

AGENDA MEETING OF THE INLAND EMPIRE UTILITIES AGENCY* BOARD OF DIRECTORS

WEDNESDAY, MARCH 15, 2023 10:00 A.M.

AGENCY HEADQUARTERS BOARD ROOM 6075 KIMBALL AVENUE, BUILDING A CHINO, CALIFORNIA 91708 VIEW THE MEETING LIVE ONLINE AT IEUA.ORG TELEPHONE ACCESS: (415) 856-9169 / Conf Code: 373 012 992#

The public may participate and provide public comment during the meeting by attending the meeting inperson or by dialing the number provided above. Comments may also be submitted by email to the Board Secretary/Office Manager Denise Garzaro at <u>dgarzaro@ieua.org</u> prior to the completion of the Public Comment section of the meeting. Comments will be distributed to the Board of Directors.

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

FLAG SALUTE

PUBLIC COMMENT

Members of the public may address the Board on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) of Section 54954.2 of the Government Code. Those persons wishing to address the Board on any matter, whether or not it appears on the agenda, are requested to email the Board Secretary/Office Manager prior to the public comment section or request to address the Board during the public comments section of the meeting. <u>Comments will be limited to three minutes per speaker.</u> 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.

NEW, PROMOTED AND RECLASSIFIED EMPLOYEE INTRODUCTIONS

*A Municipal Water District

1. PUBLIC HEARING

A. <u>ADOPTION OF ORDINANCE NO. 113</u>

It is recommended that the Board:

- 1. Hold a Public Hearing to receive public comments for the Board to adopt Ordinance No. 113, establishing compensation/benefits, and authorizing reimbursement of expenses for the Board of Directors and their appointed representative to the Metropolitan Water District of Southern California Board of Directors, and outside Committee members; and
- 2. After closing the Public Hearing, adopt Ordinance No. 113.

2. CONSENT ITEMS

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

A. <u>MINUTES</u>

Approve minutes of the February 1 and February 15, 2023 Board Meetings.

- B. <u>REPORT ON GENERAL DISBURSEMENTS</u> (*Finance & Admin*) Staff recommends that the Board approve the total disbursements for the month of January 2023, in the amount of \$26,587,372.14.
- C. <u>ADOPTION OF RESOLUTION NO. 2023-3-2, AMENDING THE</u> <u>AGENCY'S SALARY SCHEDULE/MATRIX FOR ALL GROUPS</u> Staff recommends that the Board adopt Resolution No. 2023-3-2, amending the Agency's Salary Schedule/Matrix for all groups.
- D. <u>ADOPT POSITION ON AB 759 SANITARY DISTRICTS</u> (Community & Leg) Staff recommends that the Board adopt a position of "Support" for AB 759 Sanitary Districts (Grayson).
- E. <u>OXYGEN TRANSFER EFFICIENCY ANALYSIS MASTER SERVICE</u> <u>CONTRACT AWARD</u> (*Eng/Ops/WR*) (*Finance & Admin*) Staff recommends that the Board:
 - 1. Award an aggregate master service consultant contract for Oxygen Transfer Efficiency Analysis services to DrH2O, LLC for a total aggregate not-to-exceed amount of \$490,861 over a three-year period, with two, one-year options to extend; and
 - 2. Authorize the General Manager to approve and execute the master service contract, subject to non-substantive changes.

F. <u>RECYCLED WATER SUPERVISORY CONTROL AND DATA</u> <u>ACQUISITION MIGRATION DESIGN CONSULTANT CONTRACT</u> <u>AWARD</u> (*Eng/Ops/WR*) Staff recommends that the Board:

- 1. Award a design consultant contract for the Recycled Water SCADA Migration, Project No. EN23119, to Eramosa International Inc., for a not-to-exceed amount of \$371,640; and
- 2. Authorize the General Manager to execute the contract, subject to non-substantive changes.

G. <u>CONTRACT AWARD FOR THE PROCUREMENT OF ELECTRICAL</u> <u>PARTS AND SUPPLIES</u> (*Eng/Ops/WR*) Staff recommends that the Board:

- 1. Approve Contract No 4600003232 for a five-year contract (two-year fixed price with three, one-year options to extend) for the not-to-exceed amount of \$1,000,000 to Royal Industrial Solutions for the purchase of electrical parts and supplies; and
- 2. Authorize the General Manager to execute the contract.

3. ACTION ITEM

A. <u>CARBON CANYON WATER RECYCLING FACILITY ASSET</u> <u>MANAGEMENT AND IMPROVEMENTS CONSTRUCTION CONTRACT</u> <u>AWARD</u> (*Eng/Ops/WR*) (*Finance & Admin*) Staff recommends that the Board:

- 1. Award a construction contract for the Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements, Project No. EN17006.00, to Garney Pacific Construction in the amount of \$20,856,916;
- Approve a contract amendment to CDM Smith for Engineering Services During Construction for the not-to-exceed amount of \$899,775, increasing the contract from \$3,326,339 to \$4,226,114 (27% increase);
- 3. Approve the Lone Star Blower purchase in the amount of \$171,000;
- 4. Approve a total project budget augmentation in the amount of \$1,742,950 to Project No. EN17006 increasing the budget from \$30,007,050 to \$31,750,000 in RC/10900 Fund; and
- 5. Authorize the General Manager to execute the construction contract, contract amendment to CDM Smith, Lone Star Blower purchase, budget augmentation, subject to non-substantive changes.

4. INFORMATION ITEMS

- A. <u>SEMI-ANNUAL GRANTS UPDATE (POWERPOINT)</u>
- B. <u>ENGINEERING AND CONSTRUCTION MANAGEMENT PROJECT</u> <u>UPDATES (POWERPOINT)</u> (*Eng/Ops/WR*)

RECEIVE AND FILE INFORMATION ITEMS

- C. <u>REVIEW OF PAY ESTIMATE PROCESSES (WRITTEN/POWERPOINT)</u> (Audit)
- D. <u>PROGRESS UPDATE FOR ALL PROCURE TO PAY AUDIT</u> <u>RECOMMENDATIONS – FIFTH UPDATE (WRITTEN/POWERPOINT)</u> (Audit)
- E. <u>INTERNAL AUDIT QUALITY CONTROL REVIEW OF THE ANNUAL</u> <u>COMPREHENSIVE FINANCIAL REPORT (WRITTEN)</u> (Audit)
- F. INTERNAL AUDIT QUARTERLY STATUS REPORT FOR MARCH 2023 (WRITTEN) (Audit)
- G. <u>FEDERAL LEGISLATIVE REPORT FROM CARPI AND CLAY</u> (WRITTEN) (Community & Leg)
- H. <u>STATE LEGISLATIVE REPORT FROM WEST COAST ADVISORS</u> (WRITTEN) (Community & Leg)
- I. <u>PUBLIC OUTREACH AND COMMUNICATION (WRITTEN)</u> (Community & Leg)
- J. <u>RP-5 EXPANSION PROJECT UPDATE MARCH 2023 (POWERPOINT)</u> (*Eng/Ops/WR*)
- K. <u>FISCAL YEAR 2022/23 SECOND QUARTER BUDGET VARIANCE,</u> <u>PERFORMANCE UPDATES, AND BUDGET TRANSFERS</u> (WRITTEN/POWERPOINT) (Finance & Admin)
- L. <u>TREASURER'S REPORT OF FINANCIAL AFFAIRS (WRITTEN/</u> <u>POWERPOINT)</u> (Finance & Admin)

5. AGENCY REPRESENTATIVES' REPORTS

A. <u>SANTA ANA WATERSHED PROJECT AUTHORITY REPORT</u> (WRITTEN) February 21 and March 7, 2023 SAWPA Commission meetings.

- B. <u>METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA</u> <u>REPORT (WRITTEN)</u> February 28, 2023 Special MWD Board Meeting and March 14, 2023 MWD Board meeting.
- C. <u>REGIONAL SEWERAGE PROGRAM POLICY COMMITTEE REPORT</u> (WRITTEN) March 2, 2023 Regional Sewerage Program Policy Committee meeting.
- D. <u>CHINO BASIN WATERMASTER REPORT (WRITTEN)</u>
 - February 23, 2023 Chino Basin Watermaster Board meeting.
- E. <u>CHINO BASIN DESALTER AUTHORITY REPORT</u> The next CDA Board meeting is scheduled for April 6, 2023.
- F. <u>INLAND EMPIRE REGIONAL COMPOSTING AUTHORITY REPORT</u> The next IERCA Board meeting is scheduled for May 1, 2023.

6. GENERAL MANAGER'S REPORT (WRITTEN)

7. BOARD OF DIRECTORS' REQUESTED FUTURE AGENDA ITEMS

8. DIRECTORS' COMMENTS

A. <u>CONFERENCE REPORTS</u>

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

9. CLOSED SESSION

- A. <u>PURSUANT TO GOVERNMENT CODE SECTION 54956.9(a)</u> <u>CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION</u>
 - 1. City of Ontario v. Inland Empire Utilities Agency, Case No. CIVSB221925
- B. <u>PURSUANT TO GOVERNMENT CODE SECTION 54956.9(d)(2)(e)1</u> <u>CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION</u> Two Cases

<u>ADJOURN</u>

Declaration of Posting

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board Secretary at (909) 993-1736 or <u>dgarzaro@ieua.org</u>, 48 hours prior to the scheduled meeting so that IEUA can make reasonable arrangements to ensure accessibility.

I, Denise Garzaro, CMC, Board Secretary/Office Manager of the Inland Empire Utilities Agency^{*}, a Municipal Water District, hereby certify that, per Government Code Section 54954.2, a copy of this agenda has been posted at the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA and on the Agency's website at <u>www.ieua.org</u> at least seventy-two (72) hours prior to the meeting date and time above.

PUBLIC HEARING

1A



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee:

From: Jean Cihigoyenetche, General Counsel

Staff Contact: Jean Cihigoyenetche, General Counsel

Subject: Public Hearing and Adoption of Ordinance No. 113

Executive Summary:

Ordinance 107 provides that Board compensation shall be considered by the Directors during the first quarter of the year. Section 20202 of the California Water Code, authorizes the Board to increase compensation up to five percent (5%) per each calendar year following the last adjustment. Board compensation was last adjusted in 2019 when a slight increase of \$12.50 per days service was made taking the compensation from \$247.50 to \$260. Other than that minor adjustment, Board compensation has not been adjusted since 2017.

The Board is authorized by statute to increase its compensation from the current rate of \$260 up to \$312 representing a 5% increase for years 2020 through 2023. Proposed Ordinance 113 provides for an increase in Board compensation up to \$312 per days service.

Proposed Ordinance 113 also reiterates Water Code Section 71256 governing compensation for representative participation at Metropolitan Water District (MWD). That statute provides that compensation for MWD activities are in addition to regular Board compensation, but must be similar in terms and amount. This ordinance expresses that MWD representatives are entitled to 10 days of compensable service for MWD duties in addition to 10 days of service as an IEUA Board member.

Finally, the proposed ordinance clarifies language in sections 1(f) and 1(g) of Ordinance 107.

Staff's Recommendation:

1. Hold a Public Hearing to receive public comments for the Board to adopt Ordinance No. 113, establishing compensation/benefits, and authorizing reimbursement of expenses for the Board of Directors and their appointed representative to the Metropolitan Water District of Southern California Board of Directors, and outside Committee members; and

2. After closing the Public Hearing, adopt Ordinance No. 113.

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

Fiscal Impact (explain if not budgeted):

If approved, Ordinance No. 113 would increase the compensation for a Director's day of service from Two Hundred Sixty dollars (\$260) to Three Hundred Twelve dollars (\$312.00). The ordinance will be effective upon enactment.

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

Prior Board Action:

On May 15, 2019, the Board adopted Ordinance 107 following a public hearing, establishing compensation/benefits, and authorizing reimbursement of expenses for the Board of Directors and their appointed representative to the Metropolitan Water District of Southern California Board of Directors and outside Committee members.

Environmental Determination:

Not Applicable

Business Goal:

Attachments: Attachment 1 - Ordinance 113

ORDINANCE NO.113

ORDINANCE OF THE INLAND EMPIRE UTILITIES AGENCY, A MUNICIPAL WATER DISTRICT, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING COMPENSATION/BENEFITS, AND AUTHORIZING REIMBURSEMENT OF EXPENSES FOR THE BOARD OF DIRECTORS AND THEIR APPOINTED REPRESENTATIVES TO THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA BOARD OF DIRECTORS AND OUTSIDE COMMITTEE MEMBERS

BE IT ORDAINED by the Board of Directors of the Inland Empire Utilities Agency* ("Agency") as follows:

WHEREAS, it is recognized that each member of the Board of Directors expends a considerable amount of time and effort serving on committees and attending meetings including, but not limited to meetings of the Board of Directors;

WHEREAS, in consideration for the expenditure of time and effort, it is appropriate to provide reasonable compensation and to authorize reimbursement of expenses for the Board of Directors, pursuant to Water Code Section 20200 et seq.; and

WHEREAS, California Water Code Section 20202 provides that the Board of Directors may adopt an ordinance authorizing compensation for the Directors for a total of not more than ten (10) days in any calendar month and in an amount in excess of \$100 per day, as may be adjusted each year; and

WHEREAS, California Water Code 71256 provides that compensation for service on the board of directors of Metropolitan Water District shall be in addition to compensation received for services rendered as an Agency director; and

WHEREAS, Directors' compensation was last adjusted in May, 2019;

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of the Inland Empire Utilities Agency* as follows:

Section 1. Compensation. Subject to the limitation of Section 2 of this Ordinance each member of the Board of Directors shall be compensated for attending:

(a) Regular, special, emergency and adjourned meeting of the Board of Directors.

Ordinance No. 113 Page 2

(b) Regular, special, emergency and adjourned meeting of a committee of the Board of Directors, provided that attendance is as a member of that committee.

(c) Regular special, emergency and adjourned meeting of a commission, Board, Joint Powers Authority, or committee, provided that membership on/in such body has been authorized by the Board of Directors. However, if such member receives compensation from the body, then the Agency shall compensate the member only the difference between the current Agency compensation rate and the compensation paid by the respective body.

(d) A conference related to Agency business provided that such compensation shall not exceed three days.

(e) Regular, special, emergency and adjourned meetings of a Board or Committee of the Metropolitan Water District of Southern California provided that attendance is as a member of that committee.

(f) City Council meetings within the member's division. A member may also attend other water agency meetings and other community meetings where the member is requested to attend by the Board President or General Manager or is making a presentation on the Agency's behalf.

(g) Meetings with local, state or federal elected officials or their staff members that are related to Agency business and meetings with Agency staff provided the meeting is first approved by the General Manager.

(h) Court hearings or other legal proceedings related to Agency business.

(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.

(j) Training sessions mandated by law including, but not limited to, ethics training and harassment training.

(k) Attendance at Agency sponsored events, which are not considered Board Meetings or committee meetings such as service awards luncheons, leadership breakfasts, and similar events.

(I) The Board of Directors may retroactively approve payment for attendance at any meeting/event attended by a member of the Board, the Agency representative to the Metropolitan Water District of Southern California, or a committee member appointed from outside of the Agency by the Board to an Agency committee.

Section 2. Compensation for attendance at a meeting and/or conference as specified in Section 1, shall not exceed, on a per day basis, that amount of compensation

as established by the Board, regardless of the number of meetings and/or conferences that are attended on the same day; provided that the total compensable days in a calendar month shall not to exceed ten days, except that representatives to the Metropolitan Water District of Southern California shall be allowed an additional ten compensable days service as authorized by Water Code section 71256. Attendance shall mean that the Director is present during not less than seventy five percent (75%) of the duration of the meeting or conference presentations.

Section 3. Members of the Board of Directors are eligible to enroll in Agency sponsored group insurance plans available to eligible employees for health, dental, vision, and life insurance. The benefits allowed to the members of the Board of Directors shall not be greater than the most generous schedule of benefits being received by any category of Agency employees.

Section 4. Representatives to the Metropolitan Water District of Southern California Board of Directors and committee members appointed from outside of the Agency by the Board to an Agency committee or to MWD shall be paid the current Agency compensation rate under the same terms and conditions as a Board member.

Section 5. All compensation/benefits provided to members of the Board of Directors shall be reviewed at a regular meeting of the Board of Directors within the first quarter of every year and if changes are approved by a majority vote of the Board said changes shall become effective at the beginning of the next fiscal year. Currently the rate of compensation for members of the Board of Directors of the Agency shall be \$312.00 per day's service.

Section 6. Reimbursement of Expenses. Each member of the Board of Directors, Metropolitan Water District representatives and committee members appointed from outside of the Agency shall be reimbursed for reasonable out-of-pocket expenses incurred by such member in performing services rendered pursuant to Section 1, or in performing services otherwise authorized or ratified by the Board of Directors. Reimbursement for lodging, conferences and travel expenses shall be in accordance with Agency Policy A-37 and A-77 as may be amended from time to time.

Section 7. The Directors, Metropolitan Water District representatives and outside committee members shall be paid based upon a duly executed pay sheet/expense voucher submitted monthly by the Directors, Metropolitan Water District representatives and outside committee members to be approved by the President of the Board of Directors. Said documents shall then be submitted to the Agency's Executive Manager of Finance and Administration for review on a monthly basis. In order to receive payment, each director/representative must submit monthly pay sheets/expense vouchers within 30 calendar days of the end of the month payment is requested.

Section 8. Repeal of Prior Ordinances and Resolutions. Ordinance 107 is repealed as of the effective date of this ordinance and this ordinance shall supersede any and all other prior ordinances or resolutions in conflict with the provisions hereof.

Section 9. Effective Date: This ordinance shall become effective sixty (60) days after adoption.

ADOPTED, this 15th day of March, 2023.

Marco Tule President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Jasmin A. Hall Secretary of the Inland Empire Utilities Agency* and the Board of Directors thereof

*A Municipal Water District

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STATE OF CALIFORNIA)COUNTY OF)SSSAN BERNARDINO)

I, Jasmin A. Hall, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the forgoing Ordinance being No. 113, was adopted at a regular meeting on March 15, 2023, of said Agency by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jasmin A. Hall Secretary/Treasurer

(SEAL)

CONSENT CALENDAR ITEM





MINUTES REGULAR WORKSHOP/MEETING OF THE INLAND EMPIRE UTILITIES AGENCY BOARD OF DIRECTORS

WEDNESDAY, FEBRUARY 1, 2023 10:00 A.M.

DIRECTORS PRESENT:

Marco Tule, President Steven J. Elie, Vice President

DIRECTORS PRESENT via Video/Teleconference:

Jasmin A. Hall, Secretary/Treasurer Michael Camacho, Director

DIRECTORS ABSENT:

Paul Hofer, Director

STAFF PRESENT

Shivaji Deshmukh, P.E., General Manager Kristine Day, Assistant General Manager Tony Arellano, Safety Officer Jerry Burke, Director of Engineering Erik Cortez, Safety Analyst Lisa Dye, Director of Human Resources Brandon Gonzalez Contreras, Technology Specialist I Denise Garzaro, Board Secretary/Office Manager Michael Hurley, Director of Planning & Resources Ernie Rodelo, Safety Analyst Teresa Velarde, Manager of Internal Audit

STAFF PRESENT via Video/Teleconference:

Christiana Daisy, Deputy General Manager Javier Chagoyen-Lazaro, Director of Finance Don Hamlett, Director of Information Technology Linda Johnson, Records Management Supervisor Michael Larios, Technology Specialist I Cathleen Pieroni, Senior Policy Advisor Alyson Piguee, Director of External & Governmental Affairs Jeanina Romero, Executive Assistant

OTHERS PRESENT:

Jean Cihigoyenetche, JC Law Firm Marty Cihigoyenetche, JC Law Firm A meeting of the Board of Directors of the Inland Empire Utilities Agency* was held at the office of the Agency, 6075 Kimball Avenue, Building A, Chino, California and via video/teleconference on the above date.

President Tule called the meeting to order at 10:00 a.m. Board Secretary/Office Manager Denise Garzaro took roll call and established a quorum. Safety Analyst Ernie Rodelo led the flag salute.

PUBLIC COMMENT

There were no public comments.

ADDITIONS TO THE AGENDA

General Counsel Jean Cihigoyenetche stated that there was an additional item that needed to be added to the agenda for the Board to consider during Closed Session which came to the attention of staff after posting the agenda in the matter of Ortiz v. IEUA.

MOVED BY DIRECTOR CAMACHO, SECONDED BY DIRECTOR ELIE, THE BOARD APPROVED THE ADDITION OF A CLOSED SESSION ITEM TO THE MEETING AGENDA, BY THE FOLLOWING VOTE:

Ayes: Camacho, Elie, Hall, Tule

Noes: None

Absent: Hofer

<u>REPORT ON ACTIONS TAKEN DURING THE CLOSED SESSION OF THE JANUARY 18, 2023</u> <u>CLOSED SESSION</u>

This report was pulled for discussion.

- 1. ACTION ITEM
 - A. <u>DISCUSSION AND POSSIBLE APPROVAL OF AMENDMENT TO THE</u> <u>GENERAL MANAGER EMPLOYMENT'S CONTRACT</u> This item was pulled from consideration.

2. WORKSHOP ITEMS

A. <u>SAFETY UPDATE (POWERPOINT)</u> Safety Officer Tony Arellano provided the staff presentation.

INFORMATION ITEM ONLY; NO ACTION TAKEN

B. <u>AB 2449: UPDATE TO BROWN ACT (POWERPOINT)</u> Counsel Marty Cihigoyenetche provided the staff presentation.

Discussion ensued regarding updated meeting participation provisions under AB 2449.

INFORMATION ITEM ONLY; NO ACTION TAKEN

3. GENERAL MANAGER'S COMMENTS

General Manager Shivaji Deshmukh announced that IEUA hosted an event for the Greater Ontario Business Council prior to the Board meeting where San Bernardino County Supervisor Curt Hagman provided a presentation.

General Manager Deshmukh stated that on January 25, the Agency participated in the Chino Valley Chamber of Commerce's Job Fair. More than 160 job seekers registered to attend and IEUA was one of more than 25 employers who participated.

General Manager Deshmukh also provided a water supply update considering the newly released water allocations.

4. <u>BOARD OF DIRECTORS' REQUESTED FUTURE AGENDA ITEMS</u> There were no future requested agenda items from the Board of Directors.

5. BOARD OF DIRECTORS' COMMENTS

There were no Board of Directors comments.

6. <u>CLOSED SESSION</u>

The Board recessed to Closed Session at 11:00 a.m.

The meeting resumed at 11:30 a.m. General Counsel Cihigoyenetche stated the Board discussed the one case added to the agenda with no reportable action.

ADJOURNMENT

President Tule adjourned the meeting at 11:31 a.m. in memory of General Manager of the Municipal Water District of Orange County Rob Hunter.

Jasmin A. Hall, Secretary/Treasurer

APPROVED: MARCH 15, 2023



MINUTES MEETING OF THE INLAND EMPIRE UTILITIES AGENCY BOARD OF DIRECTORS

WEDNESDAY, FEBRUARY 15, 2023 10:00 A.M.

DIRECTORS PRESENT:

Marco Tule, President Steven J. Elie, Vice President Michael Camacho, Director

DIRECTORS PRESENT via Video/Teleconference:

Jasmin A. Hall, Secretary/Treasurer Paul Hofer, Director

STAFF PRESENT:

Shivaji Deshmukh, P.E., General Manager Christiana Daisy, P.E., Deputy General Manager Andrew Alonzo, Human Resources Officer Tony Arellano, Safety Officer Andrea Carruthers, Communications Officer Javier Chagoyen-Lazaro, Director of Finance Katelyn Crawford, Administrative Assistant II Julianne Frabizio, Project Manager Denise Garzaro, Board Secretary/Office Manager Brandon Gonzalez Contreras, Technology Specialist I Don Hamlett, Director of Information Technology Michael Larios, Technology Specialist I Alex Lopez, Budget Officer Jason Marseilles, Manager of Engineering Lisa Mejri, Government Affairs Intern Sushmitha Reddy, Manager of Laboratories Sandra Salazar, Associate Engineer Vicky Salazar, Senior Associate Engineer Jillian Simmons, Grants Administrator Travis Sprague, P.E., Principal Engineer Megan Trott, Senior Associate Engineer Brian Wilson, Principal Engineer Ashley Womack, Grants & Government Affairs Officer Teresa Velarde, Manager of Internal Audit Michelle Vizcarra, Human Resources Analyst Jeff Ziegenbein, Acting Director of Operations & Maintenance

STAFF PRESENT via Video/Teleconference:

Deborah Berry, Controller

Arin Boughan, Compost Facility Superintendent Stephanie Chancellor, Acting Communications Officer Marcus Coulombe, Sales Coordinator Robert Delgado, Manager of Maintenance Lucia Diaz, Manager of Facilities & Water Systems Programs Lisa Dye, Director of Human Resources Adrianne Fernandez, Administrative Assistant II Jon Florio, Deputy Manager of Maintenance Warren Green, Manager of Contracts & Procurement Michael Hurley, Director of Planning & Resources Jennifer Hy-Luk, Executive Assistant Linda Johnson, Records Management Supervisor Jeff King, Compost Facility Superintendent Ryan Love, Deputy Manager of Operations Joshua Oelrich, Deputy Manager of Maintenance Jason Racz, Senior Compost Operations & Maintenance Technician Jeanina Romero, Executive Assistant Scott Sauls, Maintenance Planner James Simpson, Engineering Consultant Michael Smith, Maintenance Planner

OTHERS PRESENT:

Jean Cihigoyenetche, JC Law Firm Debra Dorst-Porada, City of Ontario

A meeting of the Board of Directors of the Inland Empire Utilities Agency* was held at the office of the Agency, 6075 Kimball Avenue, Building A, Chino, California and via video/teleconference on the above date.

President Tule called the meeting to order at 10:01 a.m. Board Secretary/Office Manager Denise Garzaro took roll call and established a quorum. Government Affairs Intern Lisa Mejri led the flag salute.

PUBLIC COMMENT

There were no public comments.

ADDITIONS TO THE AGENDA

There were no changes/additions/deletions to the agenda.

NEW, PROMOTED AND RECLASSIFIED EMPLOYEE INTRODUCTIONS

The following staff member from the Engineering Department was recognized:

• Megan Trott, Senior Associate Engineer, P.E., reclassed December 25, 2022, Engineering

The following staff member from the External & Government Affairs Department was introduced:

• Jillian Simmons, Grants Administrator, hired January 30, 2023, Grants

The following staff member from Finance Department was recognized:

• Alex Lopez, Budget Officer, promoted January 22, 2023, Finance

The following staff member from the Human Resources Department was introduced:

• Michelle Vizcarra, Human Resources Analyst, hired January 30, 2023, Human Resource

The following staff member from the Information Technology Department was introduced:

 Michael Zuniga, Control Systems Analyst I, rehired January 23, 2023, Operational Technology

The following staff members from the Operations & Maintenance Department were introduced and recognized:

- Ryne Stern, Recycled Water Distribution Operator, hired February 6, 2023, Groundwater Recharge
- Nicoles DePierola Alvarado, Wastewater Treatment Plant Operator V, reclassed October 30, 2022, Operations
- Elisala Tela, Wastewater Treatment Plant Operator-In-Training, hired January 23, 2023
- Raymond Matus, Compost Worker, hired January 23, 2023, Organics Management
- Alyssa Tocker, Administrative Assistant I, hired January 8, 2023, Organics Management
- Aaron Hernandez, Compost Worker, hired January 24, 2023, Organics Management

The Board of Directors welcomed Ms. Simmons, Ms. Vizcarra, Mr. Zuniga, Mr. Stern, Mr. Tela, Mr. Matus, and Mr. Hernandez to the IEUA team. The Board of Directors congratulated Ms. Trott, Mr. Lopez, Mr. Alvarado, and Ms. Tocker on their promotions and reclassifications.

1. CONSENT ITEMS

- A. MINUTES
- B. REPORT ON GENERAL DISBURSEMENTS
- C. <u>RP-1 DEVICENET REPLACEMENT DESIGN CONSULTANT CONTRACT AWARD</u> (*Eng/Ops/WR*)
- D. <u>ADOPTION OF THE 2023 2024 FEDERAL AND STATE LEGISLATIVE</u> <u>PRIORITIES & POLICY PRINCIPLES (Community & Leg)</u>
- E. <u>RP-1 HEADWORKS BAR SCREEN SYSTEM IMPROVEMENTS DESIGN-BUILD</u> <u>CONTRACT AWARD</u> (*Eng/Ops/WR*)

Director Hall requested that Item 1D be pulled for discussion.

MOVED BY DIRECTOR CAMACHO, SECONDED BY DIRECTOR ELIE, AGENDA ITEM NOS. 1A, 1B, 1C, AND 1E, WERE APPROVED AS RECOMMENDED BELOW, BY THE FOLLOWING VOTE:

Ayes: Camacho, Elie, Hall, Hofer, Tule

Noes: None

Absent: None

- Approved the minutes of the January 4 and January 18, 2023 Board Meetings.
- Approved the total disbursements for the month of December 2022, in the amount of \$26,961,777.56.
- Awarded a design consultant contract for the RP-1 DeviceNet Replacement, Project No. EN23000, to Eramosa International Inc., for the not-to-exceed amount of \$465,918; and authorized the General Manager to execute the contract, subject to non-substantive changes.
- Awarded a design-build contract for the RP-1 Headworks Bar Screen System Improvements, Project No. EN23111, to GSE Construction Co., Inc. in the amount of \$1,609,900; and authorized the General Manager to execute the contract, subject to non-substantive changes.
- D. <u>ADOPTION OF THE 2023 2024 FEDERAL AND STATE LEGISLATIVE</u> <u>PRIORITIES & POLICY PRINCIPLES</u> (Community & Leg)

This item was pulled from consideration and will be brought to a future Board Workshop for discussion.

2. <u>ACTION ITEMS</u>

A. <u>DISCUSSION AND POSSIBLE APPROVAL OF AMENDMENT TO GENERAL</u> <u>MANAGER'S EMPLOYMENT CONTRACT AND APPROVAL OF PERFORMANCE</u> <u>AWARD</u>

General Counsel Jean Cihigoyenetche provided the presentation noting that this item was requested by the Board. Discussion ensued regarding the comparison to other General Manager's compensation, the amount of the increase and salary increases for the Agency as a whole.

MOVED BY DIRECTOR CAMACHO, SECONDED BY DIRECTOR ELIE, THE BOARD APPROVED THE GENERAL MANAGER'S PERFORMANCE AWARD IN AN AMOUNT NOT TO EXCEED 10% OF THE BASE SALARY; AND APPROVED A RESTATED EMPLOYMENT AGREEMENT, AS RECOMMENDED, BY THE FOLLOWING VOTE: Ayes: Camacho, Elie, Hofer, Tule

Noes: Hall

Absent: None

B. <u>ADOPTION OF RESOLUTION NO. 2023-2-2</u>, <u>AMENDING THE AGENCY'S</u> <u>SALARY SCHEDULE/MATRIX FOR ALL GROUPS</u>

Board Secretary/Office Manager Denise Garzaro provided the staff presentation indicating that this item updates the Agency's Salary Schedule/Matrix to reflect the salary increase approved by the Board for the General Manager under Item 2A.

MOVED BY DIRECTOR ELIE, SECONDED BY DIRECTOR CAMACHO, ADOPTED RESOLUTION NO. 2023-2-2, AMENDING THE AGENCY'S SALARY SCHEDULE/MATRIX FOR ALL GROUPS, AS RECOMMENDED, BY THE FOLLOWING VOTE:

Ayes: Camacho, Elie, Hofer, Tule

Noes: Hall

Absent: None

C. ADOPT RESOLUTION NO. 2023-2-1, AUTHORIZING IEUA TO ENTER INTO A FINANCIAL ASSISTANCE AGREEMENT UNDER WATERSMART: WATER RECYCLING AND DESALINATION PLANNING

Grants & Government Affairs Officer Ashley Womack provided the staff presentation.

MOVED BY DIRECTOR CAMACHO, SECONDED BY DIRECTOR ELIE, THE BOARD ADOPTED RESOLUTION NO. 2023-2-1, AUTHORIZING THE GENERAL MANAGER TO ENTER INTO A FINANCIAL ASSISTANCE AGREEMENT UNDER THE USBR'S WATERSMART: WATER REYCYCLING AND DESALINATION PLANNING GRANTS PROGRAM FOR THE CHINO BASIN ADVANCED TREATED RECYCLED WATER, STORAGE, AND PRODUCTION PROJECT, AS RECOMMENDED, BY THE FOLLOWING VOTE:

Ayes: Camacho, Elie, Hall, Hofer, Tule

Noes: None

Absent: None

3. **INFORMATION ITEMS**

A. <u>ENGINEERING AND CONSTRUCTION MANAGEMENT PROJECT UPDATES</u> (*Eng/Ops/WR*)

Manager of Engineering & Construction Management Jason Marseilles provided an update on the following projects: Collection System Asset Management; Ely Monitoring Well Capital Project; and Structural Agency Wide Roofing Phase III.

The following items were received and filed by the Board:

- B. <u>FEDERAL LEGISLATIVE REPORT FROM CARPI AND CLAY (WRITTEN)</u> (Community & Leg)
- C. <u>STATE LEGISLATIVE REPORT AND MATRIX FROM WEST COAST ADVISORS</u> (WRITTEN) (Community & Leg)
- D. <u>PUBLIC OUTREACH AND COMMUNICATION (WRITTEN)</u> (Community & Leg)
- E. <u>PLANNING AND RESOURCES DEPARTMENT QUARTERLY UPDATE</u> (<u>POWERPOINT</u>) (*Eng/Ops/WR*)
- F. <u>LABORATORY SEMI-ANNUAL UPDATE (POWERPOINT)</u> (*Eng/Ops/WR*)
- G. <u>RP-5 EXPANSION PROJECT UPDATE FEBRUARY 2023 (POWERPOINT)</u> (*Eng/Ops/WR*)
- H. TREASURER'S REPORT OF FINANCIAL AFFAIRS (WRITTEN/POWERPOINT)

4. AGENCY REPRESENTATIVES' REPORTS

A. SANTA ANA WATERSHED PROJECT AUTHORITY REPORT

Director Jasmin A. Hall reported that at the February 7 Commission meeting, the Commission authorized the General Manager to extend the West Coast Advisors' Agreement to provide state legislative affairs services for an additional period of 1 year for an amount not to exceed \$117,000; they also approved the goals and objectives that will be used for the FYE 2024 and 2025 Budget.

Director Hall reported that at the February 7 PA24 Committee meeting, the Commission authorized the execution of a General Services Agreement and Task Order with Woodard and Curran to provide Professional Services.

B. METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA REPORT

Director Camacho stated that he attended the Metropolitan Water District of Southern California's Board Retreat for the last two days.

General Manager Deshmukh provided additional details on the topics discussed at the MWD Board Retreat.

C. REGIONAL SEWERAGE PROGRAM POLICY COMMITTEE REPORT There was nothing to report.

D. CHINO BASIN WATERMASTER REPORT

Vice President Elie reported that at the January 26 Board Meeting, the CBWM Board approved the officer slate. The other items were routine in nature. The Board did discuss the Optimum Basin Management Program project description.

E. CHINO BASIN DESALTER AUTHORITY REPORT

Vice President Elie reported that at the February 2 Board meeting, the CDA Board approved a 7.3% Cost-of-Living Adjustment for all CDA employees. The General Manager reported that the South Archibald Plume project received millions of dollars in grant funds for the project and there are still additional funds available for similar projects.

F. INLAND EMPIRE REGIONAL COMPOSTING AUTHORITY REPORT

Director Hofer asked General Manager Deshmukh to provide the report.

General Manager Deshmukh reported that at the February 6 Board meeting, the IERCA Board re-elected Jon Blickenstaff as Board Chair and Paul Hofer as Vice-Chair. The IERCA Board also approved the Investment and Disbursement Report for the months of October 2022 through December 2022.

5. **GENERAL MANAGER'S REPORT**

General Manager Shivaji Deshmukh stated that on February 1, the Agency participated in the 2023 Virtual California Water Career Fair hosted by CWEA, which featured 154 registered job seekers and helped the Agency to further develop our talent pipeline.

General Manager Deshmukh stated in response to Director Hofer's inquiry from January 18 Board meeting regarding the amount of stormwater captured, the Agency captured a total of 7,618 acre-feet (AF) of stormwater this water year to date (since October 1, 2022). In October, we captured 265 AF; in November 1,867 AF; in December 2,846 AF; and last month and estimated 3,000 AF. The total Recycled Water delivered to Groundwater Recharge, which includes any lost Recycled Water due to storms is 1,389 AF.

General Manager Deshmukh stated that he recently attended a General Manager's Roundtable meeting in Sacramento and will attend the NACWA Conference where he will participate on a panel on February 16.

6. BOARD OF DIRECTORS' REQUESTED FUTURE AGENDA ITEMS

Director Hall asked that the 2023 – 2024 Federal and State Legislative Priorities & Policy Principles item be agendized for a Board Workshop. Director Hall also requested an update on staffing trends and an update on septic-to-sewer conversion efforts.

President Tule asked that the staffing presentation include a breakdown of the areas of the organization that may be vulnerable due to anticipated retirements and include information regarding the organizations the Agency has partnered with the address workforce development.

7. DIRECTORS' COMMENTS AND CONFERENCE REPORTS

Director Camacho stated he attended the Welcome Reception for MWD Chair Ortega and Update on California's Water Supply on January 19; San Diego County Water Authority Reception for Chair Ortega on January 25; CASA 2023 Winter Conference on January 26; MWDOC Water Policy Forum & Dinner on February 9; and MWD Visioning Board Retreat from February 12 through February 14.

Vice President Elie stated he attended the MWD Chair Ortega Welcome Reception and Update on California's Water Supply on January 19; SCWC Quarterly Luncheon on January 27; Good Morning Ontario: Featuring SB County Supervisor Curt Hagman on February 1; Chino Valley Fire District Board Meeting on February 8; and MWDOC Water Policy Forum & Dinner on February 9.

President Tule stated he attended the Chino Basin Water Conservation District Ribbon Cutting for Montclair #2 Spillway on January 19; and the Welcome Reception for MWD Chair Ortega and Update on California's Water Supply on January 19.

8. <u>CLOSED SESSION</u>

The Board recessed to Closed Session at 11:28 a.m.:

A. <u>PURSUANT TO GOVERNMENT CODE SECTION 54956.9(d)(2)(e)1</u> <u>CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION</u> Two Cases

The meeting resumed at 11:41 a.m. General Counsel Cihigoyenetche stated the Board discussed one case under Item 9A with no reportable action.

ADJOURNMENT

President Tule adjourned the meeting at 11:41 a.m.

Jasmin A. Hall, Secretary/Treasurer

APPROVED: MARCH 15, 2023





Date: March 15, 2022To: The Honorable Board of DirectorsCommittee: Finance & Administration

میں From: Shivaji Deshmukh, General Manager 03/08/23

Staff Contact: Kristine Day, Assistant General Manager

Subject: Report on General Disbursements

Executive Summary:

Total disbursements for the month of January 2023 were \$26,587,372.14. Disbursement activity included check payments of \$354,994.66 to vendors. There were no checks for worker's compensation related costs. Electronic payments included the Automated Clearing House (ACH) of \$19,392,841.69 and wire transfers (excluding payroll) of \$4,951,310.19. The total payroll was \$1,882,108.60 for employees and \$6,117.00 for the Board of Directors.

Staff's Recommendation:

Approve the total disbursements for the month of January 2023 in the amount of \$26,587,372.14.

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

Project No .:

Fiscal Impact (explain if not budgeted):

Prior Board Action:

On February 15, 2023 the Board of Directors approved the December 2022 Report on General Disbursements totaling \$26,961,777.56.

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 3 - PowerPoint



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.

Attachment	Payment Type	Amount		
2A	Vendor Checks	\$	354,994.66	
2B	Workers' Comp Checks	\$.00	
2C	Vendor ACHs	\$	19,392,841.69	
2D	Vendor Wires (excludes Payroll)	\$	4,951,310.19	
2E	Payroll-Net Pay-Directors	\$	6,117.00	
2F	Payroll-Net Pay-Employees	\$	1,882,108.60	
	\$2	26,587,372.14		

Table 1: Disbursement Details

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

Vendor	Amount	Description			
WM LYLES COMPANY	\$10,550,487.79	Professional Svc's for EN17110 – RP-4 Process Improvements; EN18006 RP-1 Flare Improvements; for EN19001- RP-5 Expansion to 30 mgd; EN19006- RP-5 Biosolids Facility.			
MWD	\$ 2,762,434.10	November 2022 Water Purchases			
INTERNAL REVENUE SERVICE	\$ 1,169,096.42	P/R 26, 01, 02; Dir 01 Taxes			
SO CALIF EDISON	\$ 766,848.28	11/04/22 – 01/16/23 Electricity			
PERS	\$ 766,101.95	01/23 Health Ins; P/R 24, 26, 01			
MNR CONSTRUCTION INC	\$ 668,399.87	Professional Svc's for RW15003.06- Wineville/Jurupa/Force Main Improvements			
FRESNO BANK	\$ 554,454.03	Escrow Retention Deposits - EN18006 RP-1 Flare Improvements EN19001- RP-5 Expansion to 30 mgd; EN19006- RP-5 Biosolids Facility			
STATE WATER RESOURCES CONTROL BOARD	\$ 540,933.50	NPDES Annual Permits; Annual Waster Discharge Permits; 7/21-6/22 Recycled Water Review Fees			

Attachment 2A

Vendor Checks

Inland Empire Util.Agency
Chino, CA
Company code 1000

CBB

Check Register CEB Disbursement Account -January '23

ONTARIO CA 917610000

Bank

CITIZENS BUSINESS BANK

200126940 200126951 200126944 200126946 200126948 200126943 200126949 200126962	Pmnt date 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD USD USD	188.02 2,527.70 266.97	Recipient/void reason code AMERICAN HERITAGE LIFE INSURANDALLAS TX APPLIED INDUSTRIAL TECHNOLOGIEPASADENA CA ATLAS COPCO COMPRESSORS, LLC PALATINE IL	Enca./vc 01/13/20 01/09/20
2 200126965 200126951 200126951 200126944 200126946 200126948 200126943 200126949 200126962	01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD USD USD USD	188.02 2,527.70 266.97	AMERICAN HERITAGE LIFE INSURANDALLAS TX APPLIED INDUSTRIAL TECHNOLOGIEPASADENA CA	01/13/20
200126940 200126951 200126944 200126946 200126948 200126943 200126949 200126962	01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD USD USD	2,527.70 266.97	APPLIED INDUSTRIAL TECHNOLOGIEPASADENA CA	
200126951 200126944 200126946 200126948 200126943 200126949 200126962	01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD USD	266.97		01/09/20
200126951 200126944 200126946 200126948 200126943 200126949 200126962	01/05/2023 01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD USD		ATLAS COPCO COMPRESSORS, LLC PALATINE IL	
200126944 200126946 200126948 200126943 200126949 200126949	01/05/2023 01/05/2023 01/05/2023 01/05/2023	USD USD			01/12/20
200126946 200126948 200126943 200126949 200126949	01/05/2023 01/05/2023 01/05/2023	USD	4/5.00	BOOT BARN INC IRVINE CA	01/17/20
200126948 200126943 200126949 200126962	01/05/2023	1 1	1,147.65	CHINO HILLS FORD CHINO CA	01/12/20
200126943 200126949 200126962	01/05/2023	1000	5,899.19	CINTAS CORPORATION- LOC#150 PHOENIX AZ	01/17/20
200126949 200126962			1,932.03	CINIAS FIRST AID & SAFETY LOCCINCINNATI OH	01/17/20
200126962	10170572023			CONCENTRA MEDICAL CENTERS RANCHO CUCAMONGA CA	01/18/20
	01/05/2023			CUCAMONGA VALLEY WATER DISTRICLOS ANGELES CA	01/11/20
200126954	01/05/2023			DXP ENTERPRISES INC DALLAS TX	01/17/20
	01/05/2023			FIDELITY SECURITY LIFE INSURANCINCINNATI OH	01/13/2
	01/05/2023		,	FONTANA WATER COMPANY FONTANA CA	01/12/2
	01/05/2023	1		FRONTIER COMMUNICATIONS CORP CINCINNATI OH	01/17/20
		1 1		GENERAL BOTTLE INC LOS ANGELES CA	01/11/2
	01/05/2023	1 1		HARKEY COMPLIANCE SAN BERNARDINO CA	01/17/2
	01/05/2023			ON CALL MECHANICAL SERVICES INFALLEROOK CA	01/18/2
	01/05/2023			ONTARIO MUNICIPAL UTILITIES COONTARIO CA	01/10/2
	01/05/2023				01/10/2
	01/05/2023			PERS LONG TERM CARE PROGRAM PASADENA CA	01/31/2
	01/05/2023			POWERHOUSE COMBUSTION AND MECHSANIA ANA CA	01/26/2
	01/05/2023			QUINN COMPANY CITY OF INDUSTRY CA	01/20/2
	01/05/2023			QUINN RENIAL SERVICES CITY OF INDUSTRY CA	01/11/2
	01/05/2023			SUNSHINE FILTERS OF PINELLAS ILARGO FL	
	01/05/2023			THE SHREDDERS LOS ANGELES CA	01/11/2
	01/05/2023			TONY PAINTING GARDEN GROVE CA	01/10/2
	01/05/2023	- 1		U S BANK NA MINNEAPOLIS MN	01/12/2
	01/05/2023			WELLINGTON LABORATORIES LLC OVERLAND PARK KS	01/18/2
200126967	01/05/2023	USD			01/26/2
200126947	01/05/2023	USD			01/09/2
200126950	01/05/2023	USD			01/09/2
200127056	01/10/2023	USD	1,607.12	FRONTIER COMMUNICATIONS CORP CINCINNATI OH	01/23/2
200127055	01/10/2023	USD	10,367.50	SAGE SOFTWARE INC CHICAGO IL	01/17/2
			14,994.23	VERIZON WIRELESS DALLAS TX	01/19/2
	1 1 1	1	13,232.36	LOS SERRANOS GOLF & COUNTRY CLCHINO HILLS CA	01/17/2
	1		4,500.00	ACT MEDIATION INC HAWTHORNE CA	01/23/2
					01/19/2
					01/23/2
					01/19/2
					01/23/2
		1			01/19/2
					01/18/2
					01/23/2
					02/09/2
					02/03/2
					01/23/2
	00126967 00126967 00126950 00127055 00127055 00127054 00127140 00127140 00127123 00127123 00127141 00127142 00127143 00127143 00127136	00126967 01/05/2023 00126947 01/05/2023 00126950 01/05/2023 00127056 01/10/2023 00127055 01/10/2023 00127057 01/10/2023 00127057 01/10/2023 00127157 01/10/2023 00127140 01/12/2023 00127125 01/12/2023 00127125 01/12/2023 00127125 01/12/2023 00127141 01/12/2023 00127142 01/12/2023 00127142 01/12/2023 00127143 01/12/2023 00127144 01/12/2023 00127145 01/12/2023 00127144 01/12/2023 00127145 01/12/2023 00127144 01/12/2023 00127144 01/12/2023	00126957 01/05/2023 USD 00126947 01/05/2023 USD 00126947 01/05/2023 USD 00126950 01/05/2023 USD 00127056 01/05/2023 USD 00127055 01/10/2023 USD 00127056 01/10/2023 USD 00127057 01/10/2023 USD 00127140 01/12/2023 USD 00127123 01/12/2023 USD 00127124 01/12/2023 USD 00127125 01/12/2023 USD 00127140 01/12/2023 USD 00127141 01/12/2023 USD 00127142 01/12/2023 USD 00127142 01/12/2023 USD 00127132 01/12/2023 USD 00127142 01/12/2023 USD 00127132 01/12/2023 USD 00127132 01/12/2023 USD 00127132 01/12/2023 USD 00127134 01/12/2023	00126967 01/05/2023 USD 25.00 00126967 01/05/2023 USD 810.40 00126950 01/05/2023 USD 1,841.51 00127056 01/10/2023 USD 1,607.12 00127055 01/10/2023 USD 10,367.50 00127054 01/10/2023 USD 14,994.23 00127057 01/10/2023 USD 13,232.36 00127140 01/12/2023 USD 4,500.00 00127123 01/12/2023 USD 241.50 00127129 01/12/2023 USD 2,845.94 00127125 01/12/2023 USD 3,163.09 00127141 01/12/2023 USD 280.01 00127142 01/12/2023 USD 280.01 00127142 01/12/2023 USD 199.38 00127142 01/12/2023 USD 1,342.69 00127142 01/12/2023 USD 1,342.69 00127142 01/12/2023 USD 1,342.69	00126957 01/05/2023 USD 25.00 WILCO LIFE INSURANCE COMPANY CHARLOTTE NC 00126947 01/05/2023 USD 810.40 WORLDWIDE EXPRESS PASADENA CA 00126950 01/05/2023 USD 1,841.51 YRC INC PASADENA CA 00127056 01/10/2023 USD 1,607.12 FROMITER COMMINICATIONS CORP CINCINNATI OH 00127055 01/10/2023 USD 10,367.50 SAGE SOFTWARE INC CHICAGO IL 00127054 01/10/2023 USD 13,232.36 LOS SERRANOS GOLF & COUNTRY CLOHINO HILLS CA 00127140 01/12/2023 USD 4,500.00 ACT MEDIATION INC HAWIHORNE CA 00127125 01/12/2023 USD 2,845.94 CINTAS CORPORATION - LOC#ISO PHOENIX AZ 00127129 01/12/2023 USD 2,845.94 CINTAS FIRST ATD & SAFETY LOCCINCINNATI OH 00127125 01/12/2023 USD 2,845.94 CINTAS FIRST ATD & SAFETY LOCCINCINNATI OH 00127126 01/12/2023 USD 2,845.94 CINTAS FIRST ATD & SAFETY LOCCINCINNATI OH 00127141 01/12/2023 USD 2,845.94 CINTAS FIRST ATD & SAFETY LOCCINCINNATI OH 00127142 01/12/2023

Inland Empire	Util.Agency
Chino, CA	
Company code	1000

Check Register CBB Disbursement Account -January '23

Bank

Bank CEB Bank Key 122234:	CI.	ONTARIO CA 9	917610000						
Acct number CHECK		1167641							
Check									
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void			
235894		01/12/2023			MOLLY LARGE RIVERSIDE CA	01/17/2023			
235895		01/12/2023			MOTION INDUSTRIES INC LOS ANGELES CA	01/17/2023			
235896		01/12/2023	USD	285.75	NEW RESOURCES GROUP INC FAIRFIELD CT	01/19/2023			
235897		01/12/2023			voided by SHEATH - Check not needed	01/31/2023			
235898		01/12/2023			ORACLE AMERICA INC SAN FRANCISCO CA	01/19/2023			
235899	1	01/12/2023	1		P2S ENGINEERING LONG BEACH CA	01/19/2023			
235900		01/12/2023			QUINN COMPANY LOS ANGELES CA	01/18/2023			
235901		01/12/2023			RUSSELL ALAN BENNETT CHINO CA	01/18/2023			
235902		01/12/2023			ST GEORGE SCHOOL ONTARIO SAN BERNARDINO CA	01/19/2023			
235903		01/12/2023		-,	STAFFING NETWORK LLC CAROL STREAM IL	01/19/2023			
235904	2200127139	01/12/2023			TERRI TUCKER ONIARIO CA	01/23/2023			
235905		01/17/2023			EURRIEC WASTE INDUSTRIES INC FONTANA CA	01/25/2023			
235906		01/17/2023			HARKEY COMPLIANCE SAN BERNARDINO CA	01/24/2023			
235907		01/17/2023			ONTARIO MUNICIPAL UTILITIES COONTARIO CA	01/24/2023			
235908		01/17/2023			SOUTH COAST AQMD DIAMOND BAR CA	01/31/2023			
235909	1	01/17/2023	1		WATER EDUCATION FOR LATINO LEALOS ANGELES CA	01/25/2023			
235910	2200127148	01/17/2023	USD		WM CORFORATE SERVICES INC LOS ANGELES CA	01/30/2023			
235911	2200127255	01/19/2023	USD		ARELLANO, TONY CHINO HILLS CA	01/20/2023			
235912		01/19/2023			BOOT BARN INC IRVINE CA	01/26/2023			
235913		01/19/2023			CINIAS CORPORATION- LOC#150 PHOENIX AZ	01/27/2023			
235914		01/19/2023			CORTEZ, ERIK CHINO HILLS CA	02/01/2023			
235915	2200127254	01/19/2023	USD		FRONTIER COMMUNICATIONS CORP CINCINNATI OH	01/30/2023			
235916		01/19/2023			GENERAL BOTTLE INC LOS ANGELES CA	01/25/2023			
235917		01/19/2023			ONTARIO MUNICIPAL UTILITIES COONTARIO CA	01/23/2023			
235918		01/19/2023	1	3,974.25	P2S ENGINEERING LONG BEACH CA	01/25/2023			
235919		01/26/2023			voided by SHEATH - Printed incorrectly	01/26/2023			
235920		01/26/2023	1		BOOT BARN INC IRVINE CA	02/08/2023			
235921		01/26/2023			BURKE WILLIAMS & SORENSEN ILP LOS ANGELES CA	02/06/2023			
235922		01/26/2023			CALIFORNIA AFRICAN AMERICAN SACRAMENIO CA	02/15/2023			
235923		01/26/2023			CALIFORNIA WATER EFFICIENCY SACRAMENIO CA	02/09/2023			
235924		01/26/2023			CINIAS CORPORATION- LOC#150 PHOENIX AZ	02/07/2023			
235925		01/26/2023			FEDEX FREIGHT PASADENA CA	02/03/2023			
235926		01/26/2023			FRANCHISE TAX BOARD SACRAMENTO CA				
235927		01/26/2023			FRONTIER COMMUNICATIONS CORP CINCINNATI OH	02/07/2023			
235928		01/26/2023	2		HOUSTON & HARRIS PCS INC SAN BERNARDINO CA	02/06/2023			
235929		01/26/2023			IDEXX DISTRIBUTION INC WESTBROOK ME	02/03/2023			
235930		01/26/2023	1		MIELE INC PRINCETON NJ	02/06/2023			
235931		01/26/2023			NATIONAL THEATRE FOR CHILDREN MINNEAPOLIS MN	02/21/2023			
235932		01/26/2023		1	ON CALL MECHANICAL SERVICES INFALLBROOK CA	02/03/2023			
235933		01/26/2023			PITNEY BOWES INC PITTSBURCH PA	02/09/2023			
235934		01/26/2023			POWERFLO PRODUCTS INC CYPRESS CA	02/08/2023			
235935		01/26/2023	1.		PROJECT PARINERS INC LAGUNA HILLS CA	02/06/2023			
235936		01/26/2023		1	SAN BERNARDINO COUNTY SAN BERNARDINO CA	02/07/2023			
235937	2200127267	01/26/2023	USD	620.61	SOUTH COAST AQMD DIAMOND BAR CA	02/07/2023			

Inland Empire Util.Agency Chino, CA Company code 1000				CEE	Check Reg: Disbursement Accou		/ 12:02:31 CCAMPBEL 3	
Bank Key	CBB 12223414 CHECK	CT1 9 231	ONTARIO C	A 917610000				
Check					,			
Check number from to	P	ayment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void	
235938	2	200127279	01/26/2023	USD	300.00	THE SHREDDERS COMMERCE CA	02/17/2023	
235939	2	200127286	01/26/2023	USD	479.58	VERIZON BUSINESS ALBANY NY	02/06/2023	
235940	2	200127268	01/26/2023	USD		VERIZON WIRELESS DALLAS TX	02/09/2023	
235941			01/26/2023			VITAL RECORDS HOLDINGS LLC CITY OF INDUSTRY CA	02/07/2023	
235942			01/26/2023			WESTERN ALLIED CORPORATION SANIA FE SPRINGS CA	02/06/2023	
235943			01/26/2023			WORLDWIDE EXPRESS PASADENA CA	02/02/2023	
235944			01/26/2023		94.50	AQUATIC BIOSYSTEMS FORT COLLINS CO	02/17/2023	
235945			01/31/2023			voided by SHEATH - Wrong Payee	02/01/2023	
235946			01/31/2023			FLOWPOINT ENVIRONMENTAL SYSTEMDENVER CO	00 (00 (000)	
235947			01/31/2023			FONIANA WATER COMPANY FONIANA CA	02/08/2023	
235948			01/31/2023			FRONTIER COMMUNICATIONS CORP CINCINNATI OH	02/09/2023	
235949			01/31/2023			PUBLIC EMPLOYEES RETIREMENT SYSACRAMENTO CA	02/08/2023	
235950			01/31/2023			REM LOCK & KEY ONTARIO CA	02/10/2023	
235951			01/31/2023			WM CORPORATE SERVICES INC LOS ANGELES CA	02/03/2023	
235952	2	200127525	01/31/2023	USD	60.00	WORLDWIDE EXPRESS PASADENA CA		
* Payment method Check				USD	354,994.66			

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Total of all entries	Check Register02/26/2023CBB Disbursement Account -January '23User:Page:							
Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code		Enca./void	
**			USD	354,994.66				

Attachment 2B

Workers' Comp Checks

The workers compensation provider, Sedgwick Claims Management Services, reported there were no worker's compensation checks generated in the month of January, 2023.

