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

EXHIBIT 1

**INLAND EMPIRE UTILITIES AGENCY*
MAINTENANCE EQUIPMENT RENTAL RATES
FISCAL YEAR 2019/20**

GOVERNMENTAL AGENCIES WITHIN IEUA SERVICE BOUNDARIES

		RATE IN FORCE
CCTV Camera Equipment Truck		
With one operator	per hour portal-to-portal	\$98.07
With two operators	per hour portal-to-portal	\$171.47
Jetter Vactor		
With one operator	per hour portal-to-portal	\$90.91
With two operators	per hour portal-to-portal	\$164.31
Gap Vactor Truck		
With one operator	per hour portal-to-portal	\$107.68
With two operators	per hour portal-to-portal	\$181.09
Safety Van		
With one operator	per hour portal-to-portal	\$69.49
With two operators	per hour portal-to-portal	\$133.32
Water Truck		
With one operator	per hour portal-to-portal	\$81.60
With two operators	per hour portal-to-portal	\$155.01

RESOLUTION NO. 2019-6-8

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND
EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY,
CALIFORNIA, ESTABLISHING EQUIPMENT RENTAL RATES FOR
FISCAL YEAR 2019/2020**

WHEREAS, the Board of Directors of Inland Empire Utilities Agency* is required by Agency Ordinance No. 28, Section 3, to establish, from time to time, rates for rental of maintenance and construction equipment.

NOW, THEREFORE, the Board of Directors hereby **RESOLVES, DETERMINES AND ORDERS**, pursuant to Ordinance No. 28, that the rates for equipment rental are as shown in Exhibit 1 attached hereto and are effective July 1, 2019.

Upon the effective date of this Resolution, Resolution No. 2018-6-8 is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

*a Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-8 was adopted at a regular
meeting on June 19, 2019, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2019-6-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, APPROVING AND ADOPTING ITS BUDGET FOR FISCAL YEARS 2019/2020 and 2020/2021.

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* does hereby RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That this Board of Directors hereby approves and adopts the biennial budget for Fiscal Years 2019/20 and 2020/21, subject to any regulatory reform, or action of the State legislature that would have negative impact on the Agency's revenues and expenditures.

Section 2. Upon adoption of this resolution, Resolution No. 2017-6-10 is hereby rescinded in its entirety.

ADOPTED this 19th day of June 2019.

Paul Hofer
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

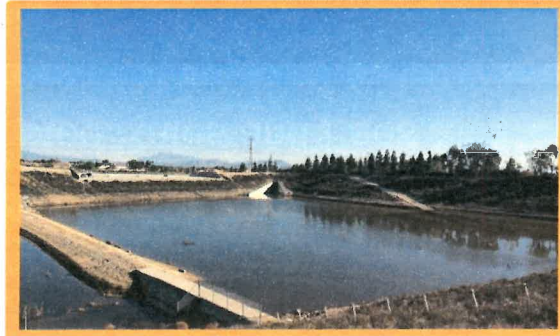
*A Municipal Water District

Attachment 5

PowerPoint

Fiscal Years 2019/20 and 2020/21 Biennial Budget Adoption

Board Meeting



Key Areas of Focus Over the Next Two Years

No Changes to Adopted Rates and Fees

Succession Planning

Cost Containment

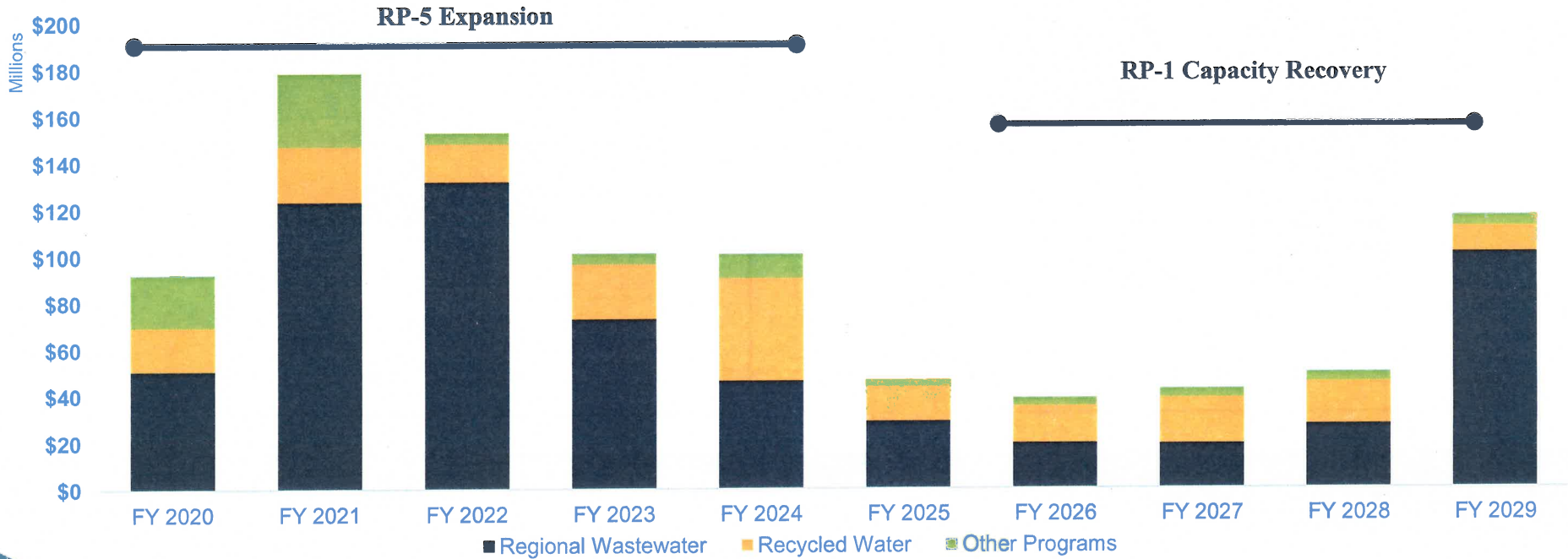
Upkeep of Agency Assets

Leverage Low Interest Debt

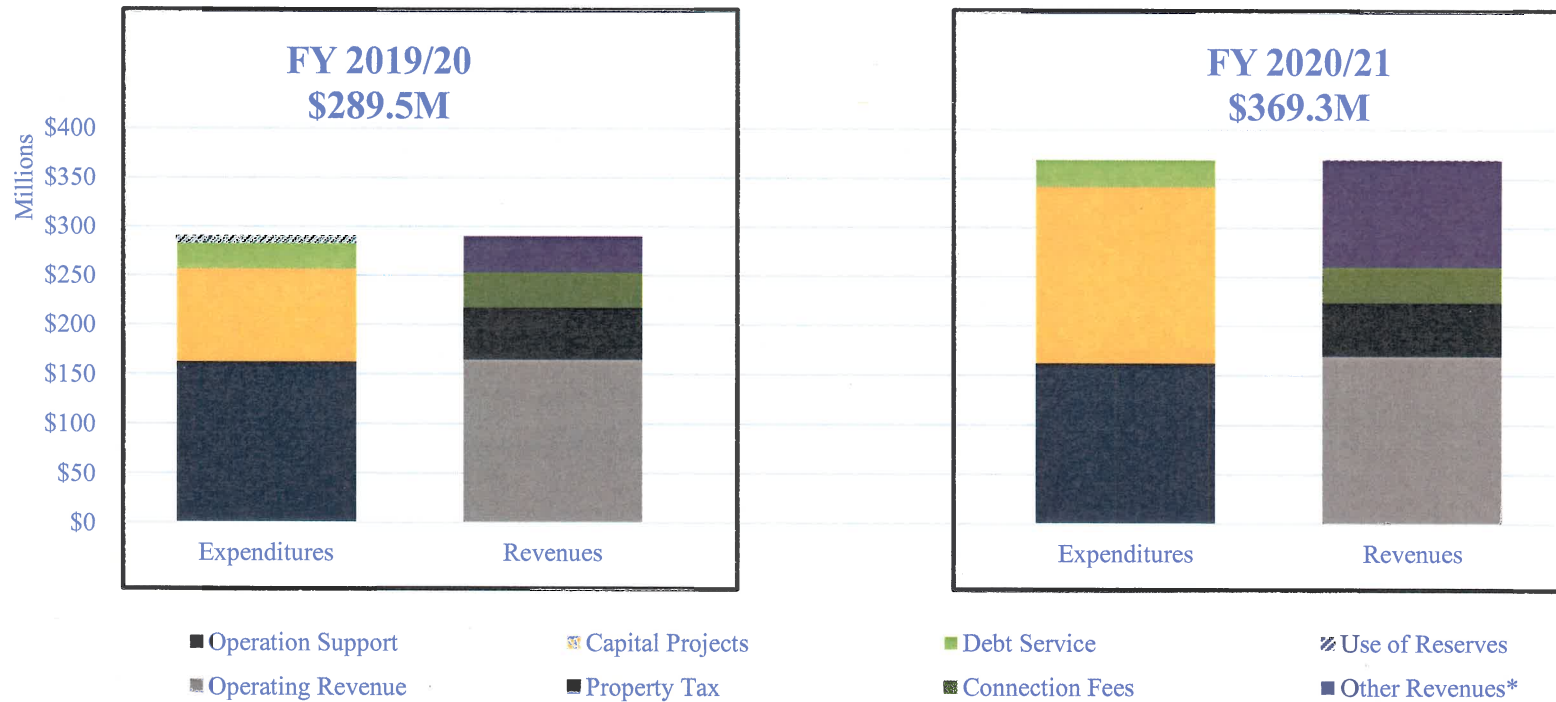
Transparency

Proposed TYCIP \$921M

- Nearly 68% planned over the first five years
- Over \$325M for Expansion & Recovery



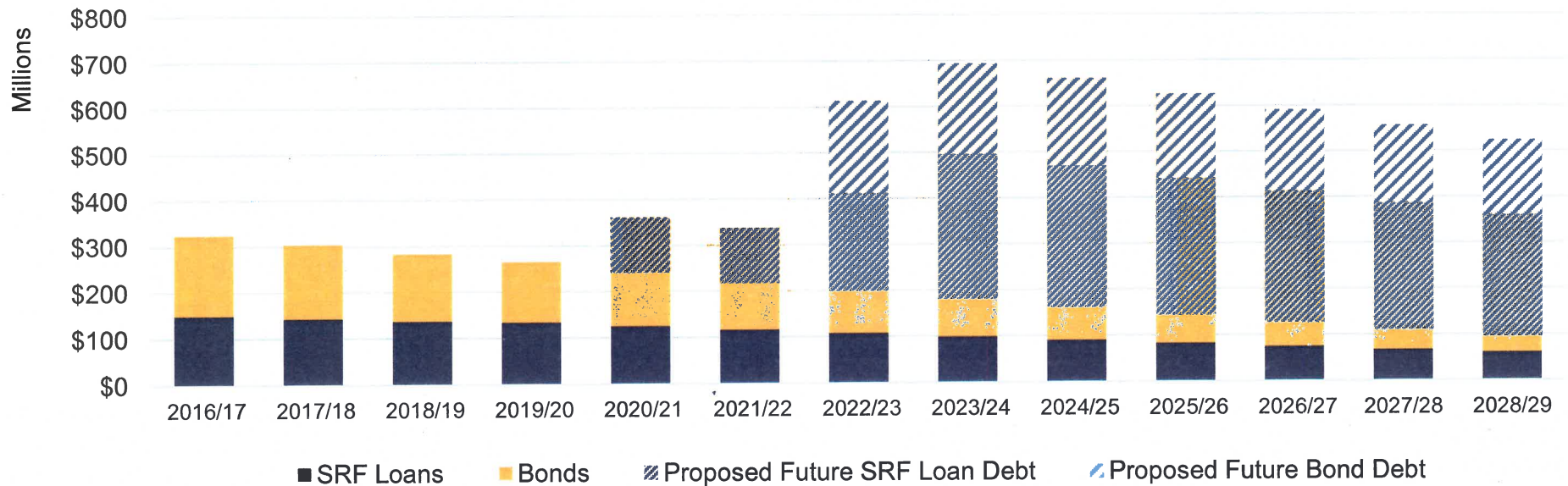
Sources and Uses of Funds



*Other Revenues include state loans, grants, interest revenue, and contract cost reimbursements

Outstanding Debt and Debt Coverage Ratio (DCR)

FY	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	Projected	Biennial Budget			Forecast	
DCR	3.92x	3.65x	3.68x	3.78x	4.57x	3.50x



Consolidated Fund Reserve (\$M)



FY 2019/20 Inter Fund Transfers (\$M)

Fund In/(Out)	Capital	Debt Service	Operating	Connection Fee	Net Transfers in/(Out)
Wastewater Capital	\$3.40	(\$3.30)	-	(\$9.00)	(\$8.90)
Wastewater Operations	(\$4.60)	\$0.30	(\$2.20)	\$5.70	(\$0.80)
Recycled Water	(\$0.09)	\$2.40	(\$0.80)	(\$2.00)	(\$0.49)
Recharge Water	\$0.04	\$0.60	\$0.80	\$0.02	\$1.46
Non-Reclaimable Wastewater	(\$0.04)	-	(\$0.08)	\$2.30	\$2.18
General Administration	\$1.30	-	\$2.30	\$1.02	\$4.62
Water Resources	-	-	-	\$1.95	\$1.95
Net Transfer	\$0.00	\$0.00	\$0.00	\$0.00	

Totals may not tie due to rounding

Recycled Water Fund Inter Fund Loan Repayment Plan

Inter Fund Loans Issued	Due to	Loan Amount (\$M)	Repayment Plan
FY 2007/08	Non-Reclaimable Wastewater (NRW) Fund	\$9.0	2018/19 \$3.0 2020/21-2021/22 \$6.0 Total \$9.0
FY 2007/08	Regional Wastewater Capital (RC) Fund	3.0	2022/23 \$1.0 2023/24-2024/25 \$2.0 Total \$3.0
FY 2009/10	Non-Reclaimable Wastewater (NRW) Fund	6.0	2021/22 \$3.0 2022/23 \$3.0 Total \$6.0
FY 2014/15	Regional Wastewater Capital Improvement (RC) Fund	10.5	2022/23 \$1.0 2023/24 \$5.0 2024/25 \$4.5 Total \$10.5
Total		\$28.5	\$28.5

RATE RESOLUTIONS

Resolution No.	Description
2019-6-1	Service Rates and Excessive Strength Charges for Regional or Industrial Wastewater Discharge
2019-6-2	Service Rates on Capacity, Volumetric, Strength, Capital Improvement, and Application Fees for the Etiwanda Wastewater Line (EWL)
2019-6-3	Service Rates on Capacity, Volumetric, Strength, and Application Fees for the Non-Reclaimable Wastewater System (NRWS) East End
2019-6-4	Service Rates on Capacity, Volumetric, Strength, Capital Improvement, and Application Fees for the Inland Empire Brine Line (IEBL)
2019-6-5	Laboratory Rates
2019-6-6	Extra-Territorial Sewer Charges
2019-6-7	Imported Water Rates
2019-6-8	Equipment Rental Fees

Recommendation

Close the public hearing

Adopt Resolution No. 2019-6-10, approving the Agency's Biennial Budget for FYs 2019/20 and 2020/21 including:

- Inter-fund transfers
- Inter-fund loan repayments
- Agency-wide department goals and objectives
- Rate Resolution Nos. 2019-6-1 through 2019-6-8 for the Non-Reclaimable Wastewater System (NRW) fund and other service fees

Adopt FYs 2020-2029 TYCIP

The Biennial Budget is consistent with the Agency's business goal of fiscal responsibility and prudent financial planning.

**ACTION
ITEM
2B**



Date: June 19, 2019

To: The Honorable Board of Directors

Committee: Finance & Administration

From: Shivaji Deshmukh, General Manager

ASW
06/12/19

Executive Contact: Christina Valencia, Executive Manager of Finance & Administration/AGM

Subject: Adoption of Resolution No. 2019-6-9, Establishing the Appropriations Limit for Fiscal Year (FY) 2019/20

Executive Summary:

In accordance with State Legislation Proposition 4 and Proposition 111, the Agency annually adopts an appropriations limit, or limit to the amount of property tax proceeds that can be spent each year.

To calculate the annual appropriations limit, the Agency applies population growth and per capita personal income tax (PIT) growth factors to the prior year's appropriations limit. For FY 2019/20, San Bernardino County population increased by 0.90% and the State of California PIT index was 1.0385. As a result, the Agency's total appropriations limit for FY 2019/20 is \$195 million, an increase of \$9 million, or 4.8 percent, compared to the limit of \$186 million for the current fiscal year. The expenses that will utilize anticipated property tax revenue of \$52 million are well below the FY 2019/20 calculated appropriations limit.

The calculation of the FY 2019/20 appropriations limit has been affirmed by the external auditors, and the state required minimum 15-day notice of the Agency's intent to adopt the appropriations limit and documentation of staff's determination of the limit has been met.

Staff's Recommendation:

Adopt Resolution No. 2019-6-9, establishing the appropriations limit for Fiscal Year 2019/20.

Budget Impact *Budgeted (Y/N):* N *Amendment (Y/N):* N *Amount for Requested Approval:*

Account/Project Name:

Fiscal Impact *(explain if not budgeted):*

The appropriations limit will not affect the Agency's proposed spending levels or reserves, as the proposed expenditures are projected to be supported primarily by non-ad valorem tax revenue sources, such as user fees and rates. Expenses that will utilize tax revenue are expected to be well below the FY 2019/20 appropriations limit.

Full account coding (internal AP purposes only): - - - Project No.:

Prior Board Action:

On June 20, 2018, the Board of Directors adopted Resolution No. 2018-6-9, establishing the appropriations limit for FY 2018/19.