Attachment 2C

Vendor ACHs

Report For 01	: ZFIR TREASURER Inland Empire Utilit /01/2023 ~ 01/31/2023 Treasurer Report	ties Agency	Page 1 Date 02/26/2023
Check	Payee / Description		Amount
ACH	AQUA BEN CORPORATION DAFT-4,600 Lbs Hydrofloc 748E RP1-27,600 Lbs Hydrofloc 748E AQUA BEN CORPORATION	45149 45150 N \$	7,236.49 45,500.67 52,737.16
ACH	CITY RENTALS INC Cut-off Saw,Diamond Blade CITY RENTALS INC	95992 \$	109.30
ACH	FISHER SCIENTIFIC Nitrile Gloves Vocarb 3000 Trap U Shaped Sodium Carbonate L-Glutamic acid 99% 100gr Membrane for Cynaide N-Hexane Non-Spectro Magnesium Chloride Universal Filter Pipet Trips Syringe Filters	4056725 3850689 3715518 8330323 3160647 8641075 0001146 4056724 5676776	445.57 207.42 125.47 25.59 124.15 925.58 86.28 272.83 1,752.34
	FISHER SCIENTIFIC	\$	3,965.23
ACH	HARRINGTON INDUSTRIAL PLASTICS Nipples Pump,Assembly Nipples Gaskets Rings,Pump Motor,Assembly Frame Valve Diaphragm,Y-Strainer	012M1897 012M2038 012M1950 012M1135 012M1949 012M1926	64.27 2,143.67 186.48 54.28 752.00 465.01
	HARRINGTON INDUSTRIA	AL PLASTICS\$	3,665.71
ACH	HOME DEPOT CREDIT SERVICES Home Depot Misc Tools for E&I Tech rubber hose washers 12pk 3/4"x100' SWAN FARM HOSE 2 CU FT VIGORO BROWN COLORED MULCH	833539 2101409 2783929 2903469	428.85 15.00 344.71 51.33
	HOME DEPOT CREDIT S	ERVICES \$	839.89
ACH	ROYAL INDUSTRIAL SOLUTIONS Connectors, Hubs, Couplings, Tubing Photo Control Circuit Breaker, Temperature Switch GripAll Stick Shotgun, Bag, Studs Wiring Device, Photo Control, Electric Ba Fuses Variable Frequency Drive	6441-1076628 6441-1076390 6441-1074819 6441-1064682 1 6441-1076391 6441-1075425 6441-1076682	83.34 678.05 1,217.58 285.19 721.93
	ROYAL INDUSTRIAL SO	LUTIONS \$	15,375.14
ACH	SOUTHWEST ALARM SERVICE Monitoring Security System for January Monitoring Security System for January	2 079211 2 079394	4,852.00 50.00
	SOUTHWEST ALARM SER	VICE \$	4,902.00

Report For 01	: ZFIR TREASURER Inland Empire Utiliti /01/2023 ~ 01/31/2023 Treasurer Report	les Agency	Page Date	2 02/26/2023
Check	Payee / Description			Amount
ACH	UNIVAR SOLUTIONS USA INC TP1-11,890 Lbs Sodium Bisulfite TP1-12,430 Lbs Sodium Bisulfite UNIVAR SOLUTIONS USA	50782326 50767305 INC \$		8,090.45 8,457.89 16,548.34
ACH	WAXIE SANITARY SUPPLY Towels,Degreaser,Soap Sipper Dome, Cup Sleeve, Jacket Draft Pa Hand Soap	81396727 81367932 81391546		2,259.69 334.57 255.45
	WAXIE SANITARY SUPPLY	£ \$		2,849.71
ACH	AIRGAS USA LLC Sesnor Kit	9133103297		520.80
	AIRGAS USA LLC	\$		520.80
ACH	PETE'S ROAD SERVICE New Tires f/Veh 1203 2 New Tires f/Ford F-450	22-0638597-00 22-0638293-00		1,179.00 477.58
	PETE'S ROAD SERVICE	\$		1,656.58
ACH	GRAINGER INC RP-2 MM Bar Grating Filter WHSE Cable Ties,gloves, ear plugs Filters,Brackets,Connectors,Couplings Tees Process Calibrator,Remote,Battery Tees,Fittings Respirator,Battery,Garden Hose,Rubber Bo WHSE Paint Purple, bttry clnr, sfty glss Saw Blades Solenoid Valve Saw Blade Set,Sawzall Blade Set	9514130625 9551610893 9497837899 9550516315 9550516299 9545553225 9550516307 9545456270 9498482463 9545330780 9549875855 9545330798		$\begin{array}{c} 1,040.04\\ 1,780.03\\ 1,459.96\\ 2,612.16\\ 1,365.94\\ 6,714.94\\ 2,187.84\\ 1,651.73\\ 429.68\\ 50.60\\ 1,243.48\\ 57.11\end{array}$
	GRAINGER INC	\$		20,593.51
ACH	ONTARIO FIRE EXTINGUISHER CO TP1 Fire Extinguisher Service RP1 Annual Fire Ext. Service Annual Fire Ext. Serv, Fire Extinguisher RP2 Annual Fire Ext. Service, Fire Exting HQA-Annual Fire Ext. Service, Fire Exting HQA-Annual Fire Ext. Service RP4 Annual Fire Ext. Service CBWD Annual Fire Ext. Service CBWD Annual Fire Ext. Service, Ext. Intr Warehouse Fire Extinguisher Service CCWRP Fire Extinguisher Service Fire Extinguisher Training Classes CDA-Annual Fire Ext. Service, F	10312 10302 10307 10310 10317 10316 10314 10311 10255 10308		222.00 114.00 734.00 396.95 861.95 77.00 218.00 119.00 373.00 310.91 359.98 1,980.00 275.00 2,419.60
	ONTARIO FIRE EXTINGU	ISHER CO \$		8,461.39

For 01	: ZFIR TREASURER Inland Empire Utilit /01/2023 ~ 01/31/2023 Treasurer Report		Page 3 Date 02/26/2023
Check	Payee / Description		Amount
ACH	CDM SMITH INC EN17006-11/6-12/17 Prof Svcs	90167587	7,846.30
	CDM SMITH INC	\$	7,846.30
ACH	DELL MARKETING L P Dell Latitudes,Briefcases Onsite Service/Technical Suppory DELL MARKETING L P	10638194113 10602695913 \$	35,674.64 2,083.28 37,757.92
ACH	CAROLLO ENGINEERS EN17043/EN17110-11/22 Prof Svcs EN11039-11/22 Prof Svcs 4600003017-9/1-11/30 Prof Svcs	FB30943 FB30838 FB30944	14,700.74 18,937.50 9,509.00
	CAROLLO ENGINEERS	\$	43,147.24
ACH	MCMASTER-CARR SUPPLY CO Aluminum Bar Grating Aluminum Bar Grating Aluminum Bar	89859824 89677816 89974685	718.78 1,128.04 3,575.73
	MCMASTER-CARR SUPPLY	CO \$	5,422.55
ACH	STATE WATER RESOURCES CNTRL BR RP1,RP4,RP5,CCWRP-7/22-6/23 Wst Dschrg RP1,RP4,RP5,CCWRP-7/22-6/23 NPDES Flow	WD-0217752 WD-0217992	18,512.00 505,509.00
	STATE WATER RESOURCE	S CNTRL BR\$	524,021.00
ACH	TELEDYNE ISCO Pump Tubing, Tube Suction Pump Tubing	S020575207 S020578331	3,064.41 1,604.40
	TELEDYNE ISCO	\$	4,668.81
ACH	CDW GOVERNMENT INC Microsoft Win Remote Svcs	CK76716	5,505.50
	CDW GOVERNMENT INC	\$	5,505.50
ACH	TOM DODSON & ASSOCIATES 4600002931 11/15/22 Prof Svcs 4600002931 11/22 Prof Svcs 4600002931 12/22 Prof Svcs	IE353 22-9 IE-365-2 IE353 22-10	6,105.00 1,492.50 9,845.00
	TOM DODSON & ASSOCIA	ATES \$	
ACH	PALM AUTO DETAIL INC 12/22 Carwash Svcs f/Agency Fleet Vehicl	221299	2,880.25
	PALM AUTO DETAIL INC	C \$	2,880.25
ACH	NAUMANN HOBBS MATERIAL HANDLIN Field Service for Switch Ignition Main Lift Cylinder Leak	FS70057580 FS70059039	680.12 420.00
	NAUMANN HOBBS MATERI	LAL HANDLIN\$	1,100.12

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/202	Inland Empire Utilit 3 Treasurer Report	ies Agency	Page 4 Date 02/26/2023
Check	Payee / Description			Amount
ACH	SCHNEIDER ELECTRIC Parts		94699342	1,842.04
		SCHNEIDER ELECTRIC S	YSTEMS USAŞ	1,842.04
ACH	KENNEDY/JENKS CONSU 4600003021 11/25/22	LTANTS INC Prof Services	159826	2,499.77
		KENNEDY/JENKS CONSUL	TANTS INC \$	2,499.77
ACH	HACH COMPANY Ryton Salt Bridge Demal KCL Sol Potassium Chloride StablCal Kit W/RFID Demal KCL Solution Ryton Salt Bridge	-	13360633 13398141 13386080 13388449 13395164 13394907	378.21 110.99 110.99 835.56 665.90 306.25
		HACH COMPANY	\$	2,407.90
ACH	ROBERT HALF MANAGEM Mahdian,M-WE 12/16/ Reyes,G-WE 12/02/22 Reyes,G-WE 12/09/22 Reyes,G-WE 12/16/22 Samore,J-WE 12/30/2	22	61273617 61185004 61223796 61275799 61341541	2,518.50 3,600.00 3,600.00 3,600.00 2,066.25
		ROBERT HALF MANAGEME	NT RESOURC\$	15,384.75
ACH	SHI INTERNATIONAL C Office 365 Cloud So Microsoft 365 Windo		B16251371	7,993.80 3,133.27 11,127.07
			ILE Y	11,127.07
ACH	CARAHSOFT TECHNOLOG 12/22-12/23 LinkedI	n Learning	IN1292469	1,810.00
		CARAHSOFT TECHNOLOGY	CORPORATIŞ	1,810.00
ACH	NATIONAL CONSTRUCTI 1st Weekly Service	ON RENTALS on Holding Tank	6822234	290.78
		NATIONAL CONSTRUCTIO	N RENTALS \$	290.78
ACH	RSD Pressure Switch Tes	ter,Unions	55381012-00	405.12
		RSD	\$	405.12
ACH	ZASIO ENTERPRISES I Data Import	NC	20099611	1,925.00
		ZASIO ENTERPRISES IN	1C \$	1,925.00
ACH	OLIN CORP TP1-4,944 Gals Sodi RP4-4,852 Gals Sodi	um Hypochlorite um Hypochlorite	900207193 900220730	8,201.86 8,049.24

	: ZFIR TREASURER /01/2023 ~ 01/31/202		;	7 Page Date	5 02/26/202
Check	Payee / Description				Amour
	TP1-4,894 Gals Sodi TP1-4,810 Gals Sodi CCWRP-2,968 Gals So RP5-4,932 Gals Sodi	um Hypochlorite dium Hypochlorite	900220729 900220500 900220192 900220193) 2	8,118.92 7,979.5 5,517.38 8,181.96
	TP1-4,888 Gals Sodi TP1-4,918 Gals Sodi CCWRP-3,020 Sodium	um Hypochlorite um Hypochlorite	900220194 900219194 900218857	:	8,108.90 8,158.73 5,312.04
	TP1-4,834 Gals Sodi RP4-4,906 Gals Sodi TP1-4,972 Gals Sodi RP5-4,904 Gals Sodi	um Hypochlorite um Hypochlorite um Hypochlorite	900218480 900217868 900217581 900217580) } -	8,019.38 8,138.82 8,248.32 8,135.53
	CCWRP-3,058 Gals So	dium Hypochlorite	900217579		5,378.88
		OLIN CORP		\$	105,549.5
ACH	BURLINGTON SAFETY L Gloves,Hotsticks,Vi		85281		528.5
		BURLINGTON SAFETY	LABORATORY	\$	528.5
ACH	CALIFORNIA STRATEGI 12/22 Prof Svcs	ES LLC	122229		7,500.0
		CALIFORNIA STRATEC	JIES LLC	\$	7,500.0
ACH	ALTA FOODCRAFT RP5-Sugar Packets		12260635		13.6
		ALTA FOODCRAFT		\$	13.6
ACH	KIM'S MASTER AUTO R	EPAIR	040001		20.0
	Smog Inspection invoice 043518 Smog	0613	043221 043518		39.0 39.0
	Invoice 043569 Labo		043569		222.7
	Smog Inspection		043213		39.0
	Smog Inspection		043214		39.0
	Smog Inspection		043215		39.0
	Smog Inspection		043216		39.0
	Smog Inspection		043218		39.0
		KIM'S MASTER AUTO	REPAIR	\$	495.7
ACH	GHD INC 4600002557-12/1-12/	17 Prof Svcs	380-00250		6,596.6
		GHD INC		\$	6,596.6
ACH	TRICO CORPORATION Watchdog Desiccant	Breathers	210889		678.6
	Watchdog Desiccant		211140		531.3
		TRICO CORPORATION		\$	1,210.0
ACH	ELECTRO-CHEMICAL DE Membrane Replc Kit	VICES INC	74887		3,630.9
		ELECTRO-CHEMICAL I	DEVICES INC	 \$	3,630.9
	AUTOZONE PARTS INC				

ACH	Gloves Gloves,Spray Bottle			
ACH		S	5618838321 5618838615	5,137.84 1,793.65
ACH		AUTOZONE PARTS INC	\$	 6,931.49
	MICROAGE Ethernet Switch Antennas,Device Mou Sophos Software Web Replacement	nting Kit server Protection	2243215 2244008 2244673 2244761	6,192.47 190.24 804.38 57.80
		MICROAGE	\$	 7,244.89
ACH	PhilLS-17,556 Lbs F RP2-18,922.04 Lbs F RP1-17,233.92 Lbs F	CHNOLOGIES s Ferric Chloride Sol erric Chloride Soluti erric Chloride Soluti erric Chloride Soluti erric Chloride Soluti	43100 43102 43078	 8,137.08 8,385.85 9,038.35 8,232.00 8,433.15
		CALIFORNIA WATER TECH	INOLOGIES \$	42,226.43
ACH	ARCADIS US INC WRC-11/22 Prof Svcs		34338009	9,110.40
		ARCADIS US INC	\$	9,110.40
ACH	TITUS INDUSTRIAL GR Black Composite Man		10365	 35,545.34
		TITUS INDUSTRIAL GROU	JP INC \$	35,545.34
ACH	SUPERIOR ELECTRIC M Parts/Repair for Fl		130069	 20,054.80
		SUPERIOR ELECTRIC MO	FOR SERVIC\$	20,054.80
ACH	MANAGED MOBILE INC Repair Parts/Labor	F/Veh 1203	IN00-0256171	 1,196.73
		MANAGED MOBILE INC	\$	1,196.73
ACH	WALLACE & ASSOCIATE 4600002667 08/29-10	S CONSULTIN /30/22 Prof Services	W8000757	 50,175.00
		WALLACE & ASSOCIATES	CONSULTIN\$	50,175.00
ACH	AMAZON BUSINESS Reflective Tape,Pav Wireless Portable C	ement Markers harger,Hose Hanger	176V-4FRP-J1 11PD-4TYN-FT	118.39 389.07
		AMAZON BUSINESS	\$	 507.46
ACH	AMERICAN OFFICE PRO Replace Toner	FESSIONALS	3435	 89.95
		AMERICAN OFFICE PROF	ESSIONALS \$	 89.95

For 01	: ZFIR TREASURER /01/2023 ~ 01/31/2023	Inland Empire Utili 3 Treasurer Report	cies Agency	Page Date	7 02/26/202
Check	Payee / Description				Amoun
	Grinder,Monster Upg Monster Renew	rade	113369 113285		15,589.28 12,358.93
		JWC ENVIRONMENTAL I	LC \$		27,948.21
ACH	GARRATT CALLAHAN CO RP1-12/22 Water Trea RP2-12/22 Water Trea	atment Program	1229303 1229090 MPANY \$		605.13 506.00 1,111.13
ACH	VARI SALES CORPORAT: Standing Mat, Dual-Ma		90860923		773.86
		VARI SALES CORPORAT	TION \$		773.86
ACH	CAPO PROJECTS GROUP EN11039-11/22 Prof EN21042-10/22 Prof	Svcs	6379A 6273		334.00 334.00
		CAPO PROJECTS GROUP	PLLC \$		668.00
ACH	AMTEC Bratton,Z-WE 12/18/2 Bratton,Z-WE 12/25/2	22 22	73203 73262		1,200.00
		AMTEC	\$		2,100.00
ACH	FOODJA RP1-Ops 10/05 Lunch		1494364		153.10
		FOODJA	\$		153.1(
ACH	INGERSOLL-RAND INDU Troubleshoot Servic Filter Panels		31026194 26365983		998.00 458.80
		INGERSOLL-RAND INDU	USTRIAL US I\$		1,456.8
ACH	STAPLES CONTRACT & Staples Pilot Progr Business Cards		3525789313 3526214408		51.8
		STAPLES CONTRACT &	COMMERCIAL \$		107.03
ACH	INLAND EMPIRE WINDU Bando Belt	STRIAL CO	043809 01		68.9
		INLAND EMPIRE WIND	USTRIAL CO \$		68.9
ACH	LIBERTY LANDSCAPING RP4 Repair Gate	INC	113560		434.0
		LIBERTY LANDSCAPING	G INC \$		434.0
ACH	P&RO SOLUTIONS PaSTA Annual Suppor	t 2023	22-1730		24,000.0
		P&RO SOLUTIONS	\$		24,000.0

PILLSBURY WINTHROP SHAW PITTMA ACH 8508294 Professional Services 11/22 5,925.00 - - - - -PILLSBURY WINTHROP SHAW PITTMA\$ 5,925.00 ACH SONSRAY MACHINERY LLC Parts PSO051096-1 9,885.56 Parts PSO010707-1 3,469.55 _ _ _ _ _ _ _ Ś 13,355.11 SONSRAY MACHINERY LLC DOPUDJA & WELLS CONSULTING INC ACH 5,900.00 AgncyMgmt-11/22 Prof Svcs 1187 _ _ _ _ _ DOPUDJA & WELLS CONSULTING INC\$ 5,900.00 HORIBA INSTRUMENTS INCORPORATE ACH 5103520813 2,818.62 Multiparameter Water Meter _ _ _ _ _ HORIBA INSTRUMENTS INCORPORATE\$ 2,818.62 HUNT ORTMANN PALFFY NIEVES ACH 395.00 Professional Services 96905 - - - -HUNT ORTMANN PALFFY NIEVES \$ 395.00 ARELLANO ASSOCIATES LLC ACH 19391 1,821.87 11/22 Prof Svcs _ _ _ _ _ 1,821.87 ARELLANO ASSOCIATES LLC \$ ACH SO CALIF EDISON

 SO CALIF EDISON

 CCWRP/TP-11/29-12/27 14950 Telephone Ave
 8003543714 12

 TrnrBsnRW-11/30-12/28 1063 Turner Ave
 8004601423 12

 Trnr3&4-11/30-12/28 916 Archibald Ave
 8001265279 12

 PrdLS-12/1-12/29 34 Johnson-Pine
 8000032094 12

 1630WPmpStn-11/29-12/27 1530 6th St
 8004881955 12

 8thStBsn-11/29-12/27 1180 8th St
 8000035339 12

 PrdDchlStn-12/1-12/29 34 Johnson-Pine
 8000932049 12

 CCWRP/TP/RWPS-11/29-12/27 14950 Telephon
 8004814080 12

 89.33 18.93 56.85 77.50 8,321.73 79.24 1,024.08 59,695.42 _ _ _ _ _ _ _ \$ 69,363.08 SO CALIF EDISON SO CALIF GAS14959861 12.2CCWRP/TP-12/1-1/3 14950 Telephone Ave14959861 12.2TP5-11/29-12/29 6075 Kimball Ave15579076 12/2RP5-11/29-12/29 6075 Kimball Ave13619305 12/2HQA/B-11/29-12/29 6075 Kimball Ave15729783 12/2Lab-11/30-12/30 2450 Phila St15577783 12/2RP1Cmplx-11/30-12/30 2450 Phila St12140888 12/2 SO CALIF GAS ACH 332.36 21.91 3,135.18 103.80 14.79 51.60 _ _ _ _ _ SO CALIF GAS \$ 3,659.64 SHELL ENERGY NORTH AMERICA LP ACH 282,889.38 RP1/RP2/RP5/CCWRP-11/1-11/30 Power Usage 202211

SHELL ENERGY NORTH AMERICA LP \$

Report: ZFIR TREASURER Inland Empire Utilities Agency Page 8 For 01/01/2023 ~ 01/31/2023 Treasurer Report Date 02/26/2023

Check Payee / Description

Amount

282,889.38

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/2023	Inland Empire Utiliti 3 Treasurer Report	les Agency	Page Date	9 02/26/2023
Check	Payee / Description				Amount
ACH	SOLAR STAR CALIFORN RP1-9/1-9/30 2450 Pl		E02M0616-5959		2,856.21
		SOLAR STAR CALIFORNIA	AVLLC\$		2,856.21
ACH	BENEFIT COORDINATOR: 12/22 LTD, Agency Pd	S CORPORATI Life,Employee Pd Lif	11983		16,812.97
		BENEFIT COORDINATORS	CORPORATIŞ		16,812.97
ACH	WESTERN DENTAL PLAN 12/22 Agency Dental	Plan	12/22		2,039.57
		WESTERN DENTAL PLAN	\$		2,039.57
ACH	COLONIAL LIFE & ACC 12/22 Disability,Car	IDENT INSUR ncer,Universal/Term L	7274194120175		229.57
		COLONIAL LIFE & ACCII	DENT INSUR\$		229.57
ACH	WEX HEALTH INC November 2022 Admin	Fees	0001634896-IN		232.75
		WEX HEALTH INC	\$		232.75
ACH	BENEFIT COORDINATOR 12/22 Agency Dental		B07C66		20,013.20
		BENEFIT COORDINATORS	CORPORATI\$		20,013.20
ACH	LEGALSHIELD 11/22 Employee Prepa	aid Legal Services	11/22		179.40
		LEGALSHIELD	\$		179.40
ACH	HALL, JASMIN Hall,JExpRpt-11/2 Hall,JExpRpt-12/1	9-12/1/22 ACWA 2022 C 4-12/16/22 CRUWA 2022	11/29-12/1 AC 12/14-12/16CR		584.44 1,003.12
		HALL, JASMIN	\$		1,587.56
ACH	REDDY, SUSHMITHA Reim 7/20 Lab Mtg R Reim 8/22-10/22 Dep	efresh artment Mtg Lunches	7/20 MTG RFRS 8/22-10/22 MT		55.00 608.83
		REDDY, SUSHMITHA	\$		663.83
ACH	FISHER SCIENTIFIC Diethl Ether Hplc		8806383	_	211.53
		FISHER SCIENTIFIC	\$		211.53
ACH	ROYAL INDUSTRIAL SO RCA-E300 Kits	LUTIONS	6441-1065866		2,104.79
		ROYAL INDUSTRIAL SOLU	UTIONS \$		2,104.79
ACH	WAXIE SANITARY SUPP Cups, Bath Tissue	LY	81334132		71.80

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/202	Inland Empire Utilit 3 Treasurer Report	ies Agency	Page Date	10 02/26/202
Check	Payee / Description				Amoun
		WAXIE SANITARY SUPPI	Y \$		71.80
ACH	APPLEONE EMPLOYMENT Espinoza,K/Stevenso		01-6444267		4,146.64
		APPLEONE EMPLOYMENT	SERVICES \$		4,146.64
ACH	WATER EDUCATION FOU 2023 Agency Wide Mb	NDATION rshp Rnwl-Water Educa	1 2023WEFMEMKS4	£	3,800.00
		WATER EDUCATION FOUN	IDATION \$		3,800.00
ACH	CHINO BASIN WATER C 9/29 Residential La 2 SFR Audits	ONSERVATION ndscape Program Class	456 457		250.00
		CHINO BASIN WATER CO	ONSERVATION\$		660.00
ACH	KONICA MINOLTA 12/22 Lease Copiers		41317946		2,457.91
		KONICA MINOLTA	\$		2,457.91
ACH	KONICA MINOLTA BUSI 10/27-11/26 Mainten		9008995078		160.91
		KONICA MINOLTA BUSIN	VESS SOLUTI\$		160.91
ACH	MIDPOINT BEARING Pillow Block Bearin Pillow Block Bearin		96662439 96662441		411.24 596.93
		MIDPOINT BEARING	\$		1,008.1
ACH	ROSEMOUNT INC Temperature Transmi	tter	72040011		2,921.76
		ROSEMOUNT INC	\$		2,921.70
ACH	BUTIER ENGINEERING 11/22 Prof Svcs	INC	IEUA 005		23,220.00
		BUTIER ENGINEERING	INC \$		23,220.00
ACH	KENNEDY/JENKS CONSU EN22055.02 Prof Svo		155903		3,290.00
		KENNEDY/JENKS CONSU	LTANTS INC \$		3,290.00
ACH	PARSONS WATER & INF EN19001/EN19006-10/	RASTRUCTURE 1-10/28 Prof Svcs	2211A141	_	223,633.98
		PARSONS WATER & INF	RASTRUCTURE\$		223,633.9
ACH	ROBERT HALF MANAGEM Steele,S-WE 12/23/2 Steele,S-WE 12/16/2	2	61302027 61275813		3,520.0 3,520.0

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		ROBERT HALF MANAGEME	INT RESOURC\$		7,040.00
ACH	SAP PUBLIC SERVICES SAP Enterprise Supp		201600115682		17,395.61
		SAP PUBLIC SERVICES	INC \$		17,395.61
ACH	GEI CONSULTANTS INC 1/1-12/24/21 Prof S		3102084		5,575.00
		GEI CONSULTANTS INC	\$		5,575.00
ACH	GRISWOLD INDUSTRIES CRA Pilot,Bucking K		857367		1,894.67
		GRISWOLD INDUSTRIES	\$		1,894.67
ACH	GHD INC 460002924-10/31-11/ EN20034.03 10/3-10/		380-0023843 380-0021469		4,114.75 7,108.38
		GHD INC	\$		11,223.13
ACH	MANAGED MOBILE INC Repair Parts/Labor Repair Parts/Labor	F/Veh 1102 F/Veh 1807	IN00-0254721 IN00-0257137		886.47 606.92
		MANAGED MOBILE INC	\$		1,493.39
ACH	JC LAW FIRM 11/22 General Legal 11/22 Watermaster 11/22 Regional Cont 11/22 Ortiz vs IEUA 11/22 Kaiser vs CBW 11/22 City of Ranch 11/22 Walker vs IEU 11/22 RCA Legal	ract CD (Ely Basin) o Cucamonga vs IEUA	1196 1192 1191 1194 1193 1189 1195 1190		26,987.50 12,720.00 34,607.50 70.00 407.50 325.00 140.00 3,770.00
		JC LAW FIRM	\$		79,027.50
ACH	YORKE ENGINEERING L Air Quality,Environ	LC mental & Safety Serv:	i 31456		1,555.25
		YORKE ENGINEERING LI	LC \$		1,555.25
ACH	MICHAEL BAKER INTER EN20064-5/2-8/28 Pr		1159257		5,942.50
		MICHAEL BAKER INTERI	NATIONAL IN\$		5,942.50
ACH	WESTLAND GROUP INC EN11039.00 8/31-10/	31 Prof Svcs	24361		2,790.00
		WESTLAND GROUP INC	\$		2,790.00
ACH	SOCIAL AND ENVIRONM Proj. Mngmt, Comms, I	TENTAL Deliverables,Meter Dat	t 0000116		27,475.50

	$/01/20\overline{2}3 \sim 01/31/2023$				02/26/202
Спеск	Payee / Description				Amoun
		SOCIAL AND ENVIRONMEN	VTAL \$		27,475.50
ACH	SENTRIMAX CENTRIFUG RP1 Overhaul Centri		6002827		4,140.00
		SENTRIMAX CENTRIFUGES	5 USA INC \$		4,140.00
ACH	RP2MntLnchRm-12/1-12	/2-1/2 8865 Kimball/1 2/31 16400 El Prado R 2/31 16400 El Prado R 34 Phila 5th St 49 6th St 978 Phila	8000703247 1: 8005078295 1: 8000340637 1: 8000598564 1: 8002740158 1: 8002283946 1:	2 2 2 2 2 2 2 2	112.98 67.20 263.84 15,108.41 24.77 365.88 80.48 77.79
		SO CALIF EDISON	\$		10,101.33
ACH	FISHER SCIENTIFIC Deena Sample Rack Petri Dish Hydrion Refills Phosphoric Acid Glass Wool Silanized Frchlorine Tnt Acetonitrile Hyperg: Bottles,Chlorite Sta Membrane for Cyanide APHA Color Standard Disk Septa Apha #15 Color Stand Bottles,Titration Co Nitric Acid Chlorate Buffer,Hydrochloric	rade andard e Solution dard			387.76 249.67 390.09 590.55 65.71 175.84 935.59 159.11 2,092.00 108.74 532.38 306.29 486.52 982.54
		FISHER SCIENTIFIC	\$		8,357.37
ACH	HARRINGTON INDUSTRI Adapters,Screws Elbows,Gaskets,Valv		012M2104 012M2145 L PLASTICS\$		86.45 586.53
ACH	PATTON SALES CORP 3 Solid Plates		4531603		122.84
		PATTON SALES CORP	\$		122.84
ACH	ROYAL INDUSTRIAL SO RP1 VFD RP1 VFD	LUTIONS	6441-1076471 6441-1076474		58,486.90 58,486.90
		ROYAL INDUSTRIAL SOL	UTIONS \$		116,973.80
ACH	SOUTHWEST ALARM SER Monitoring Security Service Repair f/RP	VICE System for September 1 West Perimeter Beam	078813 078523		1,483.94 386.00

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		SOUTHWEST ALARM SERV	ICE \$	1,869.94
ACH	WAXIE SANITARY SUPP RCA-Ivory Liquid Di RCA-Waxie Antibacte	LY sh Detergent rial Hand Soaps	81393303 81391559	36.74 90.48
		WAXIE SANITARY SUPPLY	Ý Ş	127.22
ACH	AIRGAS USA LLC RP1-282.90 Gals Pro	pane	9133412016	1,249.79
		AIRGAS USA LLC	\$	1,249.79
ACH	*Fontana SRF C-06-4	dway Sewer Reconcilia 897-220-SB Force Main 897-210-SB LIft Stn-P	GBSRF 59619	12,079.20 269,401.19 213,176.78
		CITY OF FONTANA	\$	494,657.17
ACH	MISCO WATER Strainer Screen		CF18739	732.81
		MISCO WATER	\$	732.81
ACH	KONICA MINOLTA 11/22 Lease Copiers 1/23 Lease Copiers 12/22 Lease Copiers 12/22 Lease Copiers 1/23 Lease Copiers 11/22 Lease Copiers		41113637 41519969 41317947 41317945 41519968 41113638	2,303.19 2,517.40 66.83 2,832.39 3,017.50 162.72
		KONICA MINOLTA	\$	10,900.09
ACH	KONICA MINOLTA BUSI 11/27-12/26 Mainten 10/27-11/26 Mainten 11/27-12/26 Mainten	ance Agreement ance Agreement	9009060714 9009053724 9009052484	695.01 75.13 174.64
		KONICA MINOLTA BUSIN	ESS SOLUTIȘ	944.78
ACH	CAROLLO ENGINEERS EN17043/EN17110/EN1	9010-11/12 Prof Svcs	FB30942	9,941.02
		CAROLLO ENGINEERS	\$	9,941.02
ACH	STATE WATER RESOURC 7/21-6/22 Recycled		RW-1037632	16,912.50
		STATE WATER RESOURCE	S CNTRL BR\$	16,912.5
ACH	RED WING SHOE STORE Emp Safety Shoe Pur		202212310235	5 225.0
		RED WING SHOE STORE	\$	225.0
ACH	TELEDYNE ISCO			

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	Pump Assembly		S02057134	2	2,239.49
		TELEDYNE ISCO		\$	2,239.49
ACH	YSI INCORPORATED Catalyst,Condensor,H	Fitting	982327		3,496.04
		YSI INCORPORATED		\$	3,496.04
ACH	TOM DODSON & ASSOCIA 4600002931 11/22 Pro		IE-361-4	_	2,764.51
		TOM DODSON & ASSOCIAT	res	\$	2,764.51
ACH	BUTIER ENGINEERING EN23038/23004/23005/	INC /230774/23088-10/22 P	IEUA 004		18,705.00
		BUTIER ENGINEERING IN	1C	\$	18,705.00
ACH	CASC ENGINEERING ANI RW15003.06-10/22 Pro		0047596		1,483.72
		CASC ENGINEERING AND	CONSULTIN	<u>ا</u> ې	1,483.72
ACH	STANTEC CONSULTING EN17006-11/5-12/2/22 EN22020-11/5-12/2 Pi	2 Prof Svcs	2023862 2023882		1,596.00
		STANTEC CONSULTING IN	NC	\$	5,237.55
ACH	NATIONAL CONSTRUCTIO Rental Unit, Handwash	ON RENTALS n Station,Handicap Un	6830206		572.70
		NATIONAL CONSTRUCTION	N RENTALS	\$	572.70
ACH	PEST OPTIONS INC Dec 2022 Agency Wide Application to Cont: Application to Cont:	e Weed Control rol Weeds in Basins 2 rol Cattails in Lagoo	414615 416300 416110		4,302.93 2,065.00 1,350.00
		PEST OPTIONS INC		\$	7,717.93
ACH	GEI CONSULTANTS INC PL19005-10/29-11/25	Prof Svcs	3122675	-	100,658.75
		GEI CONSULTANTS INC		\$	100,658.7
ACH	PATTEN SYSTEMS INC Sparling Meter		I2212-03	7	5,098.0
		PATTEN SYSTEMS INC		\$	5,098.0
ACH	WESTECH ENGINEERING Trident Media	INC	89303		65,839.8
		WESTECH ENGINEERING	INC	\$	65,839.80
ACH	SAP AMERICA INC SAP Enterprise Supp	ort	10265230	00001	8,019.00

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	SAP Business Suite Software	200150012273		36,450.00
				44,469.00
	SAP AMERICA INC	\$		44,409.00
ACH	CARRIER CORPORATION 2 Year PM Agreement f/7 Locations RP5-PM Svc for 7 Wall Pack Units	90246461 90246462		13,700.00 791.00
	CARRIER CORPORATION	Ş		14,491.00
ACH	ALTA FOODCRAFT HQA-Coffee,Cocoa,Filters	12261223		266.71
	ALTA FOODCRAFT	\$		266.71
ACH	RP4-9/12 Monthly Rodent Refill RP2-9/12 Squirrel Control Svcs CCWRF-9/12 Monthly Rodent Refills RP5-9/12 Monthly Rodent Refills LAB-9/12 Monthly Rodent Refills	63612 63835 63300 63301 63330 63458 63506 63510 63519		340.00 1,222.00 1,075.00 1,222.00 634.00 536.00 632.00 928.00 585.00
	DAVID WHEELER'S PEST	CONTROL I\$		7,174.00
ACH	GHD INC EN23124-11/27/22-12/17/22 Prof Svcs	380-0025178		8,411.89
	GHD INC	\$		8,411.89
ACH	TRICO CORPORATION CCWRF Oil Analysis RP2 Oil Analysis RP1 Oil Analysis RP5 Oil Analysis RP4 Oil Analysis CCWRF Oil Analysis	P64736 P64737 P64735 P64730 P64725 P64724		105.00 105.00 28.00 1,063.11 175.00 455.00
	TRICO CORPORATION	\$		1,931.11
ACH	CONSERV CONSTRUCTION INC WU23004-12/22 Prof Svcs - Lrg Lndscp Rtr WU23012-12/22 Prof Svcs - Smll St WBIC U WU23018-12/22 Prof Svcs - Tune-Up Progra	2080		10,701.60 26,562.90 44,399.88
	CONSERV CONSTRUCTION	INC \$		81,664.38
ACH	ENVIRONMENTAL SCIENCE ASSOCIAT D202000275.10- 11/22 Prof Svcs D202000275.03-12/22 Prof Svcs	180915 180598		154.50
	ENVIRONMENTAL SCIENC	E ASSOCIAT\$		767.35
ACH	V3IT CONSULTING INC SAP Basis Support for December 2022	V3IT2022IEUAI	L	6,184.00

en	: ZFIR TREASURER /01/2023 ~ 01/31/202			7
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		V3IT CONSULTING INC	\$	 6,184.00
ACH	MANAGED MOBILE INC Repair Parts/Labor Repair Parts/Labor	F/Veh 1502 F/Veh 2001	IN00-0257592 IN00-0257443	 596.52 885.83
		MANAGED MOBILE INC	\$	1,482.35
ACH	PACIFIC COURIERS IN December 2022 Couri December 2022 Couri	er Services	22-12-2007 22-12-2006	 2,398.64 2,557.50
		PACIFIC COURIERS INC	\$	4,956.14
ACH	PRIORITY BUILDING S Dec 2022 Janitorial		86340	 21,488.94
		PRIORITY BUILDING SE	RVICES LLC\$	21,488.94
ACH	SCP SCIENCE Custom ICP-ICP/MS S Custom ICP-ICP/MS S	tanadard tandard	IN0000347248 IN0000347040	487.95 365.63
		SCP SCIENCE	\$	 853.58
ACH	GILLIS + PANICHAPAN FM21005.01-11/22 Pr		108389J	 2,160.00
		GILLIS + PANICHAPAN	ARCHITECTS\$	 2,160.00
ACH	AMAZON BUSINESS Magnet,Door Sign Coolant Preheater		1NRM-LDGW-HH4 13RN-7F6V-4P4	97.94 154.07
		AMAZON BUSINESS	\$	 252.01
ACH	MEANS CONSULTING LL PL19002-12/2022 Pro		IE-5653	 8,223.13
		MEANS CONSULTING LLC	\$	8,223.13
ACH	WATER SYSTEMS CONSU 4600002667 11/01-11	LTING INC ./30/22 Prof Services	7378	 11,360.00
		WATER SYSTEMS CONSUL	TING INC \$	11,360.00
ACH	QUINCY COMPRESSOR I RP4 Repair svcs	TC	1122039837	 9,605.41
		QUINCY COMPRESSOR LL	C \$	9,605.41
ACH	BUCKNAM INFRASTRUCI PA22003-11/22 Prof EN20038-11/22 Prof	Svcs	358-04.11R 358-08.01	425.25 1,290.00
		BUCKNAM INFRASTRUCTU	RE GROUP I\$	 1,715.25
ACH	STAPLES CONTRACT & Memo Books	COMMERCIAL	3510660723	22.57

Cheels	Davido / Docamintion				Amoun
Check			0.51.01.5595	1.172	
	Paper,Water		351815577		 3,752.70
		STAPLES CONTRACT & CO	OMMERCIAL	\$	 3,775.27
ACH	MULTIVISTA EN19001-11/21/22-12	/15/22 Professional S	1838		 1,757.36
		MULTIVISTA		\$	1,757.36
ACH	LIBERTY LANDSCAPING TP1-Replace Stuck V RP3 Cleanup	alve	113558 113559	ć	 352.03 2,193.00
		LIBERTY LANDSCAPING		\$	 2,545.03
ACH	FLEETISTICS 1/23 Geotab Solar A	sset Tracker	104016		 2,873.46
		FLEETISTICS		\$	2,873.46
ACH	CONSTRUCTION TESTIN EN11039-12/22 Concr RW15003.06-11/22 So	ete Field Technician	00671457 00665024		 5,450.00
		CONSTRUCTION TESTING	AND	\$	8,350.00
ACH	CASAMAR GROUP LLC EN19001/EN19006-12/	22 Prof Svcs	13322		15,612.2
		CASAMAR GROUP LLC		\$	 15,612.2
ACH	CLIFTONLARSONALLEN Audit for FY End 06		3519324		11,182.5
		CLIFTONLARSONALLEN LI	ĹP	\$	 11,182.5
ACH	PEAK SCIENTIFIC INC Genius XE35		40032450		3,124.0
		PEAK SCIENTIFIC INC		\$	3,124.0
ACH	OntLS-12/6-1/4 2525 HckryDm-12/8-1/6 13	12/29 6075 Kimball Av 6 Riverside Dr 9400 Whittram Ave 917 Whittram Ped 55 Phila Ave	800161032	17122312351252125812	8,255.70 149,838.29 34.00 200.40 34.8 59.9 3,154.7
		SO CALIF EDISON		\$	161,578.0
ACH	SO CALIF GAS RP2Dg-12/1-1/1 1640	00 El Prado Rd	14944655	12/2	311.7
		SO CALIF GAS		\$	 311.7
ACH	IEUA EMPLOYEES' ASS	SOCIATION	HR 01:	11100	 12.0

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	P/R 01 1/13/23 Employee De	ed	HR	0111200		180.00
	IEUA E	MPLOYEES' A	SSOCIATIO	N Ş		192.00
ACH	IEUA SUPERVISORS UNION ASS P/R 01 1/13/23 Employee De		HR	0111200		240.00
	IEUA S	SUPERVISORS	UNION ASS	OCIA\$	and 19	240.00
ACH	IEUA GENERAL EMPLOYEES ASS P/R 01 1/13/23 Employee De		HR	0111200		937.85
	IEUA G	ENERAL EMPI	LOYEES ASS	OCIA\$		937.85
ACH	INLAND EMPIRE UNITED WAY P/R 01 1/13/23 Employee De	ed	HR	0111200		21.00
	INLANI) EMPIRE UNI	TED WAY	\$		21.00
ACH	IEUA PROFESSIONAL EMPLOYEE P/R 01 1/13/23 Employee De		HR	0111200		624.00
	IEUA E	PROFESSIONAL	L EMPLOYEE	s as\$		624.00
ACH	WEX HEALTH INC P/R 01 1/13/23 Cafeteria B	Plan	HR	0111200		4,582.84
	WEX HE	EALTH INC		\$		4,582.84
ACH	CITY EMPLOYEES ASSOCIATES P/R 01 1/13/23 Employee De	ed	HR.	0111200		346.75
	CITY F	EMPLOYEES AS	SSOCIATES	\$		346.75
ACH	AQUA BEN CORPORATION DAFT-4,600 Lbs Hydrofloc 7 RP1-13,800 Lbs Hydrofloc 7 RP2-23,000 Lbs Hydrofloc 7	750A	45193 45194 45191	1		7,236.49 22,750.34 36,182.45
	AQUA H	BEN CORPORA	FION	\$		66,169.28
ACH	FISHER SCIENTIFIC Sodium Sul,Hexanes Pestici	ide,Methyle	ne C 85591	.36		10,488.10
	FISHE	R SCIENTIFI	2	\$		10,488.10
ACH	HOME DEPOT CREDIT SERVICES DOORSTOP KICKDOWN COMM SC 1.5 CU INVERTER RW replacement tool HUSKY AL FS STD TRUCK BOX RP-4 MM Combo Kit		76020 79720 89726 49715 89733	133 138 146		23.63 202.37 206.76 397.60 2,749.10
	HOME I	DEPOT CREDI	I SERVICES	\$\$		3,579.46
ACH	SOUTHWEST ALARM SERVICE Service Charges August 202	22	07852	25		715.29
	SOUTH	WEST ALARM	SERVICE	\$		715.29

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ACH	UNIVAR SOLUTIONS US RP5-12,445 Lbs Sodi CCWRP-11,475 Lbs So		50790807 50790806	8,468.09 7,808.06
		UNIVAR SOLUTIONS USA	INC \$	16,276.15
ACH	WEST VALLEY MOSQUI 12/22 Vector Contro		2818	1,169.47
		WEST VALLEY MOSQUIT	OAND \$	1,169.47
ACH	O RINGS & THINGS O Rings		130383	2.67
		O RINGS & THINGS	\$	2.67
ACH	HACH COMPANY Silicone Wiper		13317389	635.56
		HACH COMPANY	\$	635.56
ACH	BERMINGHAM CONTROLS Vent Repair	INC	INV18594	9,996.92
		BERMINGHAM CONTROLS	INC \$	9,996.92
ACH	OSTS INC Confined Space Ent	ry Refresher Training	58337	3,192.00
		OSTS INC	\$	3,192.00
ACH	VAUGHAN'S INDUSTRIA Rebuild of Recycle		029131	32,895.28
		VAUGHAN'S INDUSTRIAL	REPAIR CO\$	32,895.28
ACH	OLIN CORP CCWRF-3,008 Gals So TP1-4,812 Gals Sodi	The second	900221639 900221168	5,290.93 7,982.88
	,	OLIN CORP	\$	13,273.81
ACH	GHD INC EN22031-10/2-10/29 EN22031-10/30/22-11	Prof Svcs /26/22 Prof Svcs	380-0021773 380-0024183	
		GHD INC	\$	5,148.98
ACH	EUROFINS EATON ANAL 10/24/22 Water Samp Carbonyl Compounds Water Sample Credit 12/7/22 Water Sampl 12/9/22 Water Sampl 12/9/22 Water Sampl	ole Analysis Sample Credit - Inv#3 for Inv#3800011540 e Analysis e Analysis e Analysis	3800013467 3800011062 3800013206 3800013274 3800013403 3800013400 3800013399	1,380.00 150.00- 1,950.00- 1,280.00 550.00 1,380.00 1,380.00
		EUROFINS EATON ANALY	TICAL LLC \$	3,870.00

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ACH	CALIFORNIA WATER TEG RP1-18,530.64 Lbs Fe	CHNOLOGIES erric Chloride Soluti CALIFORNIA WATER TECH			8,851.39
ACH	NATIONAL ASSOCIATION Leadership Trainng N	1	76450 \$		3,080.00
ACH	MWH CONSTRUCTORS IN 460002851-10/22 Prot EN19001/EN19006-11/2	C E Svcs	22-30505777.1 22-30505777.1		28,973.75 18,693.75
ACH	AMAZON BUSINESS Book	MWH CONSTRUCTORS INC	\$ 171N-KDTH-1F6 \$		47,667.50
ACH	Semi-Annual Suppress Semi-Annual Suppress	sion Sys Inspection B sion Sys Inspection B sion Sys Inspection B sion Sys Inspection B	148137703 148137704 148137702		480.00 480.00 480.00 770.54
		ADT COMMERCIAL LLC	\$		2,210.54
ACH	THE GATE GUY Service Call		375		291.22
		THE GATE GUY	\$		291.22
ACH	PIVOT INTERIORS INC Union Installation		PJIN-00007616		1,085.73
2011	THE DOUTCHE COMDANN	PIVOT INTERIORS INC	\$		1,085.73
ACH	THE ROVISYS COMPANY 11/01/22-11/30/22 P:		80901		443.00
		THE ROVISYS COMPANY	\$		443.00
ACH	SO CALIF EDISON RP1-11/4-12/6 2450	Phila St	8000032453 11		200,800.51
		SO CALIF EDISON	\$		200,800.51
ACH	SOLAR STAR CALIFORN RP5/TP5/HQA/B-12/1- RP1-12/1-12/31 2450 RP1-12/1-12/312450	12/31 6075 Kimball Av Phila St	E02M0614-6257 E02M0615-6257 E02M0616-6257		9,400.40 10,447.13 1,836.01
		SOLAR STAR CALIFORNI	AVILC \$		21,683.54
ACH	CAMACHO, MICHAEL Camacho,M_ExpRpt_12	.14-12.16 CRUWA 2022	12/14-16CRUWA		531.38

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	CAMACHO, MICHAEL	\$		531.38
ACH	DAFT-4,600 Lbs Hydrofloc 748E RP1-13,800 Lbs Hydrofloc 750A DAFT-4,600 Lbs Hydrofloc 748E RP1-13,800 Lbs Hydrofloc 750A	45230 45231 45251 45252 45212 45213		7,236.49 22,750.34 7,236.49 22,750.34 7,236.49 22,750.34 22,750.34
	AQUA BEN CORPORATION	\$		89,960.49
ACH	CHARLES P CROWLEY CO Gas Mastrrr Non-Vacuum Liquid Feed	31053		35,007.03
	CHARLES P CROWLEY CO	\$		35,007.03
ACH	HARRINGTON INDUSTRIAL PLASTICS PVC Pipes Valve,Actuator,Manuel Override	012M2253 012M2254		860.71 2,121.15
	HARRINGTON INDUSTRIA	L PLASTICS\$		2,981.86
ACH	J G TUCKER & SON INC Cylinders	18889		2,779.30
	J G TUCKER & SON INC	\$		2,779.30
ACH	ROYAL INDUSTRIAL SOLUTIONS Credit f/Inv 1076391 self test gf rcpt Software Maintainence Renewal 1 Term Logix Controller Power Analyzer Relay,Analog Combo	6441-1077380 6441-1076879 6441-1077230 6441-1048885 6441-1074821 6441-1074820		98.61 132.05 7,502.63 1,310.24 11,825.44 1,030.89
	ROYAL INDUSTRIAL SOL	UTIONS \$		21,702.64
ACH	UNDERGROUND SERVICE ALERT/SC November 2022-252 Dig Alerts 2021 Dig Safe Board CA Regulatory Fee -	1120220347 22-2301830		451.00
	UNDERGROUND SERVICE .	ALERT/SC \$		597.24
ACH	UNIVAR SOLUTIONS USA INC CCWRP-12,270 Lbs Sodium Bisulfite TP1-11,520 Lbs Sodium Bisulfite PradoLS-12,475 Lbs Sodium Bisulfite TP1-12,695 Lbs Sodium Bisulfite TP1-11,910 Lbs Sodium Bisulfite RP5-12,415 Lbs Sodium Bisulfite	50804267		8,349.02 7,838.68 8,488.50 8,638.20 8,104.06 8,447.68
	UNIVAR SOLUTIONS USA	INC \$		49,866.14
ACH	AIRGAS USA LLC WQLab-Nitrogen Cylinders Lab-Nitrogen,Oxygen WQLab-Helium	9132182880 9133005133 9130703178		81.14 78.01 408.03

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	WQLab-Argon Rental WQLab-Cylinders-Nitr WQLab-Cylinders-Heli RP1-88.50 Gal Propar RP1-52.1 Gals Propar RP1-11/22 Cylinder F WQLab-Cylinders-Heli CBM-9/30 Cylinder Re RP1-9/30 Cylinder Re RP1-9/30 Cylinder Re RP1-103.1 Gals Propa RP1-9/30 Cylinder Re WQLab-Microbulk Tank RP1-Nitrogen RP1-Nitrogen RP1-Nitrogen RP1-Nitrogen RP1-140.4 Gals Propa WQLab-Nitrogen, Heliu RP1-10/22 Cylinder F Argon Microbulk Lab-10/22 Cylinder F RP1-136.20 Gals Prop RP1-Nitrogen, Regulat CDA-10/22 Cylinder F RP1-11/22 Cylinder F RP1-11/22 Cylinder F RP1-11/22 Cylinder F RP1-11/22 Cylinder F RP1-11/22 Cylinder F RP1-11/30 Cylinder F RP1-11/30 Cylinder F RP1-11/30 Cylinder F RP1-Nitrogen WQLab-Rental Microbu RP1-Nitrogen WQLab-Cylinders-Nitr RP1-142.1 Gals Propar WQLab-3 CL Helium WQLab-Argon, Dlvy Fee	Ane Ane Ane Ane Ane Ane Ane Ane	9130602890 9130602948 9130451081 9131495167 9129882109 9993361394 9991934241 9991934243 9991934243 9991934244 9131094118 9991934238 9132577899 9131406247 9131406246 9132718240 9130806274 9132718239 9992633336 9132761401 9992647412 9132808887 9132818557 913281857 9		530.25 144.06 204.01 390.97 230.16 10.20 101.83 66.30 50.70 68.34 455.47 10.20 530.25 12.47 24.93 24.93 620.25 285.15 10.54 819.95 104.04 601.70 225.55 68.51 120.14 52.39 66.30 50.70 530.25 24.93 89.97 627.76 246.07 612.04 972.82
		AIRGAS USA LLC	\$		9,551.31
ACH	APPLEONE EMPLOYMENT Ramos,L-WE 12/31/22 Ramos,L/Stevenson,B- Ramos,L/Stevenson,B-	-WE 12/24/22	01-6524264 01-6521275 01-6505817 SERVICES \$		962.80 3,770.50 4,537.91 9,271.21
ACH	CHAMPION NEWSPAPERS				0 150 05
	1/21,2/25,3/18,4/29	,6/10 - 5 Publication CHAMPION NEWSPAPERS			8,150.95 8,150.95
ACH	KONICA MINOLTA 1/23 Lease Copiers		41519970		168.32
		KONICA MINOLTA	\$		168.32
ACH	RED WING SHOE STORE Emp Safety Shoe Pure Emp Safety Shoe Pure		2023010802355 2023010702355		145.45 176.16

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		RED WING SHOE STORE	\$		321.61
ACH	INDUSTRIAL SUPPLY C RP1 Materials Hose Assys		7595 7622		47.36 319.61
		INDUSTRIAL SUPPLY CO	\$		366.97
ACH	TELEDYNE ISCO Pump Tubing		S020580129		2,865.07
		TELEDYNE ISCO	\$		2,865.07
ACH	ASSOC SAN BERNARDIN 1/23 Membership Mtg		1/23 MTG - I	Ð	40.00
		ASSOC SAN BERNARDINO	CNTY SPEC\$		40.00
ACH	MPS SECURITY Dec 2022 Chino Wetl Dec 2022 RP1 Standi Dec 2022 IEUA Rover	ng Guard Service	2660 2662 2661		2,369.25 6,177.60 12,260.43
		MPS SECURITY	\$		20,807.28
ACH	CASC ENGINEERING AN 1105-0172-00-11/22 Victoria Basin Prof	Prof Svcs	0047836 0047584		175.00 2,450.00
		CASC ENGINEERING AND	CONSULTIN\$		2,625.0
ACH		INE Octoberl 2022 Issue January 2023 Issue	INV50672 INV50864		750.00
		INLAND EMPIRE MAGAZI	NE \$		1,500.0
ACH	KVAC ENVIRONMENTAL CCWRF Wastewater Bu		KV2212317		29,248.1
		KVAC ENVIRONMENTAL S	ERVICES IN\$		29,248.1
ACH	TRUSSELL TECHNOLOGI EN19001 Professiona		0000008794		5,967.5
		TRUSSELL TECHNOLOGIE	S INC \$		5,967.5
ACH	ROBERT HALF MANAGEM Chen,R-WE 12/30/22 Chen,R-WE 12/16/22- Chen,R-WE 1/06/23 Bassinger,M-WE 12/3 Mahdian,M-WE 1/06/2 Bassinger,M-WE 12/30/ Reyes,G-WE 01/06/23 Reyes,G-WE 12/23/22 Mahdian,M-WE 12/23/ Bassinger,M-WE 1/06	12/23/22 0/22 3 3/22 22 22	61346828 61285053 61378088 61346818 61378017 61293822 61332607 91378005 61314994 61293818 61378011		1,660.00 6,266.50 2,527.50 1,799.00 2,070.00 3,598.00 1,380.00 2,649.11 3,600.00 2,760.00 2,739.00

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	ROBERT HALF MANAGEMI	ENT RESOURC\$	31,049.15
ACH	CS-AMSCO Annualar Seals	18319	9,703.08
	CS-AMSCO	\$	9,703.08
ACH	W M LYLES COMPANY EN19001-12/22 Pay Est 26 EN19006-12/22 Pay Est 26 EN17110-12/22 Pay Est 31 EN18006-12/22 Pay Est 27	PE 26-EN19001 PE 26-EN19006 PE 31-EN17110 PE 27-EN18006	7,765,052.68 15,861.20
	W M LYLES COMPANY	\$	10,550,487.79
ACH	INSIDE PLANTS INC FcltyMgt/Lab-1/23 Indoor Plant Care	92689	706.50
	INSIDE PLANTS INC	\$	706.50
ACH	RSD Pleated Filters	55381805-00	964.32
	RSD	\$	964.32
ACH	GCI CONSTRUCTION INC EN21057-12/22 Pay Est 2	PE 2-EN21057	20,757.50
	GCI CONSTRUCTION IN	C \$	20,757.50
ACH	OLIN CORP RP5-4,922 Gals Sodium Hypochlorite RP5-4,902 Gals Sodium Hypochlorite CCWRP-4,926 Gals Sodium Hypochlorite CCWRP-4,932 Gals Sodium Hypochlorite CCWRP-4,902 Gals Sodium Hypochlorite RP5-4,910 Gals Sodium Hypochlorite RP5-4,852 Gals Sodium Hypochlorite RP4-4,906 Gals Sodium Hypochlorite RP4-4,862 Gals Sodium Hypochlorite CCWRP-3,016 Gals Sodium Hypochlorite RP5-4,872 Gals Sodium Hypochlorite RP5-4,872 Gals Sodium Hypochlorite RP5-3,500.332 Gals Sodium Hypochlorite RP2-1,466 Gals Sodium Hypochlorite RP4-4,928 Gals Sodium Hypochlorite CCWRP-4,900 Gals Sodium Hypochlorite CCWRP-4,900 Gals Sodium Hypochlorite CCWRP-4,932 Gals Sodium Hypochlorite	900226717 900227567 900227708 900224678 900224676 900226005 900224897 900223361 900222735 900222736 9002227147 900227148 900226006 900226006 900226718	8,165.37 8,132.19 8,172.00 8,181.96 8,132.19 8,145.46 8,049.24 8,138.82 8,065.83 5,305.00 8,082.42 3,216.64 1,347.18 8,175.32 8,128.87 8,181.96
	OLIN CORP	\$	115,620.45
ACH	JB'S POOLS & PONDS INC 1/23 Pond Maint Svcs	2366760100	1,194.85
	JB'S POOLS & PONDS	INC \$	1,194.85
ACH	DAVID WHEELER'S PEST CONTROL I ALL- 12/28 Prof Svcs ALL-12/28 Inspections	64722 64750	524.00 524.00

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		DAVID WHEELER'S PEST	CONTROL IS		1,048.00
ACH	DOWNS ENERGY	Diegol Evol	0310587-IN		2,529.34
	RP5-674.40 Gals Dyed				
		DOWNS ENERGY	\$		2,529.34
ACH	GHD INC	Dec 6 George	200 0004007		1 126 60
	EN22031-11/27-12/17	Proi Svcs	380-0024827		1,136.68
		GHD INC	\$		1,136.68
ACH	EUROFINS EATON ANALY	TICAL LLC			
	11/22/22 Water Sampl	e Analysis	3800015074		1,500.00
	11/22/22 Water Sampl	e Analvsis	3800015078		1,500.00
	11/22/22 Water Sampl	e Analysis	3800015076		1,500.0
	10/20/22 Water Sampl	e Analvsis	3800013871		1,380.0
	Water Sample Credit	for Inv#L0594875	I0602139		100.0
	12/6/22 Water Sample	Analysis	3800014561		2,000.0
	12/0/22 naces bangat	· · · · · · · · · · · · · · · · · · ·			
		EUROFINS EATON ANALY	FICAL LLC \$		7,780.0
ACH	ELECTRO-CHEMICAL DEV				
	Electrolyte Refill F	Cit,Electrode PH Gen	74936		3,318.8
		ELECTRO-CHEMICAL DEV.	ICES INC \$		3,318.8
ACH	MNR CONSTRUCTION INC	N			
ACII	RW15003.06-12/22 Pay		PE 16-RW15003	8 6	68,399.8
		MNR CONSTRUCTION INC	\$	6	568,399.8
ACH	CALIFORNIA WATER TEC	TUNOT OCT ES			
ACH		erric Chloride Soluti	43185		8,274.1
	$RFI=17,322.10 \pm 0.05$ FG	Ferric Chloride Sol	43187		8,102.8
	PIILIDS-10, 903.00 LDS	Ferria Chloride			
	DHITC 17 206 20 The		43151		8,309.5
	PhilLS-17,396.28 Lbs	rric Chloride	43151 43160		8,309.5
	RP1-19,187.98 Lbs Fe	erric Chloride	43160		8,309.5 9,165.3
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs	erric Chloride 3 Ferric Chloride	43160 43235		8,309.5 9,165.3 8,748.5
	RP1-19,187.98 Lbs Fe Phills-18,315.36 Lbs RP1-16,734.76 Lbs Fe	erric Chloride 5 Ferric Chloride 2 Fric Chloride Soluti	43160 43235 43230		8,309.5 9,165.3 8,748.5 7,993.5
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride	43160 43235 43230 43213		8,309.5 9,165.3 8,748.5 7,993.5 7,962.9
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride	43160 43235 43230 43213 43158		8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride erric Chloride	43160 43235 43230 43213 43158 43192		8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride	43160 43235 43230 43213 43158 43192		8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5
ACH	RP1-19,187.98 Lbs Fe PhilLS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride erric Chloride CALIFORNIA WATER TEC	43160 43235 43230 43213 43158 43192 HNOLOGIES \$		8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1
ACH	RP1-19,187.98 Lbs Fe PhilLS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride erric Chloride CALIFORNIA WATER TEC	43160 43235 43230 43213 43158 43192	 6 	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1
ACH	RP1-19,187.98 Lbs Fe PhilLS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK	erric Chloride Ferric Chloride erric Chloride Soluti erric Chloride erric Chloride erric Chloride CALIFORNIA WATER TEC	43160 43235 43230 43213 43158 43192 HNOLOGIES \$	 6 	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1 250.0
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK EN18006-12/22 Pay Es EVOQUA WATER TECHNOL	erric Chloride Ferric Chloride erric Chloride erric Chloride erric Chloride cALIFORNIA WATER TEC st 27 FRESNO FIRST BANK	43160 43235 43230 43213 43158 43192 HNOLOGIES \$ PE 27-EN18006 \$	 6	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1 250.0
ACH	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK EN18006-12/22 Pay Es	erric Chloride Ferric Chloride erric Chloride erric Chloride erric Chloride cALIFORNIA WATER TEC st 27 FRESNO FIRST BANK	43160 43235 43230 43213 43158 43192 HNOLOGIES \$ PE 27-EN18000	 6	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1 250.0
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK EN18006-12/22 Pay Es EVOQUA WATER TECHNOL	erric Chloride Ferric Chloride erric Chloride erric Chloride erric Chloride cALIFORNIA WATER TEC st 27 FRESNO FIRST BANK	43160 43235 43230 43213 43158 43192 HNOLOGIES \$ PE 27-EN18006 \$ 905667386	 5 <u>-</u> -	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1 250.0
	RP1-19,187.98 Lbs Fe PhillS-18,315.36 Lbs RP1-16,734.76 Lbs Fe RP1-16,670.60 Lbs Fe RP2-17,145.28 Lbs Fe RP2-18,315.36 Lbs Fe FRESNO FIRST BANK EN18006-12/22 Pay Es EVOQUA WATER TECHNOL	erric Chloride s Ferric Chloride erric Chloride erric Chloride erric Chloride cALIFORNIA WATER TEC st 27 FRESNO FIRST BANK LOGIES LLC htal	43160 43235 43230 43213 43158 43192 HNOLOGIES \$ PE 27-EN18006 \$ 905667386	 5 <u></u>	8,309.5 9,165.3 8,748.5 7,993.5 7,962.9 8,189.6 8,748.5 75,495.1 250.0 250.0

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		ARCADIS US INC	\$	371,021.89
ACH	FERREIRA COASTAL CC EN22048-12/22 Pay E	st 1	PE 1-EN22048	86,889.85
		FERREIRA COASTAL CON	STRUCTION \$	86,889.85
ACH	WEST COAST ADVISORS Legislative Consult		13526	9,500.00
		WEST COAST ADVISORS	\$	9,500.00
ACH	MANAGED MOBILE INC Repair Parts/Labor Repair Parts/Labor	F/Veh 1203 F/Veh 0809	IN00-0257761 IN00-0257837	
		MANAGED MOBILE INC	\$	2,205.3
ACH	PRIORITY BUILDING S October 2022 Janito		85545	20,389.0
		PRIORITY BUILDING SE	RVICES LLC\$	20,389.0
ACH	ECOTECH SERVICES IN 12/22 Res. Hm Press	IC sure Reg. Program	2514	9,358.1
		ECOTECH SERVICES INC	\$	9,358.1
ACH	GILLIS + PANICHAPAN EN13016.05-12/22 Pr		108415J	3,360.0
		GILLIS + PANICHAPAN	ARCHITECTS\$	3,360.0
ACH	FLOW N CONTROL INC RP-5 E&I Sump Pumps	2	205903	10,709.8
		FLOW N CONTROL INC	\$	10,709.8
ACH	DORGAN LEGAL SERVIO 9/22 & 10/22 Genera 9/22 & 10/22 Genera	l Labor Advice	671 656	60,566.7 15,211.9
		DORGAN LEGAL SERVICE	s llp \$	75,778.7
ACH	JWC ENVIRONMENTAL I Monster Renew	TC	113552	12,358.9
		JWC ENVIRONMENTAL LI	LC \$	12,358.9
ACH	BEST CONTRACTING SE FM21005.01-12/22 Pa		PE 1-FM21005	. 274,313.9
		BEST CONTRACTING SEF	RVICES INC \$	274,313.9
ACH	RBC RESOURCES 12/1-12/31 USARHCP 11/1-11/30 USARHCP	Support Support	49 48	1,666.0 1,904.0
		RBC RESOURCES	\$	3,570.0