Environmental Determination:

Not Applicable

Business Goal:

Establishing the appropriations limit for FY 2019/20 is consistent with the Agency's business goal of Fiscal Responsibility in funding and appropriation.

Attachments:

Attachment 1 - Background
Attachment 2 - Resolution No. 2019-6-9

Background

Subject: Adoption of Resolution No. 2019-6-9, Establishing the Appropriations Limit for Fiscal Year (FY) 2019-20

One year after the adoption of Proposition 13 (People's Initiative to Limit Property Taxation), the State Legislature adopted Proposition 4 (Gann Limit Initiative) in November 1979 to place a limit (Appropriations Limit) on the amount of property tax proceeds that the state and local government can authorize to expend (appropriate) during any fiscal year.

The purpose of Proposition 4 (1979), created under Article X111B of the California Constitution, and later amended by Proposition 111 (1990), was to hold government expenditures at their 1978-79 level, adjusted for changes in cost of living and population. Proposition 111 reset the base year from 1978-79 to 1986-87 and allowed local jurisdictions to choose among measures of population growth, inflation, or per capita personal income tax (PIT) index to calculate appropriations limits.

In the FY 2018/19 adopted resolution, the change in population factor that the Agency reported was 0.91 based on the information that was received from the State Controller's office at that time. However, a revised version of the letter available on the State Controller's Office website indicated a revised change in population factor of 0.95. The change in price-population letter resulted in a minor difference of \$74,763 between the FY 2018/19 approved appropriation limit of \$186,218,352 compared to the recalculated appropriation limit of \$186,293,115 which is reflected in the FY 2019/20 calculation.

Accordingly, the Agency's appropriations limit 1978-79 base year calculation was retroactively modified each year for changes in one of two factors. The Agency applies the population and PIT factors to calculate its annual appropriations limit (Exhibit II of Resolution No. 2019-6-9). For FY 2019/20, both factors changed as follows: San Bernardino population increased by 0.90%, and the State of California PIT index was 3.85%.

Based on the change in population and PIT index, the Agency's total appropriations limit for FY 2019/20 is \$195 million, an increase of \$9 million compared to \$186 million for FY 2018/19. The Agency's FY 2019/20 budget subject to the appropriations limit is \$52 million, equal to the projected amount of property tax proceeds. This is well below the fiscal year calculated limit.

RESOLUTION NO. 2019-6-9

**RESOLUTION OF THE BOARD OF DIRECTORS OF INLAND
EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY,
CALIFORNIA, ESTABLISHING AN APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2019/20**

WHEREAS, on November 6, 1979, Proposition 4 on the ballot for the Special Election added Article XIII B to the Constitution, effective July 1, 1980, placing various limits on the fiscal powers of state and local governments;

WHEREAS, implementing legislation, Chapter 1205 Statutes of 1980 (SB 1352) became effective January 1, 1981, wherein the appropriations may increase each year by an amount equal to the percentage change in population from January to January each year and the lower of two price changes, i.e., either the U.S. March to March Consumer Price Index (CPI), or the fourth quarter per Capita Personal Income Index;

WHEREAS, Article XIII B and its implementing legislation were modified by Proposition 111 and SB88 (Chapter 60/90) to establish new annual adjustment factors beginning with the 1990/91 Appropriations Limit;

WHEREAS, Inland Empire Utilities Agency*, as a local government, is required under Article XIII B to annually establish an appropriations limit for the following fiscal year;

WHEREAS, Resolution No. 81-6-7 was adopted on June 24, 1981, setting forth definitions, declarations, findings, and determinations concerning the applicability of Article XIII B to the individual funds of the Agency;

WHEREAS, those definitions, declarations, findings, and determinations are modified as specifically provided herein;

WHEREAS, it is Inland Empire Utilities Agency's* intent to establish this year's Appropriations Limit, following the California League of Cities Uniform Guidelines dated March 1991; and

WHEREAS, except for data on non-residential assessed valuation due to new construction (since 1986/87), data concerning per capita personal income and population changes necessary for determining the Fiscal Year 2019/20 Appropriation Limits are now available.

NOW, THEREFORE, the Inland Empire Utilities Agency* does hereby RESOLVE and DETERMINE as follows:

Section 1. The Board of Directors has determined to select the State of California Per Capita Personal Income as its inflation adjustment factor, in the absence of up-to-date data on non-residential assessed valuation. The Board reserves the right to change its selection of the inflation adjustment factor once the assessment data are available.

Section 2. The Board has determined to select the San Bernardino County's population growth (since 1986/87) as its population adjustment factor.

Section 3. Appropriations Limit. That pursuant to Section 7910 of the Government Code, the Board of Directors does hereby establish the following Appropriations Limit for Fiscal Year 2019/20 is \$195,207,240

Section 4. Publication. Pursuant to Government Code Section 37200 the Appropriations Limit and the Total Appropriations Subject to Limitation will be published in the annual budget.

Section 5. Filing. That after a 45-day period to allow for public review and comment, the Board Secretary is hereby authorized and directed to file a certified copy of this Resolution with the State Auditor Controller.

Section 6. That upon adoption of this Resolution, Resolution No. 2018-6-9 is hereby rescinded in its entirety.

Adopted this 19th day of June 2019

Paul Hofer
President of the Inland Empire Utilities Agency*
and of the Board of Directors thereof

ATTEST:

Kati Parker
Secretary/ Treasurer of the Inland Empire
Utilities Agency* and of the Board of
Directors thereof

(SEAL)

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Kati Parker, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2019-6-9, was adopted at a regular meeting on June 19, 2019, of said Agency by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kati Parker
Secretary/Treasurer

(SEAL)

* A Municipal Water District

EXHIBIT I

APPROPRIATIONS LIMIT

Article XIII B of the California State Constitution, more commonly referred to as the GANN Initiative or GANN Limit, was adopted by California voters in 1980 and placed limits on the amount of taxes that state and local governmental agencies can receive and appropriate (authorize to spend) each year.

The limit is different for each agency and changes each year. The annual limit is based on the amount of tax proceeds that were authorized to be spent in Fiscal Year (FY) 1978-1979 in each agency, modified for changes in inflation and population in each subsequent year. Proposition 111 was passed by the State's voters in June 1990. This legislation made changes to the manner in which the Appropriations Limit is to be calculated.

The annual adjustment factors for inflation and population have been changed. Instead of using the lesser of the State of California per capita income or U.S. CPI, each agency may choose either the growth in the State of California per capita income or the growth in assessed valuation due to new non-residential construction within the agency service area. For population, each agency may choose to use the population growth within its county instead of using only the population growth of an agency's service area. These are both annual elections.

An agency which exceeds the limit in any one year may choose to not give a tax refund if they fall below the limit in the next fiscal year. They then have two more years to refund any remaining excess or to obtain a successful override vote. In certain situation, proceeds of taxes may be spent on emergencies without having to reduce the limit in the future years. Each agency must now conduct a review of its Appropriations Limit during its annual financial audits.

The legislation also requires a governing body to annually adopt, by resolution, an appropriations limit for the following year, along with a recorded vote regarding which of the annual adjustment factors have been selected. The Inland Empire Utility Agency's appropriation limit and annual adjustment factors are adopted at the same meeting as the budget. The two factors used for the Fiscal Year 2019/20 are the change in the State of California per capita personal income and the change in the San Bernardino County population.

The following table shows the annual appropriations limit and the proceeds from taxes for the last five years and for FY 2019/20. The change in the limit is based upon population change of 0.90% within the county and a per capita personal income change of 3.85%, as provided by the State Department of Finance.

Fiscal Year	Annual Appropriations Limit	Proceeds of Taxes (Appropriations)
2014/15	\$150,204,136	\$ 40,203,474
2015/16	\$159,570,580	\$ 41,156,629
2016/17	\$169,703,311	\$ 44,704,800
2017/18	\$178,006,894	\$ 46,046,000
2018/19	\$186,293,115	\$ 47,887,800
2019/20	\$195,207,240	\$ 52,364,002

Since the implementation of this legislation (effective 1981 then modified in 1990), Inland Empire Utilities Agency has annually established and adopted an appropriations limit and has been in compliance.

EXHIBIT II

INLAND EMPIRE UTILITIES AGENCY
 Proposed Budget Fiscal Year 2019/20
 Appropriations Limit Calculation

	Agency Total
2018/19 Appropriations Limit	\$186,293,115
2019/20 Change in Per Capital Personal income 1.03850	
2019/20 Change in Population 1.00900	
Ratio of Change (1.03850 x 1.00900)	1.04785
2019/20 APPROPRIATIONS LIMIT	\$195,207,240

	Agency Total
Total Expenses	\$162,015,059
Net Change in Capital Outlay	93,586,172
Debt Service	<u>26,835,104</u>
Subtotal of Appropriations	\$282,436,334
Increase/(Decrease) in Working Capital Reserves	<u>7,108,178</u>
Total Appropriations	\$289,544,513
Less: Non-Tax Proceeds	<u>(237,180,511)</u>
APPROPRIATIONS SUBJECT TO LIMITATION	\$52,364,002

INFORMATION
ITEM
3A



Date: June 19, 2019

To: The Honorable Board of Directors

From: Shivaji Deshmukh, General Manager ADP

Committee: Finance & Administration

06/12/19

Executive Contact: Christina Valencia, Executive Manager of Finance & Administration/AGM

Subject: Fiscal Year 2018/19 Third Quarter Budget Variance, Performance Goal Updates, and Budget Transfers

Executive Summary:

The Budget Variance report presents the Agency's financial performance through the third quarter ended March 31, 2019 and various related analyses are provided in the attachments.

The Agency's total revenue and other funding sources were \$169 million, or 80 percent of the year to date budget of \$211 million. Unfavorable variance is due to lower than anticipated connection fees, grants and loan receipts, which are dependent upon capital project expenditures.

The Agency's total expenses and uses of funds were \$157 million, or 75 percent of the \$210 million year to date budget. Timing of capital project execution and certain professional service primarily accounts for the positive variance.

The net change of the total revenues and other funding sources over the total expenses and other uses of funds for this quarter is an increase of \$12 million.

Staff's Recommendation:

The Fiscal Year (FY) 2018/19 third quarter budget variance, performance goals updates, and budget transfers is an informational item for the Board of Directors to receive and file.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): N Amount for Requested Approval:

Account/Project Name:

Fiscal Impact (explain if not budgeted):

The net change of the total revenues and other funding sources over the total expenses and other uses of funds is an increase of \$12 million for the quarter ended March 31, 2019.

Full account coding (internal AP purposes only): - - - Project No.:

Prior Board Action:

None.

Environmental Determination:

Not Applicable

Business Goal:

The quarterly budget variance report is consistent with the Agency's business goal of fiscal responsibility to demonstrate the Agency has appropriately funded operational, maintenance, and capital costs.

Attachments:

Attachment 1 - Background

Exhibit A- Q3 Budget Variance Summary Report

Exhibit A- Q3 Budget Variance Detail Report

Exhibit B- Business Goals and Objectives Report by Initiatives

Exhibit C-1 Summary of Annual Budget Transfers in the third quarter

Exhibit C-2 Summary of the GM Contingency account activity

Exhibit D- Project Budget transfers for capital & non-capital projects

Attachment 2 - PowerPoint

Background

Subject: Fiscal Year 2018/19 Third Quarter Budget Variance, Performance Goals Updates, and Budget Transfers

The Budget Variance report presents the Agency's financial performance through the third quarter ending March 31, 2019, includes the following highlights:

TOTAL REVENUES AND OTHER FUNDING SOURCES

Overall, the Agency's total revenue and other funding sources were \$168.8 million, or 80 percent of the year to date budget of \$210.5 million for the quarter ended March 31, 2019 (Exhibit A detail). The following section highlights key variances:

- **Recycled Water Sales** – Total recycled water direct sales were \$5.8 million for 12,733 acre feet (AF) and groundwater recharge sales were \$4.0 million for 7,726 acre feet (AF), a combined total of \$9.0 million or 20,459 AF sales. Total deliveries of 36,700 AF (23,000 AF Direct and 13,700 AF Recharge) were budgeted for the fiscal year. Sales demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, reuse supply, and basin availability. Current wet winter condition may impact future deliveries due to less demand for recycled water and reduced recharged deliveries to the groundwater basins.
- **MWD Imported Water Sales** – Total Metropolitan Water District (MWD) pass-through imported water revenue was \$34.6 million or 107.3 percent of year to date budget. Imported water deliveries at 54,067 AF compared to the annual budgeted quantity of 50,000 AF. The high demand was mainly due to some member agencies shift to imported water away from local supplies due to water quality issues.
- **Cost Reimbursement from JPA** – Total cost reimbursements were \$4.8 million, or 102.4 percent of the year to date budget. Actuals include reimbursements of \$3.0 million from the Inland Empire Regional Composting Authority (IERCA) and \$0.8 million from Chino Basin Desalter Authority (CDA) for the Agency's operation & maintenance of the IERCA Composter and CDA Desalter facilities. Reimbursement of \$1.0 million from Chino Basin Wastewater (CBWM) for the operations & maintenance costs related to the groundwater recharge basins, net of the Agency's pro-rata share for the recycled water recharge costs is also included.
- **Property Taxes** – Tax receipts at the end of the third quarter were \$32.3 million or 89.9% of the amended budget. General ad-valorem property tax receipts from the San Bernardino County Tax Assessor were \$22.9 million and "pass through" incremental Redevelopment Agencies (RDA) taxes were \$9.4 million. Property tax receipts are budgeted based on valuation projected by the county, increased home sales, and anticipated adjustments in property tax distribution due to the dissolution of the redevelopment agencies.

- **Connection Fees** – Total connection fees receipts of \$16.9 million or 68.4 percent of the year to date budget. Receipts include \$13.0 million for new regional system connections (EDU), and \$3.9 million for new water connections (MEU). The number of new EDU connections reported through the third quarter were 1,960 EDUs compared to the annual budget of 4,000 EDUs and the total new water connections were 1,357 MEUs compared to the 4,000 budgeted MEU.
- **Grants & Loans** – Total grant and loan receipts were \$1.8 million, or 5.7 percent of the year to date budget. Included is \$0.4 million of grant receipts and \$1.4 million of State Revolving Fund (SRF) loan for the regional water quality laboratory. Loan proceeds budgeted in the Recharge Water and Regional Wastewater Operations and Maintenance programs are anticipated in the remainder of the fiscal year. Grants and loan receipts are primarily reimbursable in nature and as such are dependent upon related capital project expenditures.
- **Project Reimbursements and Other Revenues** – Total other revenues and project reimbursements were \$2.2 million, or 121.2 percent of the year to date budget. Actual receipts include \$1.1 million from CBWM for their share of the 2008B Rate Variable bond debt service and fixed project costs, \$0.5 million in lease revenues, \$0.2 million gain on investments, and \$0.2 million on project reimbursements.

TOTAL EXPENSES AND USES OF FUNDS

The Agency's total expenses and uses of funds were \$157.2 million, or 75 percent of the \$209.9 million year to date budget, including the budget amendment for open encumbrances carried forward from the prior fiscal year and approved by the Board on September 19, 2018. Key expense highlights for the quarter ending March 31, 2019 includes:

Administrative Expenses

- **Professional Fees & Services** – Total expenses were \$5.3 million, or 60.8 percent of the year to date budget. The positive variance can be attributed to the timing of contract services deferred or anticipated to be utilized in the final quarter of the fiscal year such as: rehabilitation of clarifiers and aeration basins; repairs and calibration of critical compliance equipment and treatment process; and contractor and consultant support for project management and administrative services.
- **O&M (Non-capital) Projects** – O&M and reimbursable project costs were \$7.8 million or 35.5 percent of their year to date budget. The favorable balance is mainly due to lower spending for water and drought related projects such as the CBWM Pomona Extensometer, Collection System Asset Management and Agency-Wide Aeration Panel Replacement projects, and Santa Ana River Conservation & Conjunctive Use Program (SARCCUP). Currently, IEUA's participation in SARCCUP is limited to primarily conservation efforts. As a result, 3rd and 4th quarter expenditures are anticipated to be much lower than the FY 2018/19 budget.

Operating Expenses

- ***Biosolids Recycling*** – Total biosolids expenses were \$3.1 million or 89.4 percent of the year to date budget. Biosolids budget includes costs for hauling and disposal of biosolids and non-biological materials. Year to date tonnage of the agency's biosolids generated from all its water recycling facilities shipped to IERCA was 49,074 tons with a blended rate of \$56.00 per ton.
- ***Utilities*** – Total utilities expenses were \$6.3 million of the \$6.6 million year to date budget. This category includes the purchase of electricity from Southern California Edison (SCE) or the grid, natural gas, and purchase of renewable energy generated on site from solar and wind. The favorable variance is mainly attributed to lower utility rates. Through the third quarter, the average rate for imported electricity ranged between \$0.11/kWh - \$0.12/kWh compared to budgeted rate of \$0.125/kWh.
- ***MWD Water Purchases*** – Total Metropolitan Water District of Southern California (MWD) pass-through imported water purchases was \$34.6 million or 107.3 percent of year to date budget. Imported water deliveries at 54,067 AF compared to the annual budgeted quantity of 50,000 AF. The shift by some member agencies to imported water use from local supplies due to water quality issues accounts for the higher deliveries.

Non-Operating Expenses

- ***Capital Projects*** – Total capital project expenditures through the end of the third quarter were \$38.0 million or 57.6 percent of the year to date budget of 66.0 million. Favorable variance in capital spending is largely driven by changes in the project scope and schedule, construction bid results, regulatory issues and external resources associated with such undertaking. The amended annual budget is \$88.0 million which includes \$4.4 million of capital budget carried forward (net of return) from FY 2017/18. The lower than anticipated expenditures are caused by delay in contractor work, and design recommendation reviews, as well as extended request for proposals and subsequent contract award delay. Capital project costs related to the regional wastewater program through the third quarter were \$31.9 million, or 61 percent of the \$52.3 million annual program budget. Recycled water capital projects accounted for \$3.7 million, or 23 percent of the \$16.2 million annual program budget.

A detailed explanation of significant revenue and expenses are included in the attached Exhibit A.

FUND BALANCES AND RESERVES

The net change of the total revenues and other funding sources over the total expenses and other uses of funds for this quarter to date is an increase of \$11.6 million.

Table 1 provides an overview of the fiscal year budget variance in revenues, expenses, and fund balance.

**Table 1: Fiscal Year and Year to Date (YTD)
Revenues, Expenses, and Fund Balance (\$Millions)
Quarter Ending March 31, 2019**

Operating	FY 2018/19 Amended Budget	Budget YTD	Actual YTD	% Budget Used YTD
Operating Revenue	\$154.1	\$115.6	\$115.5	99.9%
Operating Expense	(\$168.6)	(\$126.5)	(\$104.8)	82.8%
Net Operating Increase/(Decrease)	(\$14.5)	(\$10.9)	\$10.7	
Non- Operating				
Non-Operating Revenue	\$126.6	\$95.0	\$53.3	56.1%
Non-Operating Expense	(\$111.1)	(\$83.4)	(\$52.4)	62.8%
Net Non-Operating Incr./ (Decrease)	\$15.5	\$11.6	\$0.9	
Total Sources of Funds	\$280.7	\$210.6	\$168.8	80.2%
Total Uses of Funds	(\$279.7)	(\$209.9)	(\$157.2)	74.8%
Total Net Increase/(Decrease)	\$1.0	\$0.7	\$11.6	

GOALS AND OBJECTIVES

Exhibit B provides information on division and related department goals and objectives and the status of each through the end of the third quarter. The goals and objective indicators are used to track the volume and complexity of work by type and to track the effort invested to accomplish that work. Staff use the performance indicators to track productivity and to justify current resource allocations, re-allocation and requests for additional staff.

BUDGET TRANSFERS AND AMENDMENTS

Intra-fund O&M budget transfers for the third quarter accounted for \$0.7 million as detailed in Exhibit C-1.

Intra-fund Capital and O&M projects budget transfers accounted for approximately \$2.8 million as listed in Exhibit D.

The *General Manager (GM) Contingency Account* adopted budget of \$300,000 in the Administrative Services Fund, utilized \$163,000 through the third quarter to support unplanned but necessary expenses as listed in Exhibit C-2.

The budget variance analysis report is consistent with the Agency's business goal of fiscal responsibility: to demonstrate the Agency appropriately funded operational, maintenance, and capital costs.

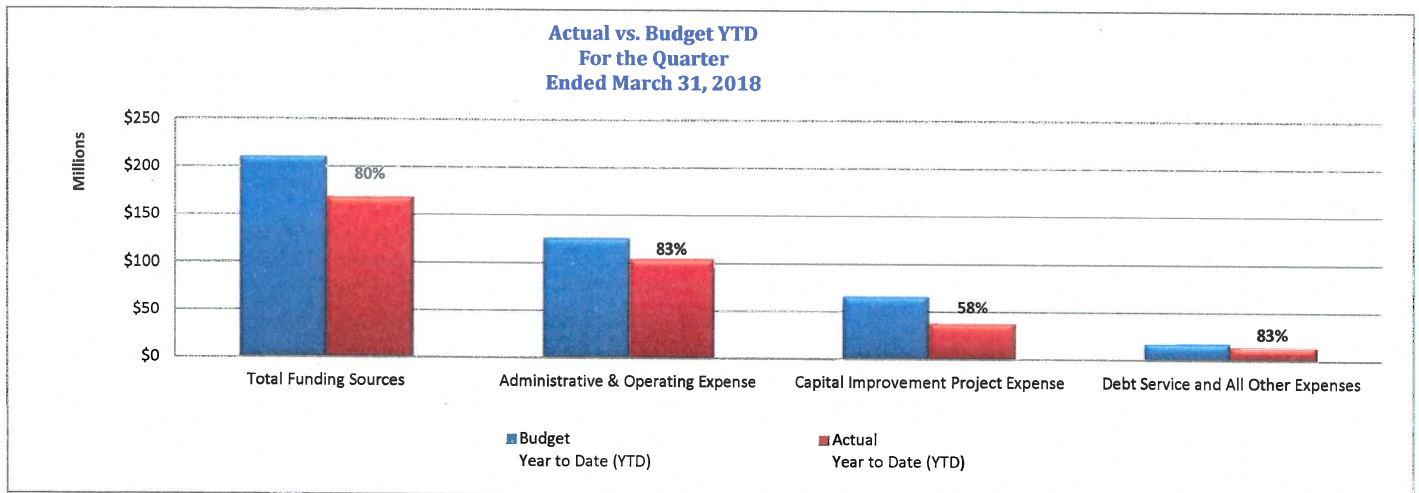
IMPACT ON BUDGET

The net change of the total revenues and other funding sources over the total expenses and other uses of funds for this quarter is an increase of \$11.6 million.

I. Actual vs. Budget Summary:

Quarter Ended March 31, 2019

	Amended Budget	Budget Year to Date (YTD)	Actual Year to Date (YTD)	Budget YTD vs. Actual	% of Budget Used YTD
Operating Revenues	\$154,107,576	\$115,580,683	\$115,539,543	(\$41,140)	100.0%
Non-Operating (Other Sources of Fund)	126,618,589	94,963,943	53,274,331	(41,689,612)	56.1%
TOTAL FUNDING SOURCES	280,726,165	210,544,626	168,813,874	(41,730,752)	80.2%
Administrative & Operating Expense	(168,614,983)	(126,461,238)	(104,752,321)	21,708,917	82.8%
Capital Improvement Project Expense	(88,010,928)	(66,008,196)	(38,030,335)	27,977,861	57.6%
Debt Service and All Other Expenses	(23,067,036)	(17,381,625)	(14,397,575)	2,984,050	82.8%
TOTAL USES OF FUNDS	(279,692,947)	(209,851,059)	(157,180,231)	52,670,828	74.9%
Surplus/(Deficit)	\$1,033,218	\$693,567	\$11,633,643	\$10,940,076	



2. Actual Revenue vs. Budget:

Quarter Ended March 31, 2019

\$235,668.15

	Amended Budget	Budget Year to Date (YTD)	Actual Year to Date (YTD)	Budget YTD vs. Actual	% of Budget Used YTD
Operating Revenues:					
User Charges	\$84,243,779	\$63,182,835	\$63,545,085	\$362,250	100.6%
Recycled Water Sales	18,188,000	13,641,000	9,835,762	(\$3,805,238)	72.1%
MWD Water Sales	42,996,000	32,247,000	34,584,912	\$2,337,912	107.3%
Cost Reimbursement	6,083,947	4,562,960	4,671,718	\$108,758	102.4%
Interest	2,595,850	1,946,888	2,902,067	\$955,179	149.1%
OPERATING REVENUES	154,107,576	115,580,683	115,539,544	(41,139)	100.0%
Non-Operating Revenues:					
Property Tax - Debt, Capital, Reserves	\$47,887,800	\$35,915,850	\$32,306,148	(\$3,609,702)	89.9%
Connection Fees	32,911,999	24,684,000	16,892,749	(\$7,791,251)	68.4%
Grants & Loans	43,367,567	32,525,675	1,847,438	(\$30,678,237)	5.7%
Other Revenue	2,451,224	1,838,418	2,227,995	\$389,577	121.2%
NON-OPERATING REVENUES	126,618,590	94,963,943	53,274,330	(41,689,613)	56.1%
Total Revenues	\$280,726,166	\$210,544,626	\$168,813,874	(\$41,730,752)	80.2%

- User Charges, 100.6%** User charges were \$63.5 million, or 100.6 percent of the year to date budget. The category includes \$50.1 million monthly sewer charges based on equivalent dwelling units (EDU), \$8.7 million non-reclaimable wastewater fees paid by industrial and commercial users connected to the brine line system, and \$4.7 million of monthly meter equivalent unit charges (MEU) imposed on all potable water connections, and Readiness-to-Serve Ten Year Rolling Average (RTS TYRA) charges to meet our Readiness-to-Serve obligation to Metropolitan Water District (MWD).
- Property Tax/ AdValorem, 89.9%** Tax receipts at the end of the quarter were \$32.3 million or 89.9% of the amended budget. General ad-valorem property tax receipts from the San Bernardino County Tax Assessor were \$22.9 million and "pass through" incremental Redevelopment Agencies (RDA) taxes were \$9.4 million. Property tax receipts are budgeted based on valuation projected by the county, increased home sales, and anticipated adjustments in property tax distribution due to the dissolution of the redevelopment agencies.
- Recycled Water Sales, 72.1%** Recycled water direct sales were \$5.8 million for 12,733 acre feet (AF) and groundwater recharge sales were \$4.0 million for 7,726 acre feet (AF), for a combined total of \$9.0 million or 20,459 AF. Total deliveries of 36,700 AF (23,000 AF Direct and 13,700 AF Recharge) were budgeted for the fiscal year. Sales demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, reuse supply, and basin availability. Current wet winter condition may impact future deliveries due to less demand for recycled water and reduced recharged deliveries to the groundwater basins.
- Interest Income, 149.1%** Interest Income is \$2.6 million or 149.1 percent of the year to date budget. The Agency earns interest income by investing funds not immediately required for daily operations. The Agency's average portfolio yield as of March 2019 was 2.5% and continues to increase as a result of rising market rates and more active management of the Agency's investment portfolio. Budgeted interest rate assumption at 1.5% is now below the actual yield but the basis was calculated based on the Agency's overall fund balance which is higher than the agency's portfolio.
- MWD Water Sales, 107.3%** Total Metropolitan Water District of Southern California (MWD) pass-through imported water revenue was \$34.6 million or 107.3 percent of year to date budget. Imported water deliveries at 54,067 AF compared to the annual budgeted quantity of 50,000 AF. The high demand was mainly due to some member agencies shift to imported water away from local supplies due to water quality issues.

Connection Fees, 68.4%	Total connection fee receipts of \$16.9 million or 68.4 percent of the year to date budget. Receipts include \$13.0 million for new regional system connections (EDU), and \$3.9 million for new water connections (MEU). The number of new EDU connections reported through the third quarter were 1,960 EDUs compared to the annual budget of 4,000 EDUs and the total new water connections were 1,357 MEUs compared to the 4,000 budgeted MEU.
Grants and Loans, 5.7%	<p>Grant and loan receipts were \$1.8 million, or 5.7 percent of the year to date budget. Included is \$0.4 million of grant receipts and \$1.4 million of State Revolving Fund (SRF) loan for the regional water quality laboratory. Loan proceeds budgeted in the Recharge Water and Regional Wastewater Operations and Maintenance programs are anticipated in the remainder of the fiscal year. Grants and loan receipts are primarily reimbursable in nature and as such are dependent upon related capital project expenditures.</p> <p>The annual grants budget of \$14.8 million includes, \$6.7 million for Northeast/Southern project Recycled Water fund, \$5.4 million for the new water quality laboratory Regional Wastewater Operations and Maintenance fund and \$2.1 million for Santa Ana River Conservation & Conjunctive Use Program (SARCCUP) project Water fund. Grant receipts consist of reimbursements from federal and state programs may contain pass-through funding for other agencies.</p> <p>State Revolving Fund (SRF) loan proceeds annual budget of \$28.6 million includes \$9.0 million for Recharge Master Plan Update in the Recharge Water Fund, \$7.9 million for Northeast/Southern project Recycle Water Fund, \$7.7 million for the RP-5 Solids Treatment and Liquid Expansion projects Regional Wastewater Capital fund, and \$4.0 million for the new water quality laboratory Regional Wastewater Operations and Maintenance fund.</p>
Cost Reimbursements JPA, 102.4%	<p>Total cost reimbursements were \$4.8 million, or 102.4 percent of the year to date budget. Actuals include reimbursements of \$3.0 million from the Inland Empire Regional Composting Authority (IERCA) and \$0.8 million from Chino Basin Desalter Authority (CDA) for the Agency's operation & maintenance of the IERCA Composter and CDA Desalter facilities. Also included \$1.0 million for the operations & maintenance costs related to the groundwater recharge basins, net of the Agency's pro-rata share for the recycled water recharge costs.</p> <p>Annual total cost reimbursement budget of \$6.1 million includes: \$3.9 million from IERCA, \$1.2 million from CDA, and \$1.0 million from CBWM.</p>
Other Revenues, 121.2%	Total other revenues and project reimbursements were \$2.2 million, or 121.2 percent of the year to date budget. Actual receipts include \$1.1 million from Chino Basin Waster Master(CBWM) for their share of the 2008B Rate Variable bond debt service and fixed project costs, \$0.5 million in lease revenues, \$0.2 million gain on investments, and 0.2 million on project reimbursements.

3. Actual Operating and Capital Expense vs. Budget:

Quarter Ended March 31, 2019

	Amended Budget	Budget Year to Date (YTD)	Actual Year to Date (YTD)	Budget YTD vs. Actual	% of Budget Used YTD
Operating Expenses:					
Employment	\$45,938,596	\$34,453,948	\$30,988,629	\$3,465,319	89.9%
Admin & Operating	79,680,387	59,760,290	39,178,778	\$20,581,512	65.6%
MWD Water Purchases	42,996,000	32,247,000	34,584,912	(\$2,337,912)	107.3%
OPERATING EXPENSES	\$168,614,983	\$126,461,238	\$104,752,319	\$21,708,919	82.8%
Non-Operating Expenses:					
Capital	88,010,928	66,008,196	38,030,335	\$27,977,861	57.6%
Debt Service and All Other Expenses	23,067,036	17,381,625	14,397,577	\$2,984,048	82.8%
NON-OPERATING EXPENSES	\$111,077,964	\$83,389,821	\$52,427,912	\$30,961,909	62.9%
Total Expenses	\$279,692,947	\$209,851,059	\$157,180,231	\$52,670,828	74.9%

Employment Expenses net of allocation to projects **Employment, 89.9%**
 Employment expenses were \$31.0 million or 89.9 percent of the year to date budget. At the end of the third quarter, total filled regular positions were 261 compared to the 290 authorized positions and 13 limited term positions (FTEs). Recruitment of key positions as part of the Agency's succession planning effort is expected to lower the vacancy factor going forward. The budget includes \$7.3 million payment toward the agency employee retirement unfunded liabilities which have been paid during the first quarter.

Administrative & Operating Expenses **Office and Administrative, 53%**
 Office and administrative for the fiscal year was \$1.1 million, the favorable variance was in part due to the inclusion of \$137 thousand for the GM contingency budget which represents 6 percent of the overall category budget. This contingency serves as a funding source for unexpected operating expenses. Also contributing to the positive variance is the \$150 thousand election fees not expended, lower advertising, and department training expense. A portion of the department training budget is reserved for specific conferences and events that will occur in the fourth quarter. However, the category is expected to remain under budget for the remainder of the fiscal year.

Professional Fees & Services, 60.8%
 Total expenses were \$5.3 million, or 60.8 percent of the year to date budget. The positive variance can be attributed to the timing of contract services deferred or anticipated to be utilized in the final quarter of the fiscal year such as: rehabilitation of clarifiers and aeration basins; repairs and calibration of critical compliance equipment and treatment process; and contractor and consultant support for project management and administrative services.

Materials & Supplies/Leases/Contribution, 74.5%
 Expenses through the end of third quarter were \$2.1 million or 74.5 percent of the year to date budget. The favorable variance was primarily due to staff's effort to monitor operational equipment usage to ensure maximum use from supplies, replacement parts, and consumables used by treatment plants. As a result, operations-related repairs required fewer corrective tasks than budgeted. However, additional expense will be incurred in the fourth quarter for items such as SCADA/DCS system repairs and personal protective equipments.

Biosolids Recycling, 89.4%
 Biosolids expenses were \$3.1 million or 89.4 percent of the year to date budget. Biosolids budget includes costs for hauling and disposal of biosolids and non-biological materials. Year to date tonnage of the agency's biosolids generated from all its water recycling facilities shipped to IERCA was 49,074 tons with a blended rate of \$56.00 per ton.

Chemicals, 92.2%
 Chemical expenses were \$3.4 million, or 92.2 percent of the year to date budget. Chemicals are essential in meeting regulatory requirements, treatment process performance goals, and sustainment of high quality recycled water. A reduced polymer dosage contributed to the favorable variance. The largest chemical purchase is polymer which is added to the primary clarifier to enhance solids settling and to the sludge to enhance the thickening and dewatering process.

Administrative &
Operating Expenses
continued

Operating Fees, 97.7%

Spending in this category was \$9.8 million, or 97.7 percent of the year to date budget. The majority of the expense is Non-reclaimable wastewater system (NRWS) "pass-through" fees from Sanitation District of Los Angeles County (SDLAC) and Santa Ana Watershed Project Authority (SAWPA). The category also includes \$2.2 million of readiness-to-serve (RTS) obligation pass-through to MWD, budgeted at \$2.9 million.

MWD Water Purchases, 107.3%

Total Metropolitan Water District of Southern California (MWD) pass-through imported water revenue was \$34.6 million or 107.3 percent of year to date budget. Imported water deliveries at 54,067 AF compared to the annual budgeted quantity of 50,000 AF. The high demand was mainly due to some member agencies shift to imported water away from local supplies due to water quality issues.

Utilities, 94.4%

Total utilities expenses were \$6.3 million of the \$6.6 million year to date budget. This category includes the purchase of electricity from Southern California Edison (SCE) or the grid, natural gas, and purchase of renewable energy generated on site from solar and wind. The favorable variance is mainly attributed to lower utility rates. Through the third quarter, the average rate for imported electricity ranged between \$0.11/kWh - \$0.12/kWh compared to budgeted rate of \$0.125/kWh.