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ACH	AMTEC Bratton,Z-WE 1/15/23	3	73469	1,200.00
		AMTEC	\$	1,200.00
ACH	INGERSOLL-RAND INDUS Sheave,Shaft Seal,Co		31031952	5,412.76
		INGERSOLL-RAND INDUS	TRIAL US IŞ	5,412.76
ACH	INLAND EMPIRE WINDU WHSE SS Tee Couplings,Nipples,Te		044303 01 044180 01	13.96 254.04
		INLAND EMPIRE WINDUS	TRIAL CO \$	268.00
ACH	RADAR ENVIRONMENTAL December 2022 Month		1909	2,595.39
		RADAR ENVIRONMENTAL	INC \$	2,595.39
ACH	FRESNO FIRST BANK EN19001-12/22 Pay E EN19006-12/22 Pay E	st 26 st 26	PE 26-EN19001 PE 26-EN19006	145,517.05 408,686.98
		FRESNO FIRST BANK	\$	554,204.03
ACH	INNOVATIVE CONSTRUC EN11039-12/22 Pay E EN11039-11/22 Pay E	st 6	PE 6-EN11039 PE 5-EN11039	149,449.25 214,587.33
		INNOVATIVE CONSTRUCT	TION SOLUTIȘ	364,036.58
ACH	METRO BUILDERS & EN RW15003.05-11/22 Pa RW15003.05-12/22 Pa	y Est 14	PE 14-RW15003 PE 15-RW15003	
		METRO BUILDERS & ENG	JINEERS GRP\$	41,958.65
ACH	BANNER BANK RW15003.06-12/22 Pa	y Est 16	PE 16-RW15003	35,178.94
		BANNER BANK	\$	35,178.94
ACH	INFINITE CONTROL SY January 2023 Monthl	STEMS INC y Maintenance Service	e 5336	2,960.00
		INFINITE CONTROL SYS	STEMS INC \$	2,960.00
ACH	CARPI & CLAY INC 12/22 Fed Gov Advoc	acy Svcs	22-12-IEU	7,000.00
		CARPI & CLAY INC	\$	7,000.00
ACH	PIVOT INTERIORS INC Credenza Box	1	PJIN-00008077	53,241.81
		PIVOT INTERIORS INC	\$	53,241.81

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ACH	THE ROVISYS COMPANY Chemical Report Con: Project Management,	Eiguration Document Reporting THE ROVISYS COMPANY	81272 80017 \$		5,970.00 2,666.00 8,636.00
ACH	ARELLANO ASSOCIATES 12/22 Prof Svcs	LLC ARELLANO ASSOCIATES	19442 LLC \$		3,549.93
ACH	APS LIGHTING AND SAL Lighting Balloons	FETY PRODUC	IN20045348		14,345.90
ACH	SO CALIF EDISON MntclLS-12/12-1/9 3 BrksStBsn-12/15-1/1 MntclBsn-12/15-1/12	2 10661 Silicon Ped	8000037189 12		14,345.90 2,334.88 51.36 61.26
		SO CALIF EDISON	\$		2,447.50
ACH	SO CALIF GAS RP1-12/1-1/1 2450 P RP1-12/1-1/1 2450 P		5300510 12/22 11336197 12/2		469.03 50.00
		SO CALIF GAS	\$		519.03
ACH	SHELL ENERGY NORTH . 12/22 Gas Cmmdty-Co	re,10/22 Adj	1100002879812		6,490.20
ACH	SCOTT, STACEY 1/14/22-1/14/23 You	SHELL ENERGY NORTH A Exec Resources Subsc SCOTT, STACEY			428.24
ACH	CATALAN, JOSE L Catalan,J-EdReim-Ba	ckflow Refresher Clas CATALAN, JOSE L	128154 12/9/2 \$		385.00
ACH	MUNOZ, HENRY Munoz,H-Bsnss Engls	h,Wtr Tchnlg,Wstwtr I MUNOZ, HENRY	' 031/052/091/0 \$		552.00
ACH	AQUA BEN CORPORATIO DAFT-4,600 Lbs Hydr RP2-23,000 Lbs Hydr RP1-13,800 Lbs Hydr	ofloc 748E ofloc 748E	45272 45277 45273		7,236.49 36,182.49 22,750.34
		AQUA BEN CORPORATION	I \$		66,169.28
ACH	FISHER SCIENTIFIC Buffers		9385892		214.64

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	Amoun
Phosphate Buffer 9348040 Nitic acid trace mtl 2.5L 9656014 Credit Inv 7306194 rtnd 4of20 incorrectl 9184843 Credit Inv 7306194 8of20 Incorrectly ord 9152400 FISHER SCIENTIFIC \$	306.48 1,999.91 396.00 792.01 1,333.02
ACH HARRINGTON INDUSTRIAL PLASTICS	
ACHHARRINGTON INDUSTRIAL PLASTICSDCS Bolt Pack Gaskets012M2292WHSE SCH80 Bushing012M2293Bushings, Bolt, Gaskets012L7681WHSE Roller Assy012L7823WHSE Bushing012L7917HARRINGTON INDUSTRIAL PLASTICS\$	584.70 427.30 1,322.84 173.34 1,158.20
	1,005.50
ACH HOME DEPOT CREDIT SERVICES WHSE Scotch 35 electrical tape white, re 1901633	192.57
HOME DEPOT CREDIT SERVICES \$	192.57
ACH NAPA GENUINE PARTS COMPANY Core Deposit, Battery 4584-387619 Core Deposit, Battery 4584-387618	
NAPA GENUINE PARTS COMPANY \$	252.22
ACH PERKINELMER HEALTH SCIENCES IN Mercury Analyzer, Autosampler, 5305091483 Flow Injection System Spares Kit 5305087289 PERKINELMER HEALTH SCIENCES IN\$	9,627.00 973.03 10,600.03
ACH UNIVAR SOLUTIONS USA INC TP1-12,670 Lbs Sodium Bisulfite 50840075	8,621.20
UNIVAR SOLUTIONS USA INC \$	8,621.20
ACH WAXIE SANITARY SUPPLY Towels, Soap, Trashbags, Clorox 81434514 Cup Sleeve, Paper Cups 81434177	2,493.62 810.01
WAXIE SANITARY SUPPLY \$	3,303.63
ACH AIRGAS USA LLC WQLab-Cylinders-Nitrogen, Helium, Oxygen 9133751247	538.02
AIRGAS USA LLC \$	538.02
ACH PETE'S ROAD SERVICE New Tires f/Veh 0603 23-0643062-	00 1,337.50
PETE'S ROAD SERVICE \$	1,337.50
ACH GRAINGER INC Danger Sign,Safety Sign,Flash Label,Adhe 9367327914 Battery Packs,Tapes 9568052972	688.49 938.39
GRAINGER INC \$	1,626.88

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ACH	APPLEONE EMPLOYMENT Ramos,L/Stevenson,B Stevenson,B-WE 01/14	-WE 12/17/22	01-6515789 01-6535235 SERVICES \$	4,032.44 2,780.80 6,813.24
ACH	DELL MARKETING L P Power Switch S5224-0	ON DELL MARKETING L P	10644280697 \$	20,282.77
ACH	AMERICAN COMPRESSOR Oil Filter	CO AMERICAN COMPRESSOR	230002-P	150.44
ACH	RED WING SHOE STORE Emp Safety Shoe Pure	chase-Carter,J RED WING SHOE STORE		
ACH	LIEBERT CASSIDY WHI 10/22 General Legal	IMORE LIEBERT CASSIDY WHIT	228079 IMORE \$	456.50
ACH	Hexavalent Chromium Hexavalent Chromium Hexavalent Chromium Hexavalent Chromium Hexavalent Chromium Hexavalent Chromium	S, INC ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate, ,Dioxane,Perchlorate,	CK22149-2045 CK20119-2045 CK20121-2045 CK20122-2045 CK20086-2045 CK20091-2045 CK22153-2045	1,329.75 1,329.75 1,329.75 1,329.75 1,329.75 1,329.75 1,093.75 1,329.75
ACH	JPR SYSTEMS INC Wireless Module	BABCOCK LABORATORIES	31893	12,117.50
ACH	NORSTAR PLUMBING & 1 EN23019.04 12" Backy	JPR SYSTEMS INC ENGINEERING wash Water Pipeline I NORSTAR PLUMBING & F		1,591.32 33,118.43 33,118.43
ACH	SCHNEIDER ELECTRIC S pH Sensor		94716807	614.01
ACH	PFM FINANCIAL ADVIS 8/23-12/14/22 Gene:	ORS LLC ral Financial Adviso PFM FINANCIAL ADVISO		5,650.00

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ACH	OSTS INC Forklift Safety Train 1/18 CPR/First Aid Classes OSTS INC	58915 58916 \$	910.11 1,200.00 2,110.11
ACH	TRUSSELL TECHNOLOGIES INC Operator Training Svcs 11/22	0000008781	2,302.50
	TRUSSELL TECHNOLOG	IES INC \$	2,302.50
ACH	ROBERT HALF MANAGEMENT RESOURC Reyes,G-WE 01/13/23 Steele,S-WE 01/06/23 ROBERT HALF MANAGE	61408913 61367280 MENT RESOURCS	3,654.00 2,679.60 6,333.60
ACH	STANTEC CONSULTING INC EN21042 9/22 Prof Svcs EN22037-11/5-12/2 Prof Svcs EN22037 9/22 Prof Svcs	1997352 2023884 1997353	5,073.75 5,870.00 5,306.00
	STANTEC CONSULTING	INC \$	16,249.75
ACH	NATIONAL CONSTRUCTION RENTALS lst Weekly Service on Holding Tank lst Weekly Service on Holding Tank	6853657 6842525	290.78 290.78
	NATIONAL CONSTRUCT	ION RENTALS \$	581.56
ACH	RSD Belt,Ball and Stem,Flashlight	55382726-00	295.33
	RSD	\$	295.33
ACH	GEI CONSULTANTS INC 12/25/21-8/5/22 Prof Svcs	3115676	2,602.50
	GEI CONSULTANTS IN	Ċ \$	2,602.50
ACH	OLIN CORP TP1-4,902 Gals Sodium Hypochlorite TP1-4,972 Gals Sodium Hypochlorite TP1-4,834 Gals Sodium Hypochlorite TP1-4,820 Gals Sodium Hypochlorite TP1-4,874 Gals Sodium Hypochlorite TP1-4,874 Gals Sodium Hypochlorite TP1-4,918 Gals Sodium Hypochlorite TP1-4,888 Gals Sodium Hypochlorite TP1-4,944 Gals Sodium Hypochlorite TP1-4,948 Gals Sodium Hypochlorite TP1-4,892 Gals Sodium Hypochlorite TP1-4,834 Gals Sodium Hypochlorite TP1-4,844 Gals Sodium Hypochlorite TP1-4,902 Gals Sodium Hypochlorite TP1-4,904 Gals Sodium Hypochlorite	900223866 900222314 900222737 900223360 900224347 900226719 900224235 900227149 900227345 900227149 900224191 900224191 900224142 900226366 900226095 900227879 900228199	8,132.19 8,248.32 8,019.38 8,165.37 8,045.92 8,085.74 8,158.73 8,108.96 8,201.86 8,208.50 8,115.60 8,019.38 8,035.97 8,132.19 8,175.32 8,125.55 8,188.59

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	RP5-4,860 Gals Sodia CCWRP-4,944 Gals Sodia TP1-4,902 Gals Sodia TP1-4,944 Gals Sodia	lium Hypochlorite m Hypochlorite	900228362 900228500 900225480 900228363	8,062.51 8,201.86 8,132.19 8,201.86
		OLIN CORP	\$	170,765.99
ACH	GK & ASSOCIATES 4600002849-11/22 Pro 4600002849-12/22 Pro 4600002849-10/22 Pro	of Svcs	22-105 22-113 22-095	38,750.00 45,032.00 35,528.00
		GK & ASSOCIATES	\$	119,310.00
ACH	US BANK VOYAGER FLE 12/22 Gasoline f/Age		8693150932252	10,147.66
		US BANK VOYAGER FI	JEET SYSTEMS \$	10,147.66
ACH	ROGERS ANDERSON MALA Prof. Services for	DDY & SCOTT Audit Advisory	72084	7,490.00
		ROGERS ANDERSON MA	LODY & SCOTT\$	7,490.00
ACH	KIM'S MASTER AUTO R Invoice 043586 VEHO Invoice 043592 VEHO	713	043586 043592	85.00 142.27
		KIM'S MASTER AUTO	REPAIR \$	227.27
ACH	GHD INC EN21051-11/27-12/17 EN21053 12/17/22 Pr RP1-Digester Roof R	of Svcs	380-0024506 380-0025011 380-0025050	1,329.76 28,336.50 6,072.20
		GHD INC	\$	35,738.46
ACH	ELECTRO-CHEMICAL DE Sensor FC80 0-5ppm	VICES INC	74966	2,382.22
		ELECTRO-CHEMICAL I	DEVICES INC \$	2,382.22
ACH	ATKINSON, ANDELSON, 10/22 General Labor 11/22 General Labor	Advice	665914 668518	22,345.79 23,327.50
		ATKINSON, ANDELSON	n, loya, \$	45,673.29
ACH	MICROAGE 3PAR Support Renewa 3PAR Support Renewa	1	2245442 2245337	5,921.83 16,536.42
		MICROAGE	\$	22,458.25
ACH	CALIFORNIA WATER TE Phills-18,122.82 Lb RP2-19,396.96 Lbs F RP1-18,154.24 Lbs F CCWRP-17,823.12 Lbs	s Ferric Chloride erric Chloride erric Chloride	43252 43255 43264 43267	8,656.59 9,265.21 8,671.60 8,513.43

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	CALIFORNIA WATER	TECHNOLOGIES \$		35,106.83
ACH	V3IT CONSULTING INC 1/22-12/22 Last Acceptable Completion			
	V3IT CONSULTING I	INC \$		3,529.50
ACH	EVOQUA WATER TECHNOLOGIES LLC 11/1/22-4/30/22 PM Contract 11/1/22-4/30/23 PM Contract 11/1/22-4/30/23 PM Contract 11/1/22-1/31/23 PM Contract	905637839 905637837 905637835 905637836		2,251.85 1,837.13 1,837.13 2,456.46
	EVOQUA WATER TECH	INOLOGIES LLC \$		8,382.57
ACH	ARCADIS US INC EN22032-6/6/22-9/13/22 Prof Svcs	34335222		21,910.00
	ARCADIS US INC	¢,		21,910.00
ACH	TECHNICAL SYSTEMS INC RP1 Flare Improvements RP1 Flare Improvements	7954-004 7954-003		4,320.00 1,995.00
	TECHNICAL SYSTEMS	S INC S	;	6,315.00
ACH	JUAN F ZAMORA WU23009-11/12/22 Irrigation Sys & Wt	r Ca 11/28/22		550.00
	JUAN F ZAMORA	Ś	;	550.00
ACH	NATIONAL ASSOCIATION Core Leadership Training Program	76533		3,440.00
	NATIONAL ASSOCIAT	rion s		3,440.00
ACH	DORGAN LEGAL SERVICES LLP 11/22 & 12/22 General Labor Advice 11/22 & 12/22 General Labor Advice 11/22 & 12/22 General Labor Advice	689 686 685		21,658.82 13,116.69 1,070.00
	DORGAN LEGAL SER	VICES LLP S	5	35,845.4
ACH	SUEZ WTS ANALYTICAL INSTRUMENT Cert + Muni/Semi System,Add-on	901916388		7,016.68
	SUEZ WTS ANALYTI	CAL INSTRUMENTS	>	7,016.68
ACH	KEARNS & WEST 12/1-12/31 Prof Svcs	022341		4,990.00
	KEARNS & WEST	:	>	4,990.00
ACH	THE SOLIS GROUP RW15003.06-12/22 Prof Svcs	9978		2,967.00
				2,967.0

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ACH	TRAJAN SCIENTIFIC A Syringes	MERICAS INC TRAJAN SCIENTIFIC A	10077577A		183.93 183.93
ACH	MSA SAFETY SALES LL				
АСП	Methane Detector	C	962945614	:	2,173.71
		MSA SAFETY SALES LL	۶C	\$	2,173.71
ACH	CAPO PROJECTS GROUP EN11039-10/22 Prof 4600002731-11/22 Pr	Svcs	6266 6343		41,452.69 39,944.51
		CAPO PROJECTS GROUP	, ITC	\$	81,397.20
ACH	STAPLES CONTRACT & Hole Puncher,Staple Office Supplies Clipboards,Mice Planner,Envelopes,T	r,Yardstick	352178337 352790739 352528252 352350624	96 24	126.80 82.72 185.27 310.52
		STAPLES CONTRACT &	COMMERCIAL	\$	705.31
ACH	INLAND EMPIRE WINDU WHSE SS Elbow		044312 01		133.97
		INLAND EMPIRE WINDU	JSTRIAL CO	\$	133.97
ACH	MULTIVISTA EN19001/EN19006-9/1	6-10/20 Prof Svcs	1836		1,757.36
		MULTIVISTA		\$	1,757.36
ACH	LIBERTY LANDSCAPING IEUA Headquarters A January Monthly Mai	N-23-9	114050 113882		11,448.00
		LIBERTY LANDSCAPING	G INC	\$	30,536.00
ACH	ADAM'S FALCONRY SER 12/22 Bird Control 12/22 Bird Control	Svcs	17425 17464		1,040.00 2,340.00
		ADAM'S FALCONRY SEE	RVICE LLC	 \$	3,380.00
ACH	FLYERS ENERGY LLC Mobil SHC 626 RP5-Mobil Nuto H 68	20 Gallon	22-70703 23-72750		2,715.66
		FLYERS ENERGY LLC		\$	2,869.73
ACH	GENEVA SCIENTIFIC I HQ.C Incubator 01/0	LC 14/2023 KPadda	GI103362		19,941.07
		GENEVA SCIENTIFIC	LLC	\$	19,941.0
ACH	WEST COAST ENERGY S DCS Transfer Switch	WO3417178 AMeyers 3	3/ 24757-1		2,853.45

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CHECK		20746	1		
	DCS Generator WO3417178 AMeyers 3/24/22				27,122.67
	WEST COAST ENERGY SY	STEMS L	LC Ş		29,976.12
ACH	CONTINUITY FOCUS INC Flash Disks & Installation Svcs	I-2582			39,760.54
	CONTINUITY FOCUS INC		\$		39,760.54
ACH	SO CALIF EDISON VctrBsn-12/19-1/18 13650 Victoria St MWDTrnt18-12/17-1/17 13400 Betsy Ross Ct MntclSpltBx-12/17-1/17 11294 Roswell Ave RP2MntLnchRm-12/17-1/17 16400 El Prado R 1630EPmpStn-12/17-1/17 7420 1/2 East MWDCB14/20-12/17-1/17 5752 East Ave/475 MWDTrnt15T-12/16-1/16 12100 Banyan St BrksRWTrnOt-12/16-1/16 4349 Orchard St SBLfStn-12/16-1/16 13707 San Bernardino MWDCB11-12/19-1/18 10498 Banyan St RP4/TP4/RCA-12/7-1/5 12811 6th St	800013 800062 800101 800041 047865 800414 800216 800305 801338	9815 1/ 5118 1/ 4223 1/ 8163 1/ 7332 1/ 6155 1/		86.08 35.19 101.08 4,570.82 21,627.77 143.75 29.38 25.02 2,775.80 31.89 226,110.20
	SO CALIF EDISON		\$		255,536.98
ACH	SO CALIF GAS TP1- 12/19-1/20 2564 Walnut St RP4-12/17-1/19 12811 6Th St MntBldg/Whs-12/19-1/20 2604 Walnut St	106051	32 1/23 11 1/23 08 1/23		57.50 37.25 1,182.67
	SO CALIF GAS		\$		1,277.42
ACH	LEVEL 3 COMMUNICATIONS LLC 1/23 993-1600	993-16	00 1/23		2,996.85
	LEVEL 3 COMMUNICATIO	NS LLC	\$		2,996.85
ACH	IEUA EMPLOYEES' ASSOCIATION P/R 02 1/27/23 Employee Ded	HR	0111300		180.00
	IEUA EMPLOYEES' ASSO	CIATION	\$		180.00
ACH	IEUA SUPERVISORS UNION ASSOCIA P/R 02 1/27/23 Employee Ded	HR	0111300	•	405.00
	IEUA SUPERVISORS UNI	ON ASSC	CIA\$		405.00
ACH	IEUA GENERAL EMPLOYEES ASSOCIA P/R 02 1/27/23 Employee Ded	HR	0111300	1	937.85
	IEUA GENERAL EMPLOYE	ES ASSC	CIA\$		937.85
ACH	INLAND EMPIRE UNITED WAY P/R 02 1/27/23 Employee Ded	HR	0111300)	21.00
	INLAND EMPIRE UNITED	WAY	\$		21.00
ACH	IEUA PROFESSIONAL EMPLOYEES AS				

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		IEUA PROFESSIONAL EN	MPLOYEES A	S\$	624.00
ACH	WEX HEALTH INC P/R 02 1/27/23 Cafet		HR 01		4,821.10
		WEX HEALTH INC		\$	4,821.10
ACH	CITY EMPLOYEES ASSO P/R 02 1/27/23 Emplo		HR 01	11300	346.75
		CITY EMPLOYEES ASSO	CIATES	\$	346.75
ACH	BREIG, ANNA Reim Monthly Health	Prem	HEALTH P	REM	132.25
		BREIG, ANNA		\$	132.25
ACH	HORNE, WILLIAM Reim Monthly Health	Prem	HEALTH P	REM	397.06
		HORNE, WILLIAM		\$	397.06
ACH	LICHTI, ALICE Reim Monthly Health	Prem	HEALTH P	REM	132.25
		LICHTI, ALICE		\$	132.25
ACH	NOWAK, THEO T Reim Monthly Health	Prem	HEALTH P	REM	397.06
		NOWAK, THEO T		\$	397.06
ACH	DYKSTRA, BETTY Reim Monthly Health	Prem	HEALTH P	REM	132.25
		DYKSTRA, BETTY		\$	132.25
ACH	MUELLER, CAROLYN Reim Monthly Health	Prem	HEALTH P	REM	132.25
		MUELLER, CAROLYN		\$	132.25
ACH	CANADA, ANGELA Reim Monthly Health	Prem	HEALTH P	REM	132.25
		CANADA, ANGELA		\$	132.25
ACH	CUPERSMITH, LEIZAR Reim Monthly Health	Prem	HEALTH P	REM	132.25
		CUPERSMITH, LEIZAR		\$ \$	132.25
ACH	DELGADO-ORAMAS JR, Reim Monthly Health		HEALTH F	PREM	283.25
		DELGADO-ORAMAS JR,	JOSE	\$	283.25
ACH	GRANGER, BRANDON Reim Monthly Health	Prem	HEALTH F	PREM	137.02

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		GRANGER, BRANDON		\$		137.02
ACH	WEBB, DANNY C Reim Monthly Health	Prem	HEALTH	PREM		151.00
		WEBB, DANNY C		\$		151.00
ACH	HUMPHREYS, DEBORAH E Reim Monthly Health	Prem	HEALTH	PREM		141.63
		HUMPHREYS, DEBORAH E		\$		141.63
ACH	MOUAT, FREDERICK W Reim Monthly Health	Prem	HEALTH	PREM		141.63
		MOUAT, FREDERICK W		\$		141.6
ACH	MORGAN, GARTH W Reim Monthly Health	Prem	HEALTH	PREM		151.0
		MORGAN, GARTH W		\$		151.0
ACH	MAZUR, JOHN Reim Monthly Health	Prem	HEALTH	PREM		518.9
		MAZUR, JOHN		\$		518.9
ACH	HAMILTON, MARIA Reim Monthly Health	Prem	HEALTH	PREM		151.0
		HAMILTON, MARIA		\$		151.0
ACH	FISHER, JAY Reim Monthly Health	Prem	HEALTH	PREM		151.0
		FISHER, JAY		\$		151.0
ACH	DIETZ, JUDY Reim Monthly Health	Prem	HEALTH	PREM		151.0
		DIETZ, JUDY		\$		151.0
ACH	PETERSEN, KENNETH Reim Monthly Health	Prem	HEALTH	PREM		132.2
		PETERSEN, KENNETH		\$		132.2
ACH	TRAUTERMAN, HELEN Reim Monthly Health	Prem	HEALTH	PREM		132.2
		TRAUTERMAN, HELEN		\$		132.2
ACH	TIEGS, KATHLEEN Reim Monthly Health	Prem	HEALTH	PREM		415.5
		TIEGS, KATHLEEN		\$		415.5

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	Reim Monthly Health	Prem	HEALTH	PREM		406.28
		DIGGS, GEORGE		\$		406.28
ACH	HAYES, KENNETH Reim Monthly Health	Prem	HEALTH	PREM		415.50
		HAYES, KENNETH		\$		415.50
ACH	RODRIGUEZ, LOUIS Reim Monthly Health	Drom	HEALTH	DDEM		141.63
	Reill Monthly Realth					
		RODRIGUEZ, LOUIS		\$		141.63
ACH	VARBEL, VAN Reim Monthly Health	Prem	HEALTH	PREM		283.25
		VARBEL, VAN		\$		283.25
ACH	CLIFTON, NEIL Reim Monthly Health	Prem	HEALTH	PREM		283.25
		CLIFTON, NEIL		\$		283.25
ACH	WELLMAN, JOHN THOMAS					
	Reim Monthly Health		HEALTH			283.25
		WELLMAN, JOHN THOMAS		\$		283.25
ACH	TROXEL, WYA TT Reim Monthly Health	Prem	HEALTH	PREM		132.2
		TROXEL, WYATT		\$		132.2
ACH	CORLEY, WILLIAM Reim Monthly Health	Prem	HEALTH	PREM		283.2
		CORLEY, WILLIAM		\$		283.2
ACH	LESNIAKOWSKI, NORBE		*****	DDDM		102.0
	Reim Monthly Health		HEALTH			123.0
		LESNIAKOWSKI, NORBER	.T	\$		123.03
ACH	VER STEEG, ALLEN J Reim Monthly Health	Prem	HEALTH	PREM		137.0
		VER STEEG, ALLEN J		\$		137.0
ACH	HACKNEY, GARY Reim Monthly Health	Prem	HEALTH	PREM		283.2
		HACKNEY, GARY		\$		283.2
ACH	TOL, HAROLD		*****			120.0
	Reim Monthly Health		HEALTH			132.2
		TOL, HAROLD		\$		132.2

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ACH	BANKSTON, GARY	Prem	HEALTH PREM	132.25
	Reim Monthly Health	BANKSTON, GARY	\$	132.25
ACH	ATWATER, RICHARD	Prem	HEALTH PREM	151.00
	Reim Monthly Health	ATWATER, RICHARD	\$	151.00
ACH	FIESTA, PATRICIA	Prem	HEALTH PREM	283.25
	Reim Monthly Health	FIESTA, PATRICIA	\$	283.25
ACH	ANDERSON, JOHN L	Prem	HEALTH PREM	415.50
	Reim Monthly Health	ANDERSON, JOHN L	\$	415.50
ACH	SANTA CRUZ, JACQUEL Reim Monthly Health		health prem N \$	745.34 745.34
ACH	SOPICKI, LEO Reim Monthly Health	Prem SOPICKI, LEO	HEALTH PREM \$	274.03 274.03 274.03
ACH	GOSE, ROSEMARY	Prem	HEALTH PREM	151.00
	Reim Monthly Health	GOSE, ROSEMARY	\$	
ACH	KEHL, BARRETT	Prem	HEALTH PREM	151.00
	Reim Monthly Health	KEHL, BARRETT	\$	151.00
ACH	RITCHIE, JANN	Prem	HEALTH PREM	151.00
	Reim Monthly Health	RITCHIE, JANN	\$	
ACH	LONG, ROCKWELL DEE	Prem	HEALTH PREM	367.95
	Reim Monthly Health	LONG, ROCKWELL DEE	\$	
ACH	FATTAHI, MIR	Prem	HEALTH PREM	151.00
	Reim Monthly Health	FATTAHI, MIR	\$	151.00
ACH	VERGARA, FLORENTINO Reim Monthly Health		HEALTH PREM \$	283.25

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ACH	WALL, DAVID Reim Monthly Health	Prem	HEALTH PREM	141.63
		WALL, DAVID	\$	141.63
ACH	CHUNG, MICHAEL Reim Monthly Health	Prem	HEALTH PREM	141.63
		CHUNG, MICHAEL	\$	141.63
ACH	BLASINGAME, MARY Reim Monthly Health	Prem	HEALTH PREM	132.25
		BLASINGAME, MARY	\$	132.25
ACH	ANDERSON, KENNETH Reim Monthly Health	Prem	HEALTH PREM	141.63
		ANDERSON, KENNETH	\$	141.63
ACH	POLACEK, KEVIN Reim Monthly Health	Prem	HEALTH PREM	518.95
		POLACEK, KEVIN	\$	518.95
ACH	ELROD, SONDRA Reim Monthly Health	Prem	HEALTH PREM	141.63
		ELROD, SONDRA	\$	141.63
ACH	HOAK, JAMES Reim Monthly Health	Prem	HEALTH PREM	151.00
		HOAK, JAMES	\$	151.00
ACH	CLEVELAND, JAMES Reim Monthly Health	Prem	HEALTH PREM	151.00
		CLEVELAND, JAMES	\$	151.00
ACH	LANGNER, CAMERON Reim Monthly Health	Prem	HEALTH PREM	447.50
		LANGNER, CAMERON	\$	447.50
ACH	HOOSHMAND, RAY Reim Monthly Health	Prem	HEALTH PREM	151.00
		HOOSHMAND, RAY	\$	151.00
ACH	SCHLAPKOHL, JACK Reim Monthly Health	Prem	HEALTH PREM	151.00
		SCHLAPKOHL, JACK	\$	151.00
ACH	POOLE, PHILLIP Reim Monthly Health	Prem	HEALTH PREM	226.32

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		POOLE, PHILLIP	\$	226.32
ACH	ADAMS, BARBARA Reim Monthly Health		HEALTH PREM	137.02
		ADAMS, BARBARA	\$	137.02
ACH	VANDERPOOL, LARRY Reim Monthly Health	Prem	HEALTH PREM	123.03
		VANDERPOOL, LARRY	\$	123.03
ACH	AMBROSE, JEFFREY Reim Monthly Health	Prem	HEALTH PREM	283.25
		AMBROSE, JEFFREY	\$	283.25
ACH	MERRILL, DIANE Reim Monthly Health	Prem	HEALTH PREM	577.72
		MERRILL, DIANE	\$	577.72
ACH	HOUSER, ROD Reim Monthly Health	Prem	HEALTH PREM	714.73
		HOUSER, ROD	\$	714.73
ACH	RUSSO, VICKI Reim Monthly Health	Prem	HEALTH PREM	226.32
		RUSSO, VICKI	\$	226.32
ACH	HUSS, KERRY Reim Monthly Health	Prem	HEALTH PREM	1,004.43
		HUSS, KERRY	\$	1,004.43
ACH	BINGHAM, GREGG Reim Monthly Health	Prem	HEALTH PREM	132.25
		BINGHAM, GREGG	\$	132.25
ACH	CHARLES, DAVID Reim Monthly Health	Prem	HEALTH PREM	151.00
		CHARLES, DAVID	\$	151.00
ACH	ALVARADO, ROSEMARY Reim Monthly Health	Prem	HEALTH PREM	132.25
		ALVARADO, ROSEMARY	\$	132.25
ACH	BARELA, GEORGE Reim Monthly Health	Prem	HEALTH PREM	151.00
		BARELA, GEORGE	\$	151.00
ACH	FETZER, ROBERT Reim Monthly Health	Prem	HEALTH PREM	754.64

		Inland Empire Utilit 3 Treasurer Report		
Check	Payee / Description			 Amour
		FETZER, ROBERT	\$	 754.64
ACH	BRULE, CHRISTOPHER Reim Monthly Health	Prem	HEALTH PREM	226.32
		BRULE, CHRISTOPHER	\$	 226.3
ACH	ROOS, JAMES Reim Monthly Health	Prem	HEALTH PREM	367.9
		ROOS, JAMES	Ş	 367.9
ACH	MULLANEY, JOHN Reim Monthly Health	Prem	HEALTH PREM	377.3
		MULLANEY, JOHN	\$	 377.3
ACH	VALENZUELA, DANIEL Reim Monthly Health	Prem	HEALTH PREM	 603.6
		VALENZUELA, DANIEL	\$	603.6
ACH	PACE, BRIAN Reim Monthly Health	Prem	HEALTH PREM	 426.7
		PACE, BRIAN	\$	426.7
ACH	KING, JOSEPH Reim Monthly Health	Prem	HEALTH PREM	 151.0
		KING, JOSEPH	\$	151.0
ACH	VILLALOBOS, HECTOR Reim Monthly Health	Prem	HEALTH PREM	 226.3
		VILLALOBOS, HECTOR	\$	226.3
ACH	BAXTER, KATHLEEN Reim Monthly Health	Prem	HEALTH PREM	 226.3
		BAXTER, KATHLEEN	\$	 226.3
ACH	PENMAN, DAVID Reim Monthly Health	Prem	HEALTH PREM	 603.6
		PENMAN, DAVID	\$	603.6
ACH	ANGIER, RICHARD Reim Monthly Health	Prem	HEALTH PREM	 603.6
		ANGIER, RICHARD	\$	603.6
ACH	MERRILL, DEBORAH Reim Monthly Health	Prem	HEALTH PREM	 132.2
		MERRILL, DEBORAH	\$	132.2

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/2023	Inland Empire Utili 3 Treasurer Report	ties Agency	Page 43 Date 02/26/202
Check	Payee / Description			Amoun
	Reim Monthly Health	Prem	HEALTH PREM	141.63
		O'DEA, KRISTINE	\$	141.63
ACH	OAKDEN, LISA Reim Monthly Health	Prem	HEALTH PREM	754.64
		OAKDEN, LISA	\$	754.64
ACH	LAUGHLIN, JOHN Reim Monthly Health	Prem	HEALTH PREM	151.00
		LAUGHLIN, JOHN	\$	151.00
ACH	HUGHBANKS, ROGER Reim Monthly Health	Prem	HEALTH PREM	226.32
		HUGHBANKS, ROGER	\$	226.32
ACH	SPENDLOVE, DANNY Reim Monthly Health	Prem	HEALTH PREM	141.63
		SPENDLOVE, DANNY	\$	141.63
ACH	HOULIHAN, JESSE Reim Monthly Health	Prem	HEALTH PREM	367.95
		HOULIHAN, JESSE	\$	367.95
ACH	HERNANDEZ, DELIA Reim Monthly Health	Prem	HEALTH PREM	226.32
		HERNANDEZ, DELIA	\$	226.32
ACH	GUARDIANO, GARY Reim Monthly Health	Prem	HEALTH PREM	141.63
		GUARDIANO, GARY	\$	141.63
ACH	BARRER, SATURNINO Reim Monthly Health	Prem	HEALTH PREM	377.32
		BARRER, SATURNINO	\$	377.32
ACH	LACEY, STEVEN Reim Monthly Health	Prem	HEALTH PREM	830.03
		LACEY, STEVEN	\$	830.03
ACH	REED, RANDALL Reim Monthly Health	Prem	HEALTH PREM	754.64
		REED, RANDALL	\$	754.64
ACH	RAMIREZ, REBECCA Reim Monthly Health	Prem	HEALTH PREM	377.3
		RAMIREZ, REBECCA	\$	377.3

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/2023	Inland Empire Utilit Treasurer Report	ies Agency	Page 44 Date 02/26/202
Check	Payee / Description			Amoun
ACH	RAZAK, HALLA Reim Monthly Health	Prem RAZAK, HALLA	HEALTH PREM \$	151.00
ACH	OSBORN, CINDY L Reim Monthly Health	Prem OSBORN, CINDY L	health prem \$	377.32
ACH	FESTA, GARY Reim Monthly Health	Prem FESTA, GARY	HEALTH PREM \$	305.87
ACH	MENDEZ, DAVID G Reim Monthly Health	Prem MENDEZ, DAVID G	HEALTH PREM Ş	367.95
ACH	DELGADO, FLOR MARIA Reim Monthly Health	Prem DELGADO, FLOR MARIA	HEALTH PREM \$	151.00
ACH	GROENVELD, NELLETJE Reim Monthly Health	Prem GROENVELD, NELLETJE	HEALTH PREM \$	226.32
ACH	BATONGMALAQUE, CHAR Reim Monthly Health		HEALTH PREM	358.64
ACH	BOBBITT, JOHN Reim Monthly Health	Prem BOBBITT, JOHN	HEALTH PREM \$	151.0
ACH	CHENG, TINA Y Reim Monthly Health	Prem CHENG, TINA Y	HEALTH PREM \$	132.2 132.2 132.2
ACH	JACKSON, PATRICIA M Reim Monthly Health		HEALTH PREM \$	141.6 141.6
ACH	GIBSON, CONSTANCE A Reim Monthly Health		HEALTH PREM \$	151.0 151.0
ACH	GU, JASON Reim Monthly Health	. Prem GU, JASON	HEALTH PREM \$	141.6 141.6

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Check Payee / Description

Amount

ACH	SCHERCK, JOHN Reim Monthly Health	Prem	HEALTH PREM	378.11
		SCHERCK, JOHN	\$	378.11
ACH	BUCHANAN, JAMES S Reim Monthly Health	Prem	HEALTH PREM	151.00
		BUCHANAN, JAMES S	\$	151.00
ACH	LUCAS, LARRY Reim Monthly Health	Prem	HEALTH PREM	151.00
		LUCAS, LARRY	\$	151.00
ACH	LOPEZ, MARK A Reim Monthly Health	Prem	HEALTH PREM	377.32
		LOPEZ, MARK A	\$	377.32
ACH	SANTA CRUZ, VICTOR Reim Monthly Health	Prem	HEALTH PREM	594.34
		SANTA CRUZ, VICTOR	\$	594.34
ACH	TRAUGOTT, JEFFREY P Reim Monthly Health	Prem	HEALTH PREM	141.63
		TRAUGOTT, JEFFREY P	\$	141.63
ACH	RIVERA, VINCENT J Reim Monthly Health	Prem	HEALTH PREM	283.25
		RIVERA, VINCENT J	\$	283.25
ACH	DOAN, KHANH V Reim Monthly Health	Prem	HEALTH PREM	754.64
		DOAN, KHANH V	\$	754.64
ACH	ARGUELLES, ALEX Reim Monthly Health	Prem	HEALTH PREM	830.03
		ARGUELLES, ALEX	\$	830.03
ACH	PROCTOR, CRAIG Reim Monthly Health	Prem	HEALTH PREM	603.64
		PROCTOR, CRAIG	\$	603.64
ACH	STONE, VICTORIA L Reim Monthly Health	Prem	HEALTH PREM	829.96
		STONE, VICTORIA L	\$	829.96
ACH	KREIMEYER, CARL L Reim Monthly Health	Prem	HEALTH PREM	377.32

For 01,	/01/2023 ~ 01/31/2023	Inland Empire Utilit Treasurer Report	_	Date 02/26/202
Check	Payee / Description			Amour
		KREIMEYER, CARL L	\$	377.32
ACH	CHAVEZ, NESTOR Reim Monthly Health	Prem	HEALTH PREM	377.32
		CHAVEZ, NESTOR	\$	377.32
ACH	CUNNINGHAM, RICHARD Reim Monthly Health		HEALTH PREM	141.63
		CUNNINGHAM, RICHARD	A \$	141.63
ACH	MYERS, ALAN R Reim Monthly Health	Prem	HEALTH PREM	451.0
		MYERS, ALAN R	\$	451.0
ACH	MCCHRISTY, KAREN Reim Monthly Health	Prem	HEALTH PREM	141.6
		MCCHRISTY, KAREN	\$	141.6
ACH	ROSALES, TIMOTEO P Reim Monthly Health	Prem	HEALTH PREM	754.6
		ROSALES, TIMOTEO P	\$	754.6
ACH	PELLY, GARY Reim Monthly Health	Prem	HEALTH PREM	137.0
		PELLY, GARY	\$	137.0
ACH	ROBISON, JOHN Reim Monthly Health	Prem	HEALTH PREM	151.0
		ROBISON, JOHN	\$	151.0
ACH	DELZER, HARLAN D Reim Monthly Health	Prem	HEALTH PREM	283.2
		DELZER, HARLAN D	\$	283.2
ACH	OAKDEN, SCOTT A Reim Monthly Health	Prem	HEALTH PREM	603.6
		OAKDEN, SCOTT A	\$	603.6
ACH	VALENCIA, CHRISTINA Reim Monthly Health		HEALTH PREM	226.3
		VALENCIA, CHRISTINA	. \$	226.3
ACH	FRESQUEZ, ADRIAN Reim Monthly Health	Prem	HEALTH PREM	377.3
		FRESQUEZ, ADRIAN	\$	377.3

Report For 01	: ZFIR TREASURER /01/2023 ~ 01/31/2023	Inland Empire Utiliti Treasurer Report	ies Agen	су	Page Date	47 02/26/202
Check	Payee / Description					Amoun
		SARMIENTO, JESSICA		\$		226.32
ACH	VANBREUKELEN, ALBERT Reim Monthly Health		HEALTH	PREM		151.00
		VANBREUKELEN, ALBERT		\$		151.00
ACH	O'BRIEN, MICHELLE Reim Monthly Health	Prem	HEALTH	PREM		227.11
		O'BRIEN, MICHELLE		\$		227.11
ACH	AVILA, GLORIA Reim Monthly Health	Prem	HEALTH	PREM		226.32
		AVILA, GLORIA		\$		226.32
ACH	HOBBS, GARY B Reim Monthly Health	Prem	HEALTH	PREM		132.25
		HOBBS, GARY B		\$		132.25
ACH	MALKANI, SURESH Reim Monthly Health	Prem	HEALTH	PREM		377.32
		MALKANI, SURESH		\$		377.32
ACH	JONES, ALLAN D Reim Monthly Health	Prem	HEALTH	PREM		226.3
		JONES, ALLAN D		\$		226.3
ACH	NORIEGA, MANUAL Reim Monthly Health	Prem	HEALTH	PREM		226.32
		NORIEGA, MANUAL		\$		226.3
ACH	KLING, WANDA Reim Monthly Health	Prem	HEALTH	PREM		377.3
		KLING, WANDA		\$		377.3
ACH	MEDEIROS, SHAWN Reim Monthly Health	Prem	HEALTH	PREM		1,660.0
		MEDEIROS, SHAWN		\$		1,660.0
ACH	WITTE, ANGELA Reim Monthly Health	Prem	HEALTH	PREM		434.5
		WITTE, ANGELA		\$		434.5
ACH	MORGAN-PERALES, LIS Reim Monthly Health		HEALTH	PREM		452.6
		MORGAN-PERALES, LISA	L	\$		452.6
ACH	DELGADO-ORAMAS III,	JOSE M				

ACH NF ACH SC ACH AI La La La La La La La La La La La La La	Peim Monthly Health APA GENUINE PARTS (park Plug COUTHWEST ALARM SER Sourglar Alarm Insta AIRGAS USA LLC Jab-1/1 Microbulk Tab- 12/31 Cylinder 1 CCHNEIDER ELECTRIC A COUNTIER A COU	DELGADO-ORAMAS III, COMPANY NAPA GENUINE PARTS C VICE llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	4584-3656 OMPANY 079400 ICE 913351732 999408410 94697694	\$ \$	1,660.06 1,660.06 6.83 6.83 1,719.08 1,719.08 1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75 139,398.75
ACH NF ACH SC ACH AI La La La La La La La La La La La La La	APA GENUINE PARTS (Spark Plug OUTHWEST ALARM SER Burglar Alarm Insta AIRGAS USA LLC Lab-1/1 Microbulk Ta Lab-12/31 Cylinder 1 SCHNEIDER ELECTRIC RP2 DCS Foxboro Upg U S BANK 4246044555646425	DELGADO-ORAMAS III, COMPANY NAPA GENUINE PARTS C VICE llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	4584-3656 OMPANY 079400 ICE 913351732 999408410 94697694 SYSTEMS USA	560 \$ \$ \$ 20 00 \$ \$ \$ \$ 20 00 \$	6.83 6.83 1,719.08 1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH SC ACH AI La La ACH SC ACH V ACH V ACH PI 12 ACH SI Re ACH SI	SOUTHWEST ALARM SER Burglar Alarm Insta AIRGAS USA LLC Lab-1/1 Microbulk Ta Lab-12/31 Cylinder 1 SCHNEIDER ELECTRIC RP2 DCS Foxboro Upg U S BANK 4246044555646425	NAPA GENUINE PARTS C VICE llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	OMPANY 079400 ICE 913351732 999408410 94697694 YSTEMS USA	\$ \$ \$ 20 00 5 \$ 5 1/2 	6.83 1,719.08 1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH SC ACH AJ La ACH SC ACH V ACH PI 12 ACH SI Re ACH SI Re	SOUTHWEST ALARM SER Burglar Alarm Insta AIRGAS USA LLC ab-1/1 Microbulk Ta ab-12/31 Cylinder 1 SCHNEIDER ELECTRIC RP2 DCS Foxboro Upg U S BANK 4246044555646425 PFM ASSET MANAGEMEN	VICE llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	OMPANY 079400 ICE 913351732 999408410 94697694 YSTEMS USA	\$ \$ \$ 20 00 5 \$ 5 1/2 	6.83 1,719.08 1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH AI La La ACH SC ACH U ACH PI 12 ACH SI Re ACH SI	AIRGAS USA LLC ab-1/1 Microbulk Ta ab-12/31 Cylinder 1 SCHNEIDER ELECTRIC RP2 DCS Foxboro Upg U S BANK 4246044555646425	VICE llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	079400 ICE 913351732 999408410 94697694 YSTEMS USA	\$ 20 00 \$ \$ 	1,719.08 1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH AI La La ACH SC ACH U ACH PI 12 ACH SI Re ACH SI	AIRGAS USA LLC ab-1/1 Microbulk Ta ab-12/31 Cylinder 1 SCHNEIDER ELECTRIC RP2 DCS Foxboro Upg U S BANK 4246044555646425	llation SOUTHWEST ALARM SERV ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	ICE 913351732 999408410 94697694 YSTEMS USA	20 00 \$ \$ \$ 5 1/2 	1,719.08 530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH SC ACH U ACH U ACH PI 12 ACH SI Re	ab-1/1 Microbulk Ta ab-12/31 Cylinder 1 CHNEIDER ELECTRIC 2P2 DCS Foxboro Upg U S BANK 4246044555646425 PFM ASSET MANAGEMEN	ank Rental Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	913351732 999408410 94697694 YSTEMS USA	20 00 \$ \$ \$ 5 1/2 	530.25 88.23 618.48 73,381.17 73,381.17 139,398.75
ACH SC ACH U ACH PI 12 ACH SI Re ACH EY	ab-1/1 Microbulk Ta ab-12/31 Cylinder 1 CHNEIDER ELECTRIC 2P2 DCS Foxboro Upg U S BANK 4246044555646425 PFM ASSET MANAGEMEN	Rentals AIRGAS USA LLC SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	999408410 94697694 YSTEMS USA)0 \$ \$ 5 1/2 	88.23 618.48 73,381.17 73,381.17 139,398.75
ACH U ACH PI ACH SI Ref ACH EY	2P2 DCS Foxboro Upg J S BANK 4246044555646425 PFM ASSET MANAGEMEN	SYSTEMS USA rade SCHNEIDER ELECTRIC S 1/23 U S BANK	YSTEMS USA	4\$ 5 1/2	73,381.17 73,381.17 139,398.75
ACH U ACH PI ACH SI Ref ACH EY	2P2 DCS Foxboro Upg J S BANK 4246044555646425 PFM ASSET MANAGEMEN	rade SCHNEIDER ELECTRIC S 1/23 U S BANK	YSTEMS USA	A\$	73,381.17
ACH PI 12 ACH SI Re ACH EY	4246044555646425 PFM ASSET MANAGEMEN	1/23 USBANK		5 1/2	139,398.75
ACH PI 12 ACH SI Re ACH EY	4246044555646425 PFM ASSET MANAGEMEN	U S BANK	5564-6425		
ACH SI Re ACH EV				Ś	139,398.75
ACH SI Re ACH EV		T LLC		т	-
Re ACH E	2/1-12/31 Investme	nt Portfolio	13546219		7,543.64
Re ACH E		PFM ASSET MANAGEMENT	LLC	\$	7,543.64
	SNAP GRAPHICS & DES Retractable Banner	SIGN	14831		118.53
		SNAP GRAPHICS & DESI	GN	\$	118.53
	EVOQUA WATER TECHNO L1/1/22-4/30/23 PM		905637838	3	1,837.13
		EVOQUA WATER TECHNOL	OGIES LLC	\$	1,837.13
C(He	CLEAN AIR TESTING I CCWRF-6/30 SB 989 T Helium Testing CCWRF-11/9 SB989 Re	esting Svcs	18486 18452 18804		1,834.25 725.00 7,310.00
	·	- CLEAN AIR TESTING IN	1C	 \$	9,869.25
	GILLIS + PANICHAPAN EN13016.05 - 11/22		10839 1 J		2,995.00
		GILLIS + PANICHAPAN		 S\$	2,995.00
ACH C					

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Check	Payee / Description					Amount
		CAPO PROJECTS GROUP J	LLC	\$		334.00
ACH	SUEZ WTS SERVICES US Lubricator Grease	SA INC	901878	414		2,244.31
		SUEZ WTS SERVICES US	A INC	\$		2,244.31
ACH	CCWRP/TP-12/28-1/26 1630WPmpStn-12/28-1, 8thStBsn-12/28-1/26	-1/26 14950 Telephone 14950 Telephone Ave /26 1530 6th St	800481 800354 800488 800003	3714 1/ 1955 1/ 5339 1/		45.40 53,089.17 93.73 7,549.65 77.13 165.76
		SO CALIF EDISON		\$		61,020.84
ACH	GLAZIER, JONATHAN Reim Monthly Health	Prem	HEALTH	PREM		151.00
		GLAZIER, JONATHAN		\$		151.00
ACH	EMPOWER RETIREMENT P/R 01 1/13/23 Defe	rred Comp	HR	0111200		121,694.07
		EMPOWER RETIREMENT		\$		121,694.07
ACH	EMPOWER RETIREMENT P/R 02 1/27/23 Defe	rred Comp	HR	0111300	_	91,697.56
		EMPOWER RETIREMENT		\$		91,697.56

Grand Total Payment Amount: \$ 19,392,841.69

Attachment 2D

Vendor Wires (excludes Payroll)

Report For 01,	: ZFIR TREASURER /01/2023 ~ 01/31/202	Inland Empire Utili 3 Treasurer Report	ties Ag	jency	Page 1 Date 02/26/2023
Check	Payee / Description				Amount
Wire	EMPLOYMENT DEVELOPM P/R 26 12/30/22 Tax P/R 26 12/30/22 Tax	es	HR HR IENT DEF	0110500 0110500 PARTM\$	10,553.52 74,475.64
Wire	INTERNAL REVENUE SE P/R 26 12/30/22 Tax	es	HR	0110500	
		INTERNAL REVENUE SE	RVICE	\$	343,997.42
Wire	PUBLIC EMPLOYEES RE P/R 26 12/30/22 PER P/R 26 12/30/22 PER	S Adj	P/R 2 HR	26 12/30 0110500	
		PUBLIC EMPLOYEES RE	TIREMEN	NT SYŞ	201,998.29
Wire	EMPLOYMENT DEVELOPM P/R 01 1/13/23 Taxe P/R 01 1/13/23 Taxe	s	HR HR	0111200 0111200	75,975.55 14,312.21
		EMPLOYMENT DEVELOPM	IENT DEI	PARTM\$	90,287.76
Wire	INTERNAL REVENUE SE P/R 01 1/13/23 Taxe		HR	0111200	432,768.02
		INTERNAL REVENUE SE	ERVICE	\$	432,768.02
Wire	EMPLOYMENT DEVELOPM P/R 02 1/27/23 Taxe P/R 02 1/27/23 Taxe	S	HR HR	0111300 0111300	
		EMPLOYMENT DEVELOPM	IENT DEI	PARTM\$	80,957.40
Wire	INTERNAL REVENUE SE P/R 02 1/27/23 Taxe		HR	0111300	389,776.02
		INTERNAL REVENUE SE	ERVICE	\$	389,776.02
Wire	METROPOLITAN WATER November 2022 Water		1096	3	2,762,434.10
		METROPOLITAN WATER	DISTRI	CT \$	2,762,434.10
Wire	EMPLOYMENT DEVELOPM P/R DIR 01 1/10/23		HR	0111100	391.84
		EMPLOYMENT DEVELOPM	MENT DE	PAR TM \$	391.84
Wire	INTERNAL REVENUE SE P/R DIR 01 1/10/23		HR	0111100	2,554.96
		INTERNAL REVENUE SH	ERVICE	\$	2,554.96
Wire	STATE DISBURSEMENT P/R 01 1/13/23	UNIT	HR	0111200	2,237.18
		STATE DISBURSEMENT	UNIT	\$	2,237.18

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	For 01/01/2023 0	01/31/2023 Treasurer Report	Date 02/26/2023

Check Payee / Description

Amount

Wire	STATE DISBURSEMENT UNIT P/R 02 1/27/23	HR	0111300	2,237.18
	STATE DISBURSEMENT	UNIT	\$	2,237.18
Wire	PUBLIC EMPLOYEES RETIREMENT SY P/R 1 1/13 PERS Adj P/R 01 1/13/23 PERS PUBLIC EMPLOYEES R	HR	1 1/13 AD 0111200	3,031.78- 223,930.47 220,898.69
	FUBLIC EMPLOYEES A			220,090.09
Wire	PUBLIC EMPLOYEES' RETIREMENT S 1/23 Health Ins-Board 1/23 Health Ins-Retirees,Employees		0316 1/23 0313 1/23	8,793.57 326,948.60
	PUBLIC EMPLOYEES'	RETIREM	ENT S\$	335,742.17

Grand Total Payment Amount: \$ 4,951,310.19

Attachment 2E

Payroll-Net Pay-Directors

INLAND EMPIRE UTILITIES AGENCY

Ratification of Board of Directors

Payroll for January 13 ,2023 Presented at Board Meeting on March 15, 2023

DIRECTOR NAME	GROSS PAYROLL	NET PAYROLL
Jasmin Hall	\$3,403.57	\$2,110.18
Marco A. Tule	\$4,560.42	\$1,032.79
Michael Camacho	\$5,362.06	\$1,695.10
Steven J. Elie	\$4,842.06	\$1,278.93
Paul Hofer	\$0.00	\$0.00
TOTALS	\$18,168.11	\$6,117.00

	Count	Amount	
TOTAL EFTS PROCESSED	4	\$6,117.00	
TOTAL CHECKS PROCESSED	0	\$0.00	
CHECK NUMBERS USED	N	N/A	

DIRECTOR PAYSHEET IEUA/MWD SAWPA (alternate) 1 of 2

MICHAEL CAMACHO EMPLOYEE NO.: 1140 ACCOUNT NO.: 10200-120100-100000-501010

DECEMBER 2022

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
12/1/2022	IEUA- ACWA Fall Conference	Yes	\$260.00
12/2/2022	IEUA - Meeting w/CVWD Board member Jim Curatalo in Rancho Cucamonga	Yes	\$260.00
12/6/2022	IEUA – Discuss MWD Chair Reception and Inspection Trip Meeting via MS Teams	Yes (staff)	\$0.00
12/7/2022	IEUA – IEUA Board Workshop/Meeting In-Person	Yes	\$260.00
12/8/2022	IEUA-Southern Coalition/Inland Caucus Mtg Conference Call	Yes	\$260.00
12/9/2022	IEUA - Arab American Association of Engineers & Architects CA Chapter (AAAEA-CA) Fall Scholarship and Awards Gala	Yes	\$260.00
12/12/2022	MWD - Committee Meetings via Zoom	Yes	\$260.00
12/13/2022	MWD - Committee Meetings and Board Meeting via Zoom	Yes	\$260.00
12/13/2022	IEUA - Meeting w/CVWD GM Bosler, CVWD President Reed and Shivaji	Yes (same day)	\$0.00
12/14/2022	IEUA – IEUA Engineering, Operations, & Water Resources Committee Meeting via MS Teams	Yes	\$260.00
12/14/2022	IEUA- CRWUA Conference	Yes (same day)	\$0.00
12/15/2022	IEUA- CRWUA Conference	Yes	\$260.00
12/21/2022	IEUA – CBRFA Commission Meeting via MS Teams	Yes (same day)	\$0.00
12/21/2022	IEUA – IEUA Board Meeting via MS Teams	Yes	\$260.00

Director's Signature

ALLE

Shiving Deshmuth

Michael Camacho, Vice President

Approved by: Shivaji Deshmukh

DIRECTOR PAYSHEET IEUA/MWD SAWPA (alternate) 2 of 2

TOTAL REIMBURSEMENT\$2,600.00TOTAL MEETINGS ATTENDED14TOTAL MEETINGS PAID10

NOTE:

IEUA/MWD/IERCA

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19). IEUA pays both primary and alternate for attendance.

<u>SAWPA</u>

Up to 10 days of service per month per Ordinance No. 107 (i.e., \$20.00 – difference between SAWPA (\$240.00 (eff. 2/2022) and Agency meetings \$260.00 (eff. 7/01/19), including MWD meetings. SAWPA pays both primary and alternate for attendance, including mileage.

DIRECTOR PAYSHEET IEUA/CBWM/CBWB CDA/Regional Policy Cte (alternate) 1 of 2

STEVEN J. ELIE EMPLOYEE NO.: 1175 ACCOUNT NO.: 10200-120100-100000-501010

DECEMBER 2022

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
12/10/2022	IEUA-Chino Youth Christmas Parade	Yes	\$260.00
12/12/2022	IEUA-IEUA Audit Committee Meeting via MS Teams	Yes	\$260.00
12/13/2022	IEUA - Chino City Council Meeting In-Person	Yes	\$260.00
12/14/2022	IEUA - Chino Valley Fire District Board Meeting	Yes	\$260.00
12/16/2022	IEUA - Meeting w/Chino Hills Councilmember Rogers and City Manager Ben Montgomery	Yes	\$260.00
12/20/2022	IEUA - Meeting w/IEUA General Counsel Jean Cihigoyenetche & GM Shivaji Deshmukh	Yes	\$260.00
12/21/2022	IEUA – CBRFA Commission Meeting In-Person	Yes (same day)	\$0.00
12/21/2022	IEUA – IEUA Board Meeting In-Person	Yes	\$260.00
12/21/2022	IEUA – IEUA End of the Year Celebration In-Person	Yes (same day)	\$0.00
12/27/2022	IEUA – Meeting with Chino City Manager Dr. Linda Reich	Yes	\$260.00

TOTAL REIMBURSEMENT

\$2,080.00

TOTAL MEETINGS ATTENDED

Shing

10

TOTAL MEETINGS PAID

8

Director's Signature

- 1. Eln

Steven J. Elie, Vice President

Approved by: Shivaji Deshmukh

Deshmu

\$1+58

DIRECTOR PAYSHEET IEUA/CBWM/CBWB CDA/Regional Policy Cte (alternate) 2 of 2

NOTE:

IEUA

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19). IEUA pays both primary and alternate for attendance.

CBWM

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 7/01/19). IEUA pays both primary and alternate for attendance. (i.e., \$135.00 - difference between Watermaster \$125.00 and Agency meetings \$260.00 (eff. 7/01/19). 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.

CDA

Up to 10 days of service per month per Ordinance No. 107, (i.e., \$120.00 - difference between CDA (\$150 and Agency meetings \$260.00 (eff. 7/01/19), including MWD meetings. CDA pays directly to IEUA. Record full amount on timesheet. CDA pays both primary and alternate for attendance.

CBWB

Up to 10 days of service per month per Ordinance No. 107 (i.e., \$160.00 - difference between CBWB (\$100.00 and Agency meetings \$260.00 (eff. 7/01/19)), including MWD meetings. CBWB pays directly to IEUA. Record full amount on timesheet.

Regional Policy Committee

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19.) IEUA pays Regional Policy Committee members (total amount of \$260.00, should reflect on timesheet).

*Decline IEUA portion of CBWM

IEUA DIRECTOR PAYSHEET IEUA\IERCA CBWB (alternate) 1 of 2

JASMIN A. HALL EMPLOYEE NO.: 1256 ACCOUNT NO.: 10200-120100-100000-501010

DECEMBER 2022

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
12/1/2022	IEUA - ACWA Fall Conference	Yes	\$260.00
12/6/2022	IEUA - CAAWEF Fall Board Meeting via Zoom	Yes	\$260.00
12/7/222	IEUA - IEUA Board Workshp/Meeting via MS Teams	Yes	\$260.00
12/8/2022	IEUA - Meeting re LAUNCH Apprenticeship program with RCCD and IEUA HR staff	Yes	\$260.00
12/13/2022	IEUA - CASA Air Quality, Climate Change, & Energy (ACE) Workgroup Meeting on via Zoom	Yes	\$260.00
12/13/2022	IEUA - CASA FLC Planning Meeting via Zoom	Yes (same day)	\$0.00
12/14/2022	IEUA - CRWUA Conference	Yes	\$260.00
12/14/2022	IEUA - CASA Executive Director Year End Review via Zoom	Yes (same day)	\$0.00
12/15/2022	IEUA - CRWUA Conference	Yes	\$260.00
12/15/2022	IEUA - IE Works Board Meeting via Zoom	Yes (same day)	\$0.00
12/16/2022	IEUA - CRWUA Conference	Yes	\$260.00
12/20/2022	IEUA - Check-in Meeting w/GM Deshmukh via MS Teams	Yes (staff)	\$0.00
12/21/2022	IEUA - CASA Officers' Committee Meeting via Zoom	Yes (same day)	\$0.00

IEUA DIRECTOR PAYSHEET IEUA\IERCA CBWB (alternate) 2 of 2

12/21/2022	IEUA - CBRFA Commission Meeting via MS Teams	Yes (same day)	\$0.00
12/21/2022	IEUA - IEUA Board Meeting via MS Teams	Yes	\$260.00
12/28/2022	IEUA - CASA Board of Directors Meeting via Zoom	Yes	\$260.00
	TOTAL	REIMBURSEMENT	\$2,600.00

TOTAL MEETINGS ATTENDED16TOTAL MEETINGS PAID10

Director's Signature

Jasmin A. Hall, Director

Jasm. a. Hall

Shing Deshmuth

Approved by: Shivaji Deshmukh, General Manager

NOTE:

IEUA/IERCA

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19). IEUA pays both primary and alternate for attendance.

CBWB

Up to 10 days of service per month per Ordinance No. 107 (i.e., \$160.00 - difference between CBWB (\$100.00 and Agency meetings \$260.00 (eff. 7/01/19)), including MWD meetings. CBWB pays directly to IEUA. Record full amount on timesheet.

DIRECTOR PAYSHEET IEUA/IERCA 1 of 1

PAUL HOFER **EMPLOYEE NO.: 1349** ACCOUNT NO.: 10200-120100-100000-501010

DECEMBER 2022

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
12/12/2022	IEUA - IEUA Audit Committee Meeting via MS Teams	Yes	\$0.00
12/14/2022	IEUA - IEUA Finance & Administration Committee Meeting via MS Teams	Yes	\$0.00
12/21/2022	IEUA - CBRFA Commission Meeting In-person	Yes	\$0.00
12/21/2022	IEUA - IEUA Board Meeting In-person	Yes (same day)	\$0.00
	\$0.00		
TOTAL MEETINGS ATTENDED			4
	TOTAL	MEETINGS PAID	0

NOTE:

IEUA/IERCA

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19). IEUA pays both primary and alternate for attendance.

Director Hofer has waived all stipend payments.

Director's Signature

6

Paul Hofer, Director

Shiring Deshmalk Approved by:

DIRECTOR PAYSHEET IEUA/CDA/SAWPA/Regional Policy Cte **IERCA/CBWM** (alternate) 1 of 2

MARCO TULE EMPLOYEE NO.: 1520 ACCOUNT NO.: 10200-120100-100000-501010

DECEMBER 2022

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
12/6/2022	SAWPA - SAWPA P24 (Inland Empire Brine Line) Committee Meeting via Zoom	Yes (same day)	\$0.00
12/6/2022	SAWPA - SAWPA Commission Meeting via Zoom	Yes	\$260.00
12/7/2022	IEUA- IEUA Board Meeting In-Person	Yes	\$260.00
12/12/2022	IEUA - Monthly Meeting w/City of Ontario CM Porada, GM Burton, and Shivaji via Zoom	Yes	\$260.00
12/14/2022	IEUA- IEUA Engineering, Operations & Water Resources Committee Meeting and Finance & Administration Committee Meeting via MS Teams	Yes	\$260.00
12/20/2022	SAWPA - SAWPA Commission Meeting via Zoom	Yes	\$260.00
12/21/2022	IEUA – CBRFA Commission Meeting In-Person	Yes (same day)	\$0.00
12/21/2022	IEUA – IEUA Board Meeting In-Person	Yes	\$260.00
12/21/2022	IEUA IEUA End of the Year Celebration In-Person	Yes (same day)	\$0.00
	\$1,560.00		

Director's Signature

Marco Tule, Director

TOTAL MEETINGS ATTENDED

9

6

Deshmu himin \$143.8

TOTAL MEETINGS PAID

Approved by: Shivaji Deshmukh, General Manager

DIRECTOR PAYSHEET IEUA/CDA/SAWPA/Regional Policy Cte IERCA/CBWM (alternate)

2 of 2

NOTE: IEUA/IERCA

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19). IEUA pays both primary and alternate for attendance.

Regional Policy Committee

Up to 10 days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 07/01/19.) IEUA pays Regional Policy Committee members (total amount of \$260.00, should reflect on timesheet).

CDA

Up to 10 days of service per month per Ordinance No. 107, (i.e., \$120.00 - difference between CDA (\$150 and Agency meetings \$260.00 (eff. 7/01/19), including MWD meetings. CDA pays directly to IEUA. Record full amount on timesheet. CDA pays both primary and alternate for attendance

SAWPA

Up to 10 days of service per month per Ordinance No. 107 (i.e., \$20.00 – difference between SAWPA (\$240.00 (eff. 2/2022) and Agency meetings \$260.00 (eff. 7/01/19), including MWD meetings. SAWPA pays both primary and alternate for attendance, including mileage.

CBWM

Up to 10

days of service per month per Ordinance No. 107, including MWD meetings at \$260.00 (eff. 7/01/19). IEUA pays both primary and alternate for attendance. (i.e., \$135.00 - difference between Watermaster \$125.00 and Agency meetings \$260.00 (eff. 7/01/19). 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. 107, 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 respresentive and the alternate representative to said body if they both attend said meeting. Record full amount on timesheet for attendance by alternates.

Attachment 2F

Payroll-Net Pay-Employees

Non-Board Members	PP 1 Checks	PP 1 EFTs	PP 2 Checks	PP 2 EFTs	January
NET PAY TO EE	\$0.00	\$966,581.05	\$0.00	\$915,527.55	\$1,882,108.60
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INLAND EMPIRE UTITLIES AGENCY

Payroll for January 13, 2023

Presented at Board Meeting on March 15, 2023

GROSS PAYROLL COSTS			\$1,758,860.89
DEDUCTIONS			(\$792,279.84)
NET PAYROLL			966,581.05
NET PAYROLL BREAKDOWN	CHECKS	EFT	TOTAL
CHECKS USED		Aller Aller	
TRANSACTION PROCESSED	0	400	400
AMOUNT	\$0.00	\$966,581.05	\$966,581.05

INLAND EMPIRE UTITLIES AGENCY

Payroll for January 27, 2023

Presented at Board Meeting on March 15, 2023

		\$1,631,647.79
		(\$716,120.24)
		915,527.55
CHECKS	EFT	TOTAL
		観光がな
0	404	404
\$0.00	\$915,527.55	\$915,527.55
	0	0 404



Report on General Disbursements

Deborah Berry Controller March 2023

Staff's Recommendation



• Approve the total disbursements for the month of January 2023 in the amount of \$26,587,372.14.

The Report on General Disbursements is consistent with *IEUA's Business Goal under Fiscal Responsibility*, specifically safeguarding the Agency's fiscal health to effectively support short-term and long-term needs, while providing the best value for our customers.

CONSENT CALENDAR ITEM 2C



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee:

SSD

From: Shivaji Deshmukh, General Manager

Staff Contact: Shivaji Deshmukh, General Manager

Subject: Adoption of Resolution No. 2023-3-2, Amending the Agency's Salary Schedule/ Matrix for All Groups

Executive Summary:

California Code of Regulations (CCR) §570.5 establishes the requirement for California Public Employees' Retirement System (CalPERS) agencies to have a current, duly approved & adopted pay schedule by the agency's governing body. CalPERS employers may only report payrates, for purposes of calculating retirement benefits, that meet the definition of a Publicly Available Salary Schedule. Maintenance of the Agency's salary schedule falls under the responsibility of the HR Department, which includes presenting a revised comprehensive salary resolution to the Board of Directors as changes occur. The last salary schedule/matrix update for all the groups was approved by the Board on March 1, 2023. There are classification and compensation changes as follows:

A. The creation of a new classification, Principal Control Systems Administrator at range 187. The new classification will be responsible for developing, governing, and overseeing the administration of the Agency's Distributed Control Systems and process automation computer platforms and networks.

B. Following a comprehensive classification and compensation review process, Human Resources staff recommends a Fair Labor Standards Act (FLSA) designation modification for the Collection System Supervisor classification from Exempt to Non-Exempt. This follows the completion of the required meet and confer process with the Supervisors' Unit over changes to the bargaining unit classification. The parties were able to reach agreement to proceed with the classification modification on March 6, 2023.

Staff's Recommendation:

Adopt Resolution No. 2023-3-2, Amending the Agency's Salary Schedule/Matrix for all groups

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

Fiscal Impact (explain if not budgeted):

Funding is appropriated in the FY 21/22 and 22/23 biennial budget.

Prior Board Action:

On March 1, 2023, the Board of Directors adopted Resolution No. 2023-3-1, Amending the Agency's Salary Schedule/Matrix for all groups.

Environmental Determination: Not Applicable

Business Goal:

Workplace Environment: IEUA is committed to providing a dynamic work environment with a highly skilled and dedicated workforce.

Attachments:

Attachment A - Resolution No. 2023-3-2, Amending the Agency's Salary Schedule/Matrix for all groups and Exhibit 1

RESOLUTION NO. 2023-3-2

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, APPROVING THE AMENDMENT OF THE AGENCY'S SALARY SCHEDULE/MATRIX

WHEREAS, the Agency has compensation changes as a result of the creation of a new classification, Principal Control Systems Administrator, and a modification Fair Labor Standards Act (FLSA) designation for the Collection System Supervisor classification.

WHEREAS, the Agency now desires to update the salary and classification information to comply with the California Code of Regulations (CCR) §570.5, and

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

SECTION 1: The Agency's salary schedule/matrix is hereby adopted and set forth in Exhibit "1" this resolution.

SECTION 2: The salary information contained in Exhibit "1" shall be effective as of March 19, 2023.

ADOPTED the 15th day of March 2023.

Marco Tule President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Jasmin A. Hall Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

Resolution No. 2023-3-2 Page 2

STATE OF CALIFORNIA)COUNTY OF) SSSAN BERNARDINO)

I, Jasmin A. Hall, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2023-3-2, was adopted at a regular Board Meeting on March 15, 2023, of said Agency by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jasmin A. Hall Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

*A Municipal Water District

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Accountant I	175	UN	Exempt	1	\$35.5529	\$2,844.24	\$6,162.52	\$73,950
	270	011	_//e//p+	2	\$36.4419	\$2,915.36	\$6,316.62	\$75,799
				3	\$37.3525	\$2,988.20	\$6,474.44	\$77,693
				4	\$38.2866	\$3,062.93	\$6,636.35	\$79,636
				5	\$39.2438	\$3,139.51	\$6,802.28	\$81,627
				6	\$40.2246	\$3,217.97	\$6,972.27	\$83,667
				7	\$41.2303	\$3,298.43	\$7,146.60	\$85,759
				8	\$42.2611	\$3,380.89	\$7,325.27	\$85,755 \$87,903
				9	\$43.3178	\$3,465.43	\$7,508.44	\$90,101
				5	<i>3</i> 43.3178	\$3,405.45	<i>,5</i> 00.44	<i>390,</i> 101
Accountant II	177	PR	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7 <i>,</i> 499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99 <i>,</i> 336
Accounting Supervisor	105	CU .	Evenant	1	¢57.0000	64 COO FF	¢10.027.20	6120 AAC
Accounting Supervisor	185	SU	Exempt	1	\$57.9068		\$10,037.20	
				2	\$59.3549		\$10,288.20	
				3	\$60.8385		\$10,545.34	
				4	\$62.3592		\$10,808.94	
				5	\$63.9183		\$11,079.19	
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539	Ş5 <i>,</i> 644.32	\$12,229.36	\$146,752
Accounting Technician I	170	GU	Non-exempt	1	\$27.8606	\$2,228.85	\$4,829.18	\$57,950
				2	\$28.5577	\$2,284.62	\$4,950.01	\$59,400
				3	\$29.2717	\$2,341.74	\$5,073.77	\$60,885
				4	\$30.0029	\$2,400.24	\$5,200.52	\$62,406
				5	\$30.7534	\$2,460.28	\$5,330.61	\$63,967
				6	\$31.5222	\$2,521.78	\$5,463.86	\$65,566
				7	\$32.3101	\$2,584.81	\$5,600.43	\$67,205
				8	\$33.1178	\$2,649.43	\$5,740.44	\$68,885
				9	\$33.9457	\$2,715.66	\$5,883.93	\$70,607
Accounting Technician II	173	GU	Non-exempt	1	\$32.2520	\$2,580.16	\$5,590.35	\$67,084
Accounting rechnician in	1/5	GU	Non-exempt	1 2				
					\$33.0582	\$2,644.66	\$5,730.10	\$68,761
				3	\$33.8851	\$2,710.81	\$5,873.43	\$70,481
				4		\$2,778.55	\$6,020.20	\$72,242 \$74.047
				5		\$2,847.97	\$6,170.61	\$74,047
				6		\$2,919.24	\$6,325.02	\$75,900
				7	\$37.4020	\$2,992.16	\$6,483.02	\$77,796
				8	\$38.3375		\$6,645.17	\$79,742
				9	\$39.2962	\$3,143.70	\$6,811.35	\$81,736
Administrative Assistant I	171	GU	Non-exempt	1	\$29.2539	\$2,340.32	\$5 <i>,</i> 070.70	\$60,848

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Administrative Assistant I	171	GU	Non-exempt	2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2,458.78	\$5,327.36	\$63,928
				4	\$31.5029	\$2,520.24	\$5,460.52	\$65,526
				5	\$32.2914	\$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5,880.51	\$70,566
				8	\$34.7736	\$2,781.89	\$6,027.43	\$72,329
				9	\$35.6433	\$2,851.47	\$6,178.19	\$74,138
Administrative Assistant I (confidential)	171	UN	Non-exempt	1	\$29.2539	\$2,340.32	\$5,070.70	\$60,848
				2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2,458.78	\$5,327.36	\$63,928
				4	\$31.5029	\$2,520.24	\$5,460.52	\$65,526
				5	\$32.2914	\$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5,880.51	\$70,566
				8	\$34.7736	\$2,781.89	\$6,027.43	\$72,329
				9	\$35.6433	\$2,851.47	\$6,178.19	\$74,138
Administrative Assistant II	174	PR	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
Administrative Assistant in	1/4	FN	Non-exempt	1 2	\$33.8021 \$34.7087	\$2,776.70	\$6,016.19	\$70,433 \$72,194
				2	\$35.5765	\$2,846.12	\$6,166.60	\$72,194 \$73,999
				4	\$36.4659	\$2,840.12	\$6,320.78	\$75,849 \$75,849
				5 6	\$37.3775	\$2,990.20	\$6,478.77	\$77,745 \$70,680
					\$38.3121	\$3,064.97	\$6,640.77	\$79,689
				7	\$39.2698	\$3,141.59	\$6,806.78	\$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93	\$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35	\$85,816
Administrative Assistant II (confidential)	174	UN	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19	\$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78	\$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77	\$77,745
				6	\$38.3121	\$3,064.97	\$6,640.77	\$79,689
				7	\$39.2698	\$3,141.59	\$6,806.78	\$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93	\$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35	\$85,816
Assistant Engineer	179	UN	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2		\$3,543.62	\$7,677.85	\$92,134
				3	\$45.4025			\$94,437
				4	\$46.5375			\$96,798
				5	-	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933			
				7	\$50.1159		\$8,686.78	
				8	\$51.3688			
				9		\$4,212.20		
Assistant General Manager	197	EX	Exempt	1	\$103 Q275	\$8 310 <u>00</u>	\$18,024.50	\$216 201
Assistant Ocheral Manager	151	LA	Lycupt	2			\$18,024.50	
				2	C100.0015	JU, JZ / .0U	,10,4/J.1/	7221,/UZ

Classification Title	Salary Range	Unit	FLSA	Ston	Hourly	Biweekly	Monthly	Annually
Assistant General Manager	197	EX		Step 3	•		\$18,937.02	-
Assistant General Manager	197	EA	Exempt				\$18,937.02	
				4				
				5			\$19,895.68	
				6			\$20,393.19	
				7			\$20,902.94	
				8			\$21,425.52	
				9	\$120.0991	\$10,135.93	\$21,961.19	Ş203,534
Associate Engineer	182	UN	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	
				2	\$51.2736	\$4,101.89	\$8,887.43	
				3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693	\$4,309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32	\$9,570.86	
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481	\$4 <i>,</i> 875.85	\$10,564.35	\$126,772
Biologist	181	LB	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99 <i>,</i> 094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	\$104,110
				4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015	\$4,312.12	\$9,342.93	\$112,115
				7	\$55.2491	\$4,419.93	\$9,576.52	\$114,918
				8	\$56.6299	\$4,530.40	\$9,815.87	\$117,790
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Board Secretary/Office Manager	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6 <i>,</i> 059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837	\$6,366.70	\$13,794.52	\$165,534
				5	\$81.5731	\$6 <i>,</i> 525.85	\$14,139.35	\$169,672
				6	\$83.6125	\$6,689.00	\$14,492.84	\$173,914
				7	\$85.7029		\$14,855.19	
				8	\$87.8452		\$15,226.51	
				9	\$90.0419	\$7,203.36	\$15,607.28	\$187,287
Budget Officer	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
				2	\$62.3241	\$4,985.93	\$10,802.85	\$129,634
				3	\$63.8823	\$5,110.59	\$11,072.95	\$132,875
				4	\$65.4794	\$5 <i>,</i> 238.36	\$11,349.78	\$136,197
				5	\$67.1164	\$5 <i>,</i> 369.32	\$11,633.53	\$139,602
				6	\$68.7943	\$5 <i>,</i> 503.55	\$11,924.36	\$143,092
				7	\$70.5140	\$5,641.12	\$12,222.43	\$146,669
				8	\$72.2770	\$5,782.16	\$12,528.02	\$150,336
				9	\$74.0837	\$5,926.70	\$12,841.19	\$154,094
Business Systems Analyst I	179	PR	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
· ·			1 · · ·	2	\$44.2952			\$92,134
				3			\$7,869.77	\$94,437

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Business Systems Analyst I	179	PR	Exempt	4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
business systems Analyst i	175	ΓN	Exempt	5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	
				7	\$50.1159	\$4,009.28	\$8,686.78	
				8	\$51.3688	\$4,109.51	\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	
				5	<i>Q</i> DZ:0DZ:	<i>v</i> ., <i>L</i> 1 <i>L</i> .20	<i>\$3,120.11</i>	<i><i>v</i>103,31,</i>
Business Systems Analyst II	181	PR	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	\$104,110
				4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015	\$4,312.12	\$9,342.93	\$112,115
				7	\$55.2491	\$4,419.93	\$9,576.52	\$114,918
				8	\$56.6299	\$4,530.40	\$9,815.87	\$117,790
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
	105				453 0000	44 699 55	440.00 7 .00	
Business Systems Supervisor	185	SU	Exempt	1	\$57.9068		\$10,037.20	
				2	\$59.3549		\$10,288.20	
				3	\$60.8385		\$10,545.34	
				4	\$62.3592		\$10,808.94	
				5	\$63.9183		\$11,079.19	
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8 9	\$68.8332		\$11,931.10	
				9	\$70.5539	Ş5,644.3Z	\$12,229.36	\$140,752
CAD Designer	178	UN	Non-exempt	1	\$41.1553	\$3,292.43	\$7,133.60	\$85,603
				2	\$42.1842	\$3,374.74	\$7,311.94	\$87,743
				3	\$43.2390	\$3,459.12	\$7,494.76	\$89,937
				4	\$44.3193	\$3,545.55	\$7,682.03	\$92,184
				5	\$45.4279	\$3,634.24	\$7,874.19	\$94,490
				6	\$46.5630	\$3,725.04	\$8,070.92	\$96,851
				7	\$47.7275	\$3,818.20	\$8,272.77	\$99,273
				8	\$48.9207	\$3,913.66	\$8,479.60	\$101,755
				9	\$50.1433	\$4,011.47	\$8,691.52	\$104,298
Chemist	181	LB	Exempt	1	\$47.6414	¢2 011 22	\$8,257.86	¢00.004
Chemist	101	LD	Exempt	1 2	\$48.8323		\$8,464.28	
				3	\$48.8523 \$50.0529		\$8,675.86	
				4	\$51.3044		\$8,892.78	
				5	\$52.5861		\$9,114.93	
				6	\$53.9015		\$9,342.93	
				7	\$55.2491		\$9,576.52	
				8	\$56.6299		\$9,815.87	
				9	-		\$10,061.35	
				2	↓ J0.0402	,0 - ,0,70	Ŷ10,001.3J	Ŷ120,730
Chino Basin Program Manager	188	UN	Exempt	1	\$67.0318	\$5,362.55	\$11,618.86	\$139,426
				2	\$68.7082		\$11,909.43	
				3	\$70.4260		\$12,207.18	
				4	\$72.1861		\$12,512.27	

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Chino Basin Program Manager	188	UN	Exempt	5	\$73.9909	•	\$12,825.11	•
ennie basin i regian manager	100	ÖN	Exempt	6	\$75.8404		\$13,145.69	
				7	\$77.7371		\$13,474.44	
				8	\$79.6803		\$13,811.27	
				9	\$81.6722		\$14,156.53	
					<i>volio</i> , <u></u>	<i>çc</i>) <i>ccciic</i>	<i>+</i> = .)200.00	<i>q</i> 200)070
Collection System Operator I	171	GU	Non-exempt	1	\$29.2539	\$2,340.32	\$5,070.70	\$60,848
				2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2,458.78	\$5,327.36	\$63,928
				4	\$31.5029	\$2,520.24	\$5,460.52	\$65,526
				5	\$32.2914	\$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5 <i>,</i> 880.51	\$70,566
				8	\$34.7736	\$2,781.89	\$6,027.43	\$72,329
				9	\$35.6433	\$2,851.47	\$6,178.19	\$74,138
	475	<u> </u>	N		605 5500	62.044.24	¢C 4C2 52	672.050
Collection System Operator II	175	GU	Non-exempt	1	\$35.5529	\$2,844.24	\$6,162.52	\$73,950
				2	\$36.4419	\$2,915.36	\$6,316.62	\$75,799
				3	\$37.3525	\$2,988.20	\$6,474.44	\$77,693
				4	\$38.2866	\$3,062.93	\$6,636.35	\$79,636
				5 6	\$39.2438 \$40.2246	\$3,139.51	\$6,802.28 \$6,072.27	\$81,627
				6 7	\$40.2246	\$3,217.97	\$6,972.27 \$7.146.60	\$83,667 \$85,750
					\$41.2303	\$3,298.43	\$7,146.60	\$85,759 \$87,002
				8 9	\$42.2611 \$43.3178	\$3,380.89 \$3,465.43	\$7,325.27 \$7,508.44	\$87,903 \$90,101
				9	J4J.J170	Ş3,40 <u>3</u> .43	J7,J00.44	390,101
Collection System Operator III	177	GU	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
			·	2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94 <i>,</i> 549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3 <i>,</i> 820.62	\$8,278.01	\$99 <i>,</i> 336
					4	*	+ · · · · · · · · · · ·	
Collection System Supervisor	185	SU	Non-exempt	1	\$57.9068		\$10,037.20	
				2	\$59.3549		\$10,288.20	
				3	\$60.8385		\$10,545.34	
				4			\$10,808.94	
				5 6	\$63.9183 \$65.5164		\$11,079.19	
				6 7	\$65.5164 \$67.1539		\$11,356.20 \$11,640.03	
				8	•		\$11,931.10	
							\$12,229.36	
				9	\$10.5539	30,044.32	אַג,223.30	¥140,752
Communications Officer	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
			•	2	, \$62.3241		\$10,802.85	
				3	\$63.8823		\$11,072.95	
				4			\$11,349.78	
				5			\$11,633.53	

Classification Title Communications Officer	Salary Range 186	Unit UN	FLSA Exempt	Step 6	Hourly \$68.7943	Biweekly \$5,503.55	Monthly A \$11,924.36 \$	-
				7	, \$70.5140		\$12,222.43 \$	
				8	\$72.2770		\$12,528.02 \$	
				9	\$74.0837		\$12,841.19 \$	
Communications Officer (Y-Rated; Hired Before								
1/23/2022)	206	UN	Exempt	1	\$85.2866	\$6,822.93	\$14,783.02 \$	177,396
Compost Facility Supervisor	185	SU	Exempt	1	\$57.9068		\$10,037.20 \$	
				2	\$59.3549		\$10,288.20 \$	
				3	\$60.8385		\$10,545.34 \$	
				4	\$62.3592		\$10,808.94 \$	
				5	\$63.9183		\$11,079.19 \$	
				6	\$65.5164		\$11,356.20 \$	
				7	\$67.1539		\$11,640.03 \$	
				8	\$68.8332		\$11,931.10 \$	
				9	\$70.5539	\$5,644.32	\$12,229.36 \$	146,752
Compost Operator	174	GU	Non-exempt	1	\$33.8621	\$2,708.97	\$5 <i>,</i> 869.44 \$	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19 \$	\$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60 \$	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78 \$	\$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77 \$	\$77,745
				6	\$38.3121	\$3,064.97	\$6,640.77 \$	\$79,689
				7	\$39.2698	\$3,141.59	\$6,806.78 \$	\$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93 \$	\$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35 \$	\$85,816
Compost Sales Representative	181	PR	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3 <i>,</i> 906.59	\$8,464.28 \$	101,571
				3	\$50.0529	\$4,004.24	\$8,675.86 \$	104,110
				4	\$51.3044	\$4,104.36	\$8,892.78 \$	106,713
				5	\$52.5861	\$4,206.89	\$9,114.93 \$	109,379
				6	\$53.9015	\$4,312.12	\$9,342.93 \$	
				7	\$55.2491		\$9,576.52 \$	
				8			\$9,815.87 \$	
				9	\$58.0462	\$4,643.70	\$10,061.35 \$	120,736
Compost Worker	170	GU	Non-exempt	1	\$27.8606	\$2,228.85	\$4,829.18 \$	\$57,950
				2	\$28.5577	\$2,284.62	\$4,950.01 \$	\$59,400
				3	\$29.2717	\$2,341.74	\$5,073.77 \$	\$60,885
				4	\$30.0029	\$2,400.24	\$5,200.52 \$	\$62,406
				5	\$30.7534	\$2,460.28	\$5,330.61 \$	\$63,967
				6	\$31.5222	\$2,521.78	\$5,463.86 \$	\$65,566
				7	\$32.3101	\$2,584.81	\$5,600.43 \$	\$67,205
				8	\$33.1178	\$2,649.43	\$5,740.44 \$	\$68 <i>,</i> 885
				9	\$33.9457	\$2,715.66	\$5 <i>,</i> 883.93 \$	\$70,607
Construction Project Inspector	180	UN	Non-exempt	1	\$45.3746	\$3,629.97	\$7 <i>,</i> 864.94 \$	\$94,379
				2	\$46.5092			\$96,739
				3	\$47.6722	\$3,813.78		\$99,158

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Construction Project Inspector	180	UN	Non-exempt	4	\$48.8640	\$3,909.12	\$8,469.76	•
	100		Non exempt	5	\$50.0851	\$4,006.81	\$8,681.43	. ,
				6	\$51.3375	\$4,107.00	\$8,898.50	
				7	\$52.6207	\$4,209.66	\$9,120.93	
				8	\$53.9361		\$9,348.93	
				9	\$55.2847	\$4,422.78	\$9,582.69	
				9	Ş JJ. 2047	Ş4,422.70	<i>39,</i> 362.09	ŞII4,992
Contracts Administrator I	177	PR	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85 <i>,</i> 657
				4	\$42.2111	\$3 <i>,</i> 376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99 <i>,</i> 336
Contracts Administrator II	180	PR	Exempt	1	\$45.3746	\$3,629.97	\$7,864.94	\$94,379
				2	\$46.5092	\$3,720.74	\$8,061.61	\$96,739
				3	\$47.6722	\$3,813.78	\$8,263.19	\$99,158
				4	\$48.8640	\$3,909.12		
				5	\$50.0851	\$4,006.81		
				6	\$51.3375	\$4,107.00	\$8,898.50	
				7	\$52.6207	\$4,209.66	\$9,120.93	
				8	\$53.9361	\$4,314.89	\$9,348.93	
				9	\$55.2847	\$4,422.78	\$9,582.69	
Contracts and Procurement Supervisor	185	SU	Exempt	1	\$57.9068	\$4 632 55	\$10,037.20	\$120.446
contracts and Procurement Supervisor	105	50	Exempt	2	\$59.3549		\$10,037.20	
				3	\$60.8385		\$10,288.20	
				4	\$62.3592		\$10,808.94	
				5	\$63.9183		\$10,808.94	
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539		\$12,229.36	
Control Systems Analyst I	180	GU	Non-exempt	1	\$45.3746	\$3,629.97		\$94,379
				2	\$46.5092		\$8,061.61	\$96,739
				3	\$47.6722	\$3,813.78	\$8,263.19	\$99,158
				4	\$48.8640	\$3,909.12		
				5	\$50.0851			
				6	\$51.3375	\$4,107.00	\$8,898.50	
				7	\$52.6207		\$9,120.93	
				8	\$53.9361			
				9	\$55.2847	\$4,422.78	\$9,582.69	\$114,992
Control Systems Analyst II	182	GU	Non-exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
·				2	\$51.2736	\$4,101.89	\$8,887.43	
				3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693		\$9,337.36	

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Control Systems Analyst II	182	GU	Non-exempt	5	\$55.2164	\$4,417.32	\$9,570.86	
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8		\$4,756.97		
				9		\$4,875.85		
Controller	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6,059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837	\$6 <i>,</i> 366.70	\$13,794.52	\$165,534
				5	\$81.5731	\$6,525.85	\$14,139.35	\$169,672
				6	\$83.6125	\$6,689.00	\$14,492.84	\$173 <i>,</i> 914
				7	\$85.7029		\$14,855.19	
				8	\$87.8452		\$15,226.51	
				9	\$90.0419	\$7,203.36	\$15,607.28	\$187,287
Deputy General Manager	199	EX	Exempt	1	\$117.3779	\$9,390.24	\$20.345.52	\$244,146
	200	-	_//empt	2		\$9,624.97		
				3		\$9,865.66		
				4		\$10,112.24		
				5		\$10,365.08		
				6		\$10,624.20		
				7	\$136.1226	\$10,889.81	\$23,594.59	\$283,135
				8	\$139.5255	\$11,162.04	\$24,184.42	\$290,213
				9	\$143.0135	\$11,441.08	\$24,789.01	\$297,468
Deputy Manager of Maintenance	188	UN	Exempt	1	\$67.0318	\$5 362 55	\$11,618.86	\$139 426
	100	011	Exempt	2	\$68.7082		\$11,909.43	
				3	\$70.4260		\$12,207.18	
				4		\$5,774.89		
				5	\$73.9909		\$12,825.11	
				6	\$75.8404	\$6,067.24	\$13,145.69	\$157,748
				7	\$77.7371	\$6,218.97	\$13,474.44	\$161,693
				8	\$79.6803	\$6,374.43	\$13,811.27	\$165,735
				9	\$81.6722	\$6,533.78	\$14,156.53	\$169,878
Deputy Manager of Operations	188	UN	Exempt	1	\$67.0318	\$5 362 55	\$11,618.86	\$139 426
beputy manager of operations	100		Exempt	2	\$68.7082		\$11,909.43	
				3	\$70.4260		\$12,207.18	
				4		\$5,774.89		
				5	\$73.9909		\$12,825.11	
				6	\$75.8404		\$13,145.69	
				7		\$6,218.97		
				8	, \$79.6803		\$13,811.27	
				9	-	\$6,533.78		
	405		E	4	604 2225	67 F 4F 76	¢46 246 45	¢100 100
Director of Engineering	195	UN	Exempt	1	\$94.3222		\$16,349.19	
				2	\$96.6808		\$16,758.02	
				3	\$99.0976	\$7,927.81 \$8,126.00	\$17,176.93	
				4 5		\$8,126.00 \$8,329.12		
				J	J104.1140	JU,JZJ.IZ	¥10,040.43	10,337

Classification Title	Salary Range	Unit	FLSA	Ston	Hourly	Biweekly	Monthly	Annually
Director of Engineering	195	UN	Exempt	Step 6	•		\$18,497.70	•
Director of Engineering	195	UN	Exempt	7			\$18,960.03	
							\$18,960.03	
				8	-	. ,		. ,
				9	\$114.9226	\$9,193.81	\$19,919.93	\$239,039
Director of External and Government Affairs	193	UN	Exempt	1	\$85.5500		\$14,828.67	
				2	\$87.6890	\$7 <i>,</i> 015.12	\$15,199.43	\$182,393
				3	\$89.8813	\$7,190.51	\$15,579.44	\$186,953
				4	\$92.1284	\$7,370.28	\$15,968.94	\$191,627
				5	\$94.4318	\$7,554.55	\$16,368.20	\$196,418
				6	\$96.7924	\$7 <i>,</i> 743.40	\$16,777.37	\$201,328
				7	\$99.2121	\$7,936.97	\$17,196.77	\$206,361
				8	\$101.6924	\$8,135.40	\$17,626.70	\$211,520
				9	\$104.2347	\$8 <i>,</i> 338.78	\$18,067.36	\$216,808
Director of Finance	195	UN	Exempt	1	\$94.3222	\$7,545.78	\$16,349.19	\$196,190
				2	\$96.6808	\$7,734.47	\$16,758.02	\$201,096
				3	\$99.0976	\$7,927.81	\$17,176.93	\$206,123
				4	\$101.5750	\$8,126.00	\$17,606.34	\$211,276
				5	\$104.1140	\$8,329.12	\$18,046.43	\$216,557
				6	\$106.7174	\$8,537.40	\$18,497.70	\$221,972
				7	\$109.3847	\$8,750.78	\$18,960.03	\$227,520
				8	\$112.1198	\$8,969.59	\$19,434.12	\$233,209
				9	\$114.9226	\$9,193.81	\$19,919.93	\$239,039
Director of Finance (Y-Rated; Hired Before								
1/23/2022)	208	UN	Exempt	1	\$117.1515	\$9,372.12	\$20,306.26	\$243,675
Director of Human Resources	194	UN	Exempt	1			\$15,570.69	
				2			\$15,959.84	
				3			\$16,358.94	
				4	-		\$16,767.77	. ,
				5			\$17,187.11	
				6			\$17,616.69	
				7			\$18,057.18	
				8			\$18,508.54	
				9	\$109.4496	\$8,755.97	\$18,971.27	\$227,655
Director of Information Technology	194	UN	Exempt	1			\$15,570.69	
				2			\$15,959.84	
				3			\$16,358.94	
				4	\$96.7371	\$7,738.97	\$16,767.77	\$201,213
				5			\$17,187.11	
				6	-	. ,	\$17,616.69	. ,
				7			\$18,057.18	
				8			\$18,508.54	
				9	\$109.4496	\$8,755.97	\$18,971.27	\$227,655
Director of Operations and Maintenance	195	UN	Exempt	1	\$94.3222	\$7,545.78	\$16,349.19	\$196,190
				2	\$96.6808	\$7,734.47	\$16,758.02	\$201,096
				3	\$99.0976	\$7,927.81	\$17,176.93	\$206,123

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly A	nnually
Director of Operations and Maintenance	195	UN	Exempt	4	•	•	\$17,606.34 \$2	
	199	011	Exempt	5			\$18,046.43 \$2	
				6			\$18,497.70 \$2	
				7	-		\$18,960.03 \$2	
				8			\$19,434.12 \$2	
				9			\$19,919.93 \$2	
				5	JII4.JZZ0	<i>Ş</i> ,1,5,01	φ ι σ,σ ι σ.σσ φε	
Director of Operations and Maintenance (Y-								
Rated; Hired Before 1/23/2022)	208	UN	Exempt	1	\$117.1515	\$9,372.12	\$20,306.26 \$2	243,675
Director of Planning and Resources	195	UN	Exempt	1	\$94.3222	\$7,545.78	\$16,349.19 \$1	L96,190
				2	\$96.6808	\$7,734.47	\$16,758.02 \$2	201,096
				3	\$99.0976	\$7,927.81	\$17,176.93 \$2	206,123
				4	\$101.5750	\$8,126.00	\$17,606.34 \$2	211,276
				5	\$104.1140	\$8,329.12	\$18,046.43 \$2	216,557
				6	\$106.7174	\$8,537.40	\$18,497.70 \$2	221,972
				7	\$109.3847	\$8,750.78	\$18,960.03 \$2	227,520
				8	\$112.1198	\$8,969.59	\$19,434.12 \$2	233,209
				9	\$114.9226	\$9,193.81	\$19,919.93 \$2	239,039
Electrical & Instrumentation Technician I	176	GU	Non-exempt	1	\$37.3294	\$2,986.36	\$6,470.45 \$ [°]	77,645
	-			2	\$38.2630	\$3,061.04		79,587
				3	\$39.2188	\$3,137.51		81,575
				4	\$40.2000	\$3,216.00		83,616
				5	\$41.2049			85,706
				6		\$3,378.81		87,849
				7	\$43.2909	\$3,463.28		90,045
				8	\$44.3731	\$3,549.85		92,296
				9	\$45.4827	\$3 <i>,</i> 638.62	\$7,883.68 \$	94,604
Electrical & Instrumentation Technician II	179	GU	Non-exempt	1	\$43.2145	\$3,457.16	\$7,490.52 \$	89,886
			·	2	, \$44.2952			, 92,134
				3	\$45.4025	\$3,632.20		94,437
				4	, \$46.5375	\$3,723.00		, 96,798
				5	\$47.7005	\$3,816.04		99,217
				6	\$48.8933		\$8,474.86 \$1	L01,698
				7	\$50.1159	\$4,009.28	\$8,686.78 \$1	104,241
				8	\$51.3688		\$8,903.94 \$1	
				9			\$9,126.44 \$1	
Electrical & Instrumentation Technician III	181	GU	Non-exempt	1	\$47.6414	\$3,811.32	\$8,257.86 \$	99,094
	-			2	\$48.8323	\$3,906.59	\$8,464.28 \$1	
				3	\$50.0529	\$4,004.24	\$8,675.86 \$1	
				4	\$51.3044		\$8,892.78 \$1	
				5	\$52.5861			
				6	\$53.9015			
				7	\$55.2491			
				8	\$56.6299		\$9,815.87 \$1	
				9			\$10,061.35 \$1	
Electrical & Instrumentation Technician IV	182	GU	Non-exempt	1	<u> </u>	\$4,001.89	\$8,670.77 \$1	04 040
	102	00	Non-exempt	Ŧ	JJ0.0230	γ 4 ,001.03	τς 11.010,04	104,043

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Electrical & Instrumentation Technician IV	182	GU	Non-exempt	2	\$51.2736	\$4,101.89	\$8,887.43	-
	102	00	Non exempt	3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693	\$4,309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32	\$9,570.86	
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481		\$10,564.35	
						, ,	, .,	1 - 7
Employee and Labor Relations Advocate	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
			·	2	\$62.3241		\$10,802.85	
				3	\$63.8823	\$5,110.59	\$11,072.95	\$132,875
				4	\$65.4794		\$11,349.78	
				5	\$67.1164		\$11,633.53	
				6	\$68.7943		\$11,924.36	
				7	\$70.5140		\$12,222.43	
				8	\$72.2770		\$12,528.02	
				9	\$74.0837		\$12,841.19	
Engineering Services Analyst	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43	\$106,649
				3	\$52.5558	\$4,204.47	\$9,109.69	\$109,316
				4	\$53.8693	\$4,309.55	\$9,337.36	\$112,048
				5	\$55.2164	\$4,417.32	\$9,570.86	\$114,850
				6	\$56.5962	\$4,527.70	\$9,810.02	\$117,720
				7	\$58.0116	\$4,640.93	\$10,055.35	\$120,664
				8	\$59.4621	\$4,756.97	\$10,306.77	\$123,681
				9	\$60.9481	\$4 <i>,</i> 875.85	\$10,564.35	\$126,772
Engineering Services Specialist	179	UN	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3,543.62	\$7,677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	\$101,698
				7	\$50.1159		\$8,686.78	
				8			\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
	105		- .		453 0000	A. 600 FF	440.00 7 .00	
Engineering Services Supervisor	185	SU	Exempt	1			\$10,037.20	
				2			\$10,288.20	
				3			\$10,545.34	
				4			\$10,808.94	
				5			\$11,079.19	
				6			\$11,356.20	
				7			\$11,640.03	
				8			\$11,931.10	
				9	\$70.5539	\$5,644.32	\$12,229.36	\$146,/52
Engineering Technician	175	CU	Non averat	1	625 5520	62 044 24	¢6 100 50	672.050
Engineering Technician	175	GU	Non-exempt	1			\$6,162.52 \$6,316.62	
				2	əə0.4419	72,212.20	20,210.0Z	212,122

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Engineering Technician	175	GU	Non-exempt	3	\$37.3525	\$2,988.20	\$6,474.44	\$77,693
	1,0	00	non exempt	4	\$38.2866	\$3,062.93	\$6,636.35	\$79 <i>,</i> 636
				5	\$39.2438	\$3,139.51	\$6,802.28	\$81,627
				6	\$40.2246	\$3,217.97	\$6,972.27	\$83,667
				7	\$41.2303	\$3,298.43	\$7,146.60	\$85,759
				8	\$42.2611	\$3,380.89	\$7,325.27	\$87,903
				9	\$43.3178	\$3,465.43	\$7,508.44	\$90,101
Environmental Resources Planner I	179	PR	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3 <i>,</i> 543.62	\$7,677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	
				7	\$50.1159	\$4,009.28	\$8,686.78	
				8	\$51.3688	\$4,109.51	\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Environmental Resources Planner II	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43	
				3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693	\$4,309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32	\$9,570.86	
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481	\$4,875.85	\$10,564.35	\$126,772
Executive Assistant	178	UN	Exempt	1	\$41.1553	\$3,292.43	\$7,133.60	\$85,603
				2	\$42.1842	\$3,374.74	\$7,311.94	\$87,743
				3	\$43.2390	\$3,459.12	\$7,494.76	\$89,937
				4	\$44.3193	\$3,545.55	\$7,682.03	\$92,184
				5	\$45.4279	\$3,634.24	\$7,874.19	\$94,490
				6	\$46.5630	\$3,725.04	\$8,070.92	\$96 <i>,</i> 851
				7	\$47.7275	\$3,818.20	\$8,272.77	\$99,273
				8	\$48.9207		\$8,479.60	
				9	\$50.1433	\$4,011.47	\$8,691.52	\$104,298
External Affairs Analyst	180	UN	Exempt	1	\$45.3746	\$3,629.97	\$7,864.94	\$94,379
				2		\$3,720.74	\$8,061.61	
				3	\$47.6722	\$3,813.78	\$8,263.19	
				4		\$3,909.12		
				5	\$50.0851	\$4,006.81	\$8,681.43	
				6		\$4,107.00	\$8,898.50	
				7	\$52.6207		\$9,120.93	
				8		\$4,314.89		
				9	\$55.2847			
External Affairs Specialist I	171	UN	Exempt	1	\$29.2539	\$2,340.32	\$5,070.70	\$60,848
				2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2 <i>,</i> 458.78	\$5,327.36	\$63 <i>,</i> 928

Classification Title	Colony Dongo	llait	FLCA	Ston	Hours	Biwookhy	Monthly	٨٠٠٠٠٠
External Affairs Specialist I	Salary Range 171	Unit UN	FLSA Exempt	Step 4	Hourly \$31.5029	Biweekly \$2,520.24	Monthly \$5,460.52	Annually \$65,526
	1/1	UN	LXempt	5	\$32.2914	\$2,520.24 \$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5,880.51	\$70 <i>,</i> 566
				8	\$34.7736	\$2,781.89	\$6,027.43	\$72,329
				9	\$35.6433	\$2,851.47	\$6,178.19	\$74,138
				5	Ç33.0433	92,091.47	<i>90,170.15</i>	<i>914,</i> 130
External Affairs Specialist II	177	UN	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83 <i>,</i> 569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99,336
Facilities Drogram Coordinator	101	00	Fuenet	1	6 A 7 C A 1 A	62 011 22	¢0.257.00	¢00.004
Facilities Program Coordinator	181	PR	Exempt	1 2	\$47.6414 \$48.8323	\$3,811.32 \$3,906.59	\$8,257.86 \$8,464.28	\$99,094 \$101 571
				2	\$40.0525 \$50.0529	\$4,004.24	\$8,675.86	
				4	\$50.0529 \$51.3044	\$4,004.24 \$4,104.36	\$8,892.78	
				5	\$52.5861	\$4,206.89	\$9,114.93	
				6	\$53.9015	\$4,312.12	\$9,342.93	
				7	\$55.2491		\$9,576.52	
				8	\$56.6299	\$4,530.40	\$9,815.87	
				9	\$58.0462			
				-		+ ./= .==	<i>+,</i>	<i>+</i> , <i></i>
Facilities Program Supervisor	185	SU	Exempt	1	\$57.9068	\$4,632.55	\$10,037.20	\$120,446
				2	\$59.3549	\$4,748.40	\$10,288.20	\$123,458
				3	\$60.8385	\$4,867.08	\$10,545.34	\$126,544
				4	\$62.3592	\$4,988.74	\$10,808.94	\$129,707
				5	\$63.9183	\$5,113.47	\$11,079.19	\$132,950
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539	\$5,644.32	\$12,229.36	\$146,752
Facilities Specialist	177	PR	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
r delittles specialist	1//	ΓN	Exempt	2	\$40.1775	\$3,214.20	\$6,964.10	\$81,525 \$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111		\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32		\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577		\$8,278.01	\$99,336
						-		· -
Facilities Specialist - Landscape	177	UN	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83 <i>,</i> 569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799

Classification Title	Salam, Danga	Unit	FLSA	Ston	Hourby	Biweekly	Monthly	٨٠٠٠٠٠
Facilities Specialist - Landscape	Salary Range 177	UN	Exempt	Step 5	Hourly \$43.2664	\$3,461.32	\$7,499.53	Annually \$89,994
	1//	ON	Exempt	6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				3 7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99,336
					, -	1-,	1-,	, ,
Facilities Technician I	172	GU	Non-exempt	1	\$30.7174	\$2,457.40	\$5,324.37	\$63,892
				2	\$31.4856	\$2,518.85	\$5,457.51	\$65,490
				3	\$32.2731	\$2,581.85	\$5 <i>,</i> 594.01	\$67,128
				4	\$33.0799	\$2 <i>,</i> 646.40	\$5,733.87	\$68 <i>,</i> 806
				5	\$33.9068	\$2,712.55	\$5,877.20	\$70,526
				6	\$34.7544	\$2,780.36	\$6,024.12	\$72,289
				7	\$35.6231	\$2 <i>,</i> 849.85	\$6,174.68	\$74,096
				8	\$36.5140	\$2,921.12	\$6,329.10	\$75,949
				9	\$37.4265	\$2,994.12	\$6,487.26	\$77 <i>,</i> 847
Facilities Technician II	174	GU	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
	1/4	00	Non-exempt	2	\$33.8021 \$34.7087	\$2,708.97 \$2,776.70	\$6,016.19	\$70,433 \$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78	\$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77	\$77,745
				6	\$38.3121	\$3,064.97	\$6,640.77	\$79,689
				7	\$39.2698	\$3,141.59	\$6,806.78	\$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93	\$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35	\$85 <i>,</i> 816
Facilities Technician III	177	GU	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83 <i>,</i> 569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99,336
Financial Analyst I	179	PR	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89 <i>,</i> 886
				2	\$44.2952	\$3,543.62	\$7,677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	\$101,698
				7	\$50.1159	\$4,009.28	\$8,686.78	\$104,241
				8	\$51.3688	\$4,109.51	\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Financial Analyst II	181	PR	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
i manciai Anaryst ii	101	11	Exempt	2	\$48.8323	\$3,906.59	\$8,464.28	
				3	\$40.0525 \$50.0529	\$4,004.24	\$8,675.86	
				4	\$50.0525 \$51.3044	\$4,104.36	\$8,892.78	
				5	\$52.5861		\$9,114.93	
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Financial Analyst II 181 PR Exempt 6 533.0015 54.21.21 53.42.33 511.21.15 General Manager 205 EX Exempt 1 \$16.3 4612 \$13.076.92 \$28.33.33 \$340.000 GiS Specialist 178 UN Exempt 1 \$16.3 4615 \$13.076.92 \$28.33.33 \$340.000 GiS Specialist 178 UN Exempt 1 \$16.3 4615 \$13.076.92 \$28.33.33 \$340.000 GiS Specialist 178 UN Exempt 1 \$16.3 4615 \$13.076.92 \$28.43.74 \$33.11.4 \$37.11.94 \$87.743 GiS Specialist 178 UN Exempt 1 \$41.153 \$3.542.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.642.45 \$3.64.24 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.64.245 \$3.66.245	Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
8 \$56.639 \$4.33.40 \$98.15.87 \$117.790 9 \$58.0462 \$4.03.07 \$10.061.35 \$12.0760 General Manager 205 EX Exempt 1 \$163.4615 \$13.076.92 \$28.33.33 \$34.000 GIS Specialist 178 UN Exempt 1 \$41.1553 \$37.243 \$7.31.04 \$87.743 3 543.290 \$3.34.91.12 \$7.484.76 \$89.37.47 \$3.34.91.2 \$7.484.76 \$89.37.47 \$3.34.91.2 \$7.484.76 \$89.37.47 \$3.92.184 \$5.62.03 \$3.21.47 \$99.73 \$3.44.91.05 \$3.34.91.2 \$7.484.76 \$89.37.77 \$97.737 \$3.84.80.20 \$3.34.61.0 \$8.07.09.27 \$99.738 \$5.62.03 \$3.21.40 \$8.07.09.27 \$99.738 Grants Administrator 179 PR Exempt 1 \$43.2145 \$3.47.16 \$7.497.75 \$9.214 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.390.21 \$51.10.57 \$51.10.57 \$52.652 \$	Financial Analyst II	181	PR	Exempt	6	\$53.9015	\$4,312.12		
9 \$58.042 \$4,04.70 \$10,061.35 \$120,736 General Manager 205 EX Exempt 1 \$163.4615 \$13,076.92 \$28,333.3 \$34,000 GIS Specialist 178 UN Exempt 1 \$41.1553 \$3,329.243 \$7,131.40 \$85,603 \$2,542.1822 \$3,345.55 \$7,842.05 \$89,937 4 \$44.3193 \$3,455.55 \$7,821.03 \$39,400 \$5,57,821.03 \$2,144 \$44,3193 \$3,455.55 \$7,821.03 \$2,144 \$44,3193 \$3,455.55 \$7,821.03 \$2,144 5 \$44,527 \$3,343.61 \$8,779.77 \$3,83.01 \$8,779.77 \$3,83.01 \$8,779.77 \$3,83.01 \$8,79.77 \$5,82.13 6 \$44,5207 \$3,31.60 \$8,79.77 \$3,83.10 \$8,79.77 \$5,83.10 \$8,79.77 \$5,83.10 \$8,86.77 \$5,99.73 6 \$7,449.76 \$3,31.60 \$8,77.77 \$3,31.01 \$8,77.77 \$3,31.01 \$8,77.77 \$3,31.01 \$8,77.77 \$3,31.01 \$8,7									
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GilS Specialist 178 UN Exempt 1 541.1553 53,292.43 57,133.60 \$85,603 GilS Specialist 2 \$42.1842 \$3,347.4 \$7,311.94 \$87,743 3 \$44.2190 \$3,493.12 \$7,494.75 \$89,397 4 \$44.3190 \$3,459.12 \$7,494.75 \$89,397 5 \$545.207 \$3,634.24 \$7,874.19 \$94,490 6 \$464.500 \$3,775.05 \$80,707 \$99,737 8 \$48.207 \$3,491.20 \$82,777 \$99,737 9 \$50.1433 \$4,011.47 \$8,691.52 \$104,798 9 \$50.1433 \$4,011.47 \$8,691.52 \$104,298 6 \$44.8957 \$3,331.47 \$8,478.65 \$3,773.05 \$9,866.50 \$99,217 6 \$44.9357 \$3,31.47 \$8,474.86 \$101,953 \$99,217 6 \$48.833 \$3,91.147 \$8,474.86 \$109,918 \$10,802.84 \$109,177 7 \$50,1159 \$1					9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Grants Administrator 179 PR Exempt 1 \$43,2390 \$3,45,15 \$7,464,76 \$89,377 Grants Administrator 179 PR Exempt 1 \$43,214 \$3,45,15 \$7,662,012 \$7,441,75 \$8,44,900 Grants Administrator 179 PR Exempt 1 \$43,2145 \$3,45,16 \$7,490,775 \$8,88,705 \$104,795 \$104,795 Grants Administrator 179 PR Exempt 1 \$43,2145 \$3,46,716 \$7,490,72 \$89,886 S 447,7005 33,816,00 \$8,479,100 \$3,481,86 \$10,1795 \$39,114 \$8,474,86 \$10,1795 Grants Administrator 179 PR Exempt 1 \$43,2145 \$3,46,71.6 \$7,490,52 \$89,866,78 \$10,4721 3 \$44,5025 \$3,54,362 \$7,670,53 \$31,147 \$8,748,486,307 \$31,147 \$8,746,785 \$9,114 \$44,910,5175 \$9,90,21 \$45,525 \$42,120 \$9,126,44 \$10,9517 \$43,893 \$31,147 \$8,748,486,307 \$10,4714 \$3,866,78 \$10,4214 \$13,9517 \$5,525,55	General Manager	205	EX	Exempt	1	\$163.4615	\$13,076.92	\$28 <i>,</i> 333.33	\$340,000
Grants Administrator 179 PR Exempt 1 \$44.3193 \$345.12 \$7,82.03 \$92.184 Grants Administrator 179 PR Exempt 1 \$43.2145 \$3.72.04 \$8,87.02 \$8,88.80 Grants Administrator 179 PR Exempt 1 \$43.2145 \$3.44.25 \$5.46.27 \$3.63.24 \$7,87.75 \$92.17 \$99.373 Grants Administrator 179 PR Exempt 1 \$43.2145 \$3.45.12 \$7,49.02 \$8,88.60 \$99.21 \$4.379 \$3.63.24 \$7,89.77 \$99.373 \$4.374 \$3.64.02 \$7,89.775 \$94.437 4 \$46.4025 \$3.63.22 \$7,89.77 \$94.437 \$3.63.24 \$7,89.77 \$94.437 5 \$47.005 \$3.16.04 \$8.26.05 \$96.778 \$56.78 \$64.727 \$93.74.86 \$101.648 5 \$47.005 \$3.16.04 \$8.26.05 \$96.778 \$56.78 \$104.241 \$10.688 \$51.1058 \$10.7486 \$10.1688 \$51.1058 \$10.7486 \$10.1688 \$51.1058 \$10.7485 \$10.6472 \$8.68.33<	GIS Specialist	178	UN	Exempt	1			\$7,133.60	
Grants Administrator 179 PR Exempt 1 \$41,3103 \$3,452.5 \$7,827.01 \$5,010.22 \$5,651.1 Grants Administrator 179 PR Exempt 1 \$43,210 \$3,21.04 \$5,01.75 \$9,21.27 Signal Control \$3,031.24 \$3,471.06 \$7,490.52 \$8,981.00 \$5,01.17,55 \$9,21.27 \$99,273 \$99,273 \$99,213 \$5,01.133 \$4,011.47 \$5,691.52 \$101,755 \$91,243 \$3,445.005 \$5,767.08 \$9,21,34 \$9,665.1 \$7,490.52 \$89,866 \$99,217 \$5,547.005 \$3,816.04 \$5,065.05 \$96,798 \$5,47.005 \$3,816.04 \$8,068.05 \$99,217 \$5,547.005 \$3,816.04 \$8,068.05 \$99,217 \$5,547.005 \$3,816.04 \$8,068.05 \$99,217 \$5,51.0155 \$4,002.25 \$8,04.01 \$1,06,847 \$10,9517 \$5,01.155 \$4,002.25 \$8,01.951 \$10,921 \$10,921 \$14,472 \$3,816.04 \$2,931.44 \$10,9517 \$1,053 \$10,421 \$12,472 \$5,01.155 \$10,421 \$12,472 \$5,01.155 \$10,021.15 \$10,6472 \$12,472 \$10,610 <									
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6 \$46.6630 \$3,75.04 \$8,070.02 \$96,851 7 \$47,7275 \$3,818.0 \$3,272.77 \$99,73 8 \$48.9207 \$3,913.6 \$8,479.60 \$101,755 9 \$50.1433 \$4,011.47 \$8,691.52 \$104,228 Grants Administrator 179 PR Exempt 1 \$43.2145 \$3,457.16 \$7,490.52 \$89,886 2 \$44.2952 \$3,581.62 \$5,7677.85 \$92,134 \$44.65375 \$3,723.00 \$8,066.50 \$96,798 5 \$47.700 \$3,816.04 \$5,268.07 \$99,217 \$10,684 \$106,847 6 \$48.8933 \$3,911.47 \$8,466.32 \$10,693 \$99,217 7 \$50.1159 \$4,009.28 \$8,686.78 \$10,424 \$10,6847 8 \$513.688 \$4,109.51 \$8,90,394 \$10,6847 9 \$52.6525 \$54,724 \$10,6843 \$10,6847 8 \$51,158 \$11,029,58 \$11,924,58 \$10,6414 8 \$51,256,355 \$51,244,36 \$10,6417 \$2,524,53 \$10,824,55 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$1,0539.36 \$1,0539.36 \$1,0539.36 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$1,0539.36 \$1,064.77 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.36 \$12,6472 Social State \$4,985.93 \$11,072.95 \$11,027.95 \$12,027.95 \$12,027.95 \$12,027.95 \$12,6472 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.36 \$12,6472 2 \$62.3241 \$4,985.93 \$10,072.95 \$12,6472 \$63.8823 \$5,110.59 \$11,002.285 \$12,627.43 3 \$63.863.29 \$51,105.95 \$11,027.295 \$12,827.43 \$14,6669 \$12,222.43 \$14,6669 6 \$68.7943 \$5,503.55 \$11,942.48 \$13,6197 \$12,222.43 \$14,6669 6 \$68.7943 \$5,503.70 \$12,247.13 \$14,6669 \$13,2793					9	Ş50.1433	\$4,011.47	\$8,691.52	\$104,298
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.803 \$3,11.7 \$4,64.537 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.803 \$4,864.32 \$10,539.34 \$10,6347 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.34 \$10,6477 Social Science 5 \$4,7005 \$3,909.34 \$10,6477 \$50,1159 \$4,009.28 \$10,6477 \$10,6477 Social Science 5 \$62,7205 \$4,212.00 \$9,126.44 \$109,5177 \$10,6472 \$13,6472 \$10,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 \$13,6472 </td <td>Grants Administrator</td> <td>179</td> <td>PR</td> <td>Exempt</td> <td>1</td> <td>\$43.2145</td> <td>\$3,457.16</td> <td>\$7<i>,</i>490.52</td> <td>\$89,886</td>	Grants Administrator	179	PR	Exempt	1	\$43.2145	\$3,457.16	\$7 <i>,</i> 490.52	\$89,886
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.803 \$4,96.537 \$1,81.04 \$8,065.05 \$99,217 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,965.37 \$1,04.02 \$10,698 Social Science \$4,002.25 \$4,002.25 \$4,002.25 \$4,002.25 \$4,002.25 \$5,001.55 \$4,002.25 \$5,003.26 \$126,472 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,903.65 \$126,472 3 \$63.8823 \$5,110.59 \$11,072.95 \$13,107.95 \$13,107.95 \$13,107.95 \$13,107.95 \$13,107.95 \$13,107.95 \$13,40,78 \$13,6197 5 \$5,71.164 \$5,530.55 \$11,933.35 \$13,40,78 \$13,6197 \$5,541.12 \$12,222.43 \$14,092 6 \$66.87943 \$5,641.12 \$12,222.43 \$14,092 \$5,641.12 \$12,222.43 \$14,092 7 \$70.5140 \$5,641.12 \$12,222.43 \$14,092 \$12,441.19 \$12,492.19 \$14,302 \$12,451.19 \$12,492					2	\$44.2952	\$3,543.62	\$7,677.85	\$92,134
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.039 \$4,84.32 \$10,593.65 \$126,472 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.803 \$4,84.32 \$10,593.65 \$126,472 Social Sociel Social Social Sociel Social Social Social Social Social Social					3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,00.22 \$8,66.78 \$104,6241 S \$51.3688 \$4,10.51 \$8,00.28 \$106,847 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,523.85 \$126,472 S \$62.3241 \$4,985.93 \$10,802.85 \$126,472 S \$63.8823 \$51,105.9 \$11,072.95 \$13,2875 S \$65.4744 \$5,283.65 \$11,349.78 \$13,6197 S \$67.1164 \$5,603.92 \$11,037.55 \$13,092 S \$67.770 \$5,781.16 \$13,092 \$14,669 S \$72.770 \$5,781.16 \$12,222.43 \$14,669 S \$72.770 \$5,781.16 \$12,222.43 \$14,669 S \$72.770 \$5,781.16 \$12,222.43 \$14,035.13 S \$66.7943 \$5,92.67.0 \$12,222.43 \$14,035.13 S \$70.5140 \$5,61.12 \$12,222.43 \$14,056.10 S \$72,770 \$5,781						\$46.5375		\$8,066.50	\$96,798
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.36 \$126,472 5 \$62.3241 \$4,985.93 \$10,828.5 \$129,634 \$109,517 Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.36 \$126,472 2 \$62.3241 \$4,985.93 \$11,072.95 \$132,875 3 \$63.823 \$5,11.59 \$5,10.735 \$11,349.78 \$132,875 5 \$67.1164 \$5,393.32 \$11,633.53 \$139,602 6 \$68.794 \$5,283.36 \$11,349.78 \$136,962 7 \$70.510 \$5,64112 \$12,224.3 \$146,669 8 \$72.2770 \$5,782.16 \$12,228.02 \$150,336 9 \$74.0837 \$592.670 \$12,841.19 \$154,094 6 \$68.794 \$5,535.85 \$11,916.10 \$132,793 2 \$65.4385 \$5,637.59 \$12,243.74 \$146,667 3 \$67.0746 \$5,535.012 \$11,916.31 \$13,793						\$47.7005	\$3,816.04	\$8,268.09	\$99,217
8 \$51.3688 \$4,109.51 \$8,003.94 \$106,847 9 \$52.6525 \$4,212.20 \$9,126.44 \$109,517 6 6 \$62.3241 \$4,985.93 \$10,802.85 \$126,472 2 \$62.3241 \$4,985.93 \$10,802.85 \$129,634 3 \$63.8823 \$5,110.59 \$11,072.95 \$133,875 4 \$66.4794 \$5,233.65 \$11,947.95 \$136,197 5 \$67,1164 \$5,369.23 \$11,635.35 \$130,902 6 \$68.7943 \$5,503.55 \$11,947.95 \$133,875 5 \$67,1164 \$5,369.23 \$11,635.35 \$130,902 6 \$68.7943 \$5,503.55 \$11,947.95 \$133,875 5 \$67,1164 \$5,369.23 \$11,635.35 \$130,902 6 \$68.7943 \$5,503.55 \$11,947.95 \$133,875 5 \$67,1164 \$5,365.97 \$12,841.19 \$154,094 6 \$568.7415 \$5,507.12 \$12,841.19 \$154,094 7 \$70,5140 \$5,365.97 \$11,626.10 \$132,793					6	\$48.8933	\$3 <i>,</i> 911.47	\$8,474.86	\$101,698
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,539.36 \$126,472 SGrants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,502.85 \$129,634 SGrants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,502.85 \$129,634 SGrants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,502.85 \$129,634 SGroundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,924.36 \$134,913 Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 SGroundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 SGroundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,012.57 \$11,662.10 \$132,793 SGroundwater Recharge Supervisor 187						\$50.1159	\$4,009.28	\$8,686.78	\$104,241
Grants and Government Affairs Officer 186 UN Exempt 1 \$60.8039 \$4,864.32 \$10,503.36 \$126,472 2 \$62.3241 \$4,985.93 \$10,802.85 \$129,634 3 \$63.8823 \$5,110.59 \$11,072.95 \$132,875 4 \$565.4794 \$5,238.36 \$11,349.78 \$136,197 5 \$67.1164 \$5,369.32 \$11,633.53 \$139,602 6 \$68.7943 \$5,503.55 \$11,924.36 \$143,092 7 \$70.5140 \$5,641.12 \$12,222.43 \$146,669 87.22770 \$5,782.16 \$12,328.02 \$10,302 \$13,41.99 9 \$74.0837 \$5,926.70 \$12,841.19 \$154,094 9 \$574.0837 \$5,005.28 \$11,426.8 \$136,112 2 \$66.8435 \$5,365.97 \$11,626.10 \$132,793 2 \$65.4385 \$5,237.08 \$11,426.8 \$136,112 2 \$66.751.55 \$5,500.12 \$11,196.33 \$143,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 <td></td> <td></td> <td></td> <td></td> <td>8</td> <td>\$51.3688</td> <td></td> <td>\$8,903.94</td> <td>\$106,847</td>					8	\$51.3688		\$8,903.94	\$106,847
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8423 \$5,10.73 \$11,072.95 \$132,875 4 \$65.4794 \$5,563.35 \$11,340.78 \$136,107 5 \$67.1164 \$5,369.32 \$11,340.78 \$136,107 5 \$67.1164 \$5,369.32 \$11,340.78 \$136,107 5 \$67.1164 \$5,369.32 \$11,340.78 \$136,107 5 \$67.1164 \$5,647.94 \$5,503.55 \$11,924.36 \$143,092 7 \$70.5140 \$5,641.12 \$12,228.43 \$16,6699 8 \$72.2770 \$5,782.16 \$12,528.02 \$150,336 9 \$74.0837 \$592.67.7 \$12,841.19 \$154,094 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,00.12 \$11,916.93 \$143,003 5 \$70.468 \$5,637.59 \$12,214.78 \$146,577 6 \$72.2318 \$5,778.55 \$12,220.20 \$150,242 <					9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.822 \$5,17.43 \$11,042.15 \$13,287.5 4 \$65.4794 \$5,283.35 \$11,034.78 \$136,197 5 \$67.1164 \$5,369.32 \$11,034.53 \$139,602 6 \$68.7943 \$5,03.55 \$11,024.36 \$143,092 7 \$70.5140 \$5,781.6 \$12,224.3 \$146,035 8 \$72.2770 \$5,926.70 \$12,821.9 \$15,036 9 \$74.0837 \$5,926.70 \$12,821.9 \$15,093 2 \$65.4388 \$5,107.43 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,563.75 \$11,262.7 \$139,513 4 \$68.7515 \$5,500.12 \$11,916.93 \$143,013 5 \$70.4598 \$5,637.59 \$12,214.78 \$146,577 6 \$72.318 \$5,77.855 \$12,202.01 \$15,924.01 9 \$77.7861 \$6,222.89 \$13,154.01 \$15,848.93 9 \$77.8588	Grants and Government Affairs Officer	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
4 \$65.4794 \$5,238.36 \$11,349.78 \$136,197 5 \$67.1164 \$5,369.32 \$11,633.53 \$139,602 6 \$58.7943 \$5,503.55 \$11,924.36 \$143,092 7 \$70.5140 \$5,641.12 \$12,224.35 \$16,699 8 \$72.2770 \$5,782.16 \$12,528.02 \$150,336 9 \$74.0837 \$5,926.70 \$12,841.19 \$154,094 9 \$74.0837 \$5,926.70 \$12,841.19 \$154,094 2 \$654.3485 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,305.7 \$11,066.10 \$132,793 2 \$654.385 \$5,235.08 \$11,946.27 \$139,612 3 \$67.0746 \$5,305.79 \$11,224.78 \$143,003 5 \$70.4698 \$5,637.59 \$11,224.78 \$143,013 5 \$70.4698 \$5,637.59 \$12,214.78 \$143,013 6 \$72.2318 \$5,778.55 \$12,520.02 \$150,224 7 \$74.0375 \$592.00 \$12,833.17 \$153,998					2	\$62.3241	\$4,985.93	\$10,802.85	\$129,634
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,03.55 \$11,924.36 \$14,092 3 \$67.0164 \$5,641.12 \$12,222.43 \$146,669 8 \$72.2770 \$5,782.16 \$12,528.02 \$150,336 9 \$74.0837 \$5,926.70 \$12,841.19 \$154,094 4 \$66.4385 \$5,235.08 \$11,942.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,242.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,501.12 \$11,916.93 \$14,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 \$72.218 \$5,778.55 \$12,20.20 \$150,242 7 \$74.0375 \$5,923.00 \$12,433.17 \$153,998 8 \$75.8885 \$6,071.08 \$13,154.01 \$17,784 9 \$77.7861 \$5,222.89 \$13,482.93 \$16,777 6 \$72.318 \$5,778.55 \$12,214.78 \$146,577 6 \$77.863 <td></td> <td></td> <td></td> <td></td> <td>3</td> <td>\$63.8823</td> <td>\$5,110.59</td> <td>\$11,072.95</td> <td>\$132,875</td>					3	\$63.8823	\$5,110.59	\$11,072.95	\$132,875
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,03.55 \$11,924.36 \$14,092 3 \$74.0837 \$5,926.70 \$12,528.02 \$150,336 4 \$66.7044 \$5,926.70 \$12,841.19 \$154,094 5 \$74.0837 \$5,926.70 \$12,841.19 \$154,094 4 \$66.7046 \$5,365.97 \$11,926.36 \$132,793 5 \$67.0746 \$5,365.97 \$11,626.17 \$132,793 4 \$66.7515 \$5,0012 \$11,916.93 \$14,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 \$72.2318 \$5,77.55 \$12,20.20 \$150,242 7 \$74.0375 \$5,92.300 \$12,833.17 \$153,998 8 \$75.8885 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 8 \$75.8885 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 9 \$77.7861<					4	\$65.4794	\$5,238.36	\$11,349.78	\$136,197
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,50.012 \$11,916.33 \$143,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 \$72.2318 \$5,778.55 \$12,220.20 \$150,242 7 \$74.0375 \$5,923.00 \$12,833.17 \$153,998 8 \$75.8855 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 \$3 \$50.0529 \$4,004.24 \$8,675.86 </td <td></td> <td></td> <td></td> <td></td> <td>5</td> <td>\$67.1164</td> <td></td> <td></td> <td></td>					5	\$67.1164			
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,565.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,500.12 \$11,916.93 \$143,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 \$72.2318 \$5,778.55 \$12,20.20 \$150,242 7 \$74.0375 \$5,923.00 \$12,833.17 \$153,998 8 \$75.8885 \$60,71.08 \$13,154.01 \$157,848 9 \$77.7861 \$6222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 \$50.0529 \$4,004.24 \$8,675.86 \$104,110					6				
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,500.12 \$11,916.93 \$143,003 5 \$70.4698 \$5,637.59 \$12,214.78 \$146,577 6 \$72.2318 \$5,778.55 \$12,202.0 \$150,242 7 \$74.0375 \$5,923.00 \$12,833.17 \$153,998 8 \$75.8885 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 \$3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110									
Groundwater Recharge Supervisor 187 SU Exempt 1 \$63.8428 \$5,107.43 \$11,066.10 \$132,793 2 \$65.4385 \$5,235.08 \$11,342.68 \$136,112 3 \$67.0746 \$5,365.97 \$11,626.27 \$139,515 4 \$68.7515 \$5,500.12 \$11,916.93 \$143,003 5 \$70.4698 \$5,637.99 \$12,214.78 \$146,577 6 \$72.2318 \$5,778.55 \$12,520.20 \$150,242 7 \$74.0375 \$5,923.00 \$12,833.17 \$153,998 8 \$75.8885 \$60,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110					-				
Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 4 \$50.529 \$13,482.93 \$161,795 5 \$70.4614 \$3,811.32 \$8,257.86 \$99,094 6 \$72.2318 \$5,001.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795					9	\$74.0837	\$5,926.70	\$12,841.19	\$154,094
3\$67.0746\$5,365.97\$11,626.27\$139,5154\$68.7515\$5,500.12\$11,916.93\$143,0035\$70.4698\$5,637.59\$12,214.78\$146,5776\$72.2318\$5,778.55\$12,520.20\$150,2427\$74.0375\$5,923.00\$12,833.17\$153,9988\$75.8885\$6,071.08\$13,154.01\$157,8489\$77.7861\$6,222.89\$13,482.93\$161,795Human Resources Analyst181UNExempt1\$47.6414\$3,811.32\$8,257.86\$99,0942\$48.8323\$3,906.59\$8,464.28\$101,5713\$50.0529\$4,004.24\$8,675.86\$104,110	Groundwater Recharge Supervisor	187	SU	Exempt					
Human Resources Analyst181UNExempt1\$47.6414\$3,811.32\$8,257.86\$99,0941\$47.6414\$3,906.59\$14,012\$101,571\$101,571\$101,5713\$50.0529\$4,004.24\$8,675.86\$104,110					2	\$65.4385	\$5,235.08	\$11,342.68	\$136,112
Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110					3				
6 \$72.2318 \$5,778.55 \$12,520.20 \$150,242 7 \$74.0375 \$5,923.00 \$12,833.17 \$153,998 8 \$75.8885 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110					4	\$68.7515	\$5,500.12	\$11,916.93	\$143,003
Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110									
8 \$75.8885 \$6,071.08 \$13,154.01 \$157,848 9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110					6	\$72.2318	\$5,778.55	\$12,520.20	\$150,242
9 \$77.7861 \$6,222.89 \$13,482.93 \$161,795 Human Resources Analyst 181 UN Exempt 1 \$47.6414 \$3,811.32 \$8,257.86 \$99,094 2 \$48.8323 \$3,906.59 \$8,464.28 \$101,571 3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110									
Human Resources Analyst181UNExempt1\$47.6414\$3,811.32\$8,257.86\$99,0942\$48.8323\$3,906.59\$8,464.28\$101,5713\$50.0529\$4,004.24\$8,675.86\$104,110					8				
2\$48.8323\$3,906.59\$8,464.28\$101,5713\$50.0529\$4,004.24\$8,675.86\$104,110					9	\$77.7861	\$6,222.89	\$13,482.93	\$161,795
2\$48.8323\$3,906.59\$8,464.28\$101,5713\$50.0529\$4,004.24\$8,675.86\$104,110	Human Resources Analyst	181	UN	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
3 \$50.0529 \$4,004.24 \$8,675.86 \$104,110									
					4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713