O&M and Reimbursable Projects, 31.7% and 71.8%

The combined O&M and reimbursable project costs were \$7.8 million or 35.5 percent of their combined year to date budget. The favorable balance is mainly due to lower spending for water and drought related projects such as the CBWM Pomona Extensometer, Collection System Asset Management and Agency-Wide Aeration Panel Replacement projects, and Santa Ana River Conservation & Conjunctive Use Program (SARCCUP). Currently, IEUA's participation in SARCCUP is limited to primarily conservation efforts as a result, 3rd and 4th quarter expenditures are anticipated to be much lower than the current FY2018/19 budget.

Financial Expenses

Financial Expense, 82.3%

Total financial expenses were \$14.0 million through the end of the third quarter. Actual costs included \$9.7 million paid towards principal for the 2010A Revenue Bond, 2017A Revenue Bond, and State Revolving Fund (SRF) notes. Total interest payments were \$4.1 million and \$0.2 million for financial administration fees.

Other Expenses

Other Expenses, 111.6%

Total other expenses were \$0.3 million or 111.6 percent of the budget. This category included an annual contributions-in-aid to the Santa Ana Watershed Project Authority for \$0.3 million and a one time \$50 thousand refund of overpayment of water connection fees that was paid by one of the builders from previous fiscal year.

Capital Expenses

Capital Costs, 57.6%

Total capital project expenditures year to date were \$38.0 million or 57.6 percent of the year to date budget of 66.0 million. Favorable variance in capital spending is largely driven by changes in the project scope and schedule, construction bid results, regulatory issues and external resources associated with such undertaking. The amended annual budget is \$88.0 million which includes \$4.4 million of capital budget carried forward (net of return) from FY 2017/18. The lower than anticipated expenditures are primarily due to contractor delays, design recommendation reviews, and extended request for proposals and related contract award delays. Capital project costs related to the regional wastewater program through the third quarter were \$31.9 million, or 61 percent of the \$52.3 million annual program budget. Recycled water capital projects accounted for \$3.7 million, or 23 percent of the \$16.2 million annual program budget.

Summary of major capital and non-capital project expenses and status as of March 31, 2019

Capital Projects		Annual Budget	Actual YTD	% of Budget Used YTD
EN14042	RP-1 1158 RWPS Upgrade Construction preliminary schedule showed a delay of 3-6 months past the contract completion date due to long lead times for equipment. Cost projections adjusted to when large equipment land onsite. Staff has projected to spend approximately \$1.7M through June 30th.	3,000,000	739,836	24.7%
EN14019	RP-1 Headworks Gate Replacement Staff have projected to spend \$5.9M through the end of the fiscal year. The primary reason for the unfavorable variance is due to additional bypass pumping needed during construction to mitigate leaking gates at the headworks. The project cost is still within the total project budget and will be completed in June 2019.	3,450,000	4,941,937	143.2%
EN13001	San Sevaine Basin Improvements Additional scope was added for the construction of the SCE electrical conduit and other items which were not accounted for in the current fiscal year budget but the project cost is still within the total project budget.	547,574	1,185,108	216.4%
EN15012	RP-1 East Primary Effluent Conveyance Improven Phase 2 of the project was added. This increased the amount of spending for the fiscal year. Staff have projected to spend \$5.3M by the end of June 2019.	4,500,000	4,680,541	104.0%

O&M & Reimbursable Projects		Annual Budget	Actual YTD	% of Budget Used YTD
PA17006	Agency-Wide Aeration Panel Replacements The project scope involves the replacement of aeration panels at RP-1, RP-4, RP-5, and CCWRF. The aeration panel replacement will improve oxygen transfer efficiency and operational effectiveness of the wastewater treatment process. The RP-5 Aeration Panel construction is estimated to be completed in this fiscal year.	1,929,402	1,923,515	99.7%
RW19002	CBWM Pomona Extensometer This project is currently ongoing, IEUA has an agreement to perform contract administration services.	1,463,581	1,056,680	72.2%
WR16024	Santa Ana River Conservation and Conjunctive Use Program (SARCCUP) The Santa Ana River Conservation & Conjunctive Use Program (SARCCUP) project is ongoing with multiple agencies sharing the costs. Level of participation drives expenses. Currently, IEUA's participation in SARCCUP is limited to primarily conservation efforts. 3rd and 4th quarter expenditures are anticipated to be much lower than the current FY2018/19 budget.	3,581,604	197,117	5.5%

INLAND EMPIRE UTILITIES AGENCY
Fiscal Year 2018/19
CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT
Quarter Ended March 31, 2019

	Amended Budget	Budget YTD	Actual YTD	Variance YTD	% Budget Used YTD
<u>OPERATING REVENUES</u>					
User Charges	\$84,243,779	\$63,182,835	\$63,545,085	\$362,250	100.6%
Recycled Water	18,188,000	13,641,000	9,835,762	(3,805,238)	72.1%
MWD Water Sales	42,996,000	32,247,000	34,584,912	2,337,912	107.3%
Cost Reimbursement from JPA	6,083,947	4,562,960	4,671,718	108,757	102.4%
Interest Revenue	2,595,850	1,946,888	2,902,067	955,179	149.1%
TOTAL OPERATING REVENUES	\$154,107,576	\$115,580,683	\$115,539,543	(\$41,140)	100.0%
<u>NON-OPERATING REVENUES</u>					
Property Tax	\$47,887,800	\$35,915,850	\$32,306,148	(\$3,609,702)	89.9%
Connection Fees	32,911,999	24,684,000	16,892,749	(7,791,251)	68.4%
Grants	14,781,667	11,086,250	391,612	(10,694,639)	3.5%
SRF Loan Proceeds	28,585,900	21,439,425	1,455,826	(19,983,599)	6.8%
Project Reimbursements	1,522,918	1,142,189	1,276,958	134,769	111.8%
Other Revenue	928,305	696,229	951,038	254,809	136.6%
TOTAL NON OPERATING REVENUES	\$126,618,589	\$94,963,943	\$53,274,331	(\$41,689,613)	56.1%
TOTAL REVENUES	\$280,726,166	\$210,544,626	\$168,813,874	(\$41,730,753)	80.2%
<u>ADMINISTRATIVE and OPERATING EXPENSES</u>					
EMPLOYMENT EXPENSES					
Wages	\$22,137,889	\$16,603,417	\$20,558,987	(\$3,955,570)	123.8%
Benefits	23,800,708	17,850,531	10,429,642	7,420,890	58.4%
TOTAL EMPLOYMENT EXPENSES	\$45,938,596	\$34,453,948	\$30,988,629	\$3,465,320	89.9%
ADMINISTRATIVE EXPENSES					
Office & Administrative	\$2,738,593	\$2,053,944	\$1,088,255	\$965,691	53.0%
Insurance Expenses	874,300	655,725	521,138	134,588	79.5%
Professional Fees & Services	11,586,147	8,689,610	5,287,307	3,402,303	60.8%
O&M Projects	26,557,709	19,918,282	6,317,665	13,600,617	31.7%
Reimbursable Projects	2,366,192	1,774,644	1,273,478	501,166	71.8%
TOTAL ADMINISTRATIVE EXPENSES	\$44,122,939	\$33,092,205	\$14,487,842	\$18,604,365	43.8%

INLAND EMPIRE UTILITIES AGENCY
Fiscal Year 2018/19
CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT
Quarter Ended March 31, 2019

	Amended Budget	Budget YTD	Actual YTD	Variance YTD	% Budget Used YTD
OPERATING EXPENSES					
Material & Supplies/Leases	\$3,752,749	\$2,814,562	\$2,098,085	\$716,477	74.5%
Biosolids Recycling	4,631,789	3,473,842	3,105,129	368,712	89.4%
Chemicals	4,918,940	3,689,205	3,401,042	288,164	92.2%
MWD Water Purchases	42,996,000	32,247,000	34,584,912	(2,337,912)	107.3%
Operating Fees/RTS Fees/Exp. Alloc.	13,395,045	10,046,284	9,817,277	229,007	97.7%
Utilities	8,858,925	6,644,193	6,269,404	374,790	94.4%
TOTAL OPERATING EXPENSES	\$78,553,448	\$58,915,085	\$59,275,848	(\$360,762)	100.6%
TOTAL ADMINISTRATIVE and OPERATING EXPENSES	\$168,614,983	\$126,461,238	\$104,752,321	\$21,708,923	82.8%
<u>NON-OPERATING EXPENSES</u>					
CAPITAL OUTLAY	\$88,010,928	\$66,008,196	\$38,030,335	\$27,977,860	57.6%
FINANCIAL EXPENSES					
Principal, Interest and Financial Expenditures	22,741,648	17,056,236	14,034,545	3,021,691	82.3%
OTHER NON OPERATING EXPENSES	325,388	325,388	363,030	(37,642)	111.6%
TOTAL NON-OPERATING EXPENSES	\$111,077,964	\$83,389,821	\$52,427,910	\$30,961,909	62.9%
TOTAL EXPENSES	\$279,692,947	\$209,851,059	\$157,180,231	\$52,670,832	74.9%
REVENUES IN EXCESS/ (UNDER) EXPENSES	\$1,033,219	\$693,567	\$11,633,644	\$10,940,076	

Totals may not add up due to rounding

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					
AGENCY MANAGEMENT			<p>One staff member is currently enrolled in the Career Management Program. Another staff member will start the next program in September 2019. Staff continues to complete courses offered by Skill Soft, attend seminars and cross train within the dept.</p>		

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					
EXTERNAL AFFAIRS		<p>The Grants Department has provided support for two major projects that are part of this initiative by strategically pursuing state and/or federal funding:</p> <p>A State Revolving Fund (SRF) loan, which includes a \$5 million grant award, has been Included in the SWRCB SRF loan Fundable List (State FY2019/20 SRF loan funding budget) for the JCSD-IEUA Intertie Project, which is a component of the CBP.</p> <p><u>RP-5 Expansion:</u> Applications have been submitted to both federal (Water Infrastructure and Innovation Act - WIFIA) and state (SRF) funding agencies to support the \$325M cost of this project. The Project has been Included in the SWRCB SRF loan Fundable List (State</p>	<p>The Records Management staff continue to pursue Laserfiche certifications and have completed several Laserfiche certificates. Staff attended Laserfiche Empower training. Staff continues records management development by attending ARMA training both on the national and local levels as well as the Feith University Records Management Online courses and training.</p>		<p>The Grants Department has continued collaborative efforts with the Business Information Systems (BIS) Department to modify and enhance the SAP grant module, which will improve the grant invoice and compliance processes. The two departments are also working together to integrate a new grants management database software, eCivis, into SAP to facilitate data exchange that will improve workflow and increase efficiencies.</p> <p>The Records Management Group has continued collaborative efforts with the Business Information Systems (BIS) Department to migrate SAP attachments (records) into the Laserfiche system. This interface is important as it will allow</p>

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES DIVISION	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
		<p>FY2020/19 SRF loan funding budget) for \$101 million. The balance of the project costs will be pursued in future fiscal years.</p>			<p>the management of these electronic records for proper disposition within the Laserfiche system and free up space within SAP. Records Management and BIS as also collaborating on the implementation of a Training Application for Safety and Engineering and Maintenance. Safety includes safety tailgates and is applicable Agency-wide. Engineering and Maintenance will begin with a South Maintenance pilot program of the training module.</p>

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					
ENGINEERING, PLANNING & SCIENCE		The Chino Basin Program (CBP) held a stakeholder workshop #3 in Feb. 2019 to discuss source supply and benefit analysis. The PDR consultant contract was awarded in March to Brown & Caldwell. IEUA Board Ad Hoc Committee was created in March to advise of CBP development.			

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
<p>DIVISION</p> <p>FINANCE & ADMINISTRATION</p>	<p>Continue to support the Engineering and Operations Division in the Asset Management Plan Phase II development</p>	<p>Finance and Accounting, in collaboration with the Grants Department, continued to work in the completion of the application for the WIFIA financial loan for the RP-5 expansion. During the third quarter Finance and Accounting completed the financial model that will be submitted along with the WIFIA application and was under review by the Agency financial advisor. Finance and Accounting held the kick-off meeting for the rate study in March 2019. The rate study includes evaluation of the wastewater and water connection fees that support execution of capital projects.</p>		<p>Completed security assessments with the Security Consultants from the Department of Homeland Security. The assessments identified areas of improvement regarding landscaping, fencing, perimeter controls including gate security and camera system upgrades. Staff will be presenting information in October at a Board workshop.</p>	<p>Business Information services (BIS) department enhances the vendor information in SAP to include additional information for insurance coverage and validity. This enhancement eliminates the need for Contract and Procurement (CAP) staff from tracking this type of information on a spreadsheet. Additionally, the enhancement also allows the insurance data to flow to the newly created contract. The integration provides a more complete start for each new contract.</p> <p>CAP department proposed a report that can provide users with forecast of contracts that are approaching expiration. The goal is to collaboratively and proactively work with contract owners to address these expiring</p>

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					<p>contracts ahead of time. This approach allows the Agency to have stronger stance on contract negotiation as well as minimizing any potential service disruption. CAP engaged BIS to develop this report, which is scheduled to be sent to management on a monthly basis, prior to the monthly Managers Meeting. The report has been in use for a few months and the feedback has been very positive.</p> <p>BIS department launched the new training site in late March. The site contains series of training videos covering topics such as Employee Self-Service (ESS), Manager Self-Service (MSS), procurement, plant maintenance, reporting as well as how-to videos for other software like GIS and Laserfiche. The videos</p>

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					are hosted using Agency's existing tools (i.e., no additional costs) available with the current Microsoft Office365 subscriptions.

Business Goals Status Updates – FY 2018/19 3rd Quarter

Exhibit B

INITIATIVES	ASSET MANAGEMENT – CMMS	CAPITAL PROJECTS	CAREER DEVELOPMENT	AGENCY SECURITY	SAP TRAINING AND ENHANCEMENTS
DIVISION					
OPERATIONS	Continue to work with Engineering to develop an Asset Management Plan.			Implemented the Department of Homeland Security’s recommendations and will be presenting updates at the October Board Workshop.	

Inland Empire Utilities Agency

Inter-Departmental / Division O&M Transfers FY 2018/19

Budget Transfer

Sender Fund	Fund Name	Date	O&M Transfer From	Category	Amount Transfer Out	O&M Transfer To	Category	Amount Transfer In	Description	Qtr
10200	Administrative Services	1/15/2019	502120	Reg Wages - Exempt	\$75,000	505010	Temp Services	\$75,000	Transfer to cover costs for temp services of Interim GM and two Admin Assistants	3
10200	Administrative Services	1/15/2019	502110	Reg Wages - NE	\$36,000	505010	Temp Services	\$36,000	Transfer to cover costs for temp services of Interim GM and two Admin Assistants	3
10200	Administrative Services	1/15/2019	512170	O & M Supplies	\$25,000	512010	Contract Labor	\$25,000	Transfer to complete consolidation of funds for special projects for consulting services and procedure development	3
10200	Administrative Services	1/15/2019	512660	Equip-Tools	\$10,500	512010	Contract Labor	\$10,500	Transfer to complete consolidation of funds for special projects for consulting services and procedure development	3
10800	Regional Wastewater O&M	2/4/2019	545210	Natural Gas	\$47,000	520980	Professional Services - Other	\$47,000	To cover the costs from Advanced Microgrid Solutions for their service of the energy storage.	3
10800	Regional Wastewater O&M	1/31/2019	521010	Contract Labor	\$125,000	512170	O&M Supplies	\$125,000	Currently about year end average spending rate in the South Mechanical Materials and Supplies (68%) and below in Professional Fees and Services (30%)	3
10800	Regional Wastewater O&M	1/31/2019	521050	Contract Materials	\$125,000	512170	O&M Supplies	\$125,000	Currently about year end average spending rate in the South Mechanical Materials and Supplies (68%) and below in Professional Fees and Services (30%)	3
10500	Non-Reclaimable Wastewater	1/31/2019	512170	O&M Supplies	\$5,000	512170	O&M Supplies	\$5,000	Funds are no longer needed within the South Mechanical Maintenance NRW fund. Transferring these funds to Sewer Collections will cover the deficient funds in O&M Supplies.	3
10200	Administrative Services	2/7/2019	512170	O&M Supplies	\$10,000	512110	General Supplies	\$10,000	Transfer to cover deficiency of funds for various laboratory supplies.	3
10200	Administrative Services	2/7/2019	512170	O&M Supplies	\$5,000	512110	General Supplies	\$5,000	Transfer to cover deficiency of funds for various laboratory supplies.	3
10200	Administrative Services	2/7/2019	545110	Electricity	\$10,000	512110	General Supplies	\$10,000	Transfer to cover deficiency of funds for various laboratory supplies.	3
10200	Administrative Services	2/7/2019	521010	Contract Labor	\$15,000	512110	General Supplies	\$15,000	Transfer to cover deficiency of funds for various laboratory supplies.	3
10200	Administrative Services	2/7/2019	511120	Training-Dept	\$10,000	512110	General Supplies	\$10,000	Transfer to cover deficiency of funds for various laboratory supplies.	3
10800	Regional Wastewater O&M	3/18/2019	545110	Electricity	\$120,000	530016	Sodium Hypochlorite	\$120,000	Contract for Sodium Hypochlorite saw a 30% increase in costs.	3
10800	Regional Wastewater O&M	3/18/2019	545110	Electricity	\$90,000	530016	Sodium Hypochlorite	\$90,000	Contract for Sodium Hypochlorite saw a 30% increase in costs.	3
10200	Administrative Services	3/26/2019	565340	Network Comm Svcs	\$12,000	512520	Comp Lic	\$12,000	More requests for hardware and software than in previous years	3
10200	Administrative Services	3/26/2019	565340	Network Comm Svcs	\$10,000	512620	Equip-Comp.	\$10,000	More requests for hardware and software than in previous years	3
Total O&M Transfer Out					\$730,500	Total O&M Transfer In		\$730,500		

**Inland Empire Utilities Agency
 FY 2018/19 General Manager Contingency Account Activity
 Budget Transfer**

Date	From Proj/Category Title	Sender Amount	Receiver Fund	Receiver FA	Receiver CC	Receiver CE	To Proj/Category Title	Transfer Amount	Balance	Justification
Beginning Balance, July 1, 2018									\$300,000	
9/27/2018	GM Contingency	\$50,000	10200	100000	139100	520950	Prof Svcs - Train Consultants	\$50,000		Career management program
Balance, September 30, 2018									\$50,000	\$250,000
11/1/2018	GM Contingency	\$38,000	10200	100000	118100	520980	Prof Svcs - Other	\$38,000		To cover fixed-cost SAP support service contract.
12/27/2018	GM Contingency	\$75,000	10200	100000	118100	520980	Prof Svcs - Other	\$75,000		Consultant letter agreement with interim general manager
Balance, December 31, 2018									\$163,000	\$137,000

**Inland Empire Utilities Agency
Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2018/19**

Exhibit D

**Inland Empire Utilities Agency
Changes in Total Project Budget: Inter-Departmental/Division/Capital & O&M Transfers FY 2018/19
Budget Transfer**

Fund	Transfer Date	Project Number	Project Title	Adopted Total Project (1P) Budget	Prior TP Changes in Current FY	Amt. of Transfer In / (Out)	New TP Budget	Annual Project Budget	Annual Proj. Budget Change	New Annual Project Budget	Project Transferred To/(From)	Justification
Capital Projects												
1/28/19	EN16012	CIPO Enhancements		\$165,000	(\$37,000)	(\$20,000)	\$108,000	\$127,000	(\$20,000)	\$107,000	EN16049	Transfer to purchase the software for video recording and storing IEUA Board meetings.
	EN16049	Conference Rooms Audio Visual Upgrades		\$1,391,477	\$0	\$20,000	\$1,411,477	\$15,000	\$20,000	\$35,000	(EN16012)	
3/25/19	IS16021	SAP Roadmap & Strategies		\$2,407,766	\$0	(\$13,500)	\$2,394,266	\$300,000	(\$13,500)	\$286,500	IS19012	Transfer to create new project IS19012 to purchase Visual Studio licenses.
	IS19012	BIZ Visual Studio Licenses		\$0	\$0	\$13,500	\$13,500	\$0	\$13,500	\$13,500	(IS16021)	
Subtotal Administration (GG):				\$3,964,243			\$3,927,243	\$442,000		\$442,000		
10600	1/30/19	EN15043	SBCFCD Recycled Water Easement	\$1,210,000	\$0	(\$549,103)	\$660,897	\$560,000	(\$549,103)	\$10,897	EN17049	Transfer to cover the construction phase of EN17049 which will be awarded by the Board in February 2019.
		EN15002	1158 Reservoir Site Cleanup	\$1,300,000	\$0	(\$85,000)	\$1,215,000	\$200,000	(\$85,000)	\$115,000	EN17049	
		EN17049	Baseline Recycled Water Pipeline Extension	\$6,067,897	\$0	\$634,103	\$6,702,000	\$600,000	\$634,103	\$1,234,103	(EN15043/EN15002)	
3/21/19	WR15021	Napa Lateral		\$7,247,717	\$0	(\$280,000)	\$6,967,717	\$5,191,626	(\$280,000)	\$4,911,626	EN19029	Transfer to EN19029 because construction bids received were higher than the engineer's estimate.
	EN19029	RP-4 Outfall Pipeline Air Relief/ Blow-Off Replacements		\$665,000	\$0	\$280,000	\$945,000	\$665,000	\$280,000	\$945,000	(WR15021)	
Subtotal Recycled Water (WC):				\$16,490,614			\$16,490,614	\$7,216,626		\$7,216,626		
10800	1/24/19	EP19002	North Major Facilities Repair/Replacement	\$600,000	\$0	(\$240,000)	\$360,000	\$600,000	(\$240,000)	\$360,000	EN17045	Transfer to advance the filter valve replacement timeline to address costly leaks due to the age of the valves and to add urgent coating efforts.
		EN17045	RP-1 Filter Valve Replacement	\$650,000	\$0	\$240,000	\$890,000	\$0	\$240,000	\$240,000	(EP19002)	
1/28/19	EN18025	RP-1 Secondary System Rehabilitation		\$5,200,000	(\$500,000)	(\$210,000)	\$4,490,000	\$388,010	(\$210,000)	\$178,010	EN18042	Transfer to cover the construction phase of EN18042 because the bids came in higher than the engineer's estimate.
	EN18042	RP-1 Civil Restoration and Upgrades		\$600,000	\$0	\$210,000	\$810,000	\$245,000	\$210,000	\$455,000	(EN18025)	
Subtotal Regional Operations (RO):				\$7,050,000			\$6,550,000	\$1,233,010		\$1,233,010		
10900	1/22/19	EN19026	CCWRF 12kV Switchgear	\$2,360,000	(\$2,500)	(\$250,000)	\$2,107,500	\$817,500	(\$250,000)	\$567,500	EN19015	Transfer to cover the construction phase of the project because the scope of EN18015 was combined with EN19015 but the budget was not carried forward into the current fiscal year.
		EN19015	Collection System Upgrades	\$500,000	\$0	\$250,000	\$750,000	\$500,000	\$250,000	\$750,000	(EN19026)	
3/6/19	EN16011	Whispering Lakes Pump Station		\$5,000,000	(\$95,000)	(\$200,000)	\$4,705,000	\$405,000	(\$200,000)	\$205,000	EN19041	Transfer to create new project, EN19041, which was originally set up in the NRW fund but should have been created in the RC fund.
	EN19041	San Bernardino Lift Station Facility Improvements		\$0	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	(EN16011)	
Subtotal Regional Capital (RC):				\$7,860,000			\$7,562,500	\$1,722,500		\$1,522,500		
				Capital Total Project Budget				Total Annual Capital Budget				
				Adopted	Amended	Adopted	Amended	Adopted	Amended	Adopted	Amended	
				\$35,364,857	\$34,730,357	\$10,614,136	\$10,614,136					

Inland Empire Utilities Agency
Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2018/19

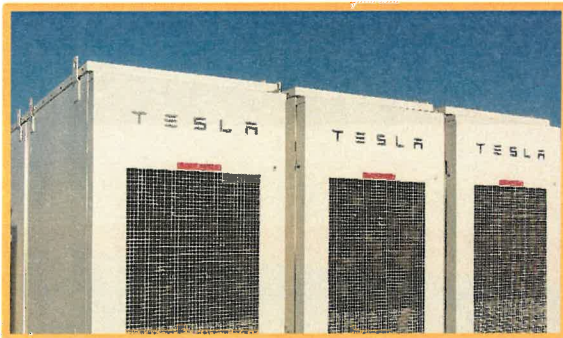
Exhibit D

Fund	Transfer Date	Project Number	Project Title	Adopted Total Project (TP) Budget	Prior TP Changes in Current FY	Amt. of Transfer In / (Out)	New TP Budget	Annual Project Budget	Annual Proj. Budget Change	New Annual Project Budget	Project Transferred To/(From)	Justification	
O&M Projects													
10200	3/21/19	EN19042	HQ-B 2" Potable Water Leak	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	\$10,000	(O&M: 521080)	Transfer from O&M to fund new project, EN19042, to fix a level three emergency project to repair an underground pipe break located outside of the HQB building.	
Subtotal Administration (GG):				\$0			\$10,000	\$0		\$10,000			
10600	3/21/19	EN17039	8th St Basin RW Turnout Discharge Retrofit	\$562,844	\$0	(\$15,000)	\$547,844	\$465,000	(\$15,000)	\$450,000	EN19039	Transfer to cover additional scope items in EN19039 added to the Engineer's contract to develop the cost model with different escalation factors to account for future costs.	
		EN19039	RW Cost Benefit Analysis	\$50,000	\$0	\$15,000	\$65,000	\$50,000	\$15,000	\$65,000	(EN17039)		
Subtotal Recycled Water (WC):				\$612,844			\$612,844	\$515,000		\$515,000			
10800	3/14/19	EN19019	RO Emergency O&M Projects	\$150,000	\$500,000	\$250,000	\$900,000	\$650,000	\$250,000	\$900,000	(RO Reserves)	Board approved amendment to augment the RO Fund emergency, safety, and on-call project budgets due to exhaustion of budgets by 13 previous qualifying expenses in the current fiscal year.	
		EN19022	RO On-Call Operations & Maintenance	\$250,000	\$0	\$250,000	\$500,000	\$250,000	\$250,000	\$500,000	(RO Reserves)		
		EN19032	RO Safety Operations & Maintenance	\$250,000	\$0	\$250,000	\$500,000	\$250,000	\$250,000	\$500,000	(RO Reserves)		
1/22/19	EN17040	RP-1 Aeration Panel Replacement	\$3,226,269	(\$420,000)	(\$74,000)	\$2,732,269	\$80,000	(\$74,000)	\$6,000	PA17006	Transfer to cover under budgeting in PA17006 due to unforeseen conditions requiring the replacement of 20 additional aeration panels at RP-5.		
	PA17006	Agency-Wide Aeration Panel	\$8,240,000	\$420,000	\$74,000	\$8,734,000	\$1,859,760	\$74,000	\$1,933,760	(EN17040)			
3/14/19	EN19032	RO Safety Operations & Maintenance	\$250,000	\$250,000	(\$130,000)	\$370,000	\$500,000	(\$130,000)	\$370,000	EN19019	Transfer to level three emergency projects in March 2019: RP-1 Digester Gas Leak Repair, and TP-1 Bleach Distribution System Replacement.		
	EN19019	RO Emergency O&M Projects	\$150,000	\$750,000	\$130,000	\$1,030,000	\$900,000	\$130,000	\$1,030,000	(EN19032)			
Subtotal Regional Operations (RO):				\$12,516,269			\$14,766,269	\$4,489,760		\$5,239,760			
				O&M Total Project Budget			Total Annual O&M Project Budget						
				Adopted		Amended	Adopted		Amended				
				\$13,129,113		\$15,389,113	\$5,004,760		\$5,764,760				

Total Capital and O&M Project Transfers:	\$2,826,603
Total Project Budget Change - Capital:	-5634,500
Total Project Budget Change - O&M Proj:	\$2,260,000
Total Project Budget - Net Change:	<u>\$1,625,500</u>

FY 2018/19 Budget Variance Report

3rd Quarter Ended March 31, 2019



FY 2018/19 3rd Quarter Ending March 31, 2019

(\$ Millions)

	Amended Budget	Budget YTD*	Actual YTD*	% Budget Used YTD
Total Sources of Funds	\$280.7	\$210.5	\$168.8	80.2%
Total Uses of Funds	279.7	209.9	157.2	74.9%
Net Increase/(Decrease)	\$1.0	\$0.7	\$11.6	

*YTD – Year to Date

Highlights

- Total Sources of Funds were below the year to date budget by ~20%
- Total Uses of Funds were below YTD budget by ~25%
- Net increase of \$11.6 million to fund balance

FY 2018/19 3rd Quarter Ending March 31, 2019

(\$ Millions)

Sources of Funds	Amended Budget	Budget YTD*	Actual YTD*	% Budget Used YTD
Operating Revenue				
User Charges	\$84.3	\$63.2	\$63.5	100.5%
Recycled Water Sales	18.2	13.6	9.8	72.1%
MWD Imported Water Sales	43.0	32.2	34.6	107.5%
Other Operating Revenues*	8.6	6.5	7.6	116.9%
Total Operating Revenues	\$154.1	\$115.6	\$115.5	99.9%

* Other Operating Revenue includes contract cost reimbursements and interest revenue

Highlights

- Metropolitan Water District (MWD) imported water sales is higher due to a shift from local supplies by some member agencies.
- Recycled water sales demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, and basin availability.

FY 2018/19 3rd Quarter Ending March 31, 2019

(\$ Millions)

Sources of Funds	Amended Budget	Budget YTD*	Actual YTD*	% Budget Used YTD
Non-Operating Revenue				
Property Tax	\$47.9	\$35.9	\$32.3	90.0%
Connection Fees	32.9	24.7	16.9	68.4%
Grants & Loans	43.4	32.5	1.9	5.8%
Other Non-Operating Revenues*	2.4	1.8	2.2	122.2%
Total Non-Operating Revenues	\$126.6	\$94.9	\$53.3	56.1%
Total Operating Revenues	154.1	115.6	115.5	99.9%
Total Sources of Funds	\$280.7	\$210.5	\$168.8	80.2%

* Other Non-Operating revenues includes project reimbursements, lease revenue, and realized gain on investments

Highlights

- New connections reported YTD:
 - * 1,960 Equivalent Dwelling Units
 - * 1,351 Meter Equivalent Units
 - Both budgeted at 4,000 units
- Grants and loan receipts are primarily reimbursable and dependent upon related capital project expenditures

FY 2018/19 3rd Quarter Ending March 31, 2019

(\$ Millions)

Uses of Funds	Amended Budget	Budget YTD*	Actual YTD*	% Budget Used YTD
Operating Expense				
Employment Expense (net of allocation to projects)	\$45.9	\$34.5	\$31.0	89.9%
Professional Fees & Services	11.6	8.7	5.3	60.9%
Utilities	8.9	6.6	6.3	95.5%
MWD Water Purchases	43.0	32.2	34.6	107.5%
O&M and Reimb. Project Exp.	28.9	21.7	7.6	35.0%
Other Operating Expenses*	30.3	22.8	20.0	87.7%
Total Operating Expense	\$168.6	\$126.5	\$104.8	82.8%

Highlights

- Professional fees & services below YTD budget due to contract award timing and deferral of services
- O&M and Reimbursement Projects under budget due to timing of repair and maintenance related projects

* Other operating expense includes operating fees, chemicals, biosolids recycling, materials & supplies and office & administrative expenses

FY 2018/19 3rd Quarter Ending March 31, 2019

(\$ Millions)

Uses of Funds	Amended Budget	Budget YTD*	Actual YTD*	% Budget Used YTD
Non-Operating Expense				
Capital Projects	\$88.0	\$66.0	\$38.0	57.6%
Financial Expense	22.7	17.1	14.1	82.5%
Other Non-Operating Expense*	0.4	0.3	0.3	100.0%
Total Non-Operating Expense	\$111.1	\$83.4	\$52.4	62.8%
Total Operating Expense	168.6	126.5	104.8	82.8%
Total Uses of Funds	\$279.7	\$209.9	\$157.2	74.9%

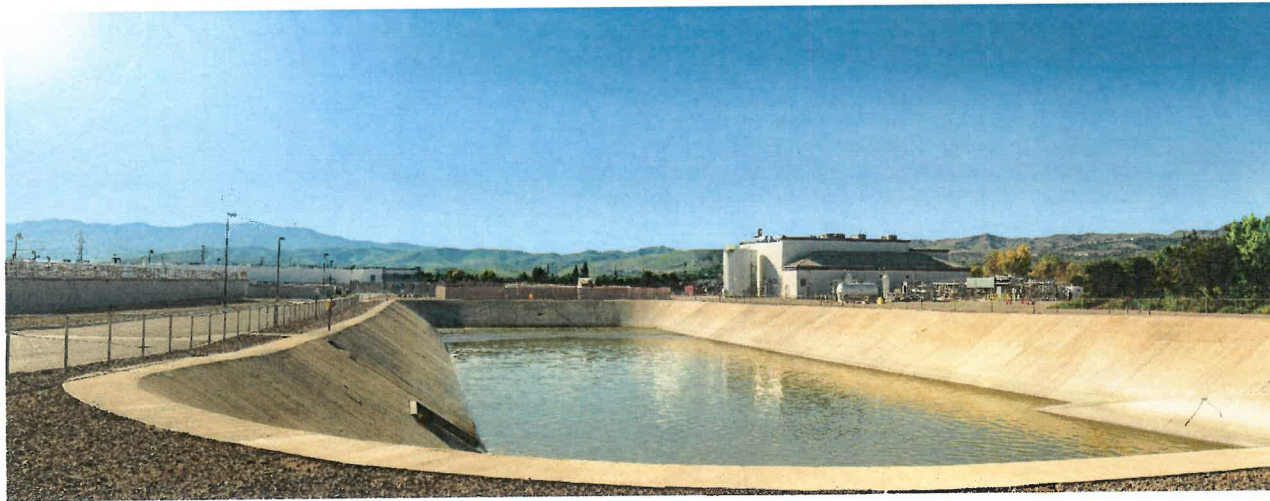
Highlights

- Total capital project expenditures below budget due to delay in contractor work and design recommendation reviews
- Financial expense higher than YTD budget due to timing of debt service payments

* Other Non-Operating Expense includes Santa Ana Watershed Project Authority (SAWPA) member contributions and other miscellaneous expense



Questions



The Budget Variance Analysis report is consistent with the Agency's business goal of fiscal responsibility to ensure actual revenues and expenditures are consistent with those approved by the Board of Directors.

INFORMATION

ITEM

3C



Date: June 19, 2019

To: The Honorable Board of Directors

Committee: Finance & Administration

From: Shivaji Deshmukh, General Manager

ADD
06/12/19

Executive Contact: Christina Valencia, Executive Manager of Finance & Administration/AGM

Subject: Treasurer's Report of Financial Affairs

Executive Summary:

The Treasurer's Report of Financial Affairs for the month ended April 30, 2019 is submitted in a format consistent with the State requirement.

For the month of April 2019, total cash, investments, and restricted deposits of \$245,180,505 reflects an increase of \$11,679,219 compared to the total of \$233,501,286 reported for March 2019. The increase was primarily due to property tax receipts of \$13.2 million. As a result, the average days cash on hand for the month ended April 30, 2019 increased from 239 days to 256 days.