Classification Title			FLCA	Ct =	11	Diversity	84	A
Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Human Resources Analyst	181	UN	Exempt	5	\$52.5861	\$4,206.89 \$4,312.12	\$9,114.93	
				6 7	\$53.9015 \$55.2401	\$4,312.12 \$4,419.93	\$9,342.93 \$9,576.52	
					\$55.2491 \$56.6299	\$4,419.93 \$4,530.40	\$9,576.52 \$9,815.87	
				8 9	\$58.0462 \$58.0462		\$9,815.87 \$10,061.35	
				9	Ş58.040Z	Ş4,045.70	\$10,001.35	Ş120,750
Human Resources Officer	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
				2	\$62.3241	\$4,985.93	\$10,802.85	\$129,634
				3	\$63.8823	\$5,110.59	\$11,072.95	\$132,875
				4	\$65.4794	\$5,238.36	\$11,349.78	\$136,197
				5	\$67.1164	\$5,369.32	\$11,633.53	\$139,602
				6	\$68.7943	\$5,503.55	\$11,924.36	\$143,092
				7	\$70.5140	\$5,641.12	\$12,222.43	\$146,669
				8	\$72.2770	\$5,782.16	\$12,528.02	\$150,336
				9	\$74.0837	\$5,926.70	\$12,841.19	\$154,094
Human Resources Specialist	177	UN	Exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
	1//	ON	Exempt	2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99,336
							.	*** ***
HVAC Technician	177	GU	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8 9	\$46.5928 \$47.7577	\$3,727.43 \$3,820.62	\$8,076.10 \$8,278.01	\$96,913 \$99,336
				9	J41.1J11	Ş3,820.02	<i>30,210.</i> 01	<i>399,33</i> 0
Industrial Engine Technician I	177	GU	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83 <i>,</i> 569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85 <i>,</i> 657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89 <i>,</i> 994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99,336
Industrial Engine Technician II	181	GU	Non-exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
	101	30	Ron exempt	2	\$48.8323	\$3,906.59	\$8,464.28	
				3	\$40.0525 \$50.0529	\$4,004.24	\$8,675.86	
				4	\$51.3044	\$4,104.36	\$8,892.78	
				5	\$52.5861		\$9,114.93	
				5	432.3001	÷ 1)200.00	~~, - 55	Ţ103,373

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Industrial Engine Technician II	181	GU	Non-exempt	6	\$53.9015	, \$4,312.12	\$9,342.93	
J. J			·	7	\$55.2491	\$4,419.93	\$9,576.52	
				8	\$56.6299	\$4,530.40	\$9,815.87	
				9	\$58.0462		\$10,061.35	
Information Security Officer	186	UN	Exempt	1	\$60.8039	\$4,864.32	\$10,539.36	\$126,472
				2	\$62.3241	\$4,985.93	\$10,802.85	\$129,634
				3	\$63.8823	\$5,110.59	\$11,072.95	\$132,875
				4	\$65.4794	\$5,238.36	\$11,349.78	\$136,197
				5	\$67.1164	\$5 <i>,</i> 369.32	\$11,633.53	\$139,602
				6	\$68.7943	\$5 <i>,</i> 503.55	\$11,924.36	\$143,092
				7	\$70.5140	\$5,641.12	\$12,222.43	\$146,669
				8	\$72.2770	\$5,782.16	\$12,528.02	\$150,336
				9	\$74.0837	\$5,926.70	\$12,841.19	\$154,094
Information Systems Analyst I	179	PR	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3,543.62	\$7,677.85	\$92 <i>,</i> 134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	\$101,698
				7	\$50.1159	\$4,009.28	\$8,686.78	\$104,241
				8	\$51.3688	\$4,109.51	\$8,903.94	\$106,847
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Information Systems Analyst II	181	PR	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3 <i>,</i> 906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	\$104,110
				4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015	\$4,312.12	\$9,342.93	\$112,115
				7	\$55.2491	\$4,419.93	\$9,576.52	
				8	\$56.6299	\$4,530.40	\$9,815.87	\$117,790
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Intern	001	OTR	Non-exempt	1	\$16.0000			
				2	\$17.0000			
				3	\$18.0000			
				4	\$19.0000			
				5	\$20.0000			
				6	\$21.0000			
Internal Auditor	179	PR	Exempt	1	\$43.2145		\$7,490.52	\$89,886
				2	\$44.2952		\$7 <i>,</i> 677.85	\$92,134
				3	\$45.4025		\$7,869.77	\$94,437
				4	\$46.5375		\$8,066.50	\$96,798
				5	\$47.7005		\$8,268.09	\$99,217
				6	\$48.8933		\$8,474.86	
				7	\$50.1159		\$8,686.78	
				8	\$51.3688		\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Inventory Resources Coordinator	181	PR	Exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	
				4	\$51.3044	\$4,104.36	\$8,892.78	
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015	\$4,312.12	\$9,342.93	\$112,115
				7	\$55.2491	\$4,419.93	\$9,576.52	\$114,918
				8	\$56.6299	\$4,530.40	\$9,815.87	\$117,790
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Laboratory Assistant	172	LB	Non-exempt	1	\$30.7174	\$2,457.40	\$5,324.37	\$63,892
				2	\$31.4856	\$2,518.85	\$5,457.51	\$65,490
				3	\$32.2731	\$2,581.85	\$5,594.01	\$67,128
				4	\$33.0799	\$2,646.40	\$5,733.87	\$68,806
				5	\$33.9068	\$2,712.55	\$5,877.20	\$70,526
				6	\$34.7544	\$2,780.36	\$6,024.12	\$72,289
				7	\$35.6231		\$6,174.68	\$74,096
				8	\$36.5140	\$2,921.12	\$6,329.10	\$75,949
				9	\$37.4265	\$2,994.12	\$6,487.26	\$77,847
Laboratory Scientist I	177	LB	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7	\$45.4563	\$3,636.51	\$7,879.11	\$94,549
				8	\$46.5928	\$3,727.43	\$8,076.10	\$96,913
				9	\$47.7577	\$3,820.62	\$8,278.01	\$99 <i>,</i> 336
Laboratory Scientist II	179	LB	Non-exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3 <i>,</i> 543.62	\$7 <i>,</i> 677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	
				6	\$48.8933		\$8,474.86	
				7			\$8,686.78	
				8			\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Laboratory Supervisor	185	SU	Exempt	1			\$10,037.20	
				2			\$10,288.20	
				3			\$10,545.34	
				4			\$10,808.94	
				5			\$11,079.19	
				6			\$11,356.20	
				7			\$11,640.03	
				8			\$11,931.10	
				9	\$70.5539	Ş5,644.32	\$12,229.36	\$146,/52

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Maintenance Planner/Scheduler	182	GU	Non-exempt	1	\$50.0236	\$4,001.89	\$8 <i>,</i> 670.77	\$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43	\$106,649
				3	\$52.5558	\$4,204.47	\$9,109.69	\$109,316
				4	\$53.8693	\$4,309.55	\$9 <i>,</i> 337.36	\$112,048
				5	\$55.2164	\$4,417.32	\$9 <i>,</i> 570.86	\$114,850
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8			\$10,306.77	
				9			\$10,564.35	
Maintenance Supervisor	185	SU	Exempt	1	\$57.9068	\$4,632.55	\$10,037.20	\$120,446
				2	\$59.3549	\$4,748.40	\$10,288.20	\$123,458
				3	\$60.8385	\$4,867.08	\$10,545.34	\$126,544
				4	\$62.3592	\$4,988.74	\$10,808.94	\$129,707
				5	\$63.9183	\$5,113.47	\$11,079.19	\$132,950
				6	\$65.5164	\$5,241.32	\$11,356.20	\$136,274
				7	\$67.1539	\$5,372.32	\$11,640.03	\$139,680
				8	\$68.8332		\$11,931.10	
				9	\$70.5539		\$12,229.36	
Manager of Asset Management	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6,059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837	\$6,366.70	\$13,794.52	\$165,534
				5	\$81.5731	\$6,525.85	\$14,139.35	\$169,672
				6	\$83.6125	\$6,689.00	\$14,492.84	\$173,914
				7	\$85.7029		\$14,855.19	
				8	, \$87.8452		\$15,226.51	
				9	\$90.0419		\$15,607.28	
Manager of Compliance and Sustainability	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6,059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837	\$6,366.70	\$13,794.52	\$165,534
				5	\$81.5731	\$6,525.85	\$14,139.35	\$169,672
				6	\$83.6125	\$6,689.00	\$14,492.84	\$173,914
				7			\$14,855.19	
				8			\$15,226.51	
				9			\$15,607.28	
Manager of Contracts and Procurement	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6,059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837	\$6,366.70	\$13,794.52	\$165,534
				5			\$14,139.35	
				6			\$14,492.84	
				7			\$14,855.19	
				8			\$15,226.51	
				9			\$15,607.28	
Manager of Engineering	192	UN	Exempt	1	\$81.4775	\$6,518.20	\$14,122.77	\$169,473

Classification Title		l lmit	FLSA	Ston	Hourby	Biwookhy	Monthly	٨٠٠٠٠
Manager of Engineering	Salary Range 192	Unit UN		Step	Hourly \$83.5145	Biweekly	Monthly \$14,475.85	-
Manager of Engineering	192	UN	Exempt	2 3	\$85.6020		\$14,475.85	
				4	\$85.0020 \$87.7419		\$15,208.62	
				4 5	\$89.9356		\$15,588.85	
				6	\$92.1842		\$15,978.61	
				7	\$94.4885		\$16,378.01	
				8	\$96.8510		\$16,787.51	
				8 9			\$17,207.19	. ,
				5	<i>Ş</i> 99.2722	<i>31,9</i> 41.70	\$17,207.19	J200,480
Manager of Environmental Services	190	UN	Exempt	1	\$73.9015	\$5 912 12	\$12,809.60	\$153 715
Manager of Environmental bervices	150	ÖN	Exempt	2	\$75.7496		\$13,129.94	
				3			\$13,458.04	
				4	\$79.5837		\$13,794.52	
				5	-		\$14,139.35	
				6	\$83.6125		\$14,492.84	
				7	\$85.7029		\$14,855.19	
				8	\$87.8452		\$15,226.51	
				9	\$90.0419		\$15,607.28	
				5	Ş90.0419	<i>Ţ</i> 7,205.50	Ş13,007.20	J107,207
Manager of Facilities and Water System								
Programs	190	UN	Exempt	1	\$73.9015	\$5.912.12	\$12,809.60	\$153,715
	190	U.I.	Exempt	2	\$75.7496		\$13,129.94	
				3	\$77.6424		\$13,458.04	
				4	\$79.5837		\$13,794.52	
				5	\$81.5731		\$14,139.35	
				6	\$83.6125		\$14,492.84	
				7	\$85.7029		\$14,855.19	
				8	\$87.8452		\$15,226.51	
				9	\$90.0419		\$15,607.28	
				5	ŞJ0.041J	<i>Ţ</i> 7,203.30	Ş13,007.20	<i>J107,207</i>
Manager of Human Resources	190	UN	Exempt	1	\$73.9015	\$5.912.12	\$12,809.60	\$153.715
				2	\$75.7496		\$13,129.94	
				3	\$77.6424		\$13,458.04	
				4	\$79.5837		\$13,794.52	
				5			\$14,139.35	. ,
				6			\$14,492.84	
				7			\$14,855.19	
				8			\$15,226.51	
				9			\$15,607.28	
					<i>\\</i>	<i></i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i>+ 10)007</i> 120	<i><i><i>q</i> 207)207</i></i>
Manager of Information Technology	190	UN	Exempt	1	\$73.9015	\$5.912.12	\$12,809.60	\$153.715
6		-		2			\$13,129.94	
				3			\$13,458.04	
				4			\$13,794.52	
				5			\$14,139.35	
				6			\$14,492.84	
				7			\$14,855.19	
				8			\$15,226.51	
				9			\$15,607.28	
				-	+-0.0110	,., _ 00.00	,,,	,,,
Manager of Internal Audit	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
-							-	-

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Manager of Internal Audit	190	UN	Exempt	2	\$75.7496		\$13,129.94	-
Wandger of Internal Addit	150		Exempt	3	\$77.6424		\$13,458.04	
				4	\$79.5837		\$13,794.52	
				5	\$81.5731		\$14,139.35	
				6	\$83.6125	. ,	\$14,492.84	
				7	\$85.7029		\$14,855.19	
				8 9	\$87.8452 \$90.0419		\$15,226.51 \$15,607.28	
				9	Ş90.0419	\$7,205.30	\$15,007.28	\$107,207
Manager of Laboratories	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
				2	\$75.7496	\$6,059.97	\$13,129.94	\$157,559
				3	\$77.6424	\$6,211.40	\$13,458.04	\$161,496
				4	\$79.5837		\$13,794.52	
				5	\$81.5731		\$14,139.35	
				6	\$83.6125		\$14,492.84	
				7	\$85.7029		\$14,855.19	
				8	, \$87.8452		\$15,226.51	
				9	\$90.0419		\$15,607.28	
Managar of Maintanana	102		Freedom		CO4 4775	¢C 540 20	644400 77	¢4.00 470
Manager of Maintenance	192	UN	Exempt	1	\$81.4775		\$14,122.77	
				2	\$83.5145		\$14,475.85	
				3	\$85.6020		\$14,837.68	
				4	\$87.7419		\$15,208.62	
				5	\$89.9356		\$15,588.85	
				6	\$92.1842		\$15,978.61	
				7	\$94.4885		\$16,378.01	
				8	\$96.8510		\$16,787.51	
				9	Ş99.2722	\$7 <i>,</i> 941.78	\$17,207.19	\$206,486
Manager of Operations	192	UN	Exempt	1	\$81.4775	\$6,518.20	\$14,122.77	\$169,473
				2	\$83.5145		\$14,475.85	
				3	\$85.6020	\$6,848.16	\$14,837.68	\$178,052
				4	\$87.7419	\$7,019.36	\$15,208.62	\$182,503
				5	\$89.9356	\$7,194.85	\$15,588.85	\$187,066
				6	\$92.1842		\$15,978.61	
				7	\$94.4885		\$16,378.01	
				8			\$16,787.51	
				9			\$17,207.19	
Manager of Regional Composting Authority	192	UN	Evenet	1	601 A775	¢6 510 20	¢11 100 77	¢160 472
Manager of Regional Composting Authority	192	UN	Exempt	1	\$81.4775		\$14,122.77	
				2	\$83.5145		\$14,475.85	
				3	\$85.6020		\$14,837.68	
				4			\$15,208.62	
				5			\$15,588.85	
				6			\$15,978.61	
				7			\$16,378.01	
				8			\$16,787.51	
				9	Ş99.2722	Ş7,941.78	\$17,207.19	\$206,486
Manager of Water Resources	190	UN	Exempt	1	\$73.9015	\$5,912.12	\$12,809.60	\$153,715
			•	2			\$13,129.94	

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly Annua	allv
Manager of Water Resources	190	UN	Exempt	3	\$77.6424		\$13,458.04 \$161,4	•
Wanager of Water Resources	150	ON	Exempt	4	\$79.5837		\$13,794.52 \$165,5	
				5	\$81.5731		\$14,139.35 \$169,6	
				6	\$83.6125		\$14,492.84 \$173,9	
				7	\$85.7029	. ,	\$14,855.19 \$178,2	
				8	\$87.8452		\$15,226.51 \$182,7	
				9	\$90.0419		\$15,607.28 \$187,2	
Materials Specialist	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77 \$104,0	049
				2	\$51.2736	\$4,101.89	\$8,887.43 \$106,6	649
				3	\$52.5558	\$4,204.47	\$9,109.69 \$109,3	316
				4	\$53.8693	\$4,309.55	\$9,337.36 \$112,0	048
				5	\$55.2164	\$4,417.32	\$9,570.86 \$114,8	850
				6	\$56.5962	\$4,527.70	\$9,810.02 \$117,3	720
				7	\$58.0116	\$4,640.93	\$10,055.35 \$120,6	664
				8	\$59.4621	\$4,756.97	\$10,306.77 \$123,6	681
				9	\$60.9481	\$4,875.85	\$10,564.35 \$126,	772
Mechanic I	172	GU	Non-exempt	1	\$30.7174	\$2,457.40	\$5,324.37 \$63,8	892
				2	\$31.4856	\$2,518.85	\$5,457.51 \$65,4	90
				3	\$32.2731	\$2,581.85	\$5,594.01 \$67,1	.28
				4	\$33.0799	\$2,646.40	\$5,733.87 \$68,8	306
				5	\$33.9068	\$2,712.55	\$5,877.20 \$70,5	526
				6	\$34.7544	\$2,780.36	\$6,024.12 \$72,2	289
				7	\$35.6231	\$2,849.85	\$6,174.68 \$74,0	96
				8	\$36.5140	\$2,921.12	\$6,329.10 \$75,9	949
				9	\$37.4265	\$2,994.12	\$6,487.26 \$77,8	347
Mechanic II	176	GU	Non-exempt	1	\$37.3294	\$2,986.36	\$6,470.45 \$77,6	545
				2	\$38.2630	\$3,061.04	\$6,632.26 \$79,5	87
				3	\$39.2188	\$3,137.51	\$6,797.94 \$81,5	575
				4	\$40.2000	\$3,216.00	\$6,968.00 \$83,6	516
				5	\$41.2049	\$3,296.40	\$7,142.20 \$85,7	' 06
				6	\$42.2351	\$3,378.81	\$7,320.76 \$87,8	349
				7	\$43.2909	\$3,463.28	\$7,503.78 \$90,0	
				8	\$44.3731	\$3,549.85	\$7,691.35 \$92,2	296
				9	\$45.4827	\$3,638.62	\$7,883.68 \$94,6	504
Mechanic III	179	GU	Non-exempt	1	\$43.2145		\$7,490.52 \$89,8	
				2	\$44.2952	\$3,543.62	\$7,677.85 \$92,1	.34
				3	\$45.4025	\$3,632.20	\$7,869.77 \$94,4	137
				4	\$46.5375	\$3,723.00	\$8,066.50 \$96,7	798
				5	\$47.7005	\$3,816.04	\$8,268.09 \$99,2	217
				6	\$48.8933	. ,		
				7	\$50.1159		\$8,686.78 \$104,2	
				8	\$51.3688	\$4,109.51	\$8,903.94 \$106,8	847
				9	\$52.6525	\$4,212.20	\$9,126.44 \$109,	517
Mechanic IV	181	GU	Non-exempt	1	\$47.6414	\$3,811.32	\$8,257.86 \$99,0	94
				2	\$48.8323	\$3,906.59	\$8,464.28 \$101,	571
				3	\$50.0529	\$4,004.24	\$8,675.86 \$104,2	110

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Mechanic IV	181	GU	Non-exempt	4	\$51.3044	\$4,104.36	\$8,892.78	-
	101		iten enempt	5	\$52.5861	\$4,206.89	\$9,114.93	
				6	\$53.9015	\$4,312.12	\$9,342.93	
				7	\$55.2491	\$4,419.93	\$9,576.52	
				8	\$56.6299	\$4,530.40	\$9,815.87	
				9	\$58.0462		\$10,061.35	
Network Administrator	183	PR	Exempt	1	\$52.5270	\$4,202.16	\$9,104.68	
				2	\$53.8395	\$4,307.16	\$9,332.18	
				3	\$55.1856	\$4,414.85	\$9,565.51	
				4	\$56.5654	\$4,525.24	\$9,804.69	
				5	\$57.9799		\$10,049.87	
				6	\$59.4289		\$10,301.03	
				7	\$60.9145		\$10,558.52	
				8	\$62.4375		\$10,822.50	
				9	\$63.9986	\$5,119.89	\$11,093.10	\$133,117
Office Assistant	166	GU	Non-exempt	1	\$22.9246	\$1,833.97	\$3,973.61	\$47,683
			·	2	\$23.4981	\$1,879.85	\$4,073.01	\$48,876
				3	\$24.0856	\$1,926.85	\$4,174.85	\$50,098
				4	\$24.6875	\$1,975.00	\$4,279.17	\$51,350
				5	\$25.3044	\$2,024.36	\$4,386.12	\$52,633
				6	\$25.9375	\$2,075.00	\$4,495.84	\$53,950
				7	\$26.5856	\$2,126.85	\$4,608.18	\$55,298
				8	\$27.2500	\$2,180.00	\$4,723.34	\$56,680
				9	\$27.9313	\$2,234.51	\$4,841.44	\$58 <i>,</i> 097
Office Assistant (confidential)	166	UN	Non-exempt	1	\$22.9246	\$1,833.97	\$3,973.61	\$47,683
Once Assistant (connuential)	100	ON	Non-exempt	2	\$23.4981	\$1,879.85	\$4,073.01	\$47,005 \$48,876
				3	\$23.4381	\$1,926.85	\$4,174.85	\$48,870 \$50,098
				4	\$24.6875	\$1,975.00	\$4,279.17	\$50,058 \$51,350
				5	\$25.3044	\$2,024.36	\$4,386.12	\$52,633
				6	\$25.9375	\$2,075.00	\$4,495.84	\$53,950
				7	\$26.5856	\$2,126.85	\$4,608.18	\$55 <i>,</i> 298
				8	\$27.2500	\$2,180.00	\$4,723.34	\$56 <i>,</i> 680
				9	•		\$4,841.44	
Operations and Maintenance Training	100	1 1 1 1	Non current	1	652 5220	64 202 4C	¢0 104 C0	¢100.250
Coordinator	183	UN	Non-exempt	1			\$9,104.68	
				2	\$53.8395		\$9,332.18	
				3 4			\$9,565.51	
							\$9,804.69 \$10,049.87	
				5				
				6 7	\$59.4289 \$60.9145		\$10,301.03 \$10,558.52	
				8	\$62.4375		\$10,558.52	
				8 9			\$10,822.50	
				Э	0055.506	20,113.09	γ11,093.1U	/11,ددוډ
Operations Specialist	179	UN	Exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3,543.62	\$7,677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94 <i>,</i> 437

Classification Title	Solomy Dongo	llmit	FLCA	Ston	Hourby	Biwookhy	Monthly	٨٠٠٠٠٠
Operations Specialist	Salary Range 179	Unit UN	FLSA	Step 4	Hourly \$46.5375	Biweekly \$3,723.00	Monthly \$8,066.50	Annually \$96,798
Operations Specialist	179	UN	Exempt	4 5	\$40.3373 \$47.7005	\$3,725.00 \$3,816.04	\$8,268.09	\$90,798 \$99,217
				6	\$48.8933	\$3,911.47	\$8,208.09 \$8,474.86	
				7	\$48.8933 \$50.1159	\$4,009.28	\$8,686.78	
				8	\$51.3688	\$4,009.28 \$4,109.51		
				9	\$52.6525	\$4,212.20	\$9,126.44	
				5	JJZ.0JZJ	J4,212.20	<i>JJ,</i> 120.44	Ş109,917
Operations Supervisor	185	SU	Non-exempt	1	\$57.9068	\$4.632.55	\$10,037.20	\$120.446
				2	\$59.3549		\$10,288.20	
				3	\$60.8385		\$10,545.34	
				4	, \$62.3592		\$10,808.94	
				5	\$63.9183		\$11,079.19	
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539		\$12,229.36	
Pretreatment & Source Control Inspector I	174	GU	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19	\$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78	\$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77	\$77,745
				6	\$38.3121	\$3,064.97	\$6,640.77	\$79 <i>,</i> 689
				7	\$39.2698	\$3,141.59	\$6,806.78	\$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93	\$83,723
				9	\$41.2577	\$3 <i>,</i> 300.62	\$7,151.35	\$85,816
Pretreatment & Source Control Inspector II	177	GU	Non-exempt	1	\$39.1967	\$3,135.74	\$6,794.11	\$81,529
				2	\$40.1775	\$3,214.20	\$6,964.10	\$83,569
				3	\$41.1813	\$3,294.51	\$7,138.11	\$85,657
				4	\$42.2111	\$3,376.89	\$7,316.60	\$87,799
				5	\$43.2664	\$3,461.32	\$7,499.53	\$89,994
				6	\$44.3476	\$3,547.81	\$7,686.93	\$92,243
				7 8	\$45.4563	\$3,636.51 \$3,727.43	\$7,879.11	\$94,549
				8 9	\$46.5928 \$47.7577		\$8,076.10 \$8,278.01	\$96,913 \$00,226
				5	J41.1J11	Ş3,820.02	<i>30,270.</i> 01	<i>399,</i> 330
Principal Accountant	186	UN	Exempt	1	\$60.8039	\$4 864 32	\$10,539.36	\$126 472
	100	on	Exempt	2			\$10,802.85	
				3			\$11,072.95	
				4			\$11,349.78	
				5			\$11,633.53	
				6			\$11,924.36	
				7			\$12,222.43	
				8	\$72.2770		\$12,528.02	
				9			\$12,841.19	
						-		,
Principal Control Systems Administrator	187	UN	Exempt	1	\$63.8428	\$5,107.43	\$11,066.10	\$132,793
				2	\$65.4385	\$5,235.08	\$11,342.68	\$136,112
				3			\$11,626.27	
				4	\$68.7515	\$5,500.12	\$11,916.93	\$143,003

Classification Title	Colom: Domoo	11		Chan	Haundar	Diversity	Manthly Annually
Classification Title Principal Control Systems Administrator	Salary Range 187	Unit UN	FLSA Exempt	Step 5	Hourly \$70.4698	Biweekly	Monthly Annually \$12,214.78 \$146,577
Fincipal control systems Administrator	107	UN	Exempt	6	\$72.2318		\$12,520.20 \$150,242
				7	\$74.0375		\$12,833.17 \$153,998
				8	\$75.8885		\$13,154.01 \$157,848
				9	\$75.8885 \$77.7861		\$13,482.93 \$161,795
				5	J/7.7001	JU,ZZZ.0J	\$15,402.55 \$101,755
Principal Engineer	188	UN	Exempt	1	\$67.0318	\$5,362.55	\$11,618.86 \$139,426
				2	, \$68.7082		\$11,909.43 \$142,913
				3	\$70.4260		\$12,207.18 \$146,486
				4	\$72.1861		\$12,512.27 \$150,147
				5	\$73.9909		\$12,825.11 \$153,901
				6	\$75.8404		\$13,145.69 \$157,748
				7	\$77.7371		\$13,474.44 \$161,693
				8	\$79.6803	\$6,374.43	\$13,811.27 \$165,735
				9	\$81.6722	\$6,533.78	\$14,156.53 \$169,878
Process Automation & Controls Supervisor	185	SU	Exempt	1	\$57.9068		\$10,037.20 \$120,446
				2	\$59.3549		\$10,288.20 \$123,458
				3	\$60.8385		\$10,545.34 \$126,544
				4	\$62.3592		\$10,808.94 \$129,707
				5	\$63.9183		\$11,079.19 \$132,950
				6	\$65.5164		\$11,356.20 \$136,274
				7	\$67.1539		\$11,640.03 \$139,680
				8	\$68.8332		\$11,931.10 \$143,173
				9	\$70.5539	Ş5 <i>,</i> 644.32	\$12,229.36 \$146,752
Procurement Specialist I	174	PR	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44 \$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19 \$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60 \$73,999
				4	, \$36.4659	\$2,917.28	\$6,320.78 \$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77 \$77,745
				6	\$38.3121	\$3,064.97	\$6,640.77 \$79,689
				7	\$39.2698	\$3,141.59	\$6,806.78 \$81,681
				8	\$40.2515	\$3,220.12	\$6,976.93 \$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35 \$85,816
b b b b b b b b b b					40	** * * * * *	4
Procurement Specialist II ¹	175	PR	Non-exempt	1	\$35.5529	\$2,844.24	\$6,162.52 \$73,950
				2	\$36.4419	\$2,915.36	\$6,316.62 \$75,799
				3	\$37.3525	\$2,988.20	\$6,474.44 \$77,693
				4	\$38.2866	\$3,062.93	\$6,636.35 \$79,636
				5	\$39.2438	\$3,139.51	\$6,802.28 \$81,627
				6	\$40.2246	\$3,217.97	\$6,972.27 \$83,667
				7	\$41.2303	\$3,298.43	\$7,146.60 \$85,759
				8	\$42.2611	\$3,380.89	\$7,325.27 \$87,903
				9	\$43.3178	\$3,465.43	\$7,508.44 \$90,101
Project Manager I	184	PR	Exempt	1	\$55.1510	\$4,412.08	\$9,559.51 \$114,714
-				2	\$56.5299	\$4,522.40	\$9,798.54 \$117,582
				3	\$57.9433		\$10,043.52 \$120,522
				4	\$59.3919		\$10,294.62 \$123,535
				5	\$60.8770	\$4,870.16	\$10,552.02 \$126,624

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Project Manager I	184	PR	Exempt	6	\$62.3986		\$10,815.77	•
	201		_//om/p+	7	\$63.9582		\$11,086.10	
				8	\$65.5568		\$11,363.20	
				9	\$67.1962		\$11,647.35	
Drojost Managor II	105	00	Evenent	1	¢57.0000	¢4 сээ гг	¢10.027.20	6120 440
Project Manager II	185	PR	Exempt	1 2	\$57.9068 \$59.3549		\$10,037.20 \$10,288.20	
				2	\$59.3549 \$60.8385		\$10,288.20 \$10,545.34	. ,
				4	\$62.3592		\$10,808.94	
				5	\$63.9183		\$10,808.94	. ,
				6	\$65.5164		\$11,356.20	
				7	\$67.1539		\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539		\$12,229.36	
				5	<i><i>ϕi</i> 0.0000</i>	<i>\$3,611.32</i>	<i><i><i><i>q</i>122231111111111111</i></i></i>	<i>YI 10,732</i>
Records Management Supervisor	185	SU	Exempt	1	\$57.9068		\$10,037.20	
				2	\$59.3549		\$10,288.20	
				3	\$60.8385		\$10,545.34	
				4	\$62.3592		\$10,808.94	
				5	\$63.9183		\$11,079.19	
				6	\$65.5164		\$11,356.20	
				7 8	\$67.1539		\$11,640.03	
				8 9	\$68.8332		\$11,931.10	
				9	\$70.5539	Ş 5, 044.32	\$12,229.36	Ş140,/52
Records Specialist	173	GU	Non-exempt	1	\$32.2520	\$2,580.16	\$5,590.35	\$67,084
				2	\$33.0582	\$2,644.66	\$5,730.10	\$68,761
				3	\$33.8851	\$2,710.81	\$5,873.43	\$70,481
				4	\$34.7318	\$2,778.55	\$6,020.20	\$72,242
				5	\$35.5996	\$2,847.97	\$6,170.61	\$74,047
				6	\$36.4904	\$2,919.24	\$6,325.02	\$75,900
				7	\$37.4020	\$2,992.16	\$6,483.02	\$77,796
				8	\$38.3375	\$3,067.00	\$6,645.17	\$79,742
				9	\$39.2962	\$3,143.70	\$6,811.35	\$81,736
Recycled Water Distribution Operator	179	OP	Non-exempt	1	\$43.2145	\$3,457.16	\$7,490.52	\$89,886
				2	\$44.2952	\$3 <i>,</i> 543.62	\$7 <i>,</i> 677.85	\$92,134
				3	\$45.4025	\$3,632.20	\$7,869.77	\$94,437
				4	\$46.5375	\$3,723.00	\$8,066.50	\$96,798
				5	\$47.7005	\$3,816.04	\$8,268.09	\$99,217
				6	\$48.8933	\$3,911.47	\$8,474.86	
				7	\$50.1159	\$4,009.28	\$8,686.78	
				8	\$51.3688	\$4,109.51	\$8,903.94	
				9	\$52.6525	\$4,212.20	\$9,126.44	\$109,517
Risk Specialist	174	PR	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19	\$72 <i>,</i> 194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78	\$75,849
				5	\$37.3775	\$2,990.20	\$6,478.77	\$77,745
				6	\$38.3121	\$3 <i>,</i> 064.97	\$6 <i>,</i> 640.77	\$79,689

Classification Title Risk Specialist	Salary Range 174	Unit PR	FLSA Non-exempt	Step 7 8 9	Hourly \$39.2698 \$40.2515 \$41.2577	Biweekly \$3,141.59 \$3,220.12 \$3,300.62	Monthly \$6,806.78 \$6,976.93 \$7,151.35	Annually \$81,681 \$83,723 \$85,816
RW/Groundwater Recharge Maintenance Technician	176	GU	Non-exempt	1 2 3 4 5 6 7 8	\$37.3294 \$38.2630 \$39.2188 \$40.2000 \$41.2049	\$2,986.36 \$3,061.04 \$3,137.51 \$3,216.00 \$3,296.40 \$3,378.81 \$3,463.28 \$3,549.85	\$6,470.45 \$6,632.26 \$6,797.94 \$6,968.00 \$7,142.20 \$7,320.76 \$7,503.78 \$7,691.35	\$77,645 \$79,587 \$81,575 \$83,616 \$85,706 \$87,849 \$90,045 \$92,296
RW/Groundwater Recharge Operations & Maintenance Specialist	179	UN	Exempt	9 1 2 3 4	\$45.4827 \$43.2145 \$44.2952 \$45.4025 \$46.5375	\$3,638.62 \$3,457.16 \$3,543.62 \$3,632.20 \$3,723.00	\$7,883.68 \$7,490.52 \$7,677.85 \$7,869.77 \$8,066.50	\$94,604 \$89,886 \$92,134 \$94,437 \$96,798
Safety Analyst	178	PR	Exempt	5 6 7 8 9 1	\$47.7005 \$48.8933 \$50.1159 \$51.3688 \$52.6525 \$41.1553 \$42.1842	\$3,816.04 \$3,911.47 \$4,009.28 \$4,109.51 \$4,212.20 \$3,292.43 \$2,274.74	\$9,126.44 \$7,133.60	\$106,847 \$109,517 \$85,603
				2 3 4 5 6 7 8 9	\$42.1842 \$43.2390 \$44.3193 \$45.4279 \$46.5630 \$47.7275 \$48.9207 \$50.1433	\$3,374.74 \$3,459.12 \$3,545.55 \$3,634.24 \$3,725.04 \$3,818.20 \$3,913.66 \$4,011.47	\$7,311.94 \$7,494.76 \$7,682.03 \$7,874.19 \$8,070.92 \$8,272.77 \$8,479.60 \$8,691.52	\$87,743 \$89,937 \$92,184 \$94,490 \$96,851 \$99,273 \$101,755
Safety Officer	186	UN	Exempt	1 2 3 4 5 6 7	\$60.8039 \$62.3241 \$63.8823 \$65.4794 \$67.1164	\$4,864.32 \$4,985.93 \$5,110.59 \$5,238.36 \$5,369.32 \$5,503.55	\$10,539.36 \$10,802.85 \$11,072.95 \$11,349.78 \$11,633.53 \$11,924.36 \$12,222.43	\$126,472 \$129,634 \$132,875 \$136,197 \$139,602 \$143,092
Senior Accountant	181	PR	Exempt	8 9 1 2 3 4 5	\$72.2770 \$74.0837 \$47.6414 \$48.8323 \$50.0529 \$51.3044	\$5,782.16 \$5,926.70 \$3,811.32 \$3,906.59 \$4,004.24	\$12,528.02 \$12,841.19 \$8,257.86 \$8,464.28 \$8,675.86 \$8,892.78 \$9,114.93	\$150,336 \$154,094 \$99,094 \$101,571 \$104,110 \$106,713

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Senior Accountant	181	PR	Exempt	6	\$53.9015	\$4,312.12		
	101		Exempt	7	\$55.2491		\$9,576.52	
				8	\$56.6299		\$9,815.87	
				9			\$10,061.35	
				5	950.0402	Ş4,043.70	<i><i>ϕ</i>10,001.00</i>	<i><i>1</i></i>
Senior Associate Engineer	184	UN	Exempt	1	\$55.1510		\$9,559.51	
				2	\$56.5299		\$9,798.54	. ,
				3	\$57.9433		\$10,043.52	
				4	\$59.3919		\$10,294.62	
				5	\$60.8770		\$10,552.02	
				6	\$62.3986		\$10,815.77	
				7	\$63.9582		\$11,086.10	
				8	\$65.5568		\$11,363.20	
				9	\$67.1962	\$5 <i>,</i> 375.70	\$11,647.35	\$139,768
Senior Associate Engineer - PE	185	UN	Exempt	1	\$57.9068	\$4,632.55	\$10,037.20	\$120,446
				2	\$59.3549	\$4,748.40	\$10,288.20	\$123,458
				3	\$60.8385	\$4,867.08	\$10,545.34	\$126,544
				4	\$62.3592	\$4,988.74	\$10,808.94	\$129,707
				5	\$63.9183	\$5,113.47	\$11,079.19	\$132,950
				6			\$11,356.20	
				7			\$11,640.03	
				8	\$68.8332		\$11,931.10	
				9	\$70.5539	\$5 <i>,</i> 644.32	\$12,229.36	\$146,752
Senior Compost Operations and Maintenance								
Technician	181	GU	Non-exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	\$104,110
				4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015	\$4,312.12	\$9,342.93	\$112,115
				7	\$55.2491	\$4,419.93	\$9,576.52	\$114,918
				8	\$56.6299	\$4,530.40	\$9,815.87	
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Senior Construction Project Inspector	182	UN	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
			·	2	\$51.2736	\$4,101.89	\$8,887.43	
				3	\$52.5558	\$4,204.47	\$9,109.69	\$109,316
				4	\$53.8693	\$4,309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32	\$9,570.86	\$114,850
				6	\$56.5962	\$4,527.70	\$9,810.02	\$117,720
				7	\$58.0116	\$4,640.93	\$10,055.35	\$120,664
				8	\$59.4621	\$4,756.97	\$10,306.77	\$123,681
				9	\$60.9481	\$4,875.85	\$10,564.35	\$126,772
Senior Engineer	187	PR	Exempt	1	\$63.8428	\$5 107 43	\$11,066.10	\$132 793
	107		Exempt	2	\$65.4385		\$11,342.68	
				3			\$11,626.27	
				4			\$11,916.93	
				5			\$12,214.78	
				5	γ, 0. 4 030	ç2,037.33	~==,2= 7 .70	φ± (0,077

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly Annually
Senior Engineer	187	PR	Exempt	6	\$72.2318		\$12,520.20 \$150,242
Schol Engineer	107		Exempt	7	\$74.0375		\$12,833.17 \$153,998
				8	\$75.8885		\$13,154.01 \$157,848
				9	\$77.7861		\$13,482.93 \$161,795
				5	<i>\$7717</i> 001	<i>Q</i> 0 ,222.05	<i>Q10,102.00 Q101,700</i>
Senior Environmental Resources Planner	184	UN	Exempt	1	\$55.1510	\$4,412.08	\$9,559.51 \$114,714
				2	\$56.5299	\$4,522.40	\$9,798.54 \$117,582
				3	\$57.9433		\$10,043.52 \$120,522
				4	\$59.3919		\$10,294.62 \$123,535
				5	\$60.8770		\$10,552.02 \$126,624
				6	\$62.3986		\$10,815.77 \$129,789
				7	\$63.9582		\$11,086.10 \$133,033
				8	\$65.5568		\$11,363.20 \$136,358
				9	\$67.1962	\$5 <i>,</i> 375.70	\$11,647.35 \$139,768
Senior External Affairs Specialist	180	UN	Exempt	1	\$45.3746	\$3,629.97	\$7,864.94 \$94,379
				2	\$46.5092	\$3,720.74	\$8,061.61 \$96,739
				3	\$47.6722	\$3,813.78	\$8,263.19 \$99,158
				4	\$48.8640	\$3,909.12	\$8,469.76 \$101,637
				5	\$50.0851	\$4,006.81	\$8,681.43 \$104,177
				6	\$51.3375	\$4,107.00	\$8,898.50 \$106,782
				7	\$52.6207	\$4,209.66	\$9,120.93 \$109,451
				8	\$53.9361	\$4,314.89	\$9,348.93 \$112,187
				9	\$55.2847	\$4,422.78	\$9,582.69 \$114,992
Senior Facilities Technician	180	GU	Non-exempt	1	\$45.3746	\$3,629.97	\$7,864.94 \$94,379
			·	2	\$46.5092	\$3,720.74	\$8,061.61 \$96,739
				3	\$47.6722	\$3,813.78	\$8,263.19 \$99,158
				4	\$48.8640	\$3,909.12	\$8,469.76 \$101,637
				5	\$50.0851	\$4,006.81	\$8,681.43 \$104,177
				6	\$51.3375	\$4,107.00	\$8,898.50 \$106,782
				7	\$52.6207	\$4,209.66	\$9,120.93 \$109,451
				8	\$53.9361	\$4,314.89	\$9,348.93 \$112,187
				9	\$55.2847	\$4,422.78	\$9,582.69 \$114,992
Senior Financial Analyst	183	PR	Exempt	1	\$52.5270	\$4.202.16	\$9,104.68 \$109,256
,			·	2	\$53.8395		\$9,332.18 \$111,986
				3			\$9,565.51 \$114,786
				4			\$9,804.69 \$117,656
				5	\$57.9799		\$10,049.87 \$120,598
				6	\$59.4289		\$10,301.03 \$123,612
				7	\$60.9145		\$10,558.52 \$126,702
				8	\$62.4375	\$4,995.00	\$10,822.50 \$129,870
				9	\$63.9986	\$5,119.89	\$11,093.10 \$133,117
Senior Information Systems Analyst	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77 \$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43 \$106,649
				3	\$52.5558		
				4	\$53.8693		
				5	\$55.2164		\$9,570.86 \$114,850
				6			\$9,810.02 \$117,720
					-		

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Senior Information Systems Analyst	182	PR	Exempt	7	\$58.0116	\$4,640.93	\$10,055.35	\$120,664
				8	\$59.4621	\$4,756.97	\$10,306.77	\$123,681
				9	\$60.9481	\$4,875.85	\$10,564.35	\$126,772
Senior Internal Auditor	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43	\$106,649
				3	\$52.5558	\$4,204.47	\$9,109.69	\$109,316
				4	\$53.8693	\$4,309.55	\$9,337.36	\$112,048
				5	\$55.2164	\$4,417.32	\$9 <i>,</i> 570.86	\$114,850
				6	\$56.5962		\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481	\$4 <i>,</i> 875.85	\$10,564.35	\$126,772
Senior Inventory Analyst	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	
				2	\$51.2736	\$4,101.89	\$8,887.43	\$106,649
				3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693	\$4 <i>,</i> 309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32	\$9,570.86	
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116	. ,	\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481	\$4,875.85	\$10,564.35	\$126,772
Senior Management Analyst	182	PR	Exempt	1	\$50.0236	\$4,001.89	\$8,670.77	
				2	\$51.2736	\$4,101.89	\$8,887.43	
				3	\$52.5558	\$4,204.47	\$9,109.69	
				4	\$53.8693	\$4,309.55	\$9,337.36	
				5	\$55.2164	\$4,417.32		
				6	\$56.5962	\$4,527.70	\$9,810.02	
				7	\$58.0116		\$10,055.35	
				8	\$59.4621		\$10,306.77	
				9	\$60.9481	\$4,875.85	\$10,564.35	\$126,772
Senior Operations Specialist	184	UN	Exempt	1	\$55.1510	\$4,412.08	\$9,559.51	\$114,714
				2	\$56.5299	\$4,522.40	\$9,798.54	\$117,582
				3	\$57.9433	\$4,635.47	\$10,043.52	\$120,522
				4	\$59.3919	\$4,751.36	\$10,294.62	\$123,535
				5	\$60.8770	\$4,870.16	\$10,552.02	\$126,624
				6	\$62.3986	\$4,991.89	\$10,815.77	\$129,789
				7	\$63.9582	\$5,116.66	\$11,086.10	\$133,033
				8	\$65.5568	\$5,244.55	\$11,363.20	\$136,358
				9	\$67.1962	\$5,375.70	\$11,647.35	\$139,768
Senior Policy Advisor	188	UN	Exempt	1	\$67.0318	\$5,362.55	\$11,618.86	\$139,426
				2	\$68.7082		\$11,909.43	
				3	\$70.4260		\$12,207.18	
				4	\$72.1861		\$12,512.27	
				5	\$73.9909		\$12,825.11	
				6			\$13,145.69	
				7	\$77.7371	\$6,218.97	\$13,474.44	\$161,693

Classification Title Senior Policy Advisor	Salary Range 188	Unit UN	FLSA Exempt	Step 8 9	Hourly \$79.6803 \$81.6722		Monthly \$13,811.27 \$14,156.53	
Senior Policy Advisor (Y-Rated; Hired Before 1/23/2022)	207	UN	Exempt	1	\$87.4193	\$6,993.55	\$15,152.70	\$181,832
Senior Pretreatment & Source Control								
Inspector	180	GU	Non-exempt	1	\$45.3746	\$3,629.97	\$7,864.94	\$94,379
				2	\$46.5092		\$8,061.61	
				3	\$47.6722	\$3,813.78	\$8,263.19	\$99,158
				4	\$48.8640	\$3,909.12	\$8,469.76	\$101,637
				5	\$50.0851	\$4,006.81	\$8,681.43	\$104,177
				6	\$51.3375	\$4,107.00	\$8,898.50	\$106,782
				7	\$52.6207	\$4,209.66	\$9,120.93	\$109,451
				8	\$53.9361	\$4,314.89	\$9,348.93	
				9	\$55.2847	\$4,422.78	\$9 <i>,</i> 582.69	\$114,992
Senior Project Manager	187	PR	Exempt	1	\$63.8428	\$5 107 43	\$11,066.10	\$132 793
	107		Exempt	2	\$65.4385		\$11,342.68	
				3	\$67.0746		\$11,626.27	
				4	\$68.7515		\$11,916.93	. ,
				5	\$70.4698	\$5,637.59	\$12,214.78	\$146,577
				6	\$72.2318	\$5,778.55	\$12,520.20	\$150,242
				7	\$74.0375	\$5,923.00	\$12,833.17	\$153,998
				8	\$75.8885	\$6,071.08	\$13,154.01	\$157,848
				9	\$77.7861	\$6,222.89	\$13,482.93	\$161,795
Senior Wastewater Treatment Plant Operator	181	OP	Non-exempt	1	\$47.6414	\$3 <i>,</i> 811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3,906.59	\$8,464.28	
				3	\$50.0529	\$4,004.24	\$8,675.86	
				4	\$51.3044	\$4,104.36	\$8,892.78	
				5	\$52.5861		\$9,114.93	
				6	\$53.9015	\$4,312.12	\$9,342.93	
				7 8	\$55.2491 \$56.6299	\$4,419.93	\$9,576.52 \$9,815.87	
				° 9			\$9,815.87	
				5	950.0402	Ş4,043.70	<i>Q10,001.00</i>	<i>Ş120,730</i>
Senior Water Plant Operator	181	OP	Non-exempt	1	\$47.6414	\$3,811.32	\$8,257.86	\$99,094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	\$104,110
				4	\$51.3044	\$4,104.36	\$8,892.78	\$106,713
				5	\$52.5861	\$4,206.89	\$9,114.93	\$109,379
				6	\$53.9015		\$9,342.93	
				7			\$9,576.52	
				8	\$56.6299		\$9,815.87	
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Senior Water Resources Analyst	184	PR	Exempt	1	\$55.1510	\$4,412.08	\$9,559.51	\$114.714
	-			2			\$9,798.54	
				3			\$10,043.52	