The unrestricted Agency investment portfolio yield in April 2019 was 2.572 percent, an increase of 0.023 percent compared to the March 2019 yield of 2.549 percent. The increase in yield is mainly attributed to the increase in Local Agency Investment Fund (LAIF) yield.

Staff's Recommendation:

The Treasurer's Financial Affairs Report for the month ended April 30, 2019 is an information item for the Board of Director's review.

Budget Impact *Budgeted (Y/N):* N *Amendment (Y/N):* N *Amount for Requested Approval:*

Account/Project Name:

Fiscal Impact *(explain if not budgeted):*

Interest earned on the Agency's investment portfolio increases the Agency's overall reserves.

Full account coding (internal AP purposes only):

- - -
- - -

Project No.:

Prior Board Action:

On May 15, 2019, the Board of Directors approved the Treasurer's Financial Affairs Report for the month ended March 31, 2019.

Environmental Determination:

Not Applicable

Business Goal:

The Financial Affairs report is consistent with the Agency's Business Goal of Fiscal Responsibility in providing financial reporting that accounts for cash and investment activities to fund operating requirements and to optimize investment earnings.

Attachments:

Attachment 1 - Background

Attachment 2 - PowerPoint

Attachment 3 - Treasurer's Report of Financial Affairs

Background

Subject: Treasurer's Report of Financial Affairs

The Treasurer's Report of Financial Affairs for the month ended April 30, 2019 is submitted in a format consistent with State requirements. The monthly report denotes investment transactions that have been executed in accordance with the criteria stated in the Agency's Investment Policy (Resolution No. 2019-3-1).

Agency total cash, investments, and restricted deposits for the month of April 2019 was \$245.2 million, an increase of \$11.7 million from the \$233.5 million reported for the month ended March 31, 2019. The increase was primarily due to receipt of \$13.2 million of property taxes.

Table 1 represents the unrestricted Agency investment portfolio, by authorized investment and duration, with total portfolio amount of \$151.5 million. The Agency portfolio excludes cash and restricted deposits in the amount of \$93.7 million held by member agencies and with fiscal agents.

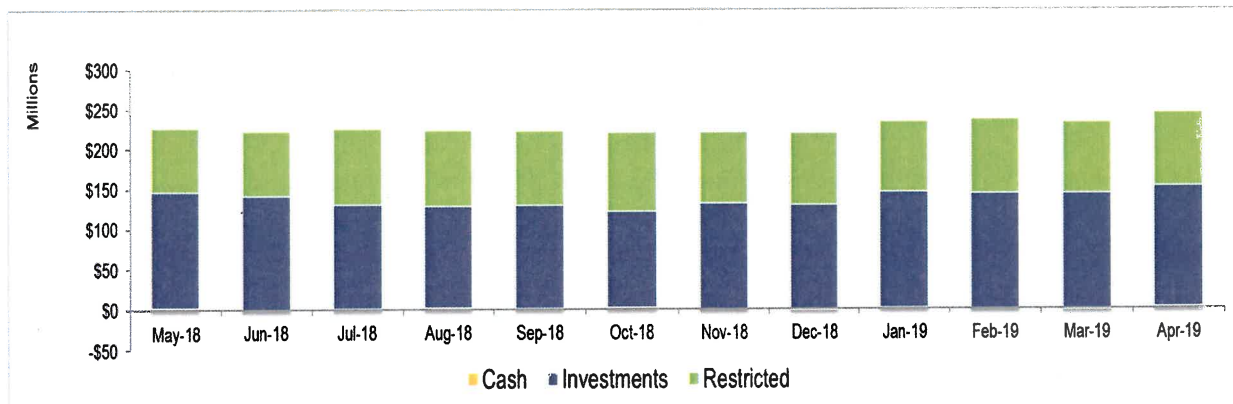
Table 1: Agency Portfolio

Authorized Investments	Allowable Threshold (\$ million or %)	Investment Value as of April 30, 2019 (\$ million)				Average Yield %	Portfolio% (Unrestricted)
		Under 1 Year	1-3 Years	Over 3 Years	Total		
LAIF*- Unrestricted	\$65	\$21.8	\$0	\$0	\$21.8	2.44%	14.4%
CAMP** – Unrestricted	n/a	33.6			33.6	2.55	22.0
Citizens Business Bank – Sweep	40%	4.8			4.8	1.10	3.2
Sub-Total Agency Managed		\$60.2	\$0	\$0	\$60.2	2.39%	39.6%
Brokered Certificates of Deposit	30%	\$0.0	\$3.9	\$0	\$3.9	3.12%	2.6%
Commercial Paper	25%	1.0			1.0	3.07	0.7
Medium Term Notes	30%		2.5	13.2	15.7	2.90	10.3
Municipal Bonds	10%		1.0		1.0	1.75	0.7
US Treasury Notes	n/a		9.0	35.0	44.0	2.63	29.1
US Gov't Securities	n/a		16.1	9.6	25.7	2.61	17.0
Sub-Total PFM Managed		\$1.0	\$32.5	\$57.8	\$91.3	2.69%	60.4%
Total		\$61.2	\$32.5	\$57.8	\$151.5	2.572%	100.0%

*LAIF – Local Agency Investment Fund

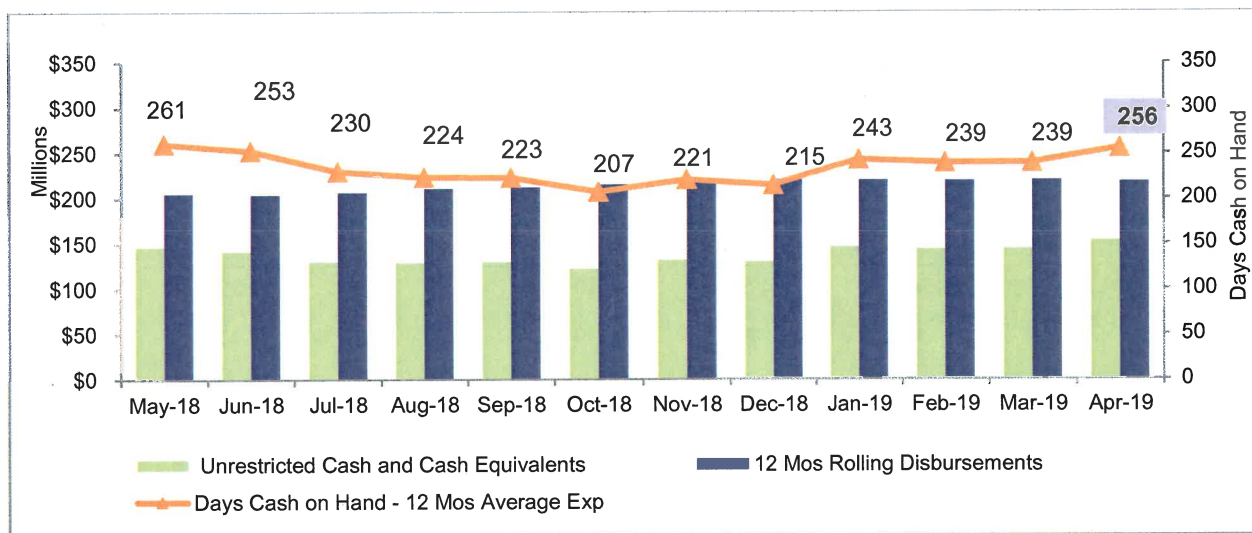
**CAMP – California Asset Management Program

Figure 1: Cash, Investments, and Restricted Deposits



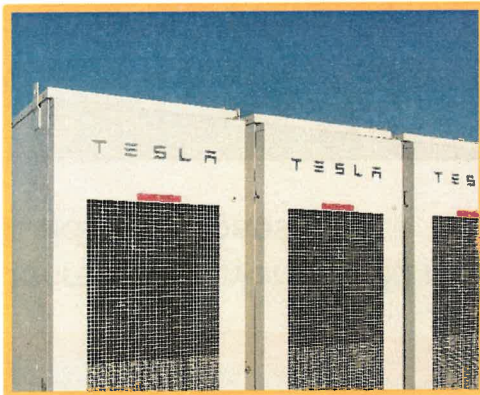
Average days cash on hand is calculated using the monthly ending balance of unrestricted cash and cash equivalents divided by disbursements associated with operating expenses, debt service, and capital expenditures as recorded in the Agency’s cash flow. The average days cash on hand for the month ended April 30, 2019 increased from 239 days to 256 days as shown in Figure 2.

Figure 2: Days Cash on Hand – 12 Month Rolling Average



Monthly cash and investment summaries are available on the Agency’s website at www.ieua.org/fy-2018-19-cash-and-investment/.

Treasurer's Report of Financial Affairs for Month Ended April 30, 2019



Agency Liquidity

- ❖ Decrease in overall yield mainly attributed to transfer of funds to lower yielding overnight sweep account for liquidity purposes.

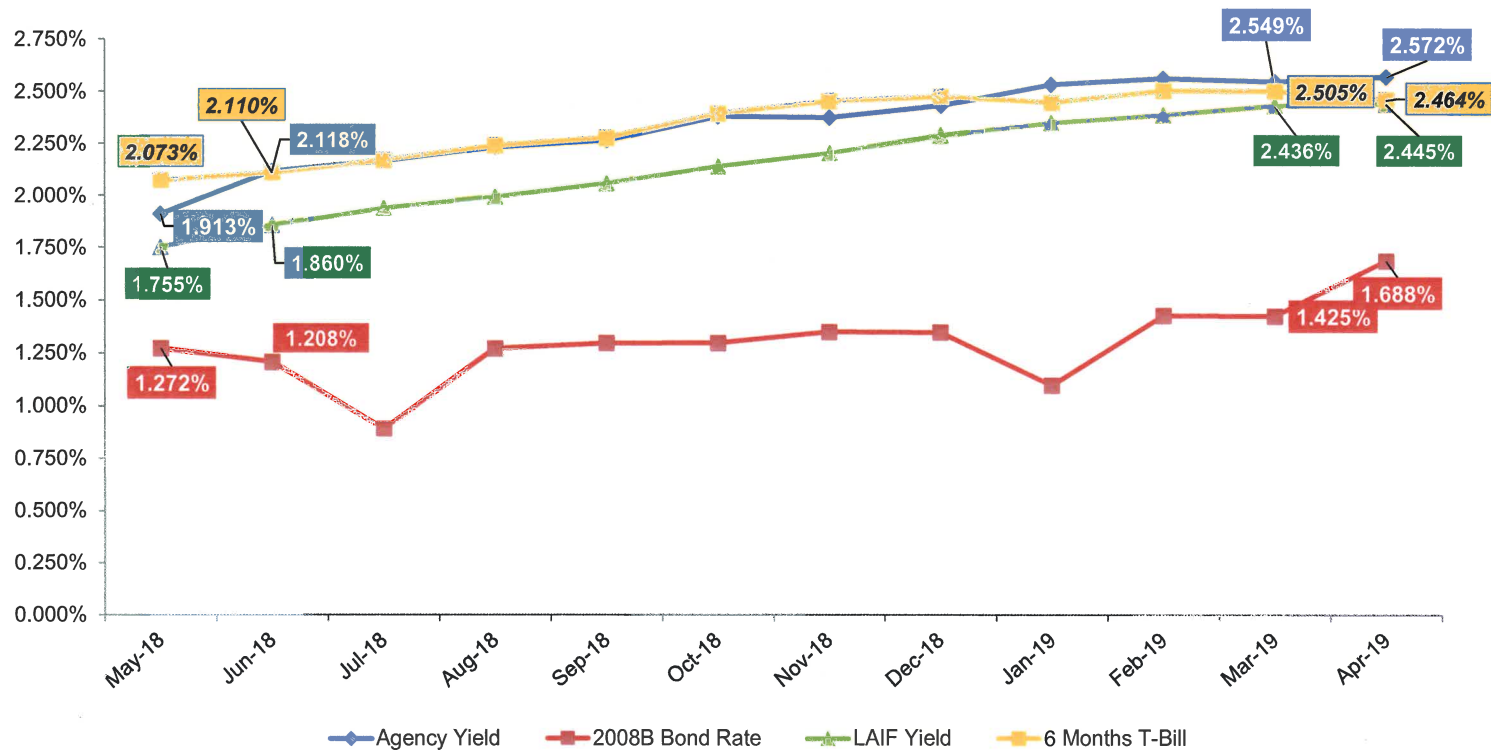
Description	April (\$ million)	March (\$ million)	Increase/ (Decrease) (\$ million)
Investment Portfolio	\$151.5	\$144.0	\$7.5
Cash and Restricted Deposits	\$93.7	\$89.5	\$4.2
Total Investments, Cash, and Restricted Deposits	\$245.2	\$233.5	\$11.7
Investment Portfolio Yield	2.572%	2.549%	0.023%
Weighted Average Duration (Years)	1.04	1.06	(0.02)
Average Cash on Hand (Days)	256	239	17

Monthly cash and investment summaries available at: <http://www.ieua.org/fy-2018-19-cash-and-investment/>

Agency Investment Position

Authorized Investments	Allowable Threshold (\$ million or %)	Under 1 Year	1 – 3 Years	Over 3 Years	Total	Average Yield %	Portfolio % (Unrestricted)
Local Agency Investment Fund	\$65	\$21.8	\$0	\$0	\$21.8	2.44%	14.4%
California Asset Management Program	n/a	33.6			33.6	2.55	22.0
Citizens Business Bank – Sweep	40%	4.8			4.8	1.10	3.2
Sub-Total Agency Managed		\$60.2	\$0	\$0	\$60.2	2.39%	39.6%
Brokered Certificates of Deposit (CD)	30%	\$0.0	\$3.9	\$0	\$3.9	3.12%	2.6%
Commercial Paper	25%	1.0			1.0	3.07	0.7
Medium Term Notes	30%		2.5	13.2	15.7	2.90	10.3
Municipal Bonds	10%		1.0		1.0	1.75	0.7
US Treasury Notes	n/a		9.0	35.0	44.0	2.63	29.1
US Government Securities	n/a		16.1	9.6	25.7	2.61	17.0
Sub-Total PFM Managed		\$1.0	\$32.5	\$57.8	\$91.3	2.69%	60.4%
Total		\$61.2	\$32.5	\$57.8	\$151.5	2.572%	100.0%

Portfolio Yield Comparison



Questions



The Treasurer's Report of Financial Affairs is consistent with the Agency's business goal of fiscal responsibility.

TREASURER'S REPORT OF FINANCIAL AFFAIRS

For the Month Ended April 30, 2019



All investment transactions have been executed in accordance with the criteria stated in the Agency's Investment Policy (Resolution No. 2019-3-1) adopted by the Inland Empire Utilities Agency's Board of Directors during its regular meeting held on May 15, 2019.

The funds anticipated to be available during the next six-month period are expected to be sufficient to meet all foreseen expenditures during the period.

* A Municipal Water District

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended
April 30, 2019

	April	March	Variance
<u>Cash, Bank Deposits, and Bank Investment Accounts</u>	\$1,433,799	(\$9,704)	\$1,443,503
<u>Investments</u>			
Agency Managed			
Citizens Business Bank (CBB) Repurchase (Sweep)	\$4,791,515	\$8,702,800	(\$3,911,285)
Local Agency Investment Fund (LAIF)	21,832,677	14,694,161	7,138,516
California Asset Management Program (CAMP)	33,577,422	29,514,170	4,063,252
Total Agency Managed Investments	60,201,614	52,911,131	7,290,483
PFM Managed			
Certificates of Deposit	\$3,864,701	\$3,864,679	\$22
Municipal Bonds	999,575	999,469	106
Commercial Paper	1,011,500	1,008,950	2,550
Medium Term Notes	15,651,813	13,452,199	2,199,614
U.S. Treasury Notes	44,026,111	44,915,397	(889,286)
U.S. Government Sponsored Entities	25,721,997	26,887,127	(1,165,130)
Total PFM Managed Investments	91,275,697	91,127,821	147,876
Total Investments	\$151,477,311	\$144,038,952	\$7,438,359
Total Cash and Investments Available to the Agency	\$152,911,110	\$144,029,248	\$8,881,862
<u>Restricted Deposits</u>			
CAMP Water Connection Reserve	\$13,557,709	\$13,016,081	\$541,628
LAIF Self Insurance Reserve	6,106,308	6,106,308	0
Debt Service Accounts	4,103,458	2,594,603	1,508,855
Capital Capacity Reimbursement Account (CCRA) Deposits Held by Member Agencies**	53,419,015	52,865,403	553,612
California Employers' Retirement Benefit Trust Account - CERBT (Other Post Employment Benefits - OPEB)	14,899,224	14,715,108	184,116
Escrow Deposits	183,681	174,535	9,146
Total Restricted Deposits	\$92,269,395	\$89,472,038	\$2,797,357
Total Cash, Investments, and Restricted Deposits	\$245,180,505	\$233,501,286	\$11,679,219

**Partial reported total as of February 2019 (excludes Ontario and Montclair) net of capital call receipts.

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended
April 30, 2019

Cash, Bank Deposits, and Bank Investment Accounts

CBB Demand Account (Negative balance offset by CBB Sweep Balance)	\$938,297
CBB Payroll Account	-
CBB Workers' Compensation Account	57,558
Subtotal Demand Deposits	<u>\$995,855</u>

Other Cash and Bank Accounts

Petty Cash	\$2,250
Subtotal Other Cash	<u>\$2,250</u>

US Bank Pre-Investment Money Market Account

\$435,694

Total Cash and Bank Accounts

\$1,433,799

Unrestricted Investments

CBB Repurchase (Sweep) Investments

Freddie Home Loan Mortgage Corporation (Freddie Mac)	\$4,791,515
Subtotal CBB Repurchase (Sweep)	<u>\$4,791,515</u>

Local Agency Investment Fund (LAIF)

LAIF Fund	\$21,832,677
Subtotal Local Agency Investment Fund	<u>\$21,832,677</u>

California Asset Management Program (CAMP)

Short Term	\$33,577,422
Subtotal CAMP	<u>\$33,577,422</u>

Subtotal Agency Managed Investment Accounts

\$60,201,614

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary

Month Ended
April 30, 2019

Unrestricted Investments Continued

Brokered Certificates of Deposit

Brokered Certificates of Deposit	\$3,864,701
Subtotal Brokered Certificates of Deposit	<u>\$3,864,701</u>

Commercial Paper

JP Morgan Securities	\$1,011,500
Subtotal Commercial Paper	<u>\$1,011,500</u>

Municipal Bonds

University of California Taxable Revenue Bonds	\$999,575
Subtotal State and Municipal Bonds	<u>\$999,575</u>

Medium Term Notes

Wells Fargo Bank	\$1,500,257
UPS of America Inc	761,668
Hershey Company	334,841
American Honda Finance	777,260
Boeing Co	767,790
Toyota Motor	1,184,254
Bank of NY Mellon	2,765,522
American Express	789,210
Walt Disney Company	802,880
Visa Inc	802,027
Bank of America	775,919
Oracle Corporation	1,395,293
Amazon Inc	926,097
Burlington North Santa Fe Corp	792,636
Pfizer Inc	1,276,161
Subtotal Medium Term Notes	<u>\$15,651,813</u>

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended
April 30, 2019

Unrestricted Investments Continued

U.S. Treasury Notes

Treasury Note	\$44,026,111
Subtotal U.S. Treasury Notes	<u>\$44,026,111</u>

U.S. Government Sponsored Entities

Fannie Mae Bank	\$9,600,612
Freddie Mac Bank	7,991,780
Federal Home Loan Bank	8,129,605
Subtotal U.S. Government Sponsored Entities	<u>\$25,721,997</u>

Subtotal PFM Managed Investment Accounts	<u>\$91,275,697</u>
---	----------------------------

<i>Total Investments</i>	<u>\$151,477,311</u>
---------------------------------	-----------------------------

Restricted Deposits

Investment Pool Accounts

CAMP -Water Connection Reserves	\$13,557,709
LAIF - Self Insurance Fund Reserves	6,106,308
Subtotal Investment Pool Accounts	<u>\$19,664,017</u>

Debt Service

2008B Debt Service Accounts	\$2,597,804
2010A Debt Service Accounts	3
2017A Debt Service Accounts	1,505,651
Subtotal Debt Service	<u>\$4,103,458</u>

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary

Month Ended
April 30, 2019

Restricted Deposits Continued

CCRA Deposits Held by Member Agencies

City of Chino	\$9,189,403
Cucamonga Valley Water District	9,033,404
City of Fontana	6,697,073
City of Montclair	2,490,353
City of Ontario	17,544,813
City of Chino Hills	6,054,873
City of Upland	2,409,096
Subtotal CCRA Deposits Held by Member Agencies**	\$53,419,015

***Partial reported total as of February 2019 (excludes Ontario and Montclair) net of capital call receipts.*

CalPERS

CERBT Account (OPEB)	\$14,899,224
Subtotal CalPERS Accounts	\$14,899,224

Escrow Deposits

Genesis Construction	\$156,175
Stanek Construction	27,506
Subtotal Escrow Deposits	\$183,681

<i>Total Restricted Deposits</i>	\$92,269,395
---	--------------

<i>Total Cash, Investments, and Restricted Deposits as of April 30, 2019</i>	\$245,180,505
---	---------------

Total Cash, Investments, and Restricted Deposits as of 04/30/19	\$245,180,505
Less: Total Cash, Investments, and Restricted Deposits as of 03/31/19	233,501,286

<i>Total Monthly Increase (Decrease)</i>	\$11,679,219
---	--------------

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2019

	Settlement Date	Security Length	Credit Rating @ Purchase		CHANGES IN Credit Rating		Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
			S&P	Moody's	S&P	Moody's								
Cash, Bank Deposits, and Bank Investment Accounts														
Citizens Business Bank (CBB)														
Demand Account							\$938,297	\$938,297	N/A	\$938,297		N/A	N/A	\$938,297
Payroll Checking							0	0	N/A	0		N/A	N/A	0
Workers' Compensation Account							\$7,558	57,558	N/A	57,558		N/A	N/A	57,558
Subtotal CBB Accounts							\$995,855	\$995,855		\$995,855				\$995,855
US Bank (USB)														
Custodial Money Market (Investment Mgmt.)							\$226,213	\$226,213	N/A	\$226,213		1.94%	N/A	\$226,213
Custodial Money Market (Debt Service)							209,481	209,481	N/A	209,481		1.94%	N/A	209,481
Subtotal USB Account							\$435,694	\$435,694		\$435,694		1.94%		\$435,694
Petty Cash							\$2,250	\$2,250	N/A	\$2,250		N/A	N/A	\$2,250
Total Cash, Bank Deposits and Bank Investment Accounts							\$1,433,799	\$1,433,799		\$1,433,799				\$1,433,799
Investments														
CBB Daily Repurchase (Sweep) Accounts														
Freddie Home Loan Mortgage Corporation (Freddie Mac)							\$4,791,515	\$4,791,515	N/A	\$4,791,515		1.10%	N/A	\$4,791,515
Subtotal CBB Repurchase Accounts							\$4,791,515	\$4,791,515		\$4,791,515		1.10%		\$4,791,515
LAIF Accounts														
Non-Restricted Funds							\$21,832,677	\$21,832,677	N/A	\$21,832,677		2.445%	N/A	\$21,832,677
Subtotal LAIF Accounts							\$21,832,677	\$21,832,677		\$21,832,677		2.445%		\$21,832,677
CAMP Accounts														
Non-Restricted Funds							\$33,577,422	\$33,577,422	N/A	\$33,577,422		2.55%	N/A	\$33,577,422
Subtotal CAMP Accounts							\$33,577,422	\$33,577,422		\$33,577,422		2.55%		\$33,577,422
Subtotal Agency Managed Investment Accounts							\$60,201,614	\$60,201,614		\$60,201,614		2.40%		\$60,201,614
Brokered Certificates of Deposit (CDs)														
Bank of Nova Scotia Houston	06/07/18	718	A+	Aa2			\$1,410,000	\$1,409,464	729	\$1,409,701	3.08%	3.10%	06/05/20	\$1,419,532
Bank of Montreal Chicago	08/03/18	720	A+	Aa2			1,400,000	1,400,000	731	1,400,000	3.19%	3.23%	08/03/20	1,406,388
Synchrony Bank	10/02/15	1800	N/R	N/R			240,000	240,000	1827	240,000	2.25%	2.25%	10/02/20	239,265
Royal Bank of Canada NY	06/08/18	1079	AA-	Aa2			815,000	815,000	1095	815,000	3.24%	3.24%	06/07/21	827,563
Subtotal Brokered CDs							\$3,865,000	\$3,864,464		\$3,864,701		3.12%		\$3,892,748

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary

Month Ended
April 30, 2019

	Settlement Date	Security Length	Credit Rating @ Purchase		CHANGES IN Credit Rating		Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity	Market
			S&P	Moody's	S&P	Moody's							Date	Value
Investments (continued)														
US Treasury Note														
US Treasury Note	04/18/18	807	AA+	Aaa			\$2,195,000	\$2,149,128	819	\$2,170,029	1.500%	2.46%	07/15/20	\$2,172,708
US Treasury Note	04/18/18	1003	AA+	Aaa			2,225,000	2,201,012	1019	2,209,761	2.125%	2.53%	01/31/21	2,217,960
US Treasury Note	01/24/19	741	AA+	Aaa			1,900,000	1,886,938	753	1,888,609	2.250%	2.59%	02/15/21	1,898,368
US Treasury Note	03/15/19	825	AA+	Aaa			2,781,000	2,761,120	838	2,762,234	2.125%	2.45%	06/30/21	2,772,852
US Treasury Note	04/17/18	1184	AA+	Aaa			2,615,000	2,588,543	1201	2,596,695	2.250%	2.57%	07/31/21	2,614,184
US Treasury Note	07/17/18	1184	AA+	Aaa			580,000	567,426	1202	570,357	2.000%	2.69%	10/31/21	576,488
US Treasury Note	04/17/18	1303	AA+	Aaa			2,555,000	2,480,346	1323	2,501,075	1.750%	2.60%	11/30/21	2,523,063
US Treasury Note	04/25/18	1416	AA+	Aaa			2,500,000	2,418,750	1436	2,438,948	1.875%	2.75%	03/31/22	2,475,195
US Treasury Note	08/03/18	1318	AA+	Aaa			3,070,000	2,969,266	1336	2,988,949	1.875%	2.82%	03/31/22	3,039,539
US Treasury Note	09/06/18	1285	AA+	Aaa			3,790,000	3,678,225	1302	3,697,844	1.875%	2.75%	03/31/22	3,752,396
US Treasury Note	04/17/18	1453	AA+	Aaa			2,550,000	2,476,090	1474	2,494,378	1.875%	2.75%	04/30/22	2,522,210
US Treasury Note	07/05/18	1435	AA+	Aaa			1,300,000	1,252,570	1456	1,261,931	1.750%	2.72%	06/30/22	1,280,855
US Treasury Note	06/06/18	1554	AA+	Aaa			2,065,000	1,980,706	1577	1,997,530	1.750%	2.76%	09/30/22	2,031,041
US Treasury Note	05/04/18	1617	AA+	Aaa			1,600,000	1,546,625	1641	1,557,854	2.000%	2.80%	10/31/22	1,586,312
US Treasury Note	10/04/18	1557	AA+	Aaa			1,040,000	990,356	1580	996,594	1.750%	2.93%	01/31/23	1,021,109
US Treasury Note	04/17/18	1751	AA+	Aaa			305,000	288,535	1778	291,872	1.500%	2.69%	02/28/23	296,493
US Treasury Note	07/05/18	1673	AA+	Aaa			1,275,000	1,206,269	1699	1,217,824	1.500%	2.74%	02/28/23	1,239,439
US Treasury Note	02/12/19	1489	AA+	Aaa			1,235,000	1,189,508	1508	1,191,768	1.500%	2.44%	03/31/23	1,199,783
US Treasury Note	01/24/19	1596	AA+	Aaa			2,000,000	1,899,453	1618	1,905,228	1.38%	2.58%	06/30/23	1,929,218
US Treasury Note	02/12/19	1609	AA+	Aaa			1,260,000	1,196,951	1630	1,199,848	1.25%	2.44%	07/31/23	1,208,025
US Treasury Note	03/08/19	1687	AA+	Aaa			3,450,000	3,484,904	1713	3,483,908	2.75%	2.52%	11/15/23	3,519,404
US Treasury Note	01/09/19	1761	AA+	Aaa			2,525,000	2,479,826	1786	2,482,532	2.13%	2.52%	11/30/23	2,508,231
US Treasury Note	01/31/19	1770	AA+	Aaa			120,000	120,356	1795	120,340	2.63%	2.56%	12/31/23	121,809
Subtotal US Treasuries							\$44,936,000	\$43,812,903		\$44,026,111		2.63%		\$44,506,682
U.S. Government Sponsored Entities														
Fannie Mae Bond	06/09/16	1157	AA+	Aaa			1,350,000	1,350,000	1,173	1,350,000	1.250%	1.25%	08/26/19	1,344,766
Federal Home Loan Bank	04/25/18	646	AA+	Aaa			2,675,000	2,656,409	657	2,666,866	2.13%	2.52%	02/11/20	2,668,334
Federal Home Loan Bank	04/18/18	702	AA+	Aaa			2,500,000	2,495,600	712	2,497,920	2.38%	2.47%	03/30/20	2,499,843
Freddie Mac Bond	04/17/18	1019	AA+	Aaa			2,500,000	2,485,350	1,036	2,490,635	2.38%	2.59%	02/16/21	2,501,350
Freddie Mac Bond	04/25/18	1011	AA+	Aaa			2,550,000	2,527,994	1,028	2,535,807	2.38%	2.70%	02/16/21	2,551,377
Fannie Mae Bond	04/17/18	1076	AA+	Aaa			2,510,000	2,502,671	1,092	2,505,158	2.50%	2.60%	04/13/21	2,518,569
Federal Home Loan Bank	01/24/19	987	AA+	Aaa			1,865,000	1,882,717	1,001	1,881,055	3.00%	2.63%	10/21/21	1,896,229
Fannie Mae Bond	01/11/19	1080	AA+	Aaa			795,000	794,428	1,096	794,484	2.63%	2.65%	01/11/22	801,387
Freddie Mac Bond	03/08/19	1070	AA+	Aaa			1,520,000	1,520,000	1,088	1,520,000	2.85%	2.85%	02/28/22	1,520,216
Fannie Mae Bond	04/17/18	1608	AA+	Aaa			1,655,000	1,603,678	1,632	1,615,074	2.00%	2.74%	10/05/22	1,639,289
Freddie Mac Bond	07/05/18	1784	AA+	Aaa			1,450,000	1,444,461	1,810	1,445,338	2.75%	2.83%	06/19/23	1,474,419
Fannie Mae Bond	12/06/18	1716	AA+	Aaa			855,000	853,273	1,741	853,429	2.88%	2.92%	09/12/23	874,487
Fannie Mae Bond	11/05/18	1747	AA+	Aaa			1,820,000	1,803,274	1,772	1,804,886	2.88%	3.08%	09/12/23	1,861,481
Federal Home Loan Bank	01/31/19	1748	AA+	Aaa			870,000	895,642	1,772	894,410	3.38%	2.72%	12/08/23	908,336
Fannie Mae Bond	02/08/19	1797	AA+	Aaa			680,000	677,470	1,823	677,580	2.50%	2.58%	02/05/24	684,644
Federal Home Loan Bank	02/15/19	1798	AA+	Aaa			190,000	189,327	1,824	189,354	2.50%	2.58%	02/13/24	191,349
Subtotal U.S. Gov't Sponsored Entities							25,785,000	25,682,295		\$25,721,997		2.61%		\$25,936,077

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary

Month Ended
April 30, 2019

	Settlement Date	Security Length	Credit Rating @ Purchase		CHANGES IN Credit Rating		Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
			S&P	Moody's	S&P	Moody's								
Investments (continued)														
Commercial Paper														
JP Morgan Securities	11/13/18		A-1	P-1			\$1,020,000	\$997,135	269	\$1,011,500		3.07%	08/09/19	\$1,012,511
Subtotal Commercial Paper							\$1,020,000	\$997,135		\$1,011,500		3.07%		\$1,012,511
Municipal Bonds														
University of California Taxable Revenue Bonds	02/09/17		AA	N/R			\$1,000,000	\$996,800	934	\$999,575	1.625%	1.75%	09/01/19	\$996,900
Subtotal State and Local Municipal Bonds							\$1,000,000	\$996,800		\$999,575		1.75%		\$996,900
Investments (continued)														
Medium Term Notes														
Wells Fargo Bank	06/13/16	1061	A+	Aa2			\$1,500,000	\$1,511,655	1075	\$1,500,257	1.750%	1.48%	05/24/19	\$1,499,220
UPS of America Inc	04/18/18	703	A+	A1			725,000	802,046	714	761,668	8.38%	2.75%	04/01/20	761,984
Toyota Motor	01/08/19	720	AA-	Aa3			200,000	199,880	731	199,898	3.05%	3.08%	01/08/21	201,674
Hershey Company	05/10/18	1085	A	A1			335,000	334,769	1101	334,841	3.10%	3.12%	05/15/21	338,889
American Honda Finance	04/18/18	1164	A+	A2			800,000	767,016	1181	777,260	1.65%	3.00%	07/12/21	783,639
Boeing Co	04/18/18	1197	A	A2			680,000	805,678	1215	767,790	8.75%	2.88%	08/15/21	768,696
Toyota Motor	04/27/18	1334	AA-	Aa3			1,000,000	978,790	1355	984,355	2.60%	3.21%	01/11/22	999,399
Bank of NY Mellon	04/18/18	1369	A	A1			1,400,000	1,371,048	1391	1,378,628	2.60%	3.18%	02/07/22	1,395,814
American Express	04/18/18	1395	A-	A2			800,000	785,488	1415	789,210	2.70%	3.20%	03/03/22	800,072
Walt Disney Company	04/18/18	1396	A+	A2			815,000	798,692	1416	802,880	2.45%	3.00%	03/04/22	812,049
Visa Inc	04/18/18	1587	A+	A1			825,000	795,407	1611	802,027	2.15%	3.03%	09/15/22	813,555
Bank of America	04/18/18	1623	A-	A3			800,000	769,264	1647	775,919	2.50%	3.43%	10/21/22	789,090
Oracle Corp	04/19/18	1736	AA-	A1			1,420,000	1,389,001	1763	1,395,293	2.63%	3.11%	02/15/23	1,415,097
Amazon Inc	04/15/19	1387	AA-	A3			935,000	925,996	1774	926,097	2.40%	2.66%	02/22/23	925,996
Burlington North Santa Fe Corp	04/18/18	1767	A+	A3			800,000	790,800	1792	792,636	3.00%	3.26%	03/15/23	808,096
Bank of NY Mellon	01/24/19	1534	A	A1			1,375,000	1,387,595	1555	1,386,895	3.50%	3.27%	04/28/23	1,409,906
Pfizer Inc	04/04/19	1781	AA	A1			1,260,000	1,276,393	1807	1,276,161	2.95%	2.67%	03/15/24	1,274,246
Subtotal Medium Term Notes							\$15,670,000	\$15,689,518		\$15,651,813		2.90%		\$15,797,420
Subtotal PFM Managed Investment Accounts							\$92,276,000	\$91,043,114		\$91,275,697		2.69%		\$92,142,338
Total Investments							\$152,477,614	\$151,244,728		\$151,477,311				\$152,343,952
<i>(Source of Investment Amortized Cost: PFM)</i>														
Restricted Deposits														
Investment Pool Accounts														
CAMP - Water Connection Reserves							\$13,557,709	\$13,557,709	N/A	\$13,557,709		2.55%	N/A	\$13,557,709
LALF - Self Insurance Reserves							6,106,308	6,106,308	N/A	6,106,308		2.45%	N/A	6,106,308
Total Investment Pool Accounts							\$19,664,017	\$19,664,017		\$19,664,017		2.52%		\$19,664,017
Debt Service and Arbitrage Accounts														
2008B Debt Service Accounts							\$2,597,804	\$2,597,804	N/A	\$2,597,804		1.90%		\$2,597,804
2010A Debt Service Accounts							3	3	N/A	3		0.34%		3
2017A Debt Service Accounts							1,505,651	1,505,651	N/A	1,505,651		0.30%		1,505,651
Total Debt Service Accounts							\$4,103,458	\$4,103,458		\$4,103,458		1.31%		\$4,103,458