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Senior Water Resources Analyst	184	PR	Exempt	4	\$59.3919		\$10,294.62	
Schol Water Resources Analyst	104		Exempt	5	\$60.8770		\$10,552.02	
				6			\$10,815.77	
				7	-		\$11,086.10	. ,
				8	-	. ,	\$11,363.20	. ,
				9			\$11,647.35	
				5	Ş07.190Z	JJ,J7J.70	ŞII,047.33	Ş13 <i>3,</i> 700
Source Control/Environmental Resources								
Supervisor	187	SU	Exempt	1	\$63.8428	\$5,107.43	\$11,066.10	\$132,793
				2	\$65.4385	\$5,235.08	\$11,342.68	\$136,112
				3	\$67.0746	\$5,365.97	\$11,626.27	\$139,515
				4	\$68.7515	\$5,500.12	\$11,916.93	\$143,003
				5	\$70.4698	\$5 <i>,</i> 637.59	\$12,214.78	\$146,577
				6	\$72.2318	\$5,778.55	\$12,520.20	\$150,242
				7	\$74.0375	\$5,923.00	\$12,833.17	\$153,998
				8	\$75.8885	\$6,071.08	\$13,154.01	\$157,848
				9	\$77.7861	\$6,222.89	\$13,482.93	\$161,795
Supervisor - Environmental Compliance &								
Energy	188	SU	Exempt	1	\$67.0318	\$5 362 55	\$11,618.86	\$130 / 26
Lifeigy	100	50	Exempt	2	\$68.7082		\$11,909.43	
				3	\$70.4260		\$12,207.18	
				4			\$12,512.27	
				5	\$73.9909		\$12,825.11	
				6	\$75.8404		\$13,145.69	
				7			\$13,474.44	
				8	\$79.6803		\$13,811.27	
				9	•		\$14,156.53	
Systems Administrator	181	PR	Exempt	1	\$47.6414	\$3,811.32		\$99 <i>,</i> 094
				2	\$48.8323	\$3,906.59	\$8,464.28	\$101,571
				3	\$50.0529	\$4,004.24	\$8,675.86	
				4	\$51.3044	\$4,104.36	\$8,892.78	
				5	\$52.5861	\$4,206.89	\$9,114.93	
				6	\$53.9015	\$4,312.12	\$9,342.93	
				7	\$55.2491	\$4,419.93	\$9,576.52	
				8	\$56.6299			
				9	\$58.0462	\$4,643.70	\$10,061.35	\$120,736
Technology Specialist I	178	GU	Non-exempt	1	\$41.1553	\$3,292.43	\$7,133.60	\$85,603
			·	2	\$42.1842		\$7,311.94	\$87,743
				3	\$43.2390			\$89,937
				4	\$44.3193		\$7,682.03	\$92,184
				5		\$3,634.24		\$94,490
				6		\$3,725.04		\$96,851
				7		\$3,818.20		\$99,273
				8		\$3,913.66		
				9		\$4,011.47		
Taskaslasa Cassislist II	400	<u></u>		<i>,</i>	645 0745	40.000 o-	67.0C1.05	604 070
Technology Specialist II	180	GU	Non-exempt	1		\$3,629.97		\$94,379
				2	\$46.5092	\$3,720.74	\$8,061.61	\$96,739

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Technology Specialist II	180	GU	Non-exempt	3	\$47.6722	\$3,813.78	\$8,263.19	\$99,158
				4	\$48.8640	\$3,909.12	\$8 <i>,</i> 469.76	\$101,637
				5	\$50.0851	\$4,006.81	\$8,681.43	\$104,177
				6	\$51.3375	\$4,107.00	\$8,898.50	\$106,782
				7	\$52.6207	\$4,209.66	\$9,120.93	\$109,451
				8	\$53.9361	\$4,314.89	\$9,348.93	
				9	\$55.2847	\$4,422.78	\$9,582.69	
Technology Specialist III	182	GU	Non-exempt	1	\$50.0236	\$4,001.89	\$8,670.77	\$104,049
				2	\$51.2736	\$4,101.89	\$8,887.43	\$106,649
				3	\$52.5558	\$4,204.47	\$9,109.69	\$109,316
				4	\$53.8693	\$4,309.55	\$9,337.36	\$112,048
				5	\$55.2164	\$4,417.32	\$9,570.86	\$114,850
				6	\$56.5962	\$4,527.70	\$9,810.02	\$117,720
				7	\$58.0116	\$4,640.93	\$10,055.35	\$120,664
				8	\$59.4621		\$10,306.77	
				9	\$60.9481		\$10,564.35	
Warehouse Supervisor	185	SU	Exempt	1	\$57.9068	\$4,632.55	\$10,037.20	\$120,446
				2	\$59.3549	\$4,748.40	\$10,288.20	\$123,458
				3	\$60.8385	\$4,867.08	\$10,545.34	\$126,544
				4	\$62.3592	\$4,988.74	\$10,808.94	\$129,707
				5	\$63.9183	\$5,113.47	\$11,079.19	\$132,950
				6	\$65.5164		\$11,356.20	
				7	, \$67.1539		\$11,640.03	
				8	, \$68.8332		\$11,931.10	
				9	\$70.5539		\$12,229.36	
Warehouse Technician	171	GU	Non-exempt	1	\$29.2539	\$2,340.32	\$5,070.70	\$60 <i>,</i> 848
				2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2,458.78	\$5,327.36	\$63,928
				4	\$31.5029	\$2,520.24	\$5,460.52	\$65,526
				5	\$32.2914	\$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5,880.51	\$70,566
				8	\$34.7736	\$2,781.89	\$6,027.43	\$72,329
				9	\$35.6433		\$6,178.19	
Wastewater Treatment Plant Operator I	174	OP	Non-exempt	1	\$33.8621	\$2,708.97	\$5 <i>,</i> 869.44	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19	\$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659		\$6,320.78	\$75,849
				5	\$37.3775		\$6,478.77	\$77,745
				6	\$38.3121			\$79,689
				7	\$39.2698		\$6,806.78	\$81,681
				8	\$40.2515			\$83,723
				9	\$40.2515 \$41.2577		\$7,151.35	\$85,816
Wastewater Treatment Plant Operator II	176	OP	Non-exempt	1	\$37.3294	\$2,986.36	\$6,470.45	\$77,645
				2	\$38.2630	\$3,061.04		\$79,587
				3	\$39.2188			\$81,575

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Wastewater Treatment Plant Operator II	176	OP	Non-exempt	4	\$40.2000	\$3,216.00	\$6,968.00	\$83,616
				5	\$41.2049	\$3,296.40	\$7,142.20	\$85,706
				6	\$42.2351	\$3,378.81	\$7,320.76	\$87,849
				7	\$43.2909	\$3,463.28	\$7,503.78	\$90,045
				8	\$44.3731	\$3,549.85	\$7,691.35	\$92,296
				9	\$45.4827	\$3,638.62	\$7,883.68	\$94,604
Wastewater Treatment Plant Operator III	178	OP	Non-exempt	1	\$41.1553	\$3,292.43	\$7,133.60	\$85,603
				2	\$42.1842	\$3 <i>,</i> 374.74	\$7 <i>,</i> 311.94	\$87,743
				3	\$43.2390	\$3,459.12	\$7,494.76	\$89,937
				4	\$44.3193	\$3,545.55	\$7,682.03	\$92,184
				5	\$45.4279	\$3,634.24	\$7,874.19	\$94,490
				6	\$46.5630	\$3,725.04	\$8,070.92	\$96,851
				7	\$47.7275	\$3,818.20	\$8,272.77	\$99 <i>,</i> 273
				8	\$48.9207	\$3,913.66	\$8,479.60	\$101,755
				9	\$50.1433	\$4,011.47	\$8,691.52	\$104,298
Wastewater Treatment Plant Operator IV, V	180	OP	Non-exempt	1	\$45.3746	\$3,629.97	\$7,864.94	\$94,379
				2	\$46.5092	\$3,720.74	\$8,061.61	\$96 <i>,</i> 739
				3	\$47.6722	\$3,813.78	\$8,263.19	\$99 <i>,</i> 158
				4	\$48.8640	\$3,909.12	\$8,469.76	\$101,637
				5	\$50.0851	\$4,006.81	\$8,681.43	\$104,177
				6	\$51.3375	\$4,107.00	\$8,898.50	\$106,782
				7	\$52.6207	\$4,209.66	\$9 <i>,</i> 120.93	
				8	\$53.9361	\$4,314.89	\$9,348.93	\$112,187
				9	\$55.2847	\$4,422.78	\$9,582.69	\$114,992
Wastewater Treatment Plant Operator-in-								
Training	171	OP	Non-exempt	1	\$29.2539	\$2,340.32	\$5,070.70	\$60,848
				2	\$29.9851	\$2,398.81	\$5,197.43	\$62,369
				3	\$30.7347	\$2,458.78	\$5,327.36	\$63 <i>,</i> 928
				4	\$31.5029	\$2,520.24	\$5,460.52	\$65,526
				5	\$32.2914	\$2,583.32	\$5,597.20	\$67,166
				6	\$33.0981	\$2,647.85	\$5,737.01	\$68,844
				7	\$33.9260	\$2,714.08	\$5,880.51	\$70,566
				8		\$2,781.89		\$72,329
				9	\$35.6433	\$2,851.47	\$6,178.19	\$74,138
Water Plant Operator I	174	OP	Non-exempt	1	\$33.8621	\$2,708.97	\$5,869.44	\$70,433
				2	\$34.7087	\$2,776.70	\$6,016.19	\$72,194
				3	\$35.5765	\$2,846.12	\$6,166.60	\$73,999
				4	\$36.4659	\$2,917.28	\$6,320.78	\$75 <i>,</i> 849
				5	\$37.3775	\$2,990.20	\$6,478.77	\$77,745
				6	\$38.3121	\$3 <i>,</i> 064.97	\$6,640.77	\$79 <i>,</i> 689
				7	\$39.2698	\$3 <i>,</i> 141.59	\$6,806.78	\$81,681
				8	\$40.2515	\$3,220.12	\$6 <i>,</i> 976.93	\$83,723
				9	\$41.2577	\$3,300.62	\$7,151.35	\$85 <i>,</i> 816
Water Plant Operator II	176	OP	Non-exempt	1	\$37.3294	\$2,986.36	\$6,470.45	\$77 <i>,</i> 645
			-	2	\$38.2630	\$3,061.04	\$6,632.26	\$79,587
				3		\$3,137.51		\$81,575

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Water Plant Operator II	176	OP	Non-exempt	4	\$40.2000	\$3,216.00	\$6,968.00	\$83,616
				5	\$41.2049	\$3,296.40	\$7,142.20	\$85,706
				6	\$42.2351	\$3,378.81	\$7,320.76	\$87,849
				7	, \$43.2909	\$3,463.28	\$7,503.78	\$90,045
				8	\$44.3731	\$3 <i>,</i> 549.85	\$7,691.35	\$92,296
				9	\$45.4827	\$3,638.62	\$7,883.68	\$94,604
Water Plant Operator III	170	OP	Non overant	1	Ċ11 1EEO	62 202 42	ć7 122 60	COL COD
Water Plant Operator III	178	UP	Non-exempt	1 2	\$41.1553 \$42.1842	\$3,292.43 \$3,374.74	\$7,133.60 \$7,311.94	\$85,603 \$87,743
				2	\$43.2390	\$3,459.12	\$7,494.76	\$87,743 \$89,937
				4	\$43.2390 \$44.3193	\$3,5459.12 \$3,545.55	\$7,682.03	\$89,937 \$92,184
				5	\$45.4279	\$3,634.24	\$7,874.19	\$92,184 \$94,490
				6	\$46.5630	\$3,725.04	\$8,070.92	\$94,490 \$96,851
				7	\$40.3030 \$47.7275	\$3,723.04 \$3,818.20	\$8,070.92 \$8,272.77	\$90,851 \$99,273
				8	\$48.9207	\$3,913.66		\$101,755
				9	\$48.9207 \$50.1433	\$4,011.47	\$8,479.00 \$8,691.52	
Water Plant Operator IV, V	180	OP	Non-exempt	1	\$45.3746	\$3,629.97	\$7,864.94	\$94,379
				2	\$46.5092	\$3,720.74	\$8,061.61	\$96,739
				3	\$47.6722	\$3,813.78	\$8,263.19	\$99,158
				4	\$48.8640	\$3,909.12	\$8,469.76	
				5	\$50.0851	\$4,006.81	\$8,681.43	
				6	\$51.3375	\$4,107.00	\$8,898.50	
				7	\$52.6207	\$4,209.66	\$9,120.93	
				8	\$53.9361	\$4,314.89	\$9,348.93	
				9	\$55.2847	\$4,422.78	\$9,582.69	\$114,992
Z-Not in Use	165	(blank)	(blank)	1	\$21.8347	\$1,746.78	\$3,784.69	\$45,416
				2	\$22.3803	\$1,790.43	\$3,879.27	\$46,551
				3	\$22.9400	\$1,835.20	\$3,976.27	\$47,715
				4	\$23.5135	\$1,881.08	\$4,075.68	\$48,908
				5	\$24.1015	\$1,928.12	\$4,177.60	\$50,131
				6	\$24.7034	\$1,976.28	\$4,281.94	\$51 <i>,</i> 383
				7	\$25.3217	\$2,025.74	\$4,389.11	\$52 <i>,</i> 669
				8	\$25.9544	\$2,076.36	\$4 <i>,</i> 498.78	\$53 <i>,</i> 985
				9	\$26.6034	\$2,128.28	\$4,611.28	\$55 <i>,</i> 335
	167	(blank)	(blank)	1	\$24.0707	\$1,925.66	\$4,172.27	\$50,067
		(0.0.0)	(1111)	2	\$24.6722	\$1,973.78	\$4,276.53	\$51,318
				3	\$25.2895	\$2,023.16	\$4,383.52	\$52,602
				4	\$25.9212		\$4,493.02	\$53,916
				5	, \$26.5693	\$2,125.55	\$4,605.36	\$55,264
				6	\$27.2332		\$4,720.43	\$56,645
				7	\$27.9145	\$2,233.16	\$4,838.52	\$58,062
				8	\$28.6121	\$2,288.97	\$4,959.44	\$59,513
				9	\$29.3270	\$2,346.16	\$5,083.35	\$61,000
	160	(black)	(blank)	1	¢25 2722	¢2 021 70	¢1 200 E2	557 EFE
	168	(blank)	(blank)	1	\$25.2722	\$2,021.78	\$4,380.53	\$52,566
				2	\$25.9039	\$2,072.32	\$4,490.03	\$53,880 \$55,226
				3 4	\$26.5510 \$27.2145	\$2,124.08 \$2,177.16	\$4,602.18 \$4,717.18	\$55,226 \$56,606
				4	şz1.2145	10.17/12	γ4,/1/.18	\$56 <i>,</i> 606

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Z-Not in Use	168	(blank)	(blank)	5	\$27.8948	\$2,231.59	\$4,835.12	\$58,021
	100	(biank)	(bidink)	6	\$28.5928	\$2,287.43	\$4,956.10	\$59,473
				7	\$29.3073	\$2,344.59	\$5,079.95	\$60,959
				8	\$30.0400	\$2,403.20	\$5,206.94	\$62,483
				9	\$30.7914	\$2,463.32	\$5,337.20	\$64,046
				0	¢0000 2 1	<i><i>ϕ</i>₂).00.02</i>	<i>40,007.</i> <u>1</u> 0	<i>¥€ 1)6 16</i>
	169	(blank)	(blank)	1	\$26.5337	\$2,122.70	\$4,599.19	\$55,190
				2	\$27.1967	\$2,175.74	\$4,714.11	\$56,569
				3	\$27.8765	\$2,230.12	\$4,831.93	\$57 <i>,</i> 983
				4	\$28.5741	\$2,285.93	\$4,952.85	\$59,434
				5	\$29.2880	\$2,343.04	\$5,076.59	\$60,919
				6	\$30.0202	\$2,401.62	\$5,203.51	\$62,442
				7	\$30.7707	\$2,461.66	\$5,333.60	\$64,003
				8	\$31.5400	\$2,523.20	\$5,466.94	\$65,603
				9	\$32.3284	\$2,586.28	\$5 <i>,</i> 603.61	\$67,243
	189	(blank)	(blank)	1	\$70.3832	\$5 630 66	\$12,199.77	\$1/6 307
	105	(Dialik)	(bialik)	2	\$72.1433		\$12,504.86	
				3	\$73.9467		\$12,817.44	
				4	\$75.7957		\$13,137.93	
				5	\$77.6900		\$13,466.27	
				6	\$79.6323		\$13,802.95	
				7	\$81.6226		\$14,147.93	
				8	\$83.6635		\$14,501.68	
				9	\$85.7553		\$14,864.27	
	191	(blank)	(blank)	1	\$77.5962		\$13,450.02	
				2	\$79.5361		\$13,786.27	
				3	\$81.5246		\$14,130.94	
				4	\$83.5621		\$14,484.11	
				5	\$85.6510		\$14,846.18	
				6	\$87.7924		\$15,217.37	
				7	\$89.9871		\$15,597.77	
				8 9	\$92.2371 \$94.5428		\$15,987.77 \$16,387.44	
				9	<i>39</i> 4.3420	ş7,505.45	Ş10,567.44	\$190,049
	196	(blank)	(blank)	1	\$99.0366	\$7,922.93	\$17,166.35	\$205,996
				2	\$101.5121	\$8,120.97	\$17,595.44	\$211,145
				3	\$104.0500	\$8,324.00	\$18,035.34	\$216,424
				4	\$106.6515	\$8,532.12	\$18,486.26	\$221,835
				5			\$18,948.37	
				6			\$19 <i>,</i> 422.09	
				7			\$19,907.77	
				8		. ,	\$20,405.35	. ,
				9	\$120.6664	\$9 <i>,</i> 653.32	\$20,915.53	\$250,986
	198	(blank)	(blank)	1	\$109 1866	\$8 734 93	\$18,925.69	<u> </u>
	190	(DIGITK)	(biding)	2			\$19,398.86	
				2			\$19,883.76	
				4			\$20,380.86	
				5			\$20,890.35	
				5	7-20.0212	<i>,,,,,,,,,,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,	÷=0,000.00	

Classification Title	Salary Range	Unit	FLSA	Step	Hourly	Biweekly	Monthly	Annually
Z-Not in Use	198	(blank)	(blank)	6	\$123.5337	\$9,882.70	\$21,412.52	\$256,950
				7	\$126.6231	\$10,129.85	\$21,948.01	\$263,376
				8	\$129.7880	\$10,383.04	\$22,496.59	\$269,959
				9	\$133.0327	\$10,642.62	\$23,059.01	\$276,708
	200	(blank)	(blank)	1	\$126.1803	\$10,094.43	\$21,871.27	\$262,455
				2	\$129.3351	\$10,346.81	\$22,418.09	\$269,017
				3	\$132.5683	\$10,605.47	\$22,978.52	\$275,742
				4	\$135.8827	\$10,870.62	\$23,553.01	\$282,636
				5	\$139.2794	\$11,142.36	\$24,141.78	\$289,701
				6	\$142.7611	\$11,420.89	\$24,745.27	\$296,943
				7	\$146.3303	\$11,706.43	\$25,363.94	\$304,367
				8	\$149.9890	\$11,999.12	\$25,998.10	\$311,977
				9	\$153.7380	\$12,299.04	\$26,647.92	\$319,775

Note:

1. Incumbent Procurement Specialist I reclassified to Procurement Specialist II on 7/1/18 shall be exempt.

CONSENT CALENDAR ITEM



Date: March 15, 2023

To: The Honorable Board of Directors **Committee:** Community & Legislative Affairs

SSD

From: Shivaji Deshmukh, General Manager 03/08/23

Executive Contact: Shivaji Deshmukh, General Manager **Subject:** Adopt Position on AB 759 Sanitary Districts

Executive Summary:

On February 13, 2023, Assemblymember Timothy Grayson (D-Concord), introduced AB 759 Sanitary Districts. This bill aims to update and streamline accounting practices making it possible for sanitary districts to develop their own accounting protocols. Currently, the Sanitary District Act of 1939 requires the Board to approve the districts check registers at a board meeting. This bill would allow each sanitary district to establish their own protocols allowing district operations to run more efficiently. This bill would create parity between sanitary districts and other local government agencies and special districts.

It is important to note, this bill would not change any existing local government transparency requirements.

The California Association of Sanitation Agencies (CASA) is sponsoring this bill.

Staff's Recommendation:

Adopt a position of "Support" for AB 759 Sanitary Districts (Grayson).

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

Fiscal Impact (explain if not budgeted):

Prior Board Action:

On March 1, 2023 the Board adopted the 2023 Legislative Policy Principles.

Environmental Determination: Not Applicable

Business Goal:

Taking legislative positions is in line with IEUA's business practices goal of advocating for the development of policies, legislation and regulations that benefit the region.

Attachments:

1. AB 759 (D-Grayson) - Fact Sheet 2. AB 759 (D-Grayson) - Bill Text Attachment 1. AB 759 (D-Grayson) - Fact Sheet



ASSEMBLYMEMBER TIM GRAYSON AB 759 Sanitary Districts

Summary:

AB 759 will update the Sanitary District Act of 1939 to modernize outdated and inefficient accounting practices that require a Sanitary District Board President to approve check registers at a board meeting.

Background:

The Sanitary District Act of 1923 authorized the formation of sanitary districts in California and specified how these districts are organized and how they should operate.

Last updated in 1939, the Sanitary District Act outlines procedures for how check registers must be approved for payments to be dispersed. It requires the Board President to approve the district check register for payments to be dispersed at every board meeting, and for the approvals to be recorded in the board meeting minutes.

Problem:

The procedures for how sanitary districts disperse payments are outdated and redundant. In most cases, the check register that is being "approved" at board meetings are for payments that have already been issued. The district must issue checks in a timely manner, and waiting to issue payments until after the Board meets impedes the ability to maintain a reasonable flow of public business.

Solution:

AB 759 will help cut through red tape and allow district operations to run more efficiently by changing the requirement for board approval of previously issued checks, to instead allow Sanitary Districts to establish their own protocols to authorize funds that better reflect current practices.

This simple governance approach has been adopted by several different types of special districts and public agencies providing utility services. This bill would create parity between sanitary districts and other local government agencies and special districts who have already been granted this authority by the Legislature.

Importantly, this bill does not change or alter any existing local government transparency requirements for sanitary districts, including annual audits.

Support:

California Association of Sanitation Agencies Central Contra Costa Sanitary District

Staff Contact:

Robert Cruz robert.cruz@asm.ca.gov Attachment 2. AB 759 (D-Grayson) - Bill Text

ASSEMBLY BILL

No. 759

Introduced by Assembly Member Grayson (Coauthor: Assembly Member Connolly) (Coauthor: Senator Glazer)

February 13, 2023

An act to amend Section 6801 of, and to repeal and add Section 6794 of, the Health and Safety Code, relating to sanitary districts.

LEGISLATIVE COUNSEL'S DIGEST

AB 759, as introduced, Grayson. Sanitary districts.

Existing law authorizes the formation of a sanitary district, pursuant to specified requirements. Existing law authorizes a sanitary district to acquire, plan, construct, reconstruct, alter, enlarge, lay, renew, replace, maintain, and operate garbage dumpsites and garbage collection and disposal systems, sewers, drains, septic tanks, and sewerage collection, outfall, treatment works and other sanitary disposal systems, and storm water drains and storm water collection, outfall and disposal systems, and water recycling and distribution systems, as the deemed necessary and proper by the governing board of the district. Existing law generally authorizes the district to expend money only upon written order of the board.

This bill would instead authorize funds to be expended in a manner prescribed by the board.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 6794 of the Health and Safety Code is 2 repealed.

3 6794. The treasurer shall pay out money of the district only

4 upon the written order of the board, signed by the president and
5 countersigned by the secretary.

6 The order shall specify the name of the person to whom the 7 money is to be paid, the fund from which it is to be paid, and shall 8 state generally the purpose for which the payment is to be made.

9 The order shall be entered in the minutes of the board.

10 SEC. 2. Section 6794 is added to the Health and Safety Code, 11 to read:

12 6794. The treasurer, or other person or persons that are 13 authorized by the board, shall draw checks or warrants to pay 14 demands when demands have been approved in the manner 15 prescribed by the board.

16 SEC. 3. Section 6801 of the Health and Safety Code is amended 17 to read:

18 6801. As an alternative to the functions of the treasurer, the 19 district board may elect to disburse funds of the district. Such 20 election shall be made by resolution of the board and the filing of a certified copy thereof with the treasurer. The treasurer shall 21 22 thereupon and thereafter deliver to the district all funds of the 23 district. Such funds shall be deposited by the board in a bank or 24 banks, or savings and loan association or savings and loan 25 associations, approved for deposit of public funds and shall be 26 withdrawn only by written order of the district board, signed by 27 the president and secretary. The order shall specify the name of 28 the payce, the fund from which it is to be paid and state generally 29 the purpose for which payment is to be made. Such order shall be 30 entered in the minutes of the board. funds. The district board shall 31 appoint a treasurer who shall be responsible for the deposit and 32 withdrawal of funds of the district. district, in the manner 33 prescribed by the board. The treasurer shall deposit with the district, prior to October 1st of each year, a surety bond in the 34 35 annual amount fixed by the district board. The deposit and

36 withdrawal of funds of the district shall thereafter be subject to

- the provisions of Article 2 (commencing at Section 53630), Chapter 4, Part 1, Division 2, Title 5, of the Government Code. 1
- 2

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Date: March 15, 2023

Date: March 15, 2023	SSD	
To: The Honorable Board of Directors	From: Shivaji Deshmukh, Go	eneral Manager
Committee: Engineering, Operations & Water F	Resources	03/08/23
Finance & Administration		03/08/23
Executive Contact: Christiana Daisy, Deputy C	Jeneral Manager	
Subject: Oxygen Transfer Efficiency Analysis N	Master Service Contract Award	

Executive Summary:

The wastewater that Inland Empire Utilities Agency (IEUA) collects goes through multiple treatment processes. One of the processes, the secondary aeration is a biological nutrient removal method that relies on oxygen transfer using air diffusers. Over time, the air diffusers becoming less effective at transferring oxygen into the wastewater. This loss in oxygen transfer efficiency (OTE) increases maintenance cost and energy usage for aeration blowers.

IEUA uses a consultant to perform off-gas analyses to determine the OTE of air diffusers within IEUA's secondary treatment aeration systems. The site specific OTE will be used to guide decisions related to air diffuser maintenance and replacement to keep the aeration system operating at maximum efficiency. The consultant's contract recently expired and IEUA solicited oxygen transfer efficiency services on December 22, 2022, through a Request for Proposal on PlanetBids. On January 16, 2023, one proposal was received. A review committee consisting of Asset Management Group, Engineering, and Operations staff evaluated the proposal and found DrH2O, LLC as the best qualified to complete this work.

Staff's Recommendation:

1. Award an aggregate master service consultant contract for Oxygen Transfer Efficiency Analysis services to DrH2O, LLC for a total aggregate not-to-exceed amount of \$490,861 over a three-year period, with two, one-year options to extend; and

2. Authorize the General Manager to approve and execute the master service contract, subject to non-substantive changes.

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

Account/Project Name:

10800-137100-501000-520920/Professional fees and services EN23026/Asset Management Condition Assessment Project

Fiscal Impact (explain if not budgeted):

None.

Prior Board Action:

On September 1, 2016, the Board of Directors approved a three-year contract with three one-year optional term extension to DrH2O, LLC.

Environmental Determination:

Not Applicable

Business Goal:

This Oxygen Transfer Efficiency Analysis Services Contract is consistent with IEUA's Business Goal of Wastewater Management specifically the Asset Management objective that IEUA will ensure the treatment facilities are well maintained, upgraded to meet evolving requirements, sustainably managed, and can accommodate changes in regional water use.

Attachments:

Attachment 1 - PowerPoint Attachment 2 - Master Service Contract (Click to Download)

Attachment 1



Oxygen Transfer Efficiency Analysis Master Service Contract Award

Francis Concemino Acting Senior Project Manager March 2023

Project Background

- Oxygen from ambient air is used in the secondary treatment process, using blowers and diffusers.
- Diffuser loses effectiveness over time and results in higher energy consumption for the blowers.
- Measuring Oxygen Transfer Efficiency (OTE) provides information on when to repair or replace air diffusers.
- Since 2016, IEUA has relied on OTE analysis to make maintenance and process optimization decisions. In 2021, IEUA used it to validate performance of newly installed disc diffusers at RP-4 for warranty purposes.



Disc diffuser installation RP-4



Aeration diffuser normal operation



OTE testing and Analyzer set up at RP-4

nland Empire Utilities Agenc

Scope of Work

- Procure and fabricate off-gas testing hoods and gas collection instruments.
- Oxygen transfer efficiency (OTE) testing and analysis for each aeration basin tanks per facility.

Facility:	# of Tanks	Tank Dimensions
RP-1	6	240 feet by 60 feet
CCWRF	6	180 feet by 45 feet
RP-4	6	360 feet by 35 feet
RP-5	2	540 feet by 60 feet

- OTE testing shall be completed every six months.
- Provide workshop to present OTE results and optimization recommendations.



Off-gas testing and Analyzer set up at RP-4

nland Empire Utilities Agency

Consultant Selection

- December 22, 2022: PlanetBids Solicitation -25 calendar days (16 working days)
- January 16, 2023: Received one proposal

Proposal No.	Consultant	Proposal Fee
1	DrH2O, LLC	\$490,861

- Qualification-Based Selection:
 - -Proposal evaluated by IEUA staff
 - -Experience, reputation, history, capabilities



Dr. H2O's crew performing OTE gas collection at Aeration basin Train 3 on 12/16/2021

nland Empire Utilities Agency

Staff's Recommendation:

- Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT
- Award aggregate master service consultant contract for Oxygen Transfer Efficiency Analysis services to DrH2O, LLC for a total aggregate not-to-exceed amount of \$490,861 over a three-year period, with two, one-year options to extend; and
- Authorize the General Manager to approve and execute the master service contract, subject to non-substantive changes.

The Oxygen Transfer Efficiency master service contract is consistent with *IEUA's Business Goal of Wastewater Management* specifically the Asset Management objective that IEUA will ensure the treatment facilities are well maintained, upgraded to meet evolving requirements, sustainably managed, and can accommodate changes in regional water use.

CONSENT CALENDAR ITEM



Date: March 15, 2023

To: The Honorable Board of DirectorsFrom: Shivaji Deshmukh, General ManagerCommittee: Engineering, Operations & Water Resources03/08/23

SSD

Staff Contact:Christiana Daisy, Deputy General ManagerSubject: Recycled Water SCADA Migration Design Consultant Contract Award

Executive Summary:

The Recycled Water Supervisory Control and Data Acquisition (RW SCADA) Migration project will migrate the existing agency-wide RW SCADA system to PlantPAx-based enterprise distributed control system to meet current industry standards and achieve Inland Empire Utilities Agency's (IEUA) SCADA Master Plan objectives. The RW SCADA system has become obsolete and is experiencing issues such as telecommunication inefficiencies, antiquated control screens, cyber security risks, and difficulty maintaining interoperability. The provisions of the proposed contract include an analysis and evaluation of the current SCADA system and design services to develop a plan to solve the identified issues necessary for enhancing operations efficiency and SCADA reliability. On November 16, 2022, IEUA issued a request for proposals to design consultants listed on PlanetBids. On January 4, 2023, IEUA received one proposal from Eramosa International, Inc. (Eramosa). Eramosa's familiarity with IEUA's design guides, workflows, SCADA standards, and an in-depth understanding of the Recycled Water SCADA System Migration objectives, places Eramosa in the best position to assist staff in delivering the design as the subject matter experts. The proposed contract for Eramosa is for a not-to-exceed amount \$371,640.

Staff's Recommendation:

1. Award a design consultant contract for the Recycled Water SCADA Migration, Project No. EN23119, to Eramosa International Inc., for a not-to-exceed amount of \$371,640; and

2. Authorize the General Manager to execute the contract, subject to non-substantive changes.

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

Account/Project Name: EN23119/RW SCADA Migration

Fiscal Impact (explain if not budgeted): None.

Prior Board Action: None.

Environmental Determination: Not Applicable

Business Goal:

The RW SCADA Migration Project is consistent with IEUA's Business Goal of Wastewater Management, specifically the Asset Management and Water Quality objectives, that IEUA will ensure that Agency systems are planned, constructed, well maintained, upgraded to meet evolving requirements and changes in regional water use, and sustainably managed to protect public health, the environment, and meet anticipated regulatory requirements.

Attachments:

Attachment 1 - PowerPoint Presentation Attachment 2 - Consultant Contract (Click to Download)

Attachment 1

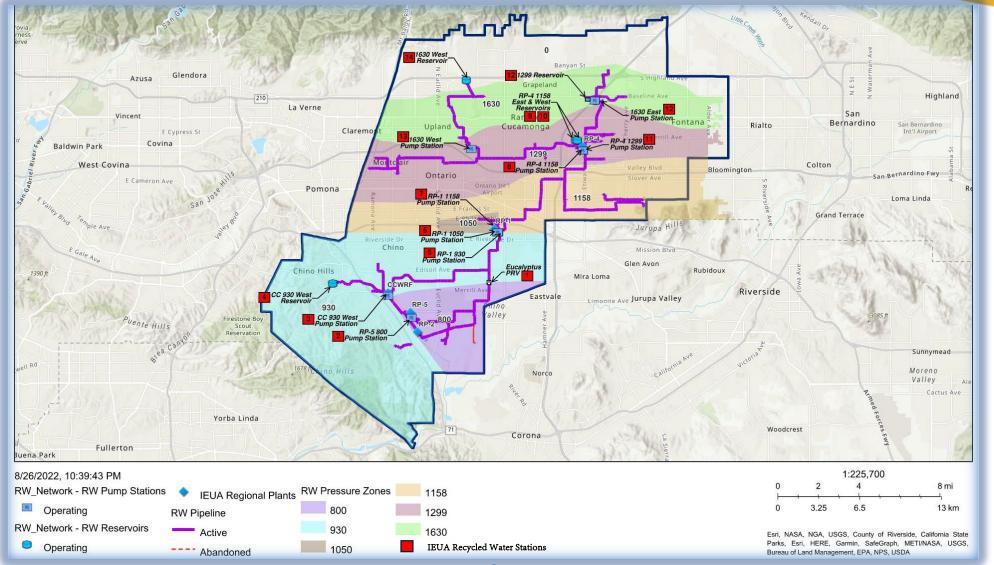


Recycled Water SCADA Migration

Design Consultant Contract Award Project No. EN23119

Cathy Nhothsavath Associate Engineer March 2023

Project Location: Recycled Water Service Area



Inland Empire Utilities Agency

Project Background

• IEUA SCADA Master Plan (2012)

- Supervisory Control and Data Acquisition
- Achieve standardization
- Improve data acquisition
- Optimize operational performance

SCADA Enterprise Upgrades

- Carbon Canyon Water Recycling Facility (2015-2016)
- Regional Plant No. 5 (2017-2019)
- Regional Plant No. 4 (2017-2019)
- Regional Plant No. 1 (Estimated 2023-2026)
- Recycled Water System (Estimated 2023-2026)



Design Services

Challenges

- 1. Equipment Incompatibilities
- 2. Obsolete System
- 3. Cyber Security Risks
- 4. Antiquated Graphics Screens

Solutions

- 1. Develop Migration Plan
- 2. Generate Process Control Narratives (PCN)
- 3. Invent User-Friendly Graphics Screens

Benefits

- 1. Increased System Reliability
- 2. Safer Cyber-SCADA Environment
- 3. More Efficient Operations



Inland Empire Utilities Agency

Consultant Selection

PlanetBids Solicitation Period

- November 16, 2022 - January 4, 2023

- 49 Calendar Days (31 Working Days)
- Qualifications-Based Selection
 - Proposal evaluated by IEUA Staff
 - Experience, reputation, history, capabilities



nland Empire Utilities Agency

Proposal No.	Consultant	Proposal Fee
1	Eramosa International, Inc.	\$371,640

Project Budget and Schedule

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Description	Estimated Cost
Design Services	\$611,640
Design Services (This Action)	\$371,640
IEUA Project Management (~8%)	\$240,000
Construction Services	\$690,000
Engineering Services During Construction (~15%)	\$450,000
IEUA Construction Services (~8%)	\$240,000
Construction	\$3,300,000
Construction Contract Estimate	\$3,000,000
Project Contingency (~10%)	\$300,000
Total Estimated Project Cost:	\$4,601,640
Current Total Project Budget:	\$4,630,000

Project Milestone	Date
Design	
Consultant Design Contract Award	March 2023
Design Completion (Estimated)	June 2024
Construction (Estimated)	
Construction Contract Award	September 2024
Construction Completion	June 2026

Staff's Recommendations



- Award a design consultant contract for the Recycled Water SCADA Migration, Project No. EN23119, to Eramosa International Inc., for a not-to-exceed amount of \$371,640; and
- Authorize the General Manager to execute the contract, subject to non-substantive changes.

The RW SCADA Migration Project is consistent with **IEUA's Business Goal of Wastewater Management**, specifically the Asset Management and Water Quality objectives, that IEUA will ensure that Agency systems are planned, constructed, well maintained, upgraded to meet evolving requirements and changes in regional water use, and sustainably managed to protect public health, the environment, and meet anticipated regulatory requirements.

CONSENT CALENDAR ITEM 2G



Date: March 15, 2023

To: The Honorable Board of DirectorsFrom: Shivaji Deshmukh, General ManagerCommittee: Engineering, Operations & Water Resources03/08/23

SSD

Staff Contact: Christiana Daisy, Deputy General Manager

Subject: Contract Award for the Procurement of Electrical Parts and Supplies

Executive Summary:

The Inland Empire Utilities Agency (IEUA) owns, operates, and maintains over 5,000 electrical assets such as motors, variable frequency drives, switchgears, control panels, and actuated valves. Electrical equipment is critical to support the conveyance and treatment of wastewater. To ensure IEUA's electrical assets safe and reliable, electrical parts such as breakers, relays, wires, conduits and motor control devices are required.

A Request for Quotes was issued on PlanetBids on October 20, 2022 and on November 3, 2022 IEUA received three quotes. The quotes were evaluated based on predetermined award criteria and Royal Industrial Solutions was determined to be the supplier that would provide best value.

Royal Industrial Solutions is the current service provider and has performed well and has met IEUA's expectations since 1993. They are also the local authorized distributor of the Allen Bradley product line which the Agency has standardized on.

Staff's Recommendation:

1. Approve Contract No. 4600003232 for a five-year contract (two-year firm fixed price with three, one-year options to extend) for the not-to-exceed amount of \$1,000,000 to Royal Industrial Solutions for the purchase of electrical parts and supplies; and

2. Authorize the General Manager to execute the contract.

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

Account/Project Name:

Maintenance Unit - Materials and Supplies

Fiscal Impact (explain if not budgeted):

Prior Board Action:

None

Environmental Determination: Not Applicable

Business Goal:

The Agency's Electrical Parts and Supplies Contract is consistent with the IEUA's Business Goal and Wastewater Management, specifically the Asset Management objectives, that IEUA will ensure the regional sewer system and treatment facilities are well maintained, upgrades to meet evolving requirements, sustainably managed, and can accommodate changes in regional water use.

Attachments:

Attachment 1 - PowerPoint Presentation Attachment 2 - Service Contract No. 4600003232 Inland Empire Utilities Agency

Contract Award for the Procurement of Electrical Parts and Supplies

Jon Florio Deputy Manager of Maintenance March 15, 2023

Background

- Agency operates and maintains over 5,000 electrical assets such as motors, variable frequency drives (VFDs), switchgears, control panels, and actuated valves.
- Electrical assets are critical to the conveyance and treatment of wastewater. They support a safe and permit compliant operation of our treatment process.



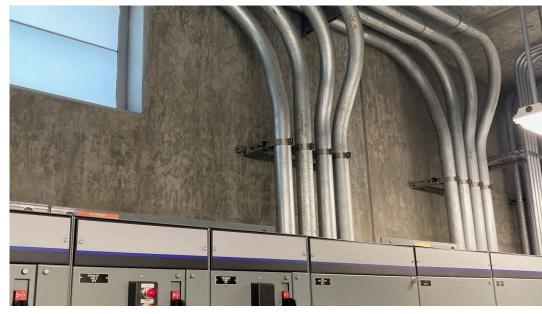
Control Panel



Variable Frequency Drive (VFD)

Maintenance Needs

- Electrical parts and supplies such as circuit breakers, relays, electrical conduits, wires, panels, and junction boxes are required to perform safe and reliable equipment repairs.
- A long-term contract will support timely repairs of equipment in a cost-effective manner.



Conduit entering a Motor Control Center (MCC)



Electrical Breaker Panel



Inland Empire Utilities Agency

A MUNICIPAL WATER DISTR

Electrical Junction Box

Quotes Evaluation

Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT

On November 3, 2022, three quotes were received:

Quotes Received

Royal Industrial Solutions

Sid Tool Co., Inc.

Consolidated Electrical Distributors



Variable Frequency Drive (VFD)

Quotes were evaluated based on pre-determined award criteria:

Award Criteria

- Competitive pricing on most-often purchased items (Qty: 200)
- Ability to supply manufacturer-specific items or commercially equivalent
- Discount off manufacturer price list and bidder's catalog



Transformer

Inland Empire Utilities Agency

Quotes Evaluation Results

The evaluation of the three quotes received concluded that Royal Industrial Solutions would provide the best value to the Agency.

- -Best Value
 - Past performance, cost, experience, references, and competitive pricing
- Contract term: 5 years
 - Two years with fixed price
 - Three one-year options to extend with Consumer Price Index increases
- Experience with IEUA
 - Current service provider since 1993
 - Authorized distributor for Allen Bradly product line
 - Staff is satisfied with their support



Motor Control Center (MCC)

Staff's Recommendation

- Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT
- Approve Contract No. 4600003232 for a five-year contract (two-year firm fixed price with three, one-year options to extend) for the not-to-exceed amount of \$1,000,000 to Royal Industrial Solutions for the purchase of electrical parts and supplies; and
- Authorize the General Manager to execute the contract.

The Agency's Electrical Parts and Supplies Contract is consistent with the IEUA's **Business Goal and Wastewater Management**, specifically the Asset Management objectives, that IEUA will ensure the regional sewer system and treatment facilities are well maintained, upgrades to meet evolving requirements, sustainably managed, and can accommodate changes in regional water use.



CONTRACT NUMBER: 4600003232 FOR MAINTENANCE, REPAIR, AND OPERATIONS (MRO) ELECTRICAL SUPPLIES

THIS CONTRACT (the "Contract"), is made and entered into this ______ day of ______, 2023, by and between the Inland Empire Utilities Agency, a Municipal Water District, organized and existing in the County of San Bernardino under and by virtue of the laws of the State of California (hereinafter interchangeably referred to as "Agency" or "IEUA"), and Royal Industrial Solutions, located in Riverside, California (hereinafter referred to as "Supplier"), for the procurement of maintenance, repair, and operations (MRO) electrical parts and supplies.

NOW, THEREFORE, in consideration of the mutual promises and obligations set forth herein, the parties agree as follows:

1. <u>AGENCY PROJECT MANAGER ASSIGNMENT</u>: All technical direction related to this Contract shall come from the designated Project Manager. Details of the Agency's assignment are listed below.

Project Manager:	Jon Florio
Company Name:	Inland Empire Utilities Agency
Address:	6075 Kimball Avenue
	Chino, CA 91708
Telephone:	909-993-1861
Direct:	909-315-9357
Email:	jflorio@ieua.org

2. <u>SUPPLIER ASSIGNMENT</u>: Special inquiries related to this Contract and the effects of this Contract shall be referred to the following:

Supplier:	Gary Yost
Company Name:	Royal Industrial Solutions
Address:	3200 Russell Street
	Riverside, CA 92501
Telephone:	951-683-6625
Facsimile:	951-787-9883
Email:	gyost@royal-ie.com

- 3. <u>ORDER OF PRECEDENCE</u>: The documents referenced below represent the Contract Documents. Where any conflicts exist between the General Terms and Conditions the governing order of precedence shall be as follows:
 - A. Amendments to Contract Number 4600003232
 - B. Contract Number 4600003232 General Terms and Conditions.
 - C. Agency's Request for Quote Number RFQ-VC-22-002, Exhibit A.
 - D. Supplier's quote dated, November 3, 2022, Exhibit B.
- 4. <u>SUPPLY OF PRODUCTS/SPECIFICATIONS</u>: Supplier services and responsibilities shall include and be in accordance with the following:
 - A. Delivery Requirements:
 - 1. Provide miscellaneous electrical parts and supplies to the Agency on an "as-needed" basis in accordance with **Exhibit B**.
 - 2. Provide miscellaneous electrical parts and supplies as required. Agency staff may elect to will-call items at Supplier's local facility, of if delivery is required, Supplier will deliver to the following location:

Inland Empire Utilities Agency Warehouse 2662 E. Walnut Avenue Ontario, CA 91761

- 3. Each delivery will include a packing slip with:
 - a. Supplier name
 - b. Requestor's name
 - c. Contract number
 - d. Date of purchase
 - e. Quantity
 - f. Unit price
 - g. Extension for each item
- 4. Unless a longer lead time is required, all deliveries must be made the same day wherever possible or within 24 hours.
- 5. There will be no charge for delivery, all orders will be shipped FOB Destination, and no fuel charge, or any other additional charges will apply.
- <u>TERM</u>: The initial term of this contract is for two (2) years beginning <u>March 15</u>, <u>2023</u>, through <u>April 30, 2025</u>, with fixed pricing. Additionally, the Supplier shall agree to allow the Agency, at the Agency's sole discretion, to extend this contract up to three (3) one-year periods for a total aggregate contract term of five (5) years.

6. <u>PAYMENT, INVOICING, AND COMPENSATION</u>:

- A. Supplier shall submit one invoice upon the delivery of the equipment. Agency shall pay Supplier's properly executed invoice, approved by the Project Manager, within thirty (30) days following receipt of the invoice.
- B. Total contract NOT-TO-EXCEED **\$1,000,000** for all services satisfactorily provided during the term of this Contract.
- C. Additionally, to qualify for payment, the Supplier shall prominently display, on the first page of the invoice, both:
 - 1. The Contract Number 4600003232, and
 - 2. The Contract Release Purchase Order Number 4500041775
 - 3. Supplier <u>must</u> accept payment electronically by Automated Clearing House (ACH) and provide Bank Routing information on ACH form provided by Agency

The preferred method of receiving invoices is electronic. The Supplier should submit invoices by email & such invoices shall be submitted as follows:

APGroup@ieua.org

- D. Concurrent with the submittal of the original invoice to the Agency's Accounts Payable Department, the Supplier shall forward via email a copy of the invoice to the designated Project Manager, identified in Section 1, on Page 1 of this Contract.
- E. No Additional Compensation: Nothing set forth in this Contract shall be interpreted to require payment by Agency to Supplier of any compensation specifically for the assignments and assurances required by the Contract, other than the payment of expenses as may be actually incurred by Supplier in complying with this Contract, as approved by the Project Manager.
- F. Supplier may request taking advantage of the Agency's practice of offering an expedited payment protocol to a Supplier who has proposed accepting an invoice amount reduction in exchange for early payment. The Supplier may offer and the Agency may accept, applying a (1%, 2%, or 5%) discount (invoice amount reduction) to a Supplier's invoice in exchange for payment of such invoice within (20, 15, or 10) days, respectively, of the date the invoice is received at the Agency's APGroup@ieua.org email address.
- 7. <u>PRICE ADJUSTMENT</u>: In the event the Agency exercises any of the Contract extensions provided for in Section 5 above, pricing for said extension shall be calculated as follows:

Commencing on March 1, 2025, and continuing each March 1st thereafter, those prices provided may be adjusted plus or minus by a sum equal to the percentage change in the Consumer Price Index (CPI) for All Urban Consumers, in the Los Angeles-Riverside-Orange County(s), California index area as provided for in this section. The basis for computing the adjustment to those prices provided shall be the percentage change for the twelve-month period from January to January, starting with the period of January 2024 to January 2025, and continuing every twelve months thereafter.

Despite any changes in the CPI-U for any given twelve-month adjustment period, adjustments to the prices provided in the Proposal Rate/Fee Schedule shall not increase or decrease more than five (5) percent during any single twelve-month adjustment period.

In the event the CPI is changed so that the base period differs from 1967=100, then the index applied as provided for above shall be corrected in accordance with the conversion factor published by the United States Department of Labor, Bureau of Labor Statistics, or their successor. If the CPI is discontinued or revised, such other governmental index or computation with which it is replaced shall be used in order to obtain substantially the same result as would have been obtained if the CPI had not been discontinued or revised.

Price adjustment requests must be submitted in writing to the Project Manager prior to the contract renewal date for review and approval.

8. LEGAL RELATIONS AND RESPONSIBILITIES:

- A. <u>Professional Responsibility</u>: The Supplier shall be responsible to the level of competency presently maintained by other practicing professionals performing the same or similar type of service.
- B. <u>Status of Supplier</u>: The Supplier is retained as an independent Supplier only, for the sole purpose of providing the services described herein and is not an employee of the Agency.
- C. <u>Observing Laws and Ordinances</u>: The Supplier shall keep itself fully informed of all existing and future state and federal laws and all county and city ordinances and regulations which in any manner affect the conduct of any services or tasks performed under this Contract, and of all such orders and decrees of bodies or tribunals having any jurisdiction or authority over the same. The Supplier shall at all times observe and comply with all such existing and future laws, ordinances, regulations, orders and decrees, and shall protect and indemnify, as required herein, the Agency, its officers, employees and agents against any claim or liability arising from or based on the violation of any such law, ordinance, regulation, order or decree, whether by the Supplier, its employees, or subcontractors.

- D. <u>Grant/Loan Funded Projects</u>: This project **Is Not** grant-funded. [For Federal/State grant/loan-funded projects, the Supplier shall be responsible to comply with all grant requirements related to the Project. These may include but shall not be limited to: Davis-Bacon Act, Endangered Species Act, Executive Order 11246 (Affirmative Action Requirements), Equal Opportunity, Disadvantaged Business Enterprise (DBE) Requirements, Competitive Solicitation, Record Retention and Public Access to Records, and Labor Compliance and Compliance Review. Federal funds have additional requirements. See Exhibit B]
- E. <u>Conflict of Interest</u>: No official of the Agency, who is authorized in such capacity and on behalf of the Agency to negotiate, make, accept, or approve, or to take part in negotiating, making, accepting, or approving this Contract, or any subcontract relating to services or tasks to be performed pursuant to this Contract, shall become directly or indirectly personally interested in this Contract.
- F. Equal Opportunity and Unlawful Discrimination: During the performance of this Contract, the Supplier shall not unlawfully discriminate against any employee or employment applicant because of race, color, religion, sex, age, marital status, ancestry, physical or mental disability, sexual orientation, veteran status, or national origin. The Agency is committed to creating and maintaining an environment free from harassment and discrimination.
- G. Warranty: Supplier represents and warrants that the equipment shall be adequate to serve the purposes described in the Contract. For a period of two years, per the Request for Quote, Supplier shall, at no additional cost to the Agency, correct any and all errors in and shortcomings of the equipment, regardless of whether any such errors or shortcomings is brought to the attention of Supplier by Agency, or any other person or entity. Supplier shall within three (3) calendar days, correct any error or shortcoming that renders the equipment dysfunctional or unusable and shall correct other errors within thirty (30) calendar days after Supplier's receipt of notice of the error. Upon request of Agency, Supplier shall correct any such error deemed important by Agency in its sole discretion to Agency's continued use of the equipment within seven (7) calendar days after Supplier's receipt of notice of the error. If the Project Manager rejects all or any part of the equipment as unacceptable and agreement to correct such equipment cannot be reached without modification to the Contract, Supplier shall notify the Project Manager, in writing, detailing the dispute and reason for the Supplier's position. Any dispute that cannot be resolved between the Project Manager and Supplier shall be resolved in accordance with the provisions of this Contract. The Supplier's liability, with respect to any claims arising out of the equipment and the Supplier, shall bear no liability whatsoever for any consequential loss, injury or damage incurred by the Agency, including but not limited to, claims for loss of use, loss of profits and loss of markets.

H. <u>Disputes</u>:

- 1. All disputes arising out of or in relation to this Contract shall be resolved in accordance with this section. The Supplier shall pursue replacement of the equipment in accordance with the instruction of the Agency's Project Manager notwithstanding the existence of a dispute. By entering into this Contract, both parties are obligated, and hereby agree, to submit all disputes arising under or relating to the Contract which remain unresolved after the exhaustion of the procedures provided herein, to independent arbitration. Except as otherwise provided herein, arbitration shall be conducted under California Code of Civil Procedure Sections 1280, et seq., or their successor.
- 2. Any and all disputes during the dispute period shall be subject to resolution by the Agency's Project Manager; and the Supplier shall comply, with the Agency Project Manager instructions. If the Supplier is not satisfied with the resolution directed by the Agency Project Manager, they may file a written protest with the Agency Project Manager within seven (7) calendar days after receiving written directive of the Project Manager's decision. Failure by Supplier to file a written protest within seven (7) calendar days shall constitute waiver of protest, and acceptance of the Project Manager's resolution. The Project Manager shall submit the Supplier's written protests to the General Manager, together with a copy of the Project Manager's written decision, for his or her consideration within seven (7) calendar days after receipt of the protest-related documents. The General Manager shall make his or her determination with respect to each protest filed with the Project Manager within ten (10) calendar days after receipt of the protestrelated documents. If Supplier is not satisfied with any such resolution by the General Manager, they may file a written request for arbitration with the Project Manager within seven (7) calendar days after receiving written notice of the General Manager's decision.
- 3. In the event of arbitration, the parties to this contract agree that there shall be a single neutral Arbitrator who shall be selected in the following manner:
 - a. The Demand for Arbitration shall include a list of five names of persons acceptable to the Supplier to be appointed as Arbitrator. The Agency shall determine if any of the names submitted by Supplier are acceptable and, if so, such person will be designated as Arbitrator.
 - b. In the event that none of the names submitted by Supplier are acceptable to Agency, or if for any reason the Arbitrator selected in Step (a) is unable to serve, the Agency shall submit to Supplier a list of five names of persons acceptable to Agency for appointment as Arbitrator. The Supplier shall, in turn, have seven (7) calendar days in which to determine if one such person is acceptable.

- c. If after Steps (a) and (b), the parties are unable to mutually agree upon a neutral Arbitrator, the matter of selection of an Arbitrator shall be submitted to the San Bernardino County Superior Court pursuant to Code of Civil Procedure Section 1281.6, or its successor. The costs of arbitration, including but not limited to reasonable attorneys' fees, shall be recoverable by the party prevailing in the arbitration. If this arbitration is appealed to a court pursuant to the procedure under California Code of Civil Procedure Section 1294, et seq., or their successor, the costs of arbitration shall also include court costs associated with such appeals, including but not limited to reasonable attorneys' fees which shall be recoverable by the prevailing party.
- 4. <u>Association in Mediation/Arbitration</u>: The Agency may join the Supplier in mediation or arbitration commenced by a Supplier on the Project pursuant to Public Contracts Code Sections 20104 et seq. Such association shall be initiated by written notice from the Agency's representative to the Supplier.
- 9. <u>INFRINGEMENT:</u> Supplier represents and warrants that the Training and Documentation shall be free of any claim of trade secret, trademark, trade name, copyright, or patent infringement or other violations of any Proprietary Rights of any person.

Supplier shall defend, indemnify and hold harmless, Agency, its officers, directors, agents, employees, successors, assigns, servants, and volunteers free and harmless from any and all liability, damages, losses, claims, demands, actions, causes of action, and costs including reasonable attorney's fees and expenses to the extent of Supplier's negligence for any claim that use of the Training or Documentation infringes upon any trade secret, trade mark, trade name, copyright, patent, or other Proprietary Rights.

Supplier shall, at its expense and at Agency's option, refund any amount paid by Agency under the Contract, or exert its best efforts to procure for Agency the right to use the Training and Documentation, to replace or modify the Training and Documentation as approved by Agency so as to obviate any such claim of infringement, or to put up a satisfactory bond to permit Agency's continued use of the Training and Documentation.

10. <u>NOTICES</u>: Any notice may be served upon either party by delivering it in person, or by depositing it in a United States Mail deposit box with the postage thereon fully prepaid, and addressed to the party at the address set forth below:

Agency: Warren T. Green Manager of Contracts and Procurement Inland Empire Utilities Agency P.O. Box 9020 Chino Hills, CA 91709 Supplier: Gary Yost Royal Industrial Solutions 3200 Russell Street Riverside, CA 92501

Any notice given pursuant to this section shall be deemed effective in the case of personal delivery, upon receipt thereof, or, in the case of mailing, at the moment of deposit in the course of transmission through the United States Postal Service.

- 11. <u>SUCCESSORS AND ASSIGNS</u>: All of the terms, conditions and provisions of this Contract shall take effect to the benefit of and be binding upon the Agency, the Supplier, and their respective successors and assigns. No assignment of the duties or benefits of the Supplier under this Contract may be assigned, transferred, or otherwise disposed of, without the prior written consent of the Agency; and any such purported or attempted assignment, transfer, or disposal without the prior written consent of the Agency.
- 12. <u>PUBLIC RECORDS POLICY</u>: Information made available to the Agency may be subject to the California Public Records Act (Government Code Section 6250 et seq.) The Agency's use and disclosure of its records are governed by this Act. The Agency shall use its best efforts to notify Supplier of any requests for disclosure of any documents pertaining to this work. In the event of litigation concerning disclosure of information Supplier considers exempt from disclosure; (e.g., Trade Secret, Confidential, or Proprietary) Agency shall act as a stakeholder only, holding the information until otherwise ordered by a court or other legal process. If Agency is required to defend an action arising out of a Public Records Act request for any of the information Supplier has marked "Confidential," "Proprietary," or "Trade Secret," Supplier shall defend and indemnify Agency from all liability, damages, costs, and expenses, in any action or proceeding arising under the Public Records Act.
- 13. <u>RIGHT TO AUDIT</u>: The Agency reserves the right to review and/or audit all Supplier's records related to the Work. The option to review and/or audit may be exercised during the term of the Contract, upon termination, upon completion of the Contract, or at any time thereafter up to twelve (12) months after final payment has been made to the Supplier. The Supplier shall make all records and related documentation available within three (3) working days after said records are requested by the Agency.
- 14. <u>INTEGRATION</u>: The Contract Documents represent the entire Contract made and entered into by and between the Agency and the Supplier as to those matters contained in this contract. No prior oral or written understanding shall be of any force or effect with respect to those matters covered by the Contract Documents. This Contract may not be modified, altered, or amended except by written mutual agreement by the Agency and the Supplier.

- 15. <u>GOVERNING LAW</u>: This Contract is to be governed by and constructed in accordance with the laws of the State of California, in the County of San Bernardino.
- 16. <u>TERMINATION FOR CONVENIENCE</u>: The Agency reserves and has the right to immediately suspend, cancel or terminate this Contract at any time upon written notice to the Supplier. In the event of such termination, the Agency shall pay Supplier for all authorized and Supplier-invoiced services up to the date of such termination, as approved by the Project Manager.
- 17. <u>CHANGES:</u> The Agency may, at any time, make changes to this Contract's Scope of Work, including additions, reductions, and other alterations to any or all of the equipment. However, such changes shall only be made via a written amendment to this Contract. The Contract Price and Equipment shall be equitably adjusted, if required, to account for such changes and shall be set forth with the Contract Amendment.
- 18. <u>FORCE MAJEURE</u>: Neither party shall hold the other responsible for the effects of acts occurring beyond their control, e.g., war, riots, strikes, natural disasters, etcetera.
- 19. PARTICIPATING PUBLIC AGENCIES: RESERVED
- 20. <u>LIQUIDATED DAMAGES</u>: There are no liquidated damages.
- 21. <u>NOTICE TO PROCEED</u>: No services shall be performed or provided under this Contract unless and until this document has been properly signed by all responsible parties and a notice to proceed has been issued to the Supplier by the Project Manager.
- 22. <u>AUTHORITY TO EXECUTE CONTRACT</u>: The Signatories, below, each represent, warrant, and covenant that they have the full authority and right to enter into this Contract on behalf of the separate entities shown below.
- 23. <u>DELIVERY OF DOCUMENTS</u>: The Parties to this Contract and the individuals named to facilitate the realization of its intent, with the execution of the Contract, authorize the delivery of documents via facsimile, via email, and via portable document format (PDF) and covenant agreement to be bound by such electronic versions.

SIGNATURES ON FOLLOWING PAGE

The parties hereto have caused the Contract to be entered as of the day and year written above.

INLAND EMPIRE UTILITIES AGENCY: (A MUNICIPAL WATER DISTRICT)

ROYAL INDUSTRIAL SOLUTIONS:

		DocuSigned by:	
		Gary M. Uost	2/27/2023
Shivaji Deshmukh, P.E. General Manager	(Date)	Gan∲⊶¥ଡଞt Account Manager	(Date)









Date: March 15, 2023

D ucc i i i uc i i i i i j j uc i i i j j uc i u i u i u i u i u i u i u i u u u u u u u u u u	
To: The Honorable Board of Directors	From: Shivaji Deshmukh, General Manager
Committee: Engineering, Operations & Water	Resources 03/08/23
Finance & Administration	03/08/23
Staff Contact: Christiana Daisy, Deputy C	General Manager

SSD

Subject: CCWRF Asset Management and Improvements Construction Contract Award

Executive Summary:

Carbon Canyon Water Recycling Facility (CCWRF) has been in operation for close to 30 years. To remain in compliance the plant requires upgrades and major equipment replacement. In April 2017, the Board awarded a consulting engineering services contract for the CCWRF Asset Management and Improvements, Project No. EN17006, to CDM Smith for a not-to-exceed amount of \$3,631,892 to design the improvements.

On February 9, 2023, IEUA received five bids with Garney Pacific Construction being the lowest responsive, responsible bidder, with a bid price of \$20,856,916.

Staff also recommends purchasing the current Lone Star aeration blower to provide the redundancy needed during blower replacement in an amount of \$171,000 and approving a contract amendment to provide engineering services during construction to CDM Smith, for a not-to-exceed amount of \$899,775, for continuity between the design and construction phases.

We also request a total project budget augmentation in the amount of \$1,742,950 from \$30,007,050 to \$31,750,000 (6% increase) in the Regional Capital (10900) Fund.