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary

Month Ended
April 30, 2019

	Settlement Date	Security Length	Credit Rating @ Purchase		CHANGES IN Credit Rating		Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
			S&P	Moody's	S&P	Moody's								
Restricted Deposits (continued)														
CCRA Deposits Held by Member Agencies														
City of Chino							\$9,189,403	\$9,189,403	N/A	\$9,189,403		N/A	N/A	\$9,189,403
City of Chino Hills							6,054,873	6,054,873	N/A	6,054,873		N/A	N/A	6,054,873
Cucamonga Valley Water District							9,033,404	9,033,404	N/A	9,033,404		N/A	N/A	9,033,404
City of Fontana							6,697,073	6,697,073	N/A	6,697,073		N/A	N/A	6,697,073
City of Montclair							2,490,353	2,490,353	N/A	2,490,353		N/A	N/A	2,490,353
City of Ontario							17,544,813	17,544,813	N/A	17,544,813		N/A	N/A	17,544,813
City of Upland							2,409,096	2,409,096	N/A	2,409,096		N/A	N/A	2,409,096
<i>Subtotal CCRA Deposits Held by Member Agencies**</i>							\$53,419,015	\$53,419,015		\$53,419,015				\$53,419,015
<i>**Partial reported total as of February 2019 (excludes Ontario and Montclair) net of capital call receipts.</i>														
CalPERS Deposits														
CERBT Account (OPEB)							\$13,000,000	\$13,000,000	N/A	\$14,899,224		N/A	N/A	\$14,899,224
Subtotal CalPERS Deposits							\$13,000,000	\$13,000,000		\$14,899,224				\$14,899,224
<i>CERBT Strategy 2 Performance as of February 28, 2019 based on 1 Year Net Return was 2.30%.</i>														
Escrow Deposits														
Genesis Construction Escrow							\$156,175	\$156,175	N/A	\$156,175		N/A	N/A	\$156,175
Stanek Contractors Escrow							27,506	27,506	N/A	27,506		N/A	N/A	27,506
Subtotal Escrow Deposits							\$183,681	\$183,681		\$183,681				\$183,681
Total Restricted Deposits							\$90,370,171	\$90,370,171		\$92,269,395				\$92,269,395
Total Cash, Investments, and Restricted Deposits as of April 30, 2019							\$244,281,584	\$243,048,698		\$245,180,505				\$246,047,146

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended
April 30, 2019

April Purchases

No.	Date	Transaction	Investment Security	Type	Par Amount Purchased	Investment Yield to Maturity
1	04/04/19	Buy	Pfizer Inc.	MTN	\$1,260,000	2.95%
2	04/11/19	Buy	Amazon Com Inc.	MTN	935,000	2.40%
					<u>\$ 2,195,000</u>	

April Investment Maturities, Calls & Sales

No.	Date	Transaction	Investment Security	Type	Par Amount Matured/Sold	Investment Yield to Maturity
1	04/03/19	Matured	Federal Home Loan Bank	GSE	\$570,000	
2	04/04/19	Sell	FHLB	GSE	600,000	2.13%
3	04/15/19	Sell	US Treasury Notes	TB	955,000	1.50%
Total Maturities, Calls & Sales					<u>\$ 2,125,000</u>	

INLAND EMPIRE UTILITIES AGENCY

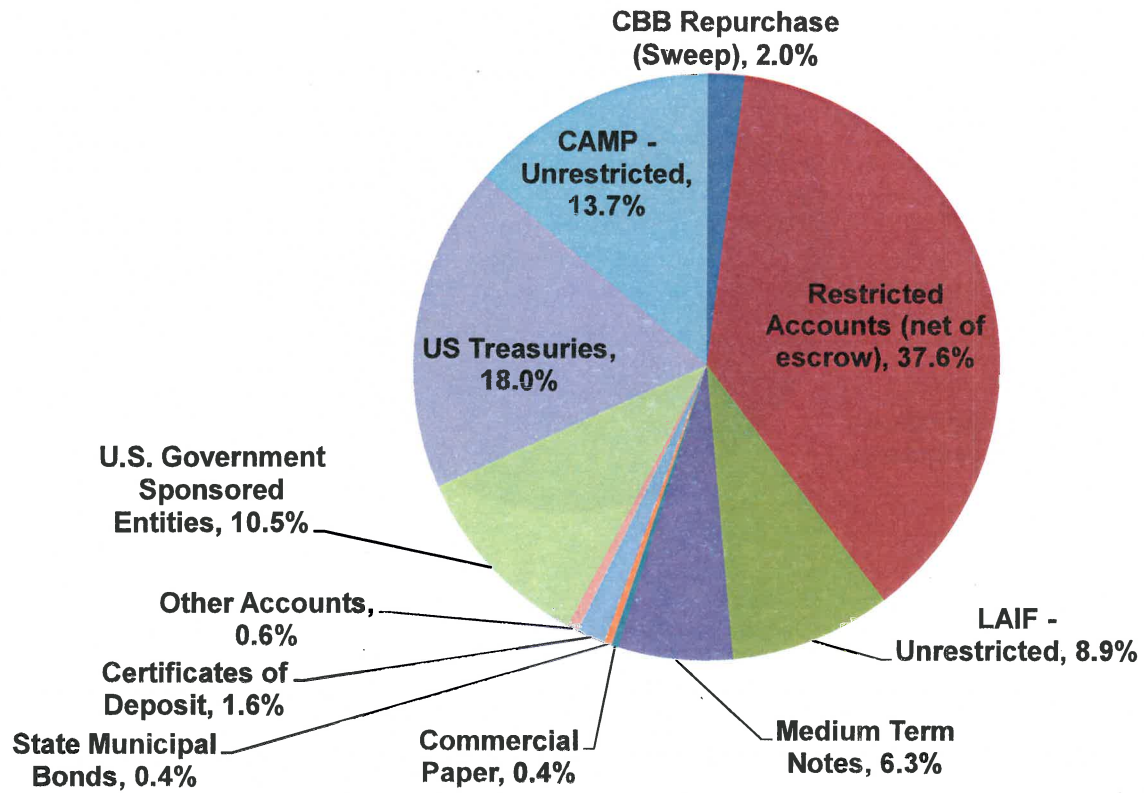
Cash and Investment Summary

Month Ended
April 30, 2019

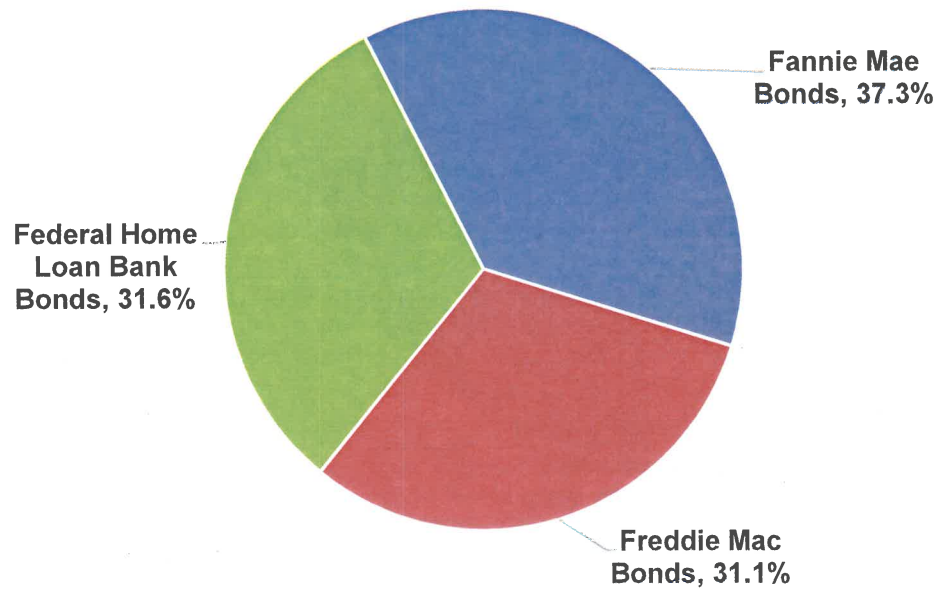
<u>Directed Investment Category</u>	<u>Amount Invested</u>	<u>Yield</u>
CBB Repurchase (Sweep)	\$4,791,515	1.100%
LAIF - Unrestricted	21,832,677	2.445%
CAMP - Unrestricted	33,577,422	2.550%
Brokered Certificates of Deposit	3,864,701	3.124%
Medium Term Notes	15,651,813	2.905%
Municipal Bonds	999,575	1.753%
Commercial Paper	1,011,500	3.070%
US Treasury Notes	44,026,111	2.634%
U.S. Government Sponsored Entities	25,721,997	2.606%
<i>Total Investment Portfolio</i>	<i>\$151,477,311</i>	
<i>Investment Portfolio Rate of Return</i>		<i>2.572%</i>
<u>Restricted/Transitory/Other Accounts</u>	<u>Amount Invested</u>	<u>Yield</u>
CCRA Deposits Held by Member Agencies	\$53,419,015	N/A
CalPERS OPEB (CERBT) Account	14,899,224	N/A
CAMP Restricted Water Connection Reserve	13,557,709	2.550%
LAIF Restricted Insurance Reserve	6,106,308	2.445%
US Bank - 2008B Debt Service Accounts	2,597,804	1.900%
US Bank - 2010A Debt Service Accounts	3	0.340%
US Bank - 2017A Debt Service Accounts	1,505,651	0.300%
US Bank - Pre-Investment Money Market Account	435,694	1.940%
Citizens Business Bank - Demand Account	938,297	N/A
Citizens Business Bank - Workers' Compensation Account	57,558	N/A
Other Accounts*	2,250	N/A
Escrow Account	183,681	N/A
<i>Total Restricted/Transitory/Other Accounts</i>	<i>\$93,703,194</i>	
<i>Average Yield of Other Accounts</i>		<i>2.456%</i>
Total Agency Directed Deposits	<u><u>\$245,180,505</u></u>	

*Petty Cash

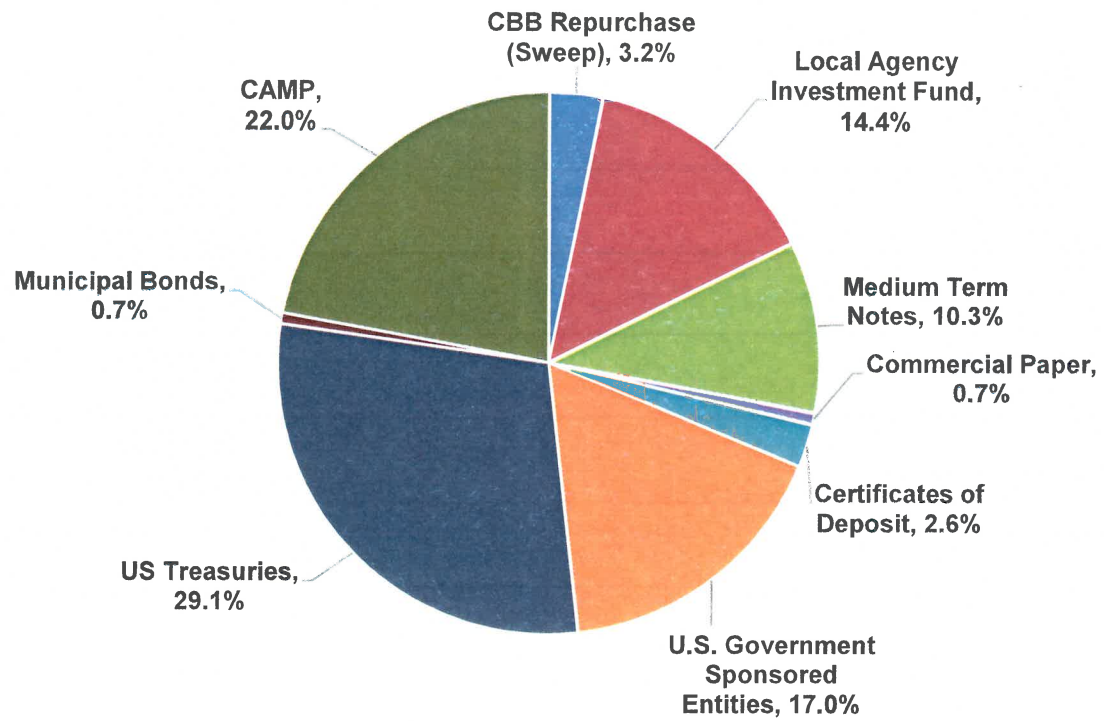
Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
 Month Ended April 30, 2019
 Agency Investment Portfolio (Net of Escrow Accounts)
\$244,996,824



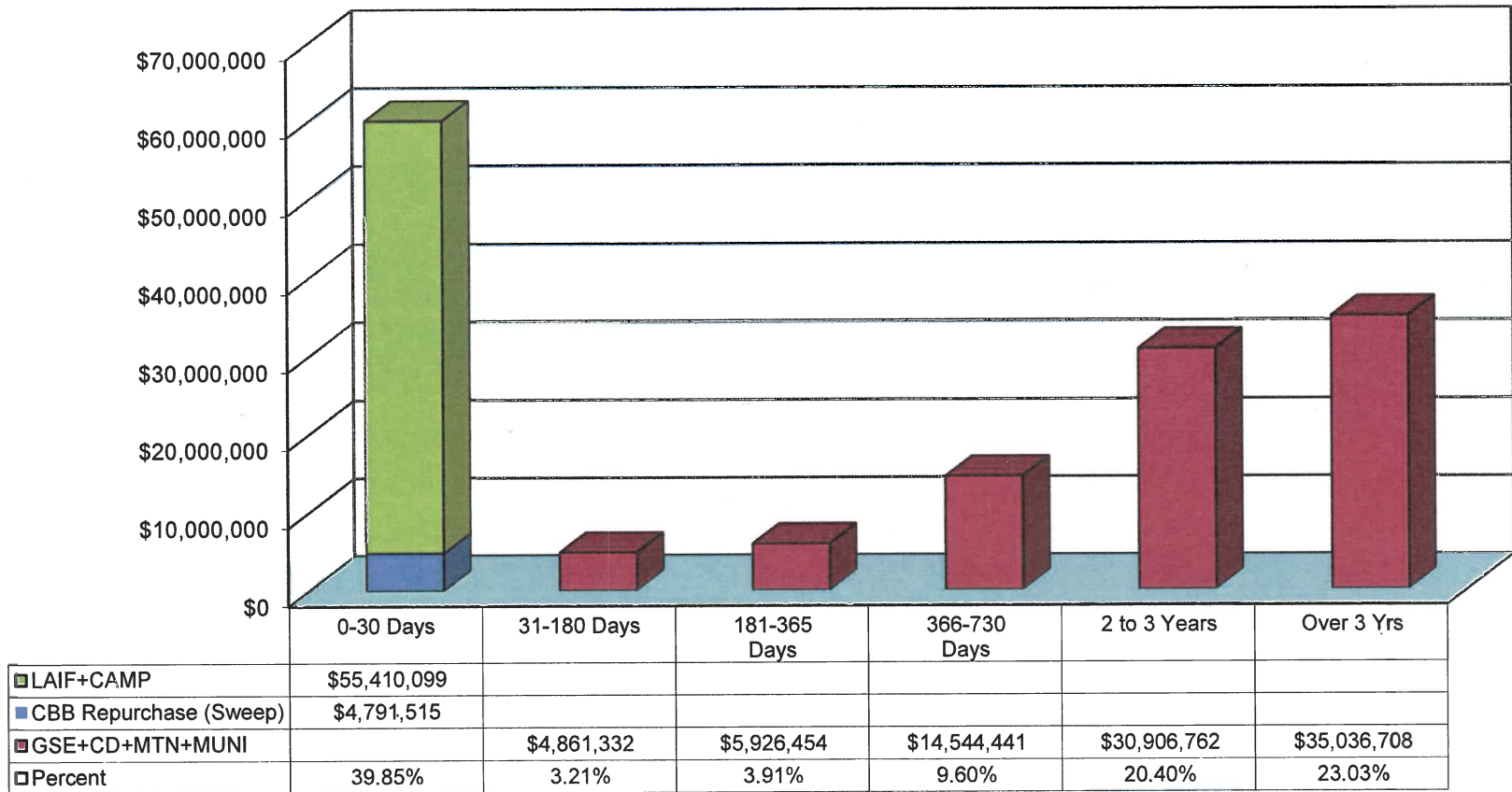
Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2019
U.S. Government Sponsored Entities Portfolio
\$25,721,997



Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2019
Unrestricted Agency Investment Portfolio
\$151,477,311



Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
 Month Ended April 30, 2019
Agency Investment Portfolio Maturity Distribution (Unrestricted)
\$151,477,311



**Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2019
Agency Investment Portfolio Yield Comparison**