Staff's Recommendation:

1) Award a construction contract for the Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements to Garney Pacific Construction in the amount of \$20,856,916;

2) Approve a contract amendment to CDM Smith for the not-to-exceed amount of \$899,775, increasing the contract from \$3,326,339 to \$4,226,114 (27% increase);

3) Approve the blower purchase in the amount of \$171,000;

4) Approve a total project budget augmentation in the amount of \$1,742,950 to Project No.
EN17006 increasing the budget from \$30,007,050 to \$31,750,000 in the RC/10900 Fund; and
5) Authorize the General Manager to execute all the above subject to non-substantive changes.

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

Account/Project Name:

EN17006/CCWRF Asset Management and Improvement Project

Fiscal Impact (explain if not budgeted):

If approved, a total project budget augmentation in the amount of \$1,742,950 will increase the CCWRF Asset Management and Improvements, Project No. EN17006.00, budget from \$30,007,050 to \$31,750,000 in the Regional Wastewater Capital Fund (10900) Fund.

Prior Board Action:

In June 2022, the Board of Directors approved the construction contract for the CCWRF 12kV Backup Generator Control Circuit Improvements, Project No. EN17006.01, to Southern Contracting Co. in the amount of \$1,027,480.

In April 2017, the Board of Directors approved the consulting engineering services contract for CCWRF Asset Management and Improvements, Project No. EN17006, to CDM Smith for the not-to-exceed amount of \$3,631,892.

Environmental Determination:

Addendum to

The Facilities Master Plan Program Environmental Impact Report (SCH No. 2016061064) as the appropriate CEQA environmental determination for the project improvements under the CCWRF Facility Asset Management and Improvement Projects, EN17006.

Business Goal:

The CCWRF Asset Management and Improvement Project is consistent with the Agency's Business Goal of Wastewater Management, specifically the Water Quality objective that IEUA will ensure that Agency systems' are planned, constructed, and managed to protect public health, the environment, and meet anticipated regulatory requirements.

Attachments:

Attachment 1 - Background

Attachment 2 - PowerPoint Presentation

Attachment 3 - Construction Contract

Attachment 4 - Contract Amendment to CDM Smith (Click to Download)

Attachment 1



Background

Subject: CCWRF Asset Management and Improvements Construction Contract Award

Executive Summary:

Carbon Canyon Water Recycling Facility (CCWRF) has been in operation for close to 30 years with limited repair and rehabilitation work performed. To remain in compliance and continue meeting title 22 requirements, the plant requires several overhaul services, including major equipment replacement. Specifically, the headworks bar screens and conveyance system, odor control system, aeration blowers and controls, and tertiary filter components need improvement. In April 2017, the Board awarded a consulting engineering services contract for the CCWRF Asset Management and Improvements, Project No. EN17006, to CDM Smith for a not-to-exceed amount of \$3,631,892 to prepare plans and specifications for the improvements identified above.

On February 9, 2023, Inland Empire Utilities Agency (IEUA) received five construction bids from pre-qualified contractors. Garney Pacific Construction was the lowest responsive, responsible bidder, with a bid price of \$20,856,916 (engineer's estimate of \$25,500,000). The construction contract award was unanimously recommended for IEUA Board approval by the Regional Technical and Policy Committees.

Staff is also recommending purchasing the Lone Star aeration blower already at CCWRF to provide the redundancy during the replacement of aeration blowers. Further, staff recommends a contract amendment to provide engineering services during construction to CDM Smith, for a not-to-exceed amount of \$899,775, for continuity between the design and construction phases.

Due to added scope items brought up by O&M during the design of the project, IEUA will be requesting an augmentation of the total project budget in the amount of \$1,742,950 from \$30,007,050 to \$31,750,000 (6% increase) in the Regional Capital (10900) Fund.

Staff's Recommendation:

- Award a construction contract for the Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements, Project No. EN17006, to Garney Pacific Construction in the amount of \$20,856,916;
- Approve a contract amendment to CDM Smith for Engineering Services During Construction for the not-to-exceed amount of \$899,775, increasing the contract from \$3,326,339 to \$4,226,114 (27% increase);
- 3) Approve the Lone Star Blower Purchase in the amount of \$171,000;
- Approve a total project budget augmentation in the amount of \$1,742,950 to Project No. EN17006 increasing the budget from \$30,007,050 to \$31,750,000 in the RC/10900 Fund; and
- 5) Authorize the General Manager to execute the construction contract, contract amendment to CDM Smith, Lone Star Blower Purchase, and budget augmentation, subject to non-substantive changes.

Attachment 2



Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements Construction Contract Award Project No. EN17006.00

> Ryan Ward, EIT Associate Engineer March 2023

Project Location

Carbon Canyon Water Recycling Facility (CCWRF)

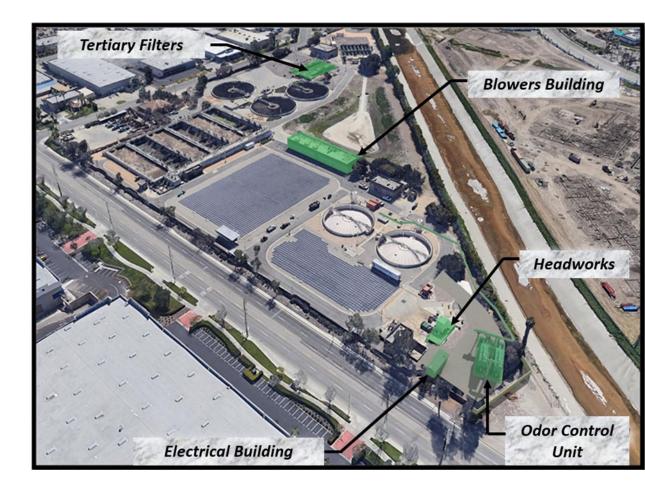


Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT

Project Scope

Replace equipment at the end of service life:

- Headworks Bar Screens
- Odor Control System
- New Electrical Building
- Aeration Blowers
- Aeration Basin Ammonia Analyzers
- Tertiary Treatment Filter Improvements





Contractor Selection

- November 15, 2022: PlanetBids Solicitation Posted —86 calendar days (57 working days)
- February 9, 2023: Five bids were received from pre-qualified contractors
- Garney Pacific Construction: Lowest responsive, responsible bidder

Bidder's Name	Final Bid Amount	
Garney Pacific Construction	\$20,856,916	
Innovative Construction Solutions	\$21,049,000	
J.F. Shea Construction Inc.	\$23,165,742	
Kiewit Infrastructure West Company	\$24,657,000	
Flatiron West, Inc.	\$25,610,742	
Engineer's Estimate	\$25,500,000	



Project Budget and Schedule

Description	Estimated Cost
Design Services	\$4,919,708
Design Contract (CDM Smith)	\$3,326,339
IEUA Design Services	\$1,593,369
Construction Services	\$2,174,775
CDM Smith Engineering Services During Construction (this action)	\$899,775
IEUA Construction Services (~5%)	\$1,275,000
Construction	\$24,584,530
Construction Contract (this action)	\$20,856,916
Contingency (~10%)	\$2,100,000
Lone Star Blower Purchase (this action)	\$171,000
EN17006.01 CCWRF 12kV Backup Generator Control Circuit Improvements	\$1,456,614
Total Project Cost	\$31,679,013
Total Projected Budget	\$30,007,050
Total Project Budget Increase (this action)*	\$1,742,950
Revised Total Project Budget	\$31,750,000

Contract Milestone	Date
Construction Award	March 2023
Construction Completion	September 2025



*Budget increase from Regional Wastewater Capital Fund (10900)

Staff's Recommendation

- Award a construction contract for the Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements, Project No. EN17006.00, to Garney Pacific Construction in the amount of \$20,856,916;
- Approve a contract amendment to CDM Smith for Engineering Services During Construction for the not-to-exceed amount of \$899,775, increasing the contract from \$3,326,339 to \$4,226,114 (27% increase);
- Approve the Lone Star Blower Purchase in the amount of \$171,000;
- Approve a total project budget augmentation in the amount of \$1,742,950 to Project No. EN17006.00, increasing the budget from \$30,007,050 to \$31,750,000 in the RC/10900 Fund; and
- Authorize the General Manager to execute the construction contract, contract amendment to CDM Smith, Lone Star Blower Purchase, and budget augmentation, subject to non-substantive changes.

The Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvement Project is consistent with *IEUA's Business Goal of Wastewater Management*, specifically the Asset Management objective that IEUA will ensure the Wastewater treatment plants are well maintained, upgraded to meet evolving requirements, sustainably managed, and can accommodate changes in regional water use to protect public health, the environment, and meet anticipated regulatory requirements.



Attachment 3

460000xxxx Carbon Canyon Water Recycling Facility (CCWRF) Asset Management and Improvements Project, EN17006.00

CONTRACT

THIS CONTRACT, made and entered into this 15th day of <u>March</u>, 2023, by and between <u>Garney Pacific, Inc.</u>, hereinafter referred to as "CONTRACTOR," and The Inland Empire Utilities Agency, a Municipal Water District, located in San Bernardino County, California, hereinafter referred to as "IEUA".

WITNESSETH:

That for and in consideration of the promises and agreements hereinafter made and exchanged, IEUA and the CONTRACTOR agree as follows:

- 1. CONTRACTOR agrees to perform and complete in a workmanlike manner, all work required under the Bid Documents for CARBON CANYON WATER RECYCLING FACILITY (CCWRF) ASSET MANAGEMENT AND IMPROVEMENTS PROJECT, EN17006.00, in accordance with the Bid Documents, and to furnish at their own expense, all labor, materials, equipment, tools, and services necessary, except such materials, equipment, and services as may be stipulated in said Bid Documents to be furnished by IEUA, and to do everything required by this Contract and the said Bid Documents.
- 2. For furnishing all said labor, materials, equipment, tools, and services, furnishing and removing all plant, temporary structures, tools and equipment, and doing everything required by this Contract and said Bid Documents; also for all loss and damage arising out of the nature of the Work aforesaid, or from the action of the elements, or from any unforeseen difficulties which may arise during the prosecution of the Work until its acceptance by IEUA, and for all risks of every description connected with the Work; also for all expenses resulting from the suspension or discontinuance of Work, except as in the said Bid Documents are expressly stipulated to be borne by IEUA; and for completing the Work in accordance with the requirements of said Bid Documents, IEUA will pay and said CONTRACTOR shall receive, in full compensation therefore, the price(s) set forth in this Contract.
- **3.** That IEUA will pay the CONTRACTOR progress payments and the final payment, in accordance with the provisions of the Contract Documents, with warrants drawn on the appropriate fund or funds as required, at the prices bid in the Bidding and Contract Requirements, Section C Bid Forms and accepted by IEUA, and set forth in this below.

Total Bid Price \$20,856,916.00 (Twenty Million Eight Hundred Fifty-Six ThousandNine Hundred SixteenDollars andZeroCents).

- 4. IEUA hereby employs the CONTRACTOR to perform the Work according to the terms of this Contract for the above-mentioned price(s), and agrees to pay the same at the time, in the manner, and upon the conditions stipulated in the said Bid Documents; and the said parties for themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to the full performance of the covenants herein contained.
- 5. The Notice Inviting Bids, Instructions to Bidders, Bid Forms, Information Required of Bidder, Performance Bond, Payment Bond, CONTRACTOR's License Declaration, Specifications, Drawings, all General Conditions, Special Conditions and all Project Requirements, and all Addenda issued by IEUA with respect to the foregoing prior to the opening of bids, are hereby incorporated in and made part of this Contract, as if fully set forth.
- 6. The CONTRACTOR agrees to commence Work under this Contract on or before the date to be specified in a written "Notice To Proceed" and to complete said Work to the satisfaction of IEUA nine hundred and thirteen (913) calendar days after award of the Contract. All Work shall be completed before final payment is made.
- **7.** Time is of the essence on this Contract.
- 8. CONTRACTOR agrees that in case the Work is not completed before or upon the expiration of the Contract Time, damage will be sustained by IEUA, and that it is and will be impracticable to determine the actual damage which IEUA will sustain in the event and by reason of such delay, and it is therefore agreed that the CONTRACTOR shall pay to IEUA the amounts as set forth in General Conditions, Section C Changes to the Contract for each day of delay, which shall be the period between the expiration of the Contract Time and the date of final acceptance by IEUA, as liquidated damages and not as a penalty. It is further agreed that the amount stipulated for liquidated damages per day of delay is a reasonable estimate of the damages that would be sustained by IEUA, and the CONTRACTOR agrees to pay such liquidated damages as herein provided. In case the liquidated damages are not paid, the CONTRACTOR agrees that IEUA may deduct the amount thereof from any money due or that may become due to the CONTRACTOR by progress payments or otherwise under the Contract, or if said amount is not sufficient, recover the total amount.
- **9.** In addition to the liquidated damages, which may be imposed if the CONTRACTOR fails to complete the Work within the time agreed upon, IEUA may also deduct from any sums due or to become due to the CONTRACTOR, penalties and fines for violations of applicable local, state, and federal law.
- **10.** That the CONTRACTOR shall carry Workers' Compensation Insurance and require all subCONTRACTORs to carry Workers' Compensation Insurance as required by the California Labor Code.

- 11. That the CONTRACTOR shall have furnished, prior to execution of the Contract, two bonds approved by IEUA, one in the amount of one hundred (100) percent of the Contract Price, to guarantee the faithful performance of the Work, and one in the amount of one hundred (100) percent of the Contract Price to guarantee payment of all claims for labor and materials furnished.
- **12.** The CONTRACTOR hereby agrees to protect, defend, indemnify and hold IEUA and its employees, Engineer, agents, officers, directors, servants and volunteers free and harmless from any and all liability, claims, judgments, costs and demands, including demands arising from injuries or death of persons (including employees of IEUA and the CONTRACTOR) and damage to property, arising directly or indirectly out of the obligation herein undertaken or out of the operations conducted by the CONTRACTOR, its employees agents, representatives or subCONTRACTORs under or in connection with this Contract to the fullest extent permitted by law.

The CONTRACTOR further agrees to investigate, handle, respond to, provide defense for and defend any such claims, demands or suit at the sole expense of the CONTRACTOR.

IN WITNESS WHEREOF, The CONTRACTOR and the General Manager of Inland Empire Utilities Agency^{*}, thereunto duly authorized, have caused the names of said parties to be affixed hereto, each in duplicate, the day and year first above written.

13. The CONTRACTOR, by signing the contract does swear under penalty of perjury that no more than one final unappeasable finding of contempt of court by a Federal court has been issued against the CONTRACTOR within the immediately preceding two year period because of the CONTRACTOR's failure to comply with an order of a Federal court which orders the CONTRACTOR to comply with an order of the National Labor Relations Board (Public Contract Code 10296).

Inland Empire Utilities Agency* San Bernardino County, California. Contractor

By

Ву

Shivaji Deshmukh, P.E. General Manager Bill E. Williams President

*A Municipal Water District

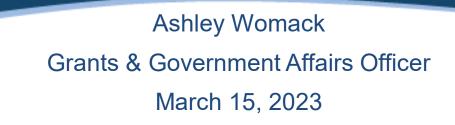
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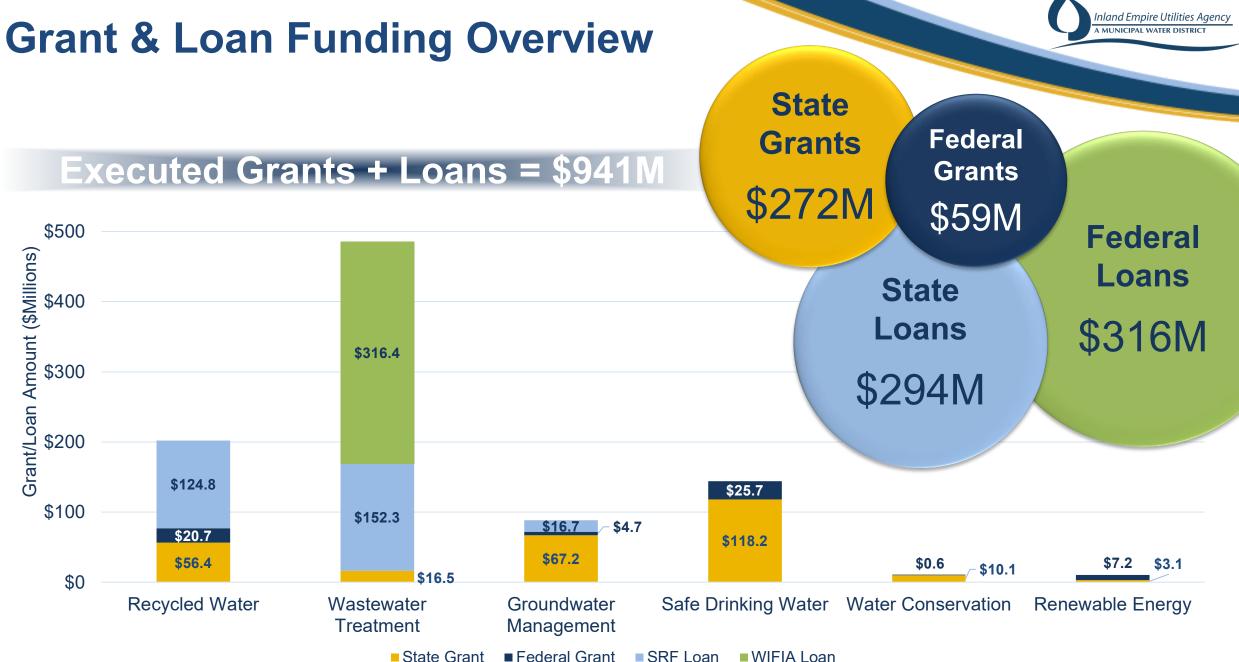
INFORMATION ITEM





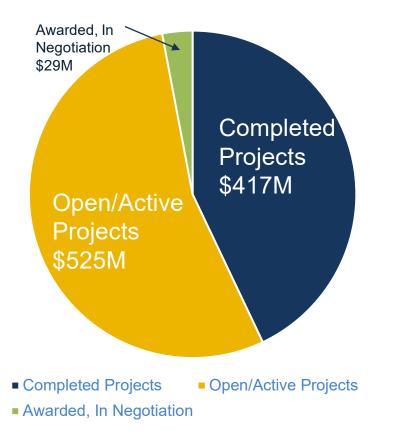
Grants Semi-Annual Update





Grant & Loan Funding Overview

IEUA Grant/Loan Awards since 2000



*Does not include WSIP funding

Funding Agencies for IEUA's Current Agreements and Applications





Cal Recycle 🥥

Inland Empire Utilities Agency

A MUNICIPAL WATER DISTRIC









FEMA

Chino Basin Program (CBP) Applications Submitted



- Working with CBP team to track and forecast funding opportunities
 - Tracking legislation with advocacy partners to identify upcoming water infrastructure funding
 - Flexible strategies to align CBP components with opportunities

Grant/Loan Program Name	Project Name	Grant Application Amount	Loan Application Amount
FEMA Building Resilient Infrastructure & Communities	BRIC 2022 Inland Empire Recycled Water Intertie and Aquifer Storage Project	\$43,500,000	
USBR Water Recycling and Desalination Planning Grant Program	Chino Basin Advanced Treated Recycled Water, Storage, and Production	\$2.8M	
CA Clean Water State Revolving Fund (CWSRF)	Recycled Water Interconnection to the City of Rialto		\$65,000,000

Chino Basin Program (CBP) Funding

- Other Funding Opportunities in Progress:
 - USBR Water Recycling and Desalination Program Construction
 - Feasibility Study updates to be submitted in March
 - Anticipating the Notice of Funding Opportunity to be released in Spring 2023
 - Community Project Request through Federal Delegation
 - Injection and Monitoring Well Pilot
 - $-\operatorname{EPA}\mathsf{WIFIA}$ for the entire CBP
 - Drinking Water State Revolving Fund
 - Advanced Treatment and Injection Wells
 - CA State Water Resources Control Board Recycled Water Program
 - Governor's Office of Planning and Research: Integrated Climate Adaption and Resiliency Program







Other Recent Grant Activity

Awards:

- CA Department of Parks & Recreation
 - Awarded \$200,000 for the External & Government Affairs' Department's Discover the Environment and Water: An Education Program

Applications Submitted:

- CA Department of Water Resources: Urban Community Drought Relief Program
 - Requesting \$15 million for the Turnkey Turf Transformation Program

Other Funding Opportunities Being Pursued:

- Community Project Requests through Federal Delegation
 - Energy Recovery Project at RP-1





California Department of Parks and Recreation



Other Recent Grant Activity





IEUA and CBWCD Ribbon Cutting 1/19/2023 with President Tule

Questions?

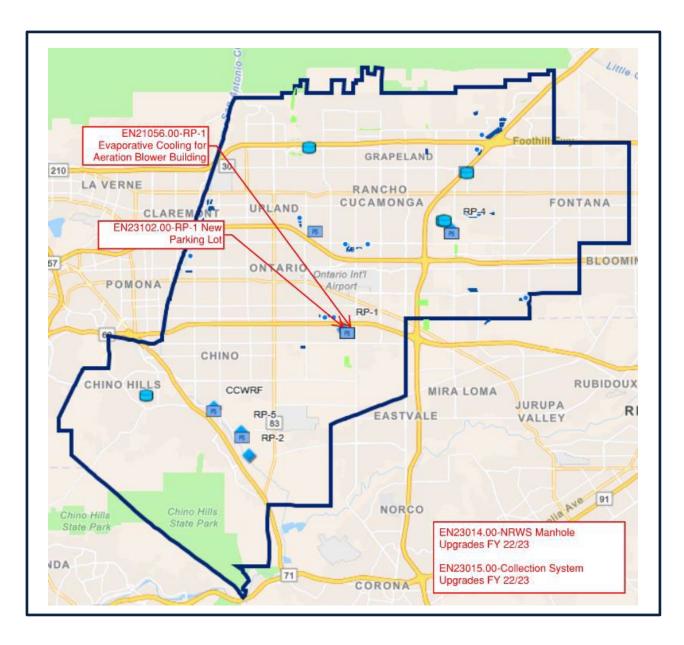
INFORMATION ITEM

4B

Inland Empire Utilities Agency

Engineering and Construction Management Project Updates

Jason Marseilles, PE Manager of Engineering & Construction Management March 2023



Project Location Map

Inland Empire Utilities Agency

NRWS Manhole & Collection Systems Upgrades FY22/23 Project Goal: Rehabilitate/Repair Existing Assets



Original Manhole Lid

Total Project Budget: \$700k Project Completion: June 2023 Construction Percent Complete: 0%

Phase	Contractor	Current Contract	Amendments/ Change Orders
Construction (Current)	Norstar	\$413k	0%
	Project Ma	nagement Team	
Project Manager:		Biesiada, Josh	
Assistant/Associate Engineer:		Trott, Megan	
Administrative Assistant:		Answer Advisory	
Inspector:		GK and Associates	



RP-1 Evaporative Cooling for Aeration Blower Building Project Goal: Increased Reliability

Total Project Budget: \$1.4M Project Completion: December 2024 Design Complete: 60%

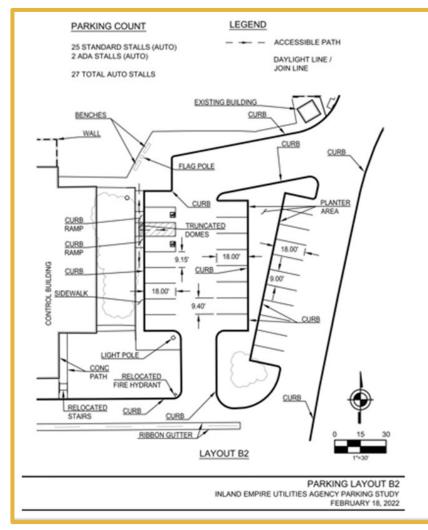
Phase	Consultant/ Contractor	Current Contract	Amendments/ Change Orders
Design	Kennedy Jenks	\$212k	95%
Construction	TBD	\$0	0%
	Project Mana	agement Team	
	Project Manager:	Cayatte, Pierre	
Assistant/As	sociate Engineer:	Nhothsavath, Cathy	/
Administrative Assistant:		Answer Advisory	
	Inspector:	TBD	



Blowers



RP-1 New Parking Lot Project Goal: Expand Capacity



RP-1 Parking Lot

Total Project Budget: \$1.2M Project Completion: August 2024 Design Percent Complete: 5%

Phase	Consultant/ Contractor	Current Contract	Amendments/ Change Orders
Design (Current)	Bucknam	\$424k	0%
Construction	TBD	\$0	0%
Project Management Team			
Pr	oject Manager:	Poeske, Matt	
Assistant/Asso	ciate Engineer:	Burns & McDon	nel
Administrative Assistant:		Guthrie, Rosalind	
Inspector:		TBD	

Inland Empire Utilities Agency

INFORMATION ITEM

4C



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee: Audit

From: Teresa Velarde, Manager of Internal Audit 03/15/23

Manager Contact: Teresa Velarde, Manager of Internal Audit

Subject: Review of Pay Estimate Processes

Executive Summary:

IA completed the Review of Pay Estimate Processes. This audit was completed as part to the comprehensive Accounts Payable Operational and Internal Control Audit. The scope of the review was to evaluate the various steps to process Pay Estimates. Pay Estimates are monthly progress payments for work completed on capital construction projects. Additionally, the scope of the review was to identify areas of non-compliance or inefficiencies and propose recommendations to make the overall process more efficient.

IA reviewed the most recent 18 month period, July 2021-December 2022. During this period, the Agency paid over 240 Pay Estimates, totaling over \$170 million. IA identified several observations related to: improving efficiencies utilizing the various software tools to ensure information is accurately calculated, uploaded and processed with the tools available. Additional observations were related to the need to eliminate duplication of efforts, minimize the number of copies with the same information and utilize reports and tools from SAP instead on creating and relying on non-secured, manually created spreadsheets. Additional controls are needed to safeguard data, improve supervisory review and approval of payment data before it is submitted to Finance, and develop or update policies and procedures for the many activities. The report attached provides details of the audit observations and the 27 audit recommendations.

Staff's Recommendation:

This is an information item.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): Y Amount for Requested Approval: Account/Project Name: N/A

Fiscal Impact (explain if not budgeted): N/A

Prior Board Action:

On June 15, 2022, the Board of Directors approved the Fiscal Year 2022/23 Annual Audit Plan. The Plan proposed the various Procure to Pay Audits under the Accounts Payable Operational and Internal Control Audit, which includes Pay Estimates.

Environmental Determination: Not Applicable

Business Goal:

The Review of Pay Estimate Processes is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

Attachments:

Attachment 1 - Review of Pay Estimate Processes Attachment 2 - PowerPoint



6075 Kimball Avenue • Chino, CA 91708 P.O. Box 9020 • Chino Hills, CA 91709 TEL (909) 993-1600 • FAX (909) 993-1985 www.ieua.org

DATE: February 27, 2023

TO: Shivaji Deshmukh General Manager

lereja De

FROM: Teresa V. Velarde Manager of Internal Audit

SUBJECT: Review of Pay Estimate Processes

Audit Authority

The Inland Empire Utilities Agency (IEUA or Agency) Internal Audit Unit (IA) has performed an audit of the processes related to Pay Estimates. The audit was performed under the authority given by the Board of Directors in the approved Fiscal Year (FY) 2022-2023 Annual Audit Plan and IA's Charter.

Audit Objectives and Scope

The objective of the Review of Pay Estimate Processes was to evaluate the various steps taken to process Pay Estimates for timely payment. The purpose was to evaluate that the Engineering and Finance departments have sufficient internal controls in place to properly review, verify and approve the amounts billed by the contractors. Additionally, to evaluate whether processes for payment are streamlined, follow Agency policies and Standard Operating Procedures (SOPs). Lastly, to identify opportunities for efficiencies and improvement.

The audit objectives were to:

- Evaluate the Pay Estimate processes, including invoice submission, review receiving procedures and payment processing
- Determine if Standard Operating Procedures (SOPs) are established and followed
- Evaluate internal controls
- Evaluate the timeliness and efficiency of payments
- Evaluate the use of technology and reporting tools
- Evaluate the reasons why Accounts Payable staff must set aside an entire business week to process Pay Estimates and delay all other types of payments
- Identify opportunities to make processes efficient
- Identify opportunities for improvements

Water Smart - Thinking in Terms of Tomorrow

Review of Pay Estimate Processes February 27, 2023 Page 2 of 28

IA is performing the Accounts Payable Operational and Internal Controls Audit in multiple phases. To-date, IA has issued the following audit reports:

- Interim Audit Report: Accounts Payable Operational and Internal Controls Audit (dated August 20, 2021) This comprehensive report evaluated invoice and payment data and metrics, including the total number of invoices paid on time or late and the number of days invoices were paid after the due date, along with other analysis of financial information.
- <u>Accounts Payable Operational and Internal Controls Audit Report Review of</u> <u>Procure to Pay Processes for Chemicals (dated November 24, 2021)</u> This report evaluated the Procure to Pay Processes for the Agency's chemicals (from ordering to payments). IA provided 35 audit recommendations to: Operations & Maintenance, the Accounting and Contracts and Procurement (CAP) units of the Finance Department.
- <u>Accounts Payable Operational and Internal Controls Audit Report Review of</u> <u>Procure to Pay Processes for Professional Services – Engineering & Construction</u> <u>Management (dated February 24, 2022)</u> This report evaluated the Procure to Pay Processes for Professional Services as administered by the Engineering & Construction Management (E&CM) unit, specifically the Master Contracts or Design Contracts. IA provided 21 recommendations to: E&CM, CAP, and the Accounting Unit.
- <u>Accounts Payable Operational and Internal Controls Audit Report Review of</u> <u>Procure to Pay Processes for Planning and Resources (dated May 25, 2022)</u> This report evaluated the Procure to Pay Processes related to Professional Services administered by Planning and Resources. IA provided 11 recommendations to: Planning and Resources, CAP, and the Accounting Unit.
- <u>Accounts Payable Operational and Internal Controls Audit Report Review of</u> <u>Procure to Pay Processes for Home Depot (dated September 1, 2022)</u> This report evaluated the Procure to Pay Processes related to Home Depot Credit Cards. IA provided 7 recommendations to: CAP, Accounting, and all departments using Home Depot Credit Cards.
- <u>Accounts Payable Operational and Internal Controls Audit Report Review of</u> <u>Procure to Pay Processes for Materials and Supplies (dated December 5, 2022)</u> This report evaluated the Procure to Pay Processes related to Materials and Supplies. IA provided 19 recommendations to: CAP, Facilities and Water System Programs, Operations, Maintenance, Warehouse, Water Quality Laboratory, Accounting, and the Procurement Card Administrator.

Review of Pay Estimate Processes February 27, 2023 Page 3 of 28

Quarterly progress reports are submitted to the Audit Committee to report on the implementation status of all P2P recommendations. To-date 120 recommendations have been provided.

Audit Techniques Applied

- Interviews of Agency staff
- Review of Agency policies and procedures
- Review of department Standard Operating Procedures (SOPs)
- Analysis of financial transactions
- Review of supporting documents

Audit Results – Executive Summary

As of February 2023, IA has provided 120 recommendations through seven (7) Procure to Pay (P2P) audits to improve the operational efficiencies and payment processes throughout the Agency. With the completion of each P2P audit, the Agency continues to evaluate and implement efficiencies to improve the day-to-day operations and processes. IA's Review of Pay Estimate Processes is part of the P2P audits under the Accounts Payable Operational and Internal Controls Audit.

Pay Estimates or Progress Payments are monthly payments to a contractor for construction work that has been completed on a capital construction project. Pay Estimates are time-sensitive and require additional procedures to calculate the required retainer (which is the amount held until the project is completed). A "retention" is a fee or percentage of the monthly payment withheld from the contractor's payment. Retainer funds are either held by IEUA or placed in an escrow account with a third-party (i.e., financial institution). Funds are returned to the contractor after the project has been completed and the Notice of Completion has been filed.

Examples of current Agency construction projects, include:

RP-5 Expansion Project
RP-1 Flare Improvement project
Philadelphia Lift Station Generator Upgrades
RP-3 Diversion Structure
Wineville Basin/Jurupa Basin/Force Main Project
Bioassay Room Incubator Installation Contract

The audit evaluated the most recent eighteen-month period June 2021 through December 2022. During this 18-month period, Accounts Payable processed approximately 242 Pay Estimates, this was 11 to 18 per month, with an average of 13 Pay Estimates processed and paid per month.

Review of Pay Estimate Processes February 27, 2023 Page 4 of 28

IA is providing 27 audit recommendations to improve Pay Estimate processes, 11 for Finance and 16 for Engineering. The report that follows provides details of IAs observations and recommendations related to Pay Estimates. This audit report is organized as follows:

- IA observations, findings, and recommendations
- Narratives and flowcharts documenting the processes
- Background information about Pay Estimates
- Analysis of transactions selected and results of the detailed audit testing

Acknowledgements

IA would like to extend our appreciation to staff who assisted us during this review, including staff from the following units/departments: Engineering & Construction Management (E&CM), Finance (Accounts Payable and Budget), and Information Technology (IT). The observations and recommendations in this report were shared with each of the respective units and departments between February 15, 2023, through February 23, 2023, their comments have been considered and where possible their responses have been incorporated. IA looks forward to the continued collaboration.

The Review of Pay Estimates is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

TV:sn:dp

Observations and Recommendations Pay Estimates

Pay Estimates are payments for progress completed for capital construction projects. Pay Estimate payments are governed by Public Contract Code §20104.50, which states that payments must be made Net 30. *To ensure payments are made timely, Accounts Payable (AP) allocates all resources and staff time for an entire week (approximately the week when the 20th of each month happens or the 3rd week of the month) to process Pay Estimates. Payments for other types of goods and service are put on hold (unless they are considered urgent) and processed after all Pay Estimates have been processed.*

Delays and challenges in processing Pay Estimates are due to:

- Finance cannot rely on the Pay Estimate Information submitted by Engineering. The information submitted from CIPO, Engineering's project management system, will often have errors; therefore, AP must closely reconcile all information submitted using the many spreadsheets for each project.
- There are no documented procedures or training provided for completing the receiving function in SAP and for processing Pay Estimates.
- There are no documented or training provided for Engineering and Finance staff on the correct processes related to Pay Estimates, retentions, escrows and how to resolve issues when processing payments.

Following is the matrix of IA's observations and recommendations. IA identified 76 recommendations 11 for Accounting and 16 for Engineering. The flowcharts that follow illustrate the steps involved in processing pay estimates. The financial information that follows summarizes IAs audit procedures applied to a selected sample of transactions and the results provide additional support for the observations identified.

Review of Pay Estimate Processes February 27, 2023 Page 6 of 28

	Internal Audit's List of Observations and Recommendations			
	Dept taking the lead to implement	Observation, Issue, or Idea	Recommendation	Impact on revised/updated process with recommendation being implemented
1	Accounting	 AP's Multiple Excel Spreadsheets AP utilizes multiple excel spreadsheets to track and monitor Pay Estimate payment information for each construction project. The spreadsheets include a summary of the payments, retentions, escrows, and change orders. AP relies on the spreadsheets as a verification and reconciliation tool and as a method to keep information in a centralized location (i.e. year-to-date totals, contract balance, retention withheld). The information recorded in the excel spreadsheet is already entered SAP, the Agency's ERP system, but according to AP, it not user friendly. As of February 7, 2023, the file folder located on the department's shared drive has a total of 237 excel spreadsheets. The oldest excel file in the drive is 19 years old (last modified December 16, 2004). There is a methodology for the filing system of the excel files, contractor name and project number, but this method may be inefficient when looking for a file (i.e., open, closed by fiscal year, archive files, etc.). Excel files follow the same naming convention – contractor name & project number. AP agreed that the Pay Estimate folder on the department shared drive needs to be organized. Having to maintain and manage multiple excel spreadsheets has several risks including: time and resources to manage and organize, no protection to ensure files are not modified, moved, deleted, or corrupted. E&CM indicated they would like to have visibility to AP's excel spreadsheets for verification and reconciliation prior to the release of retentions. Each time a retention release must be processed, E&CM Admin staff will request a copy of AP's excel spreadsheet associated with the project. 	AP should take the lead to work with IT to determine if there are ways to eliminate the many excel spreadsheets with centralized report tools from SAP. Reports should assist with the review, tracking, reconciliation and monitoring of Pay Estimate payment information. The reports should include contract spending, retention/escrow funds including contractor information, contract balance, description/pay estimate number, gross invoice, net invoice, retentions/escrow withheld, year-to-date totals, etc. SAP report tools should be available and visible to all staff that need the information.	Leveraging the use of existing technologies or improving internal controls for the current process will ensure the process of tracking and managing Pay Estimate data is more efficient and the integrity of the information recorded. Developing & using electronic reports (in-lieu of spreadsheets), provides: - visibility & accessibility of the information - reduces email requests - reduces digital files that have to be managed - saves time, and - quicker/faster verification of the retention funds withheld

2	Accounting	No Evidence of Supervisory Review IA observed there is no evidence of supervisory review on AP's excel spreadsheets, which are utilized to process payments for Pay Estimates. According to AP, supervisory review occurs when reviewing the supporting documentation for each Pay Estimate prior to payment. However, there is no supervisory review of the excel spreadsheets, which serves as the basis for all Pay Estimate payments.	Determine a method or purpose for ensuring there is evidence of supervisory review on the spreadsheets to confirm that the information is up to date, accurate and reliable. This internal control may not be necessary if reports are generated from SAP since payment information, retentions/escrows withheld are automatically and independently calculated in SAP.	Supervisory review ensures there has been an independent check and verification of the payment amount and accuracy of the information recorded in the spreadsheet
3	Accounting and IT	Potential Unauthorized Access to AP's Excel Spreadsheets As of February 21, 2023, approximately 50 or more staff members have access to the shared drive folder where AP's Pay Estimate excel spreadsheets are kept. Staff that have access to this folder are in Accounting, Finance, Grants, and other units/departments.	Accounting should take the lead to request from IT limited access to the shared drive folder where the excel spreadsheets for Pay Estimates are located. Including removing unauthorized users and deactivate users that are no longer with the Agency.	Limiting the number of users preserves the integrity of the data.
4	Accounting, Engineering and IT	 CIPO- F&CM Excel-SAP-AP Excel -Esker During the audit and discussions with Finance and E&CM, it was discussed, the uses and needs of the various systems to process Pay Estimates: CIPO, Excel Spreadsheets, SAP, and possibly Esker. It may appear that there are inefficiencies in the use of the many systems. These do not interface with each other and may appear to create duplication of data entry, risk of incorrect of information being uploaded, and not one centralized location of data to pull the reports necessary. CIPO is a cloud-based platform used by Engineering to record and track project-related information. It does not interface with SAP. In SAP, there are 2 transaction codes utilized to process Pay Estimates: MIRO – to enter and upload the Pay Estimate invoice information and to pull the receiving and match to the invoice and record the information in the financial module. (Finance to evaluate the possibility of eliminating receiving, which would eliminate MIRO). -F-51 – to withhold the retention amount from the payment that is being processed. Also, F-51 is also utilized to process any funds that are to be withheld in an escrow account with bank. 	Engineering, Finance, and IT should work together to explore possibilities of CIPO interfacing with SAP.	If the systems can interface each other, CIPO with SAP, it will streamline processes and create efficiencies because there will be one centralized location for uploading the supporting documentation and this will eliminate the 7-9 copies of the Pay Estimate, workflow through CIPO for approvals to eliminate the need for DocuSign, and possibly eliminate the many Excel spreadsheets maintained by AP.

Review of Pay Estimate Processes February 27, 2023 Page 8 of 28

		· · · · · · · · · · · · · · · · · · ·		
		Multiple Excel spreadsheets – details discussed under Observation 1.		
		Esker, the new invoice recognition system used to upload, route, and monitor invoices. Interfaces with SAP. <i>As of the date of this</i> <i>report, AP and E&CM have not decided on the</i> <i>possibility of using Esker for Pay Estimates.</i>		
		Having to use multiple systems to compile, record, track, calculate, monitor, and retain the information for Pay Estimates, can create inefficiencies, duplicate information and duplicate data entry.		
5	Accounting, Engineering and IT	See observation #4 above for details.	Finance should take the lead to evaluate if there are ways to make SAP entries for Pay Estimates more efficient, currently there are two transactions codes that require processing, MIRO for the receiving and F-51 are for the retention. Determine if the receiving function in SAP is necessary or if there is a more efficient method that can be implemented to recognize the Pay Estimate liability in the Agency's financial system.	Reducing the number of SAP transaction codes utilized to process Pay Estimates provides time savings and reduces the number of SAP screens AP must navigate through to process and post the payment.
6	Accounting, Engineering and IT	See observation #4 above for details.	Finance should take the lead to evaluate reporting tools available in SAP to manage projects, contracts, contractor, etc. and eliminate the use and reliance on the many excel spreadsheets.	Leveraging technologies reduces the reliance on manual excel spreadsheets (outside of SAP).
7	Accounting, Engineering and IT	See observation #4 above for details.	Finance should take the lead to evaluate the possibility of using Esker to process Pay Estimates.	Leveraging technologies provides greater visibility of pay estimate information to assist in managing invoices and transactions and avoids manual and duplicate entries.
8	Accounting	Pay Estimates saved in multiple locations There are a total of 9 copies of the Pay Estimate documentation saved in various locations throughout the Agency. The Pay Estimate documentation can range from 4 pages to up to 40 pages or more and contains the summary and details of the amounts billed from CIPO and saved in a PDF format. Finance keeps 4 copies; Engineering keeps 5 copies.	Finance Department should reevaluate the need to have 4 copies of the Pay Estimate saved in multiple locations (both inside and outside of SAP). Finance should work with IT and Records Management to determine the most efficient method for linking/interfacing the documentation and eliminate the need for multiple copies.	Leveraging technologies and the integration of the various systems may reduce the number of copies that must retained and Pay Estimate information may be interlinked among the systems.

		Also, see observation # 4 above for details		
		related to the possibility of interfacing		
		systems to eliminate multiple copies.		
		AP saves the Pay Estimate supporting		
		 documentation in the following locations: Pay Estimate documentation provided from E&CM is saved in the Finance Department's shared drive (G drive > FA > ACCT > AP staff folder) Pay Estimate documentation uploaded in SAP (MIRO) – updated with the document number assigned in the financial module Pay Estimate documentation uploaded in SAP (F-51) – updated with the document number assigned in the financial module (same as above, when uploaded to MIRO) Pay Estimate documentation is saved in the folder on the department shared drive (G drive > FA > ACCT > AP > Invoices Paid - ACH > Payment date > Organization) that serves as the backup for payments that are scheduled for that payment cycle. Saving the Pay Estimate information in multiple locations (SAP and network drives) has always been the business practice and 		
		can take time and resources.		
9	Accounting	Standard Operating Procedures (SOPs) Currently, there are no documented SOPs for the many activities to process Pay Estimates. AP staff indicated that they currently have their own desk notes, these were not provided to IA for review, and these are not available to other staff or the supervisor.	Finance should take the lead to document the many activities and procedures to process payments for Pay Estimates. SOPs should include information for resolving issues or discrepancies. The SOP should contain the location where necessary information is saved, such as the project spreadsheets and other information.	SOPs provide guidance to ensure procedures are consistent, are a training manual for employees and provide criteria to evaluate employee performance. SOPs should be documented once all the recommendations and changes have been implemented.
10	Accounting	<u>On-going Training on Pay Estimates</u> There is a need to provide on-going training to AP staff to ensure the processing of Pay Estimates is efficient and to ensure there is always a back-up person available to process.	Finance should provide on-going training to all staff on the various accounting responsibilities, including processing Pay Estimates to ensure the processes are working as intended.	Training should be done periodically after the SOPs have been documented and any new procedures have been incorporated.
11	Accounting, Engineering and IT	Evaluate improving the Pay Estimate Document Finance Management noted that there are opportunities to improve the Pay Estimate cover sheet (<i>IEUA Construction Progress Pay</i> Estimate Periodic Estimate for Partial Payment). This is a one-page form that displays the information and costs for both the one- month period and the total contract amount (to-date). Due to the multiple pieces of information on the Pay Estimate, it can be confusing for staff that may need to review for processing and posting payments.	Finance Management should take the lead to work with Engineering to evaluate if the Pay Estimate form requires improvements to ensure it serves as an effective communication tool for both departments about the payment information. AP relies on the information on the Pay Estimate to process accounting transactions, ensuring the information is available, reliable, visible, and complete will improve efficiencies in processing payments, retentions, escrows, etc.	Improve communications about the required accounting transactions and processes resulting from a Pay Estimate request.

Review of Pay Estimate Processes February 27, 2023 Page 10 of 28

		<u>CIPO – Pay Estimate Payment Information</u> Engineering's Project Management Tool		
		(CIPO) sometimes provides incorrect data		
		when generating the financial information		
		for Pay Estimates. According to Engineering		
		staff, CIPO has very complicated formulas		
		that are built into the platform, and when		
		CIPO runs updates and patches, it creates	Engineering Management should take	
		errors in the formulas and calculations that	the lead to evaluate the accuracy and	
		result in the data being exported incorrectly.	reliability of using CIPO to ensure the	
		Per Engineering staff, in the 8-month period from July 2022 to mid-February 2023, there	system is the most effective tool to gather Pay Estimate information. Or	Determine if CIPO is the most effective tool for
1	2 Engineering	have been eight (8) support tickets	work closely with IT to evaluate if there are modules or functions in SAP, the	compiling Pay Estimate information or if SAP has
		submitted from IEUA staff to CIPO related to	Agency's ERP system, to upload Pay	tools that can be
		Pay Estimates related to issues about	Estimate information.	leveraged.
		rounding errors, changes to units,		levelagea.
		discrepancies, renumbering, format, and		
		others. This equates to about one support		
		ticket every month. Often, it is AP staff who		
		identify the errors and issues (this is one		
		reason why AP relies on the many		
		spreadsheets). These are issues that require		
		they be reviewed at the Project Manager		
		level before sending to AP. These errors delay the processing of the Pay Estimates.		
		delay the processing of the Pay Estimates.	Engineering Management should work	Ensure CIPO delivers on
			with CIPO to develop an ongoing process	product quality and ensure
			to test and verify the reliability of	there are adequate
13	B Engineering	See observation #13 above for details of observation and findings	patches and updates to ensure CIPO has	controls that assure
		observation and midnigs	accurate formulas and calculations	formulas and totals are
			before relying on the data and	accurate and can be relied
			submitting to AP for processing.	on.
		Additional Controls and Training are needed to verify the accuracy of Pay Estimate data before		
		submitting to AP		
		Each month, prior to staff creating the Pay		The responsibility of
		Estimate, there are 3 reviewers and	Engineering Management must	reviewing, verifying and approving payment
		approvers in CIPO: Inspector, Project	implement additional internal controls to	information should be the
		Manager and Contractor. Additionally,	ensure there is adequate review,	responsibility of the
		when Pay Estimates are generated by admin	verification, and approval of the Pay	department requesting
14	Engineering	staff there are 3 to up to 7 reviewers and	Estimate information from the Project	payments, not of AP. AP
		approvers. Even with this level of review	Managers and other reviewers and	should have sufficient
		and approval, there are errors on the Pay Estimates that Accounts Payable identifies	approvers prior to submitting to AP for	reliance on the
		and must be resolved by Engineering prior	payment, to ensure its accuracy and	information submitted and
		to processing the Pay Estimates.	prevent delays in payment process.	focus on processing the
				payment on time.
		The responsibility of reviewing, verifying and		
		approving payment information should be		
		the responsibility of the department		

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		requesting payments, not of AP. AP should have sufficient reliance on the information		
		submitted and focus on processing the payment on time.		
		payment on time.		
		Having incorrect data listed on the Pay		
		Estimate supporting documentation and/or		
		when the receiving function is performed		
		incorrectly in SAP, both events, can impact		
		and/or delay the processing of the Pay		
		Estimates.		
		Additional Controls and Training are needed to		The responsibility of
		ensure the Receiving Function is performed		reviewing, verifying and
		<u>accurately</u> AP staff noted that there have been issues		approving payment
			Engineering Management must	information and that the
		and delays resulting from the incorrect receiving function in SAP. When professional	implement additional internal controls	receiving was done
		service invoices are received, staff are	and provide staff training to ensure the	accurately should be the
		required to receive for the net total amount	Receiving function in SAP is performed	responsibility of the
15	Engineering	due, whereas for Pay Estimates, staff should	correctly. Additionally, there should be a process to review the receiving	department requesting
		receive for the gross invoice amount	information entered by staff prior to	payments, not of AP. AP
		because SAP calculates the retention	information sent to AP, to ensure its	should have sufficient
		amount based on this total. E&CM staff	accuracy and prevent delays in payment	reliance on the
		agreed that training for their internal admin	process.	information submitted and
		staff could be improved. Incorrect receiving		focus on processing the
		delays the processing of the payments on		payment on time.
		Pay Estimates.		
		Multiple copies of the Pay Estimate Packets		
		(possibly 7-9 copies of the Pay Estimate)		
		For each Pay estimates, E&CM saves,	Engineering Management should take	
		attaches/uploads, and retains the Pay	the lead to reevaluate the processes for	
		Estimate supporting documentation in multiple locations and/or systems, they are:	Pay Estimates and determine the need to	Reducing the number of
		CIPO, network/shared drives, SAP, and	have the Pay Estimate documentation	places/locations where the
		Laserfiche. Saving the Pay Estimate	saved/uploaded in multiple locations	Pay Estimate
16	Engineering	documentation in multiple locations (SAP	(both inside and outside of SAP). If	documentation must be
_		and network drives) has been the practice.	needed, work with IT and Records	retained will eliminate
			Management to determine the most	duplicate copies of the
		As noted earlier in the report, between both	efficient method for linking and/or	same information
		AP and E&CM, the Pay Estimate	interfacing the documentation and	
		documentation is saved at least 7-9 times.	eliminate the need for multiple copies.	
		Each time the Pay Estimate documentation		
		is saved, it may be the same as the original or updated with SAP processing information.		
		Engineering Multiple Excel Spreadsheet(s)	Engineering should take the lead to work	
		Engineering utilizes excel spreadsheets to	with IT and possibly Finance, to	Leveraging the use of
		summarize Pay Estimate information for	determine if there are ways to eliminate	existing technologies or
17	Engineering	each construction project. The spreadsheets	the reliance on excel spreadsheets with	improving internal controls
		summarize the following: contractor, project	centralized reports from SAP or	for the current process will
		number, Pay Estimate number, Change	leveraging AP's spreadsheets. Reports	ensure the process of
		Order number when applicable, amount	should assist with the review, tracking,	tracking and managing Pay
			, 8,	

18	Engineering	received, SAP receiving information. Most of the information recorded in the excel spreadsheets is already entered in CIPO and/or SAP. Engineering uses the spreadsheets to communicate the Pay Estimates and the details of each for the items that need to be processed for payment each month and to keep information in a centralized location. Pay Estimate Timeline: 20th of the month/3rd week of the month Engineering determines and sets the due dates for Pay Estimates. Currently, Pay Estimates are scheduled to be paid on the Thursday of the week of the 20 th day of the month. This date/timeframe is listed in the project specification documents per E&CM. There is no governing document (i.e., code, Agency ordinance, regulation, policy) that supports why the 20 th of the month was selected to process Pay Estimates. According to the PCC code, contractors are required to be paid the monthly progress payment within 30 days of presenting an invoice. For IEUA, invoices are uploaded by the 20 th of the month are scheduled for payment on the 20 th of the following month. To process Pay Estimates, Contractor's upload the Schedule of Values (billable amounts)/invoice amounts on the 20 th day of each month in CIPO, then it is reviewed and approved by Inspector and Project Manager. After the PM's approval, the documentation is routed for approval via DocuSign to an additional 3-7 reviewers and approvers. After all signatures are obtained, the receiving is performed in SAP by admin staff. Once all the Pay Estimates for the month have been compiled, E&CM Admin staff will provide this information to AP via spreadsheets and an email during the week	reconciliation and monitoring of Pay Estimate payment information. The reports should include the needed information that both departments rely on. SAP report tools should be available and visible to all staff that need the information. Engineering and AP should discuss and work together to determine if Accounting requires more time to process Pay Estimates. If AP requires more time, then Engineering should reevaluate its internal processes and determine if they can provide more time to AP to process Pay Estimates. Additionally, Engineering should work with Finance staff to determine if the 20 th of the month is the most effective date to process and Pay Estimate or if changes and efficiencies can be achieved by reevaluating internal processes to ensure all information is provided timely to AP.	Estimate data is more efficient.
		approvers. After all signatures are obtained, the receiving is performed in SAP by admin staff. Once all the Pay Estimates for the month have been compiled, E&CM Admin staff will provide this information to AP via	ensure all information is provided timely	

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		Pay Estimate Signatur	es Criteria & Efficiency		
		IA selected 18 Pay Estimates for testing and			
		noted between 2-7 signatures are obtained on the Pay Estimate using DocuSign documentation, including the contractor,			
		inspector, Project M	anager (PM), Principal		
		Engineer, Manager of Engineering, Director			
		of Engineering, and I			
		Manager. These app			
		approvals have already been obtained via			
		workflows in CIPO (contractor, inspector, and PM).			
		According to Engineering's SOP, admin staff			
		obtain the approval signatures per the			
			n Agency Policy A-50		
		(April 27, 2015).			
		Agency Policy A-50 is	s currently applied by AP	Engineering Management should take	
		 Agency Policy A-50 is currently applied by AP to verify approval and processing invoices. For Pay Estimates, A-50 requires the following: (see screenshot below) Two signatures for invoices greater than \$250,000 One signature for invoices less than or equal to \$250,000 One signature for invoices less than or equal to \$100,000 		the lead to evaluate internal controls for	
				requiring multiple signatures on Pay	
				Estimates. Engineering should follow	
				their own SOP requirements and Agency	Ensure staff and processes
				Policy A-50 regarding approval authority	follow the requirements of
4.0				and ensure only required signatures are	the Agency Policy for Pay
19	Engineering			obtained per the dollar threshold	Estimate approval
				required. Evaluate the costs and benefits	authority.
				of requiring 3-7 reviewers and signatures	
		De littere	Construction	on each Pay Estimate and note that A-50	
		Positions	Project Progress	does not have a requirement for the	
			(pay	Agency's GM to approve Pay Estimates.	
		Department Manager and	estimates)		
		Executive Manager*	> \$250,000		
		Executive Manager	<u><</u> \$250,000		
		Department Manager	≤\$100,000		
		Deputy Manager Supervisor	<u><</u> \$75,000 <u><</u> \$50,000		
		Board Secretary			
		Executive Assistant			
		*Invoices greater than \$250,000 require 2 signatures			
		There are several iss	ues with this policy, IA		
			ded recommendations		
		to make needed updates:			
		1) policy is outdated			
			d in Agency Policy A-50		
		are outdated and ne	• • •		
		coincide with the cu	-		
		chart changes,			
		3) it is not clear if all	5 signatures are		
		required or only thos	-		
		highest level			
		0			

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20	Engineering	See observation #19 above for details	Engineering Management should take the lead to work with HR to update Agency Policy A-50 to ensure the required authority, reviews and approvals for Pay Estimates are documented in the policy. Ensure the Agency's practice meets the policy requirements to ensure internal controls are implemented and work as intended. The Policy requires updates to positions and threshold levels and dollar amounts.	Updating the policy provides clarity on the number of signatures on the Pay Estimates documentation.
21	Engineering and AP	 <u>Receiving function of Pay Estimates</u> Engineering <i>certifies</i> the work performed by the contractor when: providing their approval via workflows in CIPO, providing their electronic signature on the Pay Estimate documentation via DocuSign, and Admin staff perform the receiving function in SAP. IA observed there was a time delay between the PM's approval and when the receiving function was performed in SAP. In 8 of the 18 Pay Estimates tested, IA noted that receiving in SAP occurred over 10 days after the PM's approval. For the 18 items tested, the number of days between the PM's approval and the receiving in SAP ranged from 1 day to 26 days, with an average of 9 days. (<i>See attachment 1 for details</i>) 	Engineering Management must implement additional internal controls and provide staff training to ensure the receiving function is completed timely and accurately. Once additional recommendations and internal controls related to ensuring the accuracy of the information of Pay Estimates have been implemented, Engineering Management might want to evaluate implementing efficiencies and establishing the purpose for the receiving function in SAP. Because Pay Estimates and documentation are approved on multiple systems and by multiple approval levels, the receiving function may or may not be necessary to certify the payment is ready to be processed. At this time, the receiving function should be completed as soon as possible after the PM has approved to not delay the payment process.	Implement internal controls and evaluate efficiency processes to ensure the receiving process is completed timely and does not delay the payments.
22	Engineering and AP	Evaluate improving the Pay Estimate Document Finance Management noted that there are opportunities to improve the Pay Estimate cover sheet (<i>IEUA Construction Progress Pay</i> Estimate Periodic Estimate for Partial Payment). This is a one-page form that displays the information and costs for both the one- month period and the total contract amount (to-date). Due to the multiple pieces of information on the Pay Estimate, it can be confusing for staff that may need to review for processing and posting payments.	Engineering Management should take the lead to work with Finance to evaluate ways to improve the Pay Estimate form to ensure it serves as an effective communication tool for both departments about the payment information. AP relies on the information on the Pay Estimate to process accounting transactions, ensuring the information is available, reliable, visible, and complete will improve efficiencies in processing payments, retentions, escrows, etc.	Improve communications about the required accounting transactions and processes resulting from a Pay Estimate request.

		Delays due to the Contractor not uploading by		
23	Engineering	the 20 th of the month The Pay Estimate process begins once the Contractors upload the Schedule of Values (billable amounts). Ideally, this must be done by the 20 th day of each month. This enables the approval process to begin. In the 15 of the 18 Pay Estimates tested, IA noted that the Schedule of Values were uploaded by the contractor, after the 20 th day of each month, ranging between 2 days to 21 days after the required date, and an average of 8 days after the 20 th of each month. If information is delayed in being uploaded, the review, approval, receiving, and payment processes are also delayed.	Engineering should coordinate with the contractors to ensure the Schedule of Values are completed and uploaded into CIPO no later than the 20 th of each month.	If information is delayed in being uploaded, the review, approval, receiving and payment processes are also delayed. Ensuring the Schedule of Values is uploaded in a timely manner, allows Engineering sufficient time to review and approve for accuracy and resolve any issues or discrepancies.
24	Engineering	Net 30 & Public Contract Code (PCC) According to PCC §20104.5 (b), any local agency that fails to make a progress payment within 30 days after receipt of a payment request from a contractor on a construction contract shall pay the contractor interest. Therefore, for Pay Estimates, IEUA is required to pay the contractor within 30 days to comply with the Public Contract Code. IA selected a sample of 18 Pay Estimates and calculated the number of days it took to pay the Pay Estimate. The audit found that of the 18 Pay Estimates tested, 13 were paid late, between 8 and 35 days late, an average of 4 days late.	Engineering Management should take the lead to work with AP to tighten internal controls to ensure payments are made according to PCC rules, Net 30. See all recommendations provided in this report to improve processes and implement efficiencies to ensure the payments for the Pay Estimates are processed, reviewed, approved and received in SAP in a timely manner and provide AP sufficient time to reconcile and process payments, to ensure the Agency does not incur an interest and/or have to pay a contractor interest.	Improving the Agency's internal processes ensures compliance with the requirements of the PCC to ensure the Agency does not incur an interest and/or have to pay a contractor interest, E&CM should prioritize getting the documentation efficiently to AP and to provide AP enough time to process the payments in a timely manner.
25	Engineering	Standard Operating Procedures (SOPs) for Stop Notices Currently, Engineering has SOP ENGCM-07, effective date: 9/30/2022. The current SOP needs to be updated or additional SOPs should be considered. Specifically, the following should be addressed: guidance and processes for Stop Notices, currently there are no processes in case this event occurs.	Engineering should review their SOP and include processes (step-by-step procedures) related to Stop Notices.	SOPs should be reviewed and revised once all the recommendations and changes have been implemented, such as the invoice recognition system (Esker) has been implemented. SOPs provide value by documenting consistent procedures for employees to follow and be trained and evaluated on.

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26	Engineering	Standard Operating Procedures (SOPs) for the Receiving Function in SAP Currently, Engineering has SOP ENGCM-07, effective date: 9/30/2022. The current SOP needs to be updated to provide specific processes and detailed steps for the receiving in SAP. For example, there is no information about the gross vs. net amounts that need to be received because the retention/escrow are calculated based on these amounts. There are often errors and	Engineering should document guidelines about processing the receiving for Pay Estimates, specifically providing guidelines and information about the dollar amounts to be received (gross vs. net) and the retention/escrow withheld.	SOPs provide guidance to ensure procedures are consistent, are a training manual for employees and provide criteria to evaluate employee performance. SOPs should be documented once all the recommendations and changes have been implemented.
		delays caused related to receiving in SAP specifically related to the gross amount vs. the net amounts the AP identify and must be resolved by E&CM.		
27	Engineering	On-going Training on Pay Estimates There is a need to provide on-going training to all Engineering staff to ensure the creating and processing of Pay Estimates is efficient to ensure all information is as accurate and complete and prepared to be processed for payment. Evaluate training available from CIPO and develop processes to accurately download Pay Estimate information, review information, receive in SAP, prior to submitting to AP for payment.	training to all staff on the various Pay Estimate requirements and responsibilities; including carefully reviewing and comparing information from the schedule of values to the Pay Estimate, and ensure the receiving is done correctly to ensure the processes are working as intended and minimize delays to the payment processes and minimize AP's review, reconciliation and involvement in verifying data.	Training should be done periodically after the SOPs have been documented and any new procedures that have been incorporated.

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Invoice Payment Processes for Pay Estimates:

IA attempted to confirm the process with Engineering & Construction Management, confirmation was not received. Below is a description of the process based on discussions and meetings.

Pay Estimates are monthly progress payments for construction work that has been completed on capital projects.

Engineering & Construction Management (E&CM)

- 1) Once a project has been awarded to a contractor, E&CM sets up and records all the information related to the contract/project in CIPO Cloud® (Capital Improvement Program Office), which is a cloud-based construction project management software.
- 2) E&CM provides the account access, log-in information, and password resets, as required to the contractor for CIPO Cloud®.
- 3) Contractor submits the monthly Pay Estimate (invoice) and schedule update in CIPO Cloud®.
- 4) Pay Estimates (invoices) are required to be uploaded by the 20th day of each month and is for construction work to be completed through the end of the month. For example, Pay Estimates (invoices) submitted on January 20th, 2023, are for construction work completed through January 31st, 2023.
- 5) After the Pay Estimates (invoices) have been upload into CIPO Cloud®, it goes through the review and approval process via workflow:
 - a. Pay Estimate (invoice) is first reviewed for accuracy by the inspector and should be conducted within 3 business days from the date of receipt. Agency has two (2) inspectors on staff and consultant inspectors, which review all information recorded in CIPO Cloud® and can approve or disagree/reject with the invoice. The following information is verified during the review process:
 - i. Invoice materials quantities matching the Daily Reports
 - ii. If the work is performed on times-and-materials basis, verify that the submitted level of effort matches the Daily Reports
 - iii. Invoice Unit Prices match the approved baseline Schedule of Values
 - iv. Review the updated redlines drawings in the field
 - b. If the inspector agrees with the Pay Estimate, then it is forwarded to the Project Manager (PM).
 - c. If the inspector disagrees and/or additional information/clarification is required on the invoice, then inspector communicates the rejection to the contractor and waits until the information has been corrected on the invoice and re-uploaded into CIPO Cloud®.
 - d. Once the invoice is approved by the inspector in CIPO Cloud®, a notification is generated via workflow.
- 6) PM reviews the invoice:
 - a. If PM disagrees and rejects the invoice, then is sent back to the inspector for further research and review with the contractor.
 - b. Once the PM agrees with the invoice, then it is approved, and the PM will notify E&CM admin staff that the Pay Estimate is ready for further processing.
- E&CM admin staff receive notification when a Pay Estimate (invoice) has been approved in CIPO Cloud®. Additionally, E&CM admin staff will log into CIPO Cloud®, to see what invoices have been approved for their assigned projects.
- 8) For approved Pay Estimates, E&CM admin staff will export and print *Construction Progress Pay Estimate Periodic Estimate for Partial Payment* form/checklist and any support documentation from CIPO Cloud®.
- 9) E&CM admin staff will circulate the *Construction Progress Pay Estimate Periodic Estimate for Partial Payment* form/checklist and supporting documentation for review and approval via DocuSign® to the designated approvers. The number of approvals required is based on the payment dollar amount as defined by the Agency Policy A-50 (effective: April 27, 2015) and Procurement Ordinance Number 110 (adopted September 21, 2022). Pay Estimates require between 2 to 6 signatures.

- 10) DocuSign® provides email notification after the documents have been signed.
- 11) After the approvals have been obtained, E&CM admin staff will save the *Construction Progress Pay Estimate Periodic Estimate for Partial Payment* form/checklist and supporting documentation in the corresponding project folder located on the department's internal shared drive.
- 12) E&CM admin staff perform the receiving in SAP (transaction code ML81N) and upload the attachment/backup in SAP (transaction code MIGO).
- 13) E&CM admin staff will update their excel spreadsheet with the Pay Estimate receiving information and upload the approved/signed Pay Estimate into CIPO Cloud®.
- 14) After all the Pay Estimates have been compiled and received, an email is sent to AP and Finance with the following information: a list of all the Pay Estimates that are scheduled to be paid for the month and a copy of each Pay Estimate with any supporting documentation (includes the receiving from SAP).

Release of Retention Withheld (to be paid after 35 calendar days and no-Stop Notices have been received)

- 15) After the project has been completed, the contractor files a Notice of Completion (NOC) with the County of San Bernardino. NOC is provided to the Agency.
- 16) E&CM Admin staff request from AP staff the spreadsheet (created and utilized to track Pay Estimate information) for the associated project.
- 17) E&CM Admin staff prepare the memo and obtain the approvals via DocuSign.
- 18) After the approved memo and supporting documentation have been compiled, E&CM Admin staff will forward this information to Accounting Management to process the check to release of the retention funds that have been withheld to back to the contractor.

Stop Notices

- 19) Vendor/Subcontractor of the General Contractor files the Stop Notice with the County of San Bernardino, which is provided to the Agency.
- 20) E&CM Admin staff coordinates and sends correspondence to the General Contractor to address the Stop Notice. If the issues are not resolved, then AP will hold onto the retention funds. If issues are resolved, then AP will process the release of the retention funds.

Accounts Payable (AP)

This narrative was shared with staff for review and confirmation, commends provided were incorporated. *For Capital Construction projects, the invoices are not sent to AP, and thus, these invoices are not included in AP's in-take processes.*

1) Starting point for processing the Pay Estimates is the monthly email that is sent by E&CM. The email includes a list/summary of the Pay Estimates to be processed for that month and copies of the Pay Estimates including any supporting documentation.

Email-Pay Estimate-Excel Spreadsheet

- 2) AP staff saves the Pay Estimate information that were provide via email to a folder on the department shared drive.
- 3) AP staff opens the Pay Estimate that they have been assigned to process, and then navigates to the Accounting department's shared drive to open the corresponding excel spreadsheet associated with that project number.
 - For each project number, AP has created an excel spreadsheet that contains information about the project, such as: contractor name and address, contract number, purchase order number, fund number, project number, project description, payment method, retention/escrow, contract amount, contract expiry date (number of contract days) and payment details.

- For each individual Pay Estimate payment, AP staff records the payment date, description of the pay estimate, gross invoice amount, net invoice amount (payment), balance of contact, and retention withheld.
- 4) AP staff inputs the pay estimate information into the excel spreadsheet, and performs the following when comparing both the excel spreadsheet and the Pay Estimate:
 - a. Verifies the payment/dollar amount and Pay Estimate number
 - b. Balances the pay estimate to the excel spreadsheet (which is used as the supporting documentation for Note 8 (Construction Commitments) in the Annual Financial Comprehensive Report
 - c. Reviews the contract time summary and ensures the contract is current
 - d. Reviews the totals, resolves any rounding differences, and ensures the dollar amounts agree to pay estimate information
 - e. Matches the dollar amounts to the contract and general ledger
 - f. Reviews if there are any change orders and ensures those are incorporated and recorded
- 5) Next, AP reviews the pay estimate information for appropriate approval levels.

SAP processing

- 6) AP staff will enter in the invoice into SAP (transaction code: MIRO *Enter Incoming Invoice*).
 - Pay Estimate invoices are not entered nor uploaded into the Invoice Held Feature (SAP transaction code: MIR6) in SAP because AP does not know the invoice exists until they receive the Pay Estimates from E&CM. Additionally, Pay Estimates do not have traditional invoice numbers assigned to them like other regular invoices that come into the Agency.
- 7) Types of information entered into the fields in the various tabs in SAP, include: invoice receipt date, invoice date, posting date, (dollar) amount, reference number, text (description), header text, payment method and PO number/invoice party number. SAP will generate any open line items whereby receiving has been performed.
- 8) Then, AP staff will select the transaction for processing, and the SAP system automatically verifies dollar amounts received with the pay estimate information inputted to ensure they are in balance. AP staff will research and resolve any issues identified as part of the 3-way matching process.
- 9) After the three-way match has been performed and the transaction is in balance, AP proceeds to finish processing and posting the transaction in SAP. Then, SAP will post the transaction to the general ledger accounts assigned in the financial system and issues a document number (Invoice Receipt number). Once all items have been posted, the GR/IR account (upon refresh) shows the transaction has been processed as indicated by the assigned Document Type.

<u>Note:</u> For the dollar amount to be withheld, the Contractor selects if the funds will be held via retention or escrow. Retention is a dollar amount that the Agency withholds and places in their account and releases the funds after the Notice of Completion has been posted for 35 days. Escrow is a dollar amount that the Agency places in an escrow account (with an external party) and earns interest for the contractor.

Retention

- 10) AP staff must process the retention dollar amount in SAP (transaction code: F-51 Pay Est Retention).
- 11) AP will enter in the information related to the retention into the corresponding fields in SAP. There are specific general ledger indicators to distinguish if it is a retention or escrow.
- 12) Then, SAP calculates the payment amount to the vendor and the retention amount to be withheld. Typically, the retention percentage is 5% of the dollar amount being paid on the invoice.
- 13) AP updates the payment terms field from net 30 to net 20 to ensure the payment will be captured to be paid by the 20th of the month and/or the Thursday on the 3rd week of the month.
- 14) AP staff verifies the accounting information (i.e., fund, general ledger account, description, amount, etc.)

- 15) AP staff records the document number and retention number on the Pay Estimate information and saves the PDF file to the Accounting department's shared drive.
- 16) AP staff uploads the Pay Estimate information as an attachment in two different modules (Accounts Payable and General Ledger side) in SAP; F-51 *Pay Est Retention* and MIRO *Enter Incoming Invoice*.

Escrow

- 17) AP staff must process the escrow amount in SAP (transaction code: F-51 Pay Est Retention).
- 18) AP will enter in information related to the escrow into the corresponding fields in SAP. There are specific general ledger indicators to distinguish if it is an escrow or retention.
- 19) Next, SAP generates the list of all the escrow amounts and AP selects the dollar amount to be paid to escrow.
- 20) AP staff verifies the accounting information assigned (i.e., fund, general ledger account, description, amount, etc.). After all the information and data has been entered into the different fields, then AP staff reviews the accounting entries, saves and posts in SAP.
- 21) AP verifies the bank information for the contractor. AP will only verify the bank information at the time of setup, not for each transaction.
- 22) AP staff uploads the Pay Estimate information as an attachment to the two different transaction codes in SAP; R-51 *Pay Est Retention* and MIRO *Enter Incoming Invoice*.

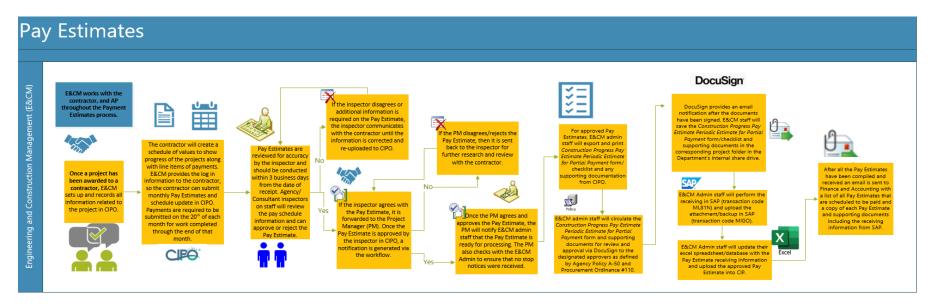
Payments

- 23) According to AP once an invoice has been set up, entered, and posted into the financial module SAP "flags" the items as "not due" or "overdue." For items "not due," SAP will leave the item as an open payable for scheduling of payment to be completed closer to the due date. For items "overdue," payment is automatically scheduled for the next payment cycle.
 - Note: The liability is recognized upon completion of the Receiving in SAP.
- 24) After all the Pay Estimates have been processed in SAP, AP determines what items will be paid in the SAP.
- 25) Accounting Management will run a "Prelist" on all the items that will be processed, and once the "Pre-list" has been reviewed, then a final list is generated.
 <u>Note:</u> The "Pre-list" is reviewed by Agency Management, and items that are not included will be researched and reviewed to determine if they should be included in the current payment cycle.
- 26) After the prelist is approved, then those transactions are pulled through for payment. With the update payment information, AP will generate the necessary information for the payment file.
- 27) Final list is submitted to Budget staff, who obtains the approvals and signatures via DocuSign. If the total dollar amount is greater than \$10 million, then Budget staff have to contact the bank (or vice versa) to provide additional information on the reasons the total amount being disbursed is greater than \$10 million.
- 28) Budget staff upload the electronic file to the bank for processing and payment, (if applicable) while physical checks are printed and mailed.

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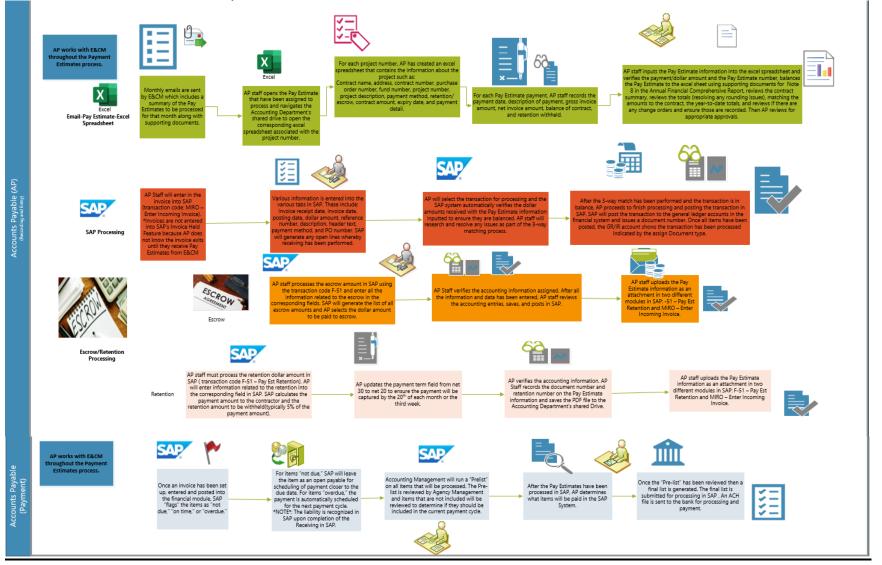
Process Flowchart – Pay Estimates

The diagram on this and the following pages provides the overview of the Pay Estimates process. This flowchart shows Engineering's processes.



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This flowchart shows Finance's processes.



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Detailed Audit Testing and Analysis

IA obtained the Pay Estimate Summary (excel spreadsheet), which was provided by E&CM to AP and recaps the Pay Estimates that are to be processed for the month, the excel file contained the information for Fiscal Year 2021-2022 and 2022-2023 (as of January 13th, 2023). IA judgmentally selected a total of 18 Pay Estimates from July 2021 up until December 2022. IA selected one Pay Estimate per month and selected different contractors and projects to measure the amount of time it takes to complete each step and process a payment for the Pay Estimate. IA applied testing procedures to evaluate the 18 items selected. IA reviewed the current processes used by E&CM and AP to determine the timeliness of receiving and payments. IA's review showed the following observations (findings and observation have been used to create the recommendations included in the matrix above:)

Details of IA Testing Findings are shown below – see Attachment 1 for details Late Contractor upload dates

The Contractor uploaded the Schedule of Values after the 20th day of each month in 15 of the 18 Pay Estimates selected, between 2 and 21 days, averaging about 8 days after the required 20th day.

Inspector Approvals

The inspector did not approve the Pay Estimate in a timely manner in 3 of the 18 Pay Estimates. After closer inspection, 2 of those 3 because of the weekend days. 1 (item no. 11) Pay Estimate was not approved in a timely manner, 13 days late.

Signatures (Pay Estimate back up documentation)

In 1 of the 18 (item no. 18), the documentation uploaded into SAP did not contain DocuSign signatures for any of the required approvals. Although the approvals took place in CIPO, the SAP documentation did not contain the appropriate signatures.

Delayed in the Receiving Process

In 8 (items no. 2, 3, 6, 7, 13, 14, 16, and 17) of the 18 samples, the Pay Estimates took over 10 days after the Project Manager's approval before receiving was performed in SAP ranging from 10 to 26 days, averaging 9 days total.

Receiving to AP

3 of the 18 (items no. 2, 7, and 11) Pay Estimates took over 10 days, ranging from 12-19 days, after the receiving was performed before the Engineering Staff sent the Pay Estimate information to the Accounts Payable Unit for processing.

Late Processing

6 of the 18 (items no. 1, 9, 10, 11, 12, and 17) Pay Estimates or 33% of the sample selections were processed by Accounts Payable over 10 days, ranging from 10-15 days) after being received from E & CM.

Delayed Payments

The time the Pay Estimate was paid exceeded the net 30 date for 13 of 18 samples selected, averaging over 4 days.

Review of Pay Estimate Processes February 27, 2023 Page 24 of 28

Background Information

As stated in the FY 2021/2022 and FY 2022/2023 Operating and Capital Program Budget, E&CM (within the Engineering Department) provides design, administration, and construction management for water, wastewater, and energy projects that implement the Agency's Capital Improvement Program.

E&CM core focus is the administration of the Agency's capital construction projects. To aid with their goals, the uses a Project Management tool called Capital Improvement Program Office (CIPO) Cloud[®], which is the leading cloud-based construction management system. CIPO is an end-to-end platform that allows owners and Construction Management professionals to define the environment that will meet their business practices, track, manage, and control all documents, and display the progress of the projects in one place. CIPO enables the organizations and contractors to create schedules and detailed list of the work/tasks performed and completed, and provides workflows so approvals can be obtained efficiently, and to ensure that projects are finished in a timely manner while having a centralized location to view progress, status and provides dashboards.

For each construction project, the contractor's progress for the work completed is uploaded into CIPO and requires collaboration between the contractor and the E&CM about the work performed, and the monthly payments for those capital projects and any Professional/consulting services are handled through the Accounts Payable (AP) Group within the Accounting Unit.

Pay Estimates are "*monthly estimated progress payments*" for construction work that has been completed on construction/capital projects, subject to the Public Contract Code (PCC). According to the AP Group of the Accounting Unit, the amount of time required to process, post, pay, and reconcile payments for Pay Estimates is much longer than any other types of payments. Per discussion with the Accounting Unit staff, Pay Estimates are time-sensitive and required to be paid within thirty (30) days after an invoice has been received (per PPC § 20104.50). To ensure these invoices are paid timely, every month, the Accounting Unit Management dedicates all AP Group Staff for an entire week (approximately the 3rd week of the month) to process Pay Estimates. Payments for other types of goods and services are put on hold and postponed until all Pay Estimates have been processed.

Financial Information – Pay Estimates

The table that follows summarizes the quantity and dollar amount of the Pay Estimates that have been compiled by E&CM and processed and posted for payment by AP. Data is for an eighteen-month period:

(Dollar amounts listed be	about Pay Estimate Proce clow does not take into acco unts that have been withhe	ount Retentions/Escrow
Fiscal Year	Number of Pay Estimates Processed	Dollar Amounts Received
2021-2022	170	\$119,963,685.64
2022-2023 (July to <i>December 2022only</i>)	72	51,677,485.93
Total	242	\$171,641,171.57
Source: Pay Estim	ate Schedule provided by Engineer	ng Department.

Thus, AP processed an average of 13 Pay Estimates during this period, with 11 Pay Estimates being the minimum and 18 pay estimates the maximum per month.

Agency Policy

For each Pay Estimate, E&CM obtains between two to seven approval signatures via DocuSign on the Pay Estimate documentation. According to their department-specific Standard Operating Procedures, EC&M follows the Agency Policy A-50 for approval signatures.

A. The following A amount indicated	· · ·		to approve N	PO invoices up to
Table 1: Positions and th	resholds for NP	O invoice appro	val	
Positions	Construction Project Progress (pay estimates)	Frofessional services contracts/ agreements	Utilities and other recurring payments	All other invoices
Department Manager and Executive Manager*	> \$250,000	> \$250,000	> \$250,000	> \$100,000
Executive Manager	<\$250,000 ≤\$250,000	<\$250,000 ≤\$250,000	<\$250,000 ≤	≤\$100,000
Department Manager	≤ \$100,000	≤\$100,000	≤\$100,000	≤ \$10,000
Deputy Manager	<u><</u> \$75,000	<u><</u> \$75,000	<u><</u> \$50,000	<u><</u> \$7,500
Supervisor	≤ \$50,000	≤ \$50,000	<u>≤</u> \$10,000	<u><</u> \$5,000
Board Secretary				≤ \$10,000
Executive Assistant				< \$5,000

Review of Pay Estimate Processes February 27, 2023 Page 26 of 28

IA reviewed the A-50 policy and noted the following:

- Policy has not been updated for at least seven (7) years; effective date is 2015
- Policy is titled for Non-Purchase Order Invoice Approval, but all professional services and Pay Estimates follow the Purchase Requisition/Purchase Order process in SAP, not non-PO process
- Positions and job titles listed in the table in this policy are outdated which are not consistent with the current organizational chart
- The policy may be confusing because it is not clear if invoices above a threshold requires all signatures below the amount and above the amount. For example for Pay Estimates above \$250,000, it is not clear if only the 2 signatures are required or if all 5 signatures are required.

Review of Pay Estimate Processes February 27, 2023 Page 27 of 28

Does the Number of Number Number Number of Number of Number of Number of Number of Pay of days Days between of days days between Days days between days days betweer Estimate Net 30 date between between the required Between required to eceiving and attached ir the Project Date Pay Samp and Payment Contractor Net 30 Date Receiving Contract the SAP have Payment Invoice Contractor Processing Date Paid upload date Inspector's Engineering process the Number of Manager's Estimate is Inspector Project No. Upload Date date Date in SAP Receipt Date or upload Name Amount Date Pay Estimate processing signed Approvals and the approval Source: approval and Staff Manager required Approval Source: ource: SAP S ource: SAF approvals? and the date and and the Source: SAP on the Pay Contractor submitting after Receiving Approval to be CIPO Date Inspector payment SAP Estimates upload date Project the PE receiving the Date performed in (Yes or No) Uploaded Source: Approval information Pay Estimate Source: Manager's SAP CIPO Source: date CIPO PDF in SAP to AP Group information Approval (A)-(C) (C)-(D) (D)-(E) (E)-(F) (F)-G) (G)-(H) (H)-(I) (H) - (B) (A) **(B)** (C) **(D**) (E) **(F)** (G (**H**) **(I**) 1 \$132,397 Cedro 7/20/21 8/19/21 8/12/21 8/16/21 8/12/21 7 21 14 0 7 8/10/21 8/11/21 8/26/21 8/26/21 1 1 4 -4 Yes 4,000.00 67,722.50 8/20/21 9/19/21 8/23/21 8/23/21 8/25/21 9/8/21 9/20/21 9/22/21 9/23/21 5 3 0 2 14 12 2 1 2 SCW Yes 4 165,700.02 3 WM Lyles 10/11/21 7 9/20/21 10/20/21 9/22/21 9/24/21 9/27/21 10/18/21 10/19/21 10/21/21 2 2 2 3 14 1 2 Yes 1 14,000.00 4 Charles King 684,775.14 10/20/21 11/19/21 11/2/21 11/2/21 11/2/21 11/10/21 11/11/21 11/18/21 11/18/21 7 13 0 0 8 1 7 0 Yes -1 180,077.00 11/20/21 12/20/21 11/22/21 11/22/21 12/1/21 12/7/21 12/13/21 12/15//21 12/15/21 7 2 0 9 6 2 0 5 6 Yes -5 MNR 261,250.00 12/20/21 1/19/21 12/17/21 12/20/21 12/20/21 1/11/22 1/17/21 1/19/21 1/20/22 7 -3 3 0 22 6 2 1 Yes 1 6 JF Shea 1/13/22 2/22/22 7 2 7 168,040.00 1/20/22 2/19/21 1/10/22 1/11/22 2/8/22 2/23/22 2/24/22 -10 1 26 14 1 1 Yes 5 Tharsos, Inc. New 3/22/21 0 0 9 5 8 3,987.00 2/20/22 3/2/22 3/2/22 3/2/22 3/11/22 3/16/22 3/24/22 3/24/22 4 10 0 2 8 Yes Millennium 4/19/21 4/6/22 4/12/22 7 0 0 41 108,772.00 3/20/22 4/6/22 4/6/22 4/12//22 5/23/22 5/24/22 17 6 0 35 9 1 Yes Norstar

Attachment 1

Review of Pay Estimate Processes February 27, 2023 Page 28 of 28

Sample No.	Contractor Name	Payment Amount	Date Pay Estimate is required to be Uploaded	Net 30 Date	Contractor Upload Date Source: CIPO	Inspector Approval Date Source: CIPO		Receiving Date in SAP Source: SAP	11110100	Processing Date Source: SAP	Date Paid Source: SAP		Number of days between the required upload date and the Contractor upload date	Number of days between Contractor upload date and Inspector Approval date	Number of Days Between Inspector's approval and the Project Manager's Approval	Number of days between the Project Manager's approval and Receiving performed in SAP	Number of days between receiving and Engineering Staff submitting the PE information to AP Group	after receiving the Pay	Number of days between the processing and the payment	Does the Pay Estimate attached in SAP have signed approvals? (Yes or No)	Number of Days between Net 30 date and Payment date
			(A)	(B)	(C)	(D)	(E)	(F)	(G	(H)	(I)		(A)-(C)	(C)-(D)	(D)-(E)	(E)-(F)	(F)-G)	(G)-(H)	(H)-(I)		(H) • (B)
10	Charles King	222,875.00	4/20/22	5/20/22	4/29/22	5/3/22	5/10/22	5/11/22	5/12/22	5/24/22	5/24/22	7	9	4	7	1	1	12	0	Yes	4
		93,859.50																			
11	W. A. Rasic	3,130.60	5/20/22	6/19/22	5/19/22	6/1/22	6/2/2022	6/1/22	6/20/22	6/30/22	6/30/22	6	-1	13	1	-1	19	10	0	Yes	11
12	Big Sky Electric	160,780.00	6/20/22	7/20/22	6/29/22	6/30/22	6/30/22	7/8/22	7/11/22	7/21/2022	7/21/22	7	9	1	0	8	3	10	0	Yes	1
13	Metro	86,000.00	7/20/22	8/19/22	7/25/22	7/26/22	8/3/22	8/15/22	8/22/22	8/24/22	8/25/22	4	5	1	8	12	7	2	1	Yes	6
14	Ferreira	(4,966.00)	8/20/22	9/19/22	9/2/22	9/6/22	9/6/2022	9/16/22	9/16/22	9/21/22	9/22/22	4	13	4	0	10	0	5	1	Yes	3
		37,973.00 433,054.74																			
15	MNR	,	9/20/22	10/20/22	10/10/22	10/10/22	10/10/22	10/11/22	10/13/22	10/18/22	10/20/22	7	20	0	0	1	2	5	2	Yes	0
		482,744.21 56,697.00																			
16	Doty Bros	7,553.11	10/20/22	11/19/22	11/10/22	11/10/22	11/10/22	11/21/22	11/22/22	12/1/22	12/1/22	5	21	0	0	11	1	9	0	Yes	12
17	Best Contracting	598,636.64	11/20/22	12/20/22	11/22/22	11/22/22	11/22/22	12/7/22	12/8/22	12/20/22	12/20/22	7	2	0	0	15	1	12	0	Yes	0
18	GCI Construction, Inc.	21,850.00	12/20/22	1/19/23	1/5/23	1/5/23	1/5/23	1/9/23	1/13/23	1/18/23	1/19/23	0	16	0	0	4	4	5	1	No	0

Inland Empire Utilities Agency

Review of Procure to Pay Processes for Pay Estimates

Teresa Velarde Manager of Internal Audit March 15, 2023

Accounts Payable Operational and Internal Control Audit

Interim Audit Report: Accounts Payable	e Operational and Internal Control Audit
Date Issued	Recommendations
August 20, 2021	Interim Audit Report

Review of Procure to Pay	Processes for Chemicals
Date Issued	Recommendations
November 24, 2021	35

Review of Procure to Pay Proce	sses for Professional Services –
Engineering & Construct	tion Management (E&CM)
Date Issued	Recommendations
February 24, 2022	21

Review of Procure to Pay Processes for Prof	essional Services – Planning and Resources
Date Issued	Recommendations
May 24, 2022	11

Review of Procure to Pay Proces	ses for Home Depot Credit Cards
Date Issued	Recommendations
September 1, 2022	7 (no longer applicable)
The Agency has taken steps to phase out the Home Depot Credit Card pr	ogram and absorb the purchases through the expanded Procurement Card
program, as originally proposed by IA through the Procurement Card Audit in 2	018. IA will not follow up on the 7 recommendations.

Review of Procure to Pay Proce	esses for Materials and Supplies
Date Issued	Recommendations
December 2, 2022	19

ocesses for Pay Estimates	
Recommendations	
07	
	Recommendations

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Pay Estimate Audit Objectives

- Evaluate the Pay Estimate processes, including:
 - Pay Estimate review and submission,
 - Receiving function
 - Processing payments
- Evaluate internal controls
- Evaluate the timeliness and efficiency of processes
- Evaluate the use of technology and reporting tools
- Determine if Agency Policies and Standard Operating Procedures (SOPs) are working as intended and align with current practices
- Identify opportunities and opportunities for improvement

Pay Estimate Payments and the Process

Pay Estimates

 Pay Estimates are payments for progress completed for construction projects. Pay Estimate payments are time-sensitive and governed by Public Contract Code §20104.50. (must be paid Net30)

Engineering & Construction Management Department

-With the use of the software system CIPO Cloud, the contractor and E&CM team set up project schedules, upload invoices and workflow items for review and signature

• CIPO – DocuSign - AP Excel Spreadsheets – SAP – Esker (5 systems)

- -Pay Estimates are uploaded and reviewed by Engineering using CIPO
- -Review and approval is done in CIPO and using DocuSign
- Information is reviewed and verified by AP and Engineering using various excel spreadsheets
- -Receiving function and processing payments is done by AP in SAP.
- -AP allocates all resources for an entire week
- -Pay Estimates currently do not go through Esker



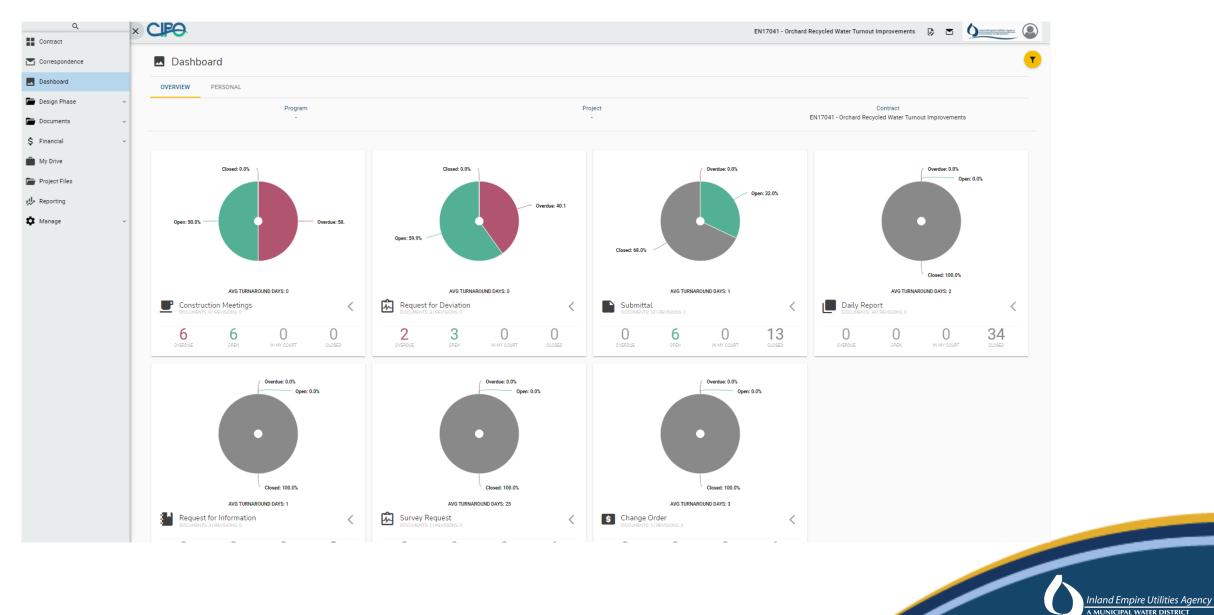
Scope of Audit

Pay Estimates processed during Audit Period of 18 Months: July 2021 through December 2022

	Total Number of Pay Estimates Paid	Amount Paid
FY 2021-2022	170	\$119,963,686
FY 2022-2023 (through December 2022)	72	51,677,486
Total	242	\$171,641,172
	Average Per Month 13	Average Per Pay Estimate 709,261

Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT

CIPO Dashboards



6

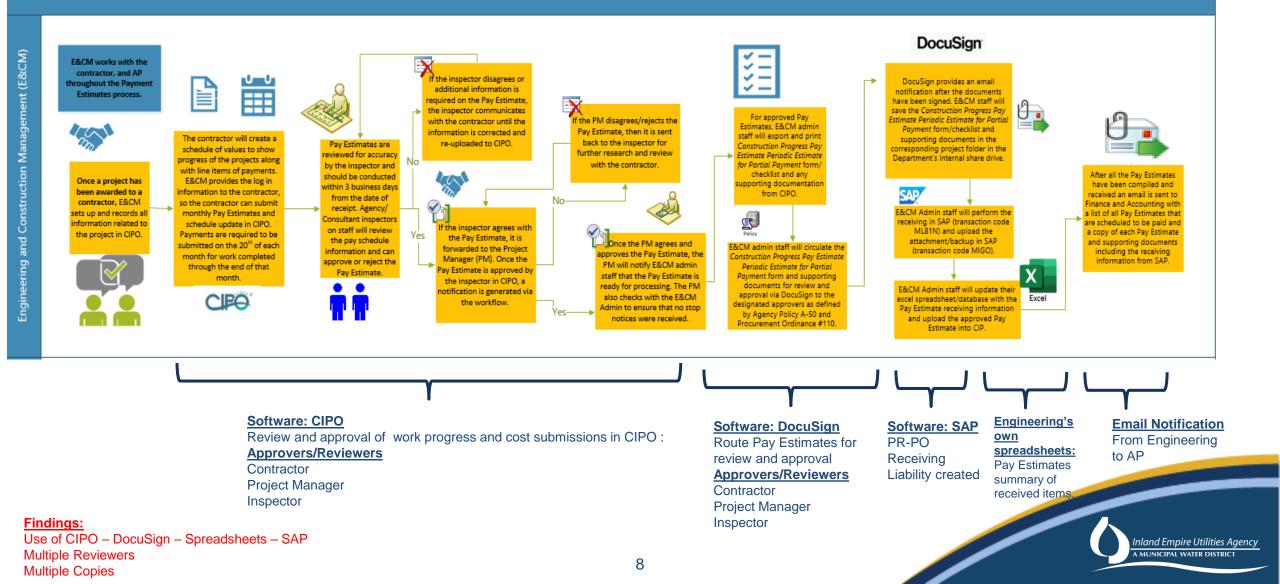
CIPO - Pay Estimate Management

Q	×CPO							EN20022	- 1299 Reservoir Byp	ass Pipeline 🕞		Impère Utilities Agency
tract												
orrespondence	. Pay Estimate											
Dashboard	PP-003 APPROVED								C Searc	- -	05/01/2022 - 05/3	1/2022
Design Phase	×								Ŭ	. .		4 9
Documents v	Selected Amount			\$39,905.86								
Financial	Retained Charges This Period:			-\$1,995.29						Final a	amount: \$37	,910.57
Change Order												
Request for Deviation	Adjustments (1)										\$0.00 Tota	l: \$0.00 <
Pay Estimate	Schedule of Values Iter	ms (4)								\$35.241.0) Total: \$118,3	241.00 ~
Schedule of Values		MBER (A) ITEM DESCRIPTION	UNIT TYPE	QTY	UNIT PRICE	PAYMENT TOTAL	PAYMENT \$	PAYMENT %	PREVIOUS \$	PREVIOUS %	PAID \$	PAID %
My Drive	5 5	INSTALL IEUA FURNISHESD 30" CMLC	LF	157.00	\$613.00	\$96,241.00	\$13,241.00	13.76%	\$83,000.00	86.24%	\$96,241.00	100.00%
	9 9	TRENCH REPAIR	LS	1.00	\$14,000.00	\$14,000.00	\$14,000.00	100.00%	\$0.00	0.00%	\$14,000.00	100.00%
Project Files	10 10	PUNCH LIST AND CLEANUP	LS	1.00	\$5,000.00	\$5,000.00	\$5,000.00	100.00%	\$0.00	0.00%	\$5,000.00	100.00%
Reporting	11 11	DEMOBILIZATION	LS	1.00	\$3,000.00	\$3,000.00	\$3,000.00	100.00%	\$0.00	0.00%	\$3,000.00	100.00%
lanage 🗸	~					\$118,241.00	\$35,241.00		\$83,000.00		\$118,241.00	
	Items 1 - 4 of 4 Page 1 of 1 Change Order (1)									\$4,66	4.86 Total: \$4	,664.86 <
	CIPO Admin 10/25/2022 06:49 PM Changed Assignment Pending (Proof of Appr.)	Document was assigned to James Spea	wars (PM) from 05/17/2022 11:48 AM to 06/20/2022 03:0	02 PM								
	CIPO Admin 10/25/2022 06:49 PM Changed Assignment	Document was assigned to Sandra Sala:	azar (PM) from 05/17/2022 11:46 AM to 05/17/2022 11:	:48 AM								

d Empire Utilities Agency

Process Flowchart – Engineering & Construction Management

Pay Estimates



Findings

Use of multiple systems that may contain the same information:

- CIPO
- DocuSign
- Excel Spreadsheets
- SAP
- Email

Multiple Reviewers review and sign the same information

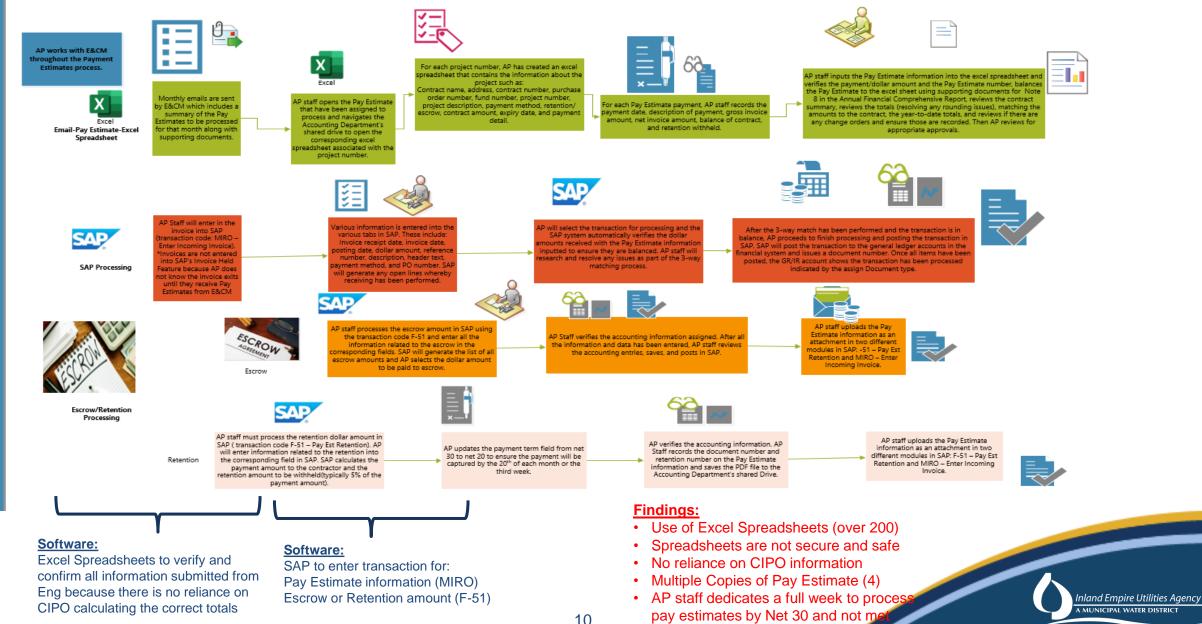
- CIPO (3)
- DocuSign (3-7 total)
- Spreadsheets (reviewed by Admin)
- SAP Receiving (approval to receive services 1)

Multiple Copies of Pay Estimates (4-40 Pages each)

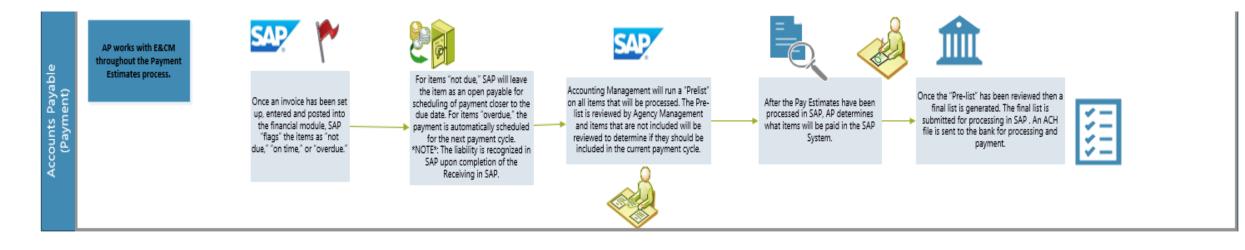
- Engineering 5
- Accounting 4

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Process Flowchart - Accounts Payable



Process Flowchart - Accounts Payable ACH Payment



ACH Payment is processed after all information is logged into SAP



Findings

Various Systems with the same information to compile information

- CIPO
- DocuSign
- Excel Spreadsheets
- SAP
- Email

No reliance on CIPO information due possible errors with updates and patches

- CIPO (3)
- DocuSign (3-7 total)
- Spreadsheets (reviewed by Admin)
- SAP Receiving (approval to receive services 1)

Multiple Copies of Pay Estimates (4-40 Pages each)

- Engineering 5
- Accounting 4

AP staff dedicates a full week to process pay estimates by Net 30 and sometimes it is not met

- Engineering 5
- Accounting 4



Audit Results & Additional Findings

Late Contractor upload dates into CIPO

- The contract or project specification requires the Contractor upload Schedule of Values in CIPO by the 20th
- 15 of the 18 Pay Estimates showed the contractor uploaded, between 2 and 21 days after the required date, averaging about 8 days after the 20th which is the required date.

Inspector Approvals

- The Inspector is required to approve the Pay Estimate within 3 business days
- 1 Pay Estimates was approved 13 days late

IEUA Approval Signatures

- All items are reviewed and approved in CIPO by the Contractor, Inspector and the PM
- All items should be reviewed and approved again using DocuSign with 3-7 signatures
- 1 of the 18 Pay Estimates did not have any DocuSign approvals (per SAP)
- The other 17 pay estimates had between 2 and 7 DocuSign approvals



Agency Policy A-50 Approvals and approval authority

Effective April 27, 2015

- 5.3 Approval thresholds
 - A. The following Agency positions are authorized to approve NPO invoices up to the amount indicated in the table below:

Table 1: Positions and thresholds for NPO invoice approval



Positions	Construction Project Progress (pay estimates)	Professional services contracts/ agreements	Utilities and other recurring payments	All other invoices
Department Manager and Executive Manager*	> \$250,000	> \$250,000	> \$250,000	> \$100,000
Executive Manager	<u><</u> \$250,000	< <u></u> \$250,000	<u><</u> \$250,000	<u>≤</u> \$100,000
Department Manager	<u>≤</u> \$100,000	≤\$100,000	<u><</u> \$100,000	<u>≤</u> \$10,000
Deputy Manager	<u><</u> \$75,000	<u><</u> \$75,000	<u><</u> \$50,000	<u>≤</u> \$7,500
Supervisor	<u>≤</u> \$50,000	<u>≤</u> \$50,000	<u>≤</u> \$10,000	<u>≤</u> \$5,000
Board Secretary				<u>≤</u> \$10,000
Executive Assistant				≤ \$5,000

* All invoices above the thresholds indicated in this line require signature of both Department Manager and Executive Manager

Delayed in the Receiving Process

- SAP Receiving is performed by Engineering staff once the Pay Estimate is ready to be processed for payment
- It takes an average of 9.44 days for receiving to be completed
- In 8 of the 18 items tested, it took between 10-26 days to complete receiving

Delayed Payments

- In 3 of the 18 items reviewed, it took between <u>12-19</u> days, after the receiving was performed before Engineering sent the Pay Estimate to AP for processing
- In 6 of the 18 items reviewed, it took AP between over 10 days after items were received from Engineering to process for payment
- Noted that some of the 18 items tested were paid late, exceeded the Net30
- Non-compliance with PCC and the contract



Multiple Excel Spreadsheets to process Pay Estimate Payments

- Used as a monitoring and reconciliation tool to process payments
- Track the same information already entered in CIPO and SAP
- Currently there are over 200 spreadsheets, some dating as far back as 2004
- Data Integrity there are over 50 authorized users that can access & modify spreadsheets
- No evidence of supervisor review to ensure accuracy of the spreadsheets
- Engineering would like to have access to the spreadsheets but they have the information in CIPO
- CIPO & SAP have the same information as the spreadsheets
- Need to use and rely on monitoring and report tools from CIPO and SAP



Staff Training & Standard Operating Procedures

- SOPs need to be documented and/or updated for all processes
 - AP does not have SOPs
 - AP does not have a back up AP person to process Pay Estimates
 - Engineering SOP needs to be updated
- There are no back ups in AP to process Pay Estimates
- Additional controls and adequate review of the accuracy of Pay Estimate data sent from CIPO (Engineering) to Accounts Payable
 - There are often errors and incorrect information calculated that transfers from CIPO to AP and AP must review and correct



CIPO – upgrades, patches and accuracy of information

- The audit found there were 8 support tickets in an 6-month period
- It is unclear if support tickets are an additional cost to the Agency
- Staff stated CIPO updates and patches create errors in formula calculations
 - Errors go undetected by Engineering staff and incorrect information may be submitted to AP
- DocuSign signatures indicate that 3-7 different staff review and approve Pay Estimates
- Inaccurate information is submitted to AP creates additional review and verification for AP after Pay Estimates have been approved by 3-7 individuals
- Request CIPO to verify formulas when updates are rolled out



CIPO – SAP – Excel Spreadsheets - Esker

- There are various systems that do not interface or communicate
 - This creates duplication of information
- The information is identical or very similar in each
- CIPO is a project management tool used by Engineering and contains all payment information
- SAP is the Agency's ERP system which contains all payment information
- All receiving and payment is processed in SAP
- Accounts Payable maintains over 200 Excel spreadsheets as a monitoring and reconciliation tool for all construction projects and contracts
- Currently, Esker is not used to track and route Pay Estimates,



Pay Estimates Review Audit Recommendations

Internal Audit provides:

- Recommendations for Accounting
- Recommendations for Engineering







The Review of Pay Estimate Processes is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

Questions?

INFORMATION ITEM

4D



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee: Audit

From: Teresa Velarde, Manager of Internal Audit 03/15/23

Manager Contact: Teresa Velarde, Manager of Internal Audit

Subject: Progress Update for all Procure to Pay Audit Recommendations - Fifth Update

Executive Summary:

Internal Audit (IA) completed a follow up review of the audit recommendations provided through the various Procure to Pay (P2P) audits under the comprehensive Accounts Payable Operational and Internal Control audit. The scope of these audits was to evaluate the payment processes for the Agency's goods and services and to determine if internal controls and processes are efficient to ensure vendor invoices are paid timely. This is the fifth progress update.

To-date, IA has provided 93 recommendations through six comprehensive P2P audits. Of the 93 audit recommendations provided, 41 are now implemented, 27 are in progress of being implemented and 25 are considered no longer applicable because alternate controls have been implemented to address the risks and observations identified. The attached report provides details of the results and responses provided by the departments. IA will continue to provide quarterly progress updates for all outstanding recommendations, including new recommendations through additional P2P audits.

Staff's Recommendation:

This is an information item.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): Y Amount for Requested Approval: Account/Project Name: N/A

Fiscal Impact (explain if not budgeted): N/A

Prior Board Action:

On June 15, 2022, the Board of Directors approved the Fiscal Year 2022/23 Annual Audit Plan. The Plan proposed the various Procure to Pay Audits under the Accounts Payable Operational and Internal Control Audit.

Environmental Determination: Not Applicable

Business Goal:

The Progress Update for all Procure to Pay Audit Recommendations - Fifth Update is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

Attachments:

Attachment 1 - Progress Update for all Procure to Pay Audit Recommendations - Fifth Update Attachment 2 - Progress Update List of all outstanding P2P audits Attachment 3 - PowerPoint



6075 Kimball Avenue • Chino, CA 91708 P.O. Box 9020 • Chino Hills, CA 91709 TEL (909) 993-1600 • FAX (909) 993-1985 www.ieua.org

DATE: February 23, 2023

TO: Shivaji Deshmukh General Manager

Tereja Da

FROM: Teresa V. Velarde Manager of Internal Audit

SUBJECT: Progress Update for all Procure to Pay Audit Recommendations – Fifth Update

Audit Authority

The Inland Empire Utilities Agency (IEUA or Agency) Internal Audit Unit (IA) is providing a progress update of the ninety-three (93) audit recommendations provided in the previous six (6) Procure to Pay (P2P) audits completed under the comprehensive Accounts Payable Operational and Internal Controls Audit. The progress update is provided under the authority given by the Board of Directors in the approved Fiscal Year (FY) 2022/2023 Annual Audit Plan and IA's Charter.

Audit Objective

The scope of the original audits was to evaluate the ordering, receiving, and payment processes for the Agency's goods and services and to identify observations and recommendations for improvements to the processes to ensure the vendor invoices are paid on time. The purpose of the quarterly progress reports is to provide a status of each original audit recommendation from the P2P audits, including the corrective action plans, and planned dates for implementation.

Background

As detailed in the original audit reports, goods and services purchased by the Agency are considered critical to the wastewater treatment process because of public health regulatory requirements and are critical to the business initiatives of the Agency. The original audits evaluated the internal controls and business processes in place to ensure goods and services are ordered, delivered, received, and paid for in a timely manner, while following approved procurement guidelines. Good internal controls and sound business practices ensure the Agency can operate according to regulatory requirements and maintain healthy business relationships and a good business image with its vendors.

Water Smart - Thinking in Terms of Tomorrow

Michael Camacho Director

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To date, IA has completed the following audits related to the comprehensive Accounts Payable Operational and Internal Controls Audit:

Interim Audit Report: Accounts Payable Operational and Internal Control Audit				
Date Issued	Recommendations			
August 20, 2021	Interim Audit Report			

Review of Procure to Pay Processes for Chemicals				
Date Issued Recommendations				
November 24, 2021	35			

Review of Procure to Pay Processes for Professional Services – Engineering & Construction Management (E&CM)				
Date Issued	Recommendations			
February 24, 2022	21			

Review of Procure to Pay Processes for Professional Services – Planning and Resources				
Date Issued	Recommendations			
May 24, 2022	11			

Review of Procure to Pay Processes for Home Depot Credit Cards				
Date Issued Recommendations				
September 1, 2022 7 (no longer applicable)				
The Agency has taken steps to phase out the Home Depot Credit Card program and absorb the purchases through the expanded Procurement Card program, as originally proposed by IA through the Procurement Card Audit in 2018. IA will not follow up on the 7 recommendations.				

Review of Procure to Pay Processes for Materials and Supplies				
Date Issued Recommendations				
December 2, 2022	19			

Review of Pay Estimate Processes				
Date Issued Recommendations				
February 27, 2023	27			

The dashboard that follows provides a breakdown of the audit recommendations provided to each department and unit through the P2P audits with the status for each. The attached report, provides a detailed list of each outstanding recommendation, noting the departments' current responses, planned date for implementation and IA comments and

Progress Update for all Procure to Pay Audit Recommendations – Fifth Update February 23, 2023 Page 3 of 8

the final disposition for each recommendation. The list attached provides a list of items that were still outstanding as of February 23, 2023. Audit recommendations resolved are not included. For additional information about prior audit recommendations, resolutions and final disposition of each, IA refers readers to the original final P2P Audits and prior Progress Update Reports submitted through scheduled Audit Committee Meetings. Reports are also available on IA's website on AIM or can be requested by contacting any member of IA.

		Status			
Unit	Implemented	In Progress	Not Implemented	No Longer Applicable	Total Original Audit Recommendations
Operations – Materials & Supplies		2	0	-	2
Maintenance – Materials & Supplies	-	2	0	-	2
Warehouse – Materials & Supplies	-	2	0	-	2
Water Quality Laboratory – Materials & Supplies	-	4	0	-	4
Facilities and Water System Programs – Materials & Supplies	-	2	0	-	2
Procurement Card Program	2	1	0	-	3
Contracts and Procurement		3	0	1	11
Accounting	10	11	0	10	31
Operations – Chemicals		0	0	4	16
Engineering & Construction Management		0	0	1	7
Planning		0	0	2	6
Home Depot Credit Cards	0	0	0	7	7
Total Recommendations		27	0	25	93
Percentages	44%	29%	0%	27%	100%

Of the 93 audit recommendations:

- 41 are now implemented
- 27 are in progress of being implemented
- 25 are considered no longer applicable because alternate controls were implemented (includes 7 related to Home Depot Credit Cards). These recommendations are considered closed.

Of the 27 recommendations in progress:

 1 recommendation is in progress of being implemented by the Procurement Card Administrator. The recommendation relates to finalizing and implementing an Agency PCard policy that provides clear guidelines for the use of the Procurement Card. The Pilot PCard Policy is currently in draft form, IA has provided comments, the policy is being evaluated by Human Resources before it is finalized and implemented. According to the PCard Administrator, the draft pilot PCard policy is discussed with all Agency employees who are issued a new PCard. This policy requires it be finalized and issued to all employees.

- 3 recommendations are in progress of being implemented by CAP. One recommendation relates to making updates to Agency Policy A-50 related to non-POs and approval authorities. The policy updates will be made once Esker, the Agency's new invoice recognition software system is fully implemented. The remaining two recommendations relate to working closely with IT to make processes more efficient in SAP, the Agency's ERP system. CAP continues to meet with Information Technology (IT) to discuss the needed updates.
- 12 recommendations are in progress of being implemented by the following departments or units: Operations, Maintenance, the Warehouse, the Water Quality Laboratory and Facilities & Water Systems Programs. The recommendations relate to tightening controls related to the receiving function. These recommendations will be considered in progress until all staff is fully trained on Esker and departments evaluate process changes because processes will require updates as a result of the implementation. IA will follow up on these processes during the next quarterly progress update.
- 11 recommendations are in progress of being implemented by Finance. The recommendations are broken down as follows:
 - 6 relate to documenting Standard Operating Procedures (SOPs) for the many accounting activities and processes
 - 2 relate to establishing Key Performance Indicators (KPIs) for the various processes completed by the department to ensure activities and staff can be measured and evaluated
 - 1 recommends making email communication more efficient
 - 1 recommends training is provided to staff after SOPs and KPIs are adopted
 - 1 recommends the continuation of periodic and on-going meetings with administrative staff and others that perform receiving functions to discuss items that require immediate attention

The following chart provides a summary of the 18 audit recommendations provided to Finance and the proposed implementation plan for each (refer to the attached matrix of all recommendations for the complete recommendation).

P2P Report	Recommendation Number	Accounting's proposed method for implementation:
Chemicals	26	SOP: Develop SOP that documents the processes specific to how and what items AP selects for the 3-way match and payment processing.
Chemicals	27	Training: Develop SOP on the current processes and provide training to staff on any new processes established.

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Chemicals	29	KPI's: Develop Key Performance Indicators (KPIs) after the invoice
enemicals	29	recognition software system has been implemented.
	20	SOP: Develop SOP that documents the 3-way match and methodology for
Chemicals	30	what and when matching is performed.
		SOP: Develop SOP that documents the methodology for receiving, matching
Chemicals	31	and processing payments.
Chemicals	32	SOP: Develop SOP that documents regarding data entry and supporting
		documentation (i.e. bill of lading, etc.).
		SOP & KPIs: Develop SOP that addresses accuracy of data entry, KPI's for
Chemicals	33	the matching and payment processes, monitoring of invoices, and
		communication of delayed items.
	25	SOP: Develop SOP that documents and addresses accuracy of data entry
Chemicals	35	and back posting of items.
		SOP: Develop SOP and document the timeframe for monitoring and
E&CM	10	handling delays.
P&R	11	
PQR	11	Email: Procure an invoice recognition software solution. Discuss and
		determine the best communication method with Agency staff.
M&S	19	Coordination Meetings: Accounting should continue to lead periodic
		meetings with the administrative assistants or staff responsible for SAP
		receiving and if needed include CAP staff or others to discuss open items,
		invoices, receiving responsibilities and items that require attention.

<u>Highlights</u>

IA participates in various meetings with all Agency departments related to the implementation of the audit recommendations and the many Agency initiatives related to the P2P audit recommendations. IA is readily available to assist with special requests and audit projects, when requested, and in accordance with the Internal Audit Unit Charter and the Annual Audit Plan.

Highlights of the recommendations that have been implemented in the recent months include the following:

- <u>Esker Implementation</u>: With the implementation of Esker, Accounting has been able to clear 7 recommendations that were previously In Progress. Esker provides visibility of pending invoice items and staff can take follow-up action immediately. Esker also provides several dashboards and reports to quantify various metrics and activities and keep track of the processes.
- <u>Staffing changes:</u> Accounting continues to make needed updates and changes.
- <u>Software system</u>: Accounting is working closely with IT on the implementation of the Agency's new invoice recognition software (Esker). The purpose of the software is to automate the upload and routing of invoices, this system will ensure all invoices are accounted for, tracked, monitored and sent to the appropriate approver for signature and proper receiving in SAP. Esker was launched in January 2023.

- <u>IT Reports</u>: IT has been working closely with Accounting to develop monitoring reports that can be used to have greater visibility of all payable items. IT is also working closely with all Agency departments to develop additional monitoring and review reports. The reports will assist with sorting items, planning, prioritizing, and scheduling various activities with the end goal of ensuring payments are made on time.
- Expanded Procurement Card (P-card) program: In September 2022, the Agency expanded the P-card program to consolidate the various credit programs used by the Agency and to make small dollar purchases more efficient. A dedicated P-Card Administrator was assigned to implement and oversee the program, provide training and assistance to end-users, and implement US Bank Online system process. As of the date of this report, the Agency has expanded the use of the program and has issued 135 P-cards for both IEUA and IERCA as of February 9, 2023 (from 20 cards in 2018).
- <u>P-Card policy/guidelines</u>: Agency Management drafted the P-Card policy in August 2022. IA reviewed the draft policy and provided comments and suggestions for consideration. The updated and revised draft P-Card policy has not been finalized. Policy A-89 (Procurement Card, effective: 01/26/2016) continues to be available on the Agency's intranet as the guidelines for the P-Card use.

In August of 2022, the new P-card Pilot Program Policy was drafted to update the existing Pcard Policy. This is currently under review and pending full implementation. The new P-card Pilot Program Policy is provided to all new users of a P-card. It provides guidelines for the proper use of the P-cards and employees are required to adhere by the draft policy.

- <u>Procurement Ordinance</u>: The Board of Directors approved the new Procurement Ordinance No. 110 on September 21st, 2022. The most significant changes to the Ordinance include:
 - Increase the dollar threshold from \$3,500 to \$10,000 for procurements, before two or more quotes are required. Thus, any purchases under \$10,000 require only one quote and/or can be procured from any vendor. (*Previously, procurements less than \$3,500 required one quote, while procurements greater than \$3,500 required multiple quotes from the different vendors*)
 - Increase the dollar threshold from \$5,000 to \$10,000 for the single-transaction limit on the Procurement card
 - Increase the dollar threshold from \$ 40,000 to \$150,000 for the single change order or amendment
 - Increase the dollar threshold from \$100,000 to \$150,000, before Board approval and action is required, which usually impacts purchases and contracts

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- <u>Agency Policy A-50</u>: Contracts and Procurement (CAP) has addressed the original P2P recommendations provided. In June 2022, a new recommendation was provided related to taking the lead to make updates to Agency Policy A-50 (Non-Purchase Order Invoice Approval, effective 4/27/2015) regarding procurements for Purchase Orders and Non-Purchase Orders. After the Esker software system has been implemented, CAP will be taking the lead to clarify Agency guidelines related to procurements.
- <u>CAP Café:</u> Other recommendations, already implemented, suggested that CAP reach out to the departments to work closely with them to gain a clear understanding of their unique procurement requirements and to provide additional training, guidance, and assistance to ensure the transactions follow the Agency's P2P process. CAP initiated a virtual Q&A session each month "CAP Café" where attendees can ask questions, request guidance, assistance, and discuss any unique issues. The additional outreach efforts have provided valuable information for all users.
- <u>Standard Operating Procedures:</u> The E&CM Department has documented, finalized, and signed their SOP for processing invoices and pay estimates (*Owner: Manager of Engineering, Doc Name: Pay Estimate/Invoice Processing, Doc Number: ENGCM-07, Revision No. 1 and Effective: September 1, 2022*). IA suggests E&CM ensure the SOP is readily available and accessible by all department staff, and can serve as a guide and/or training tool for staff.

The next progress update will report on the 34 remaining recommendations. Additional progress updates will be submitted until all recommendations are addressed.

The attached matrix provides a status for each of the outstanding audit recommendations. For additional details, IA refers readers to the original audit reports, received and filed by the Board of Directors. The reports can be accessed through the Agency's intranet website or requested from the Manager of Internal Audit. IA will provide additional progress updates until all P2P audit recommendations have been addressed.

Acknowledgements

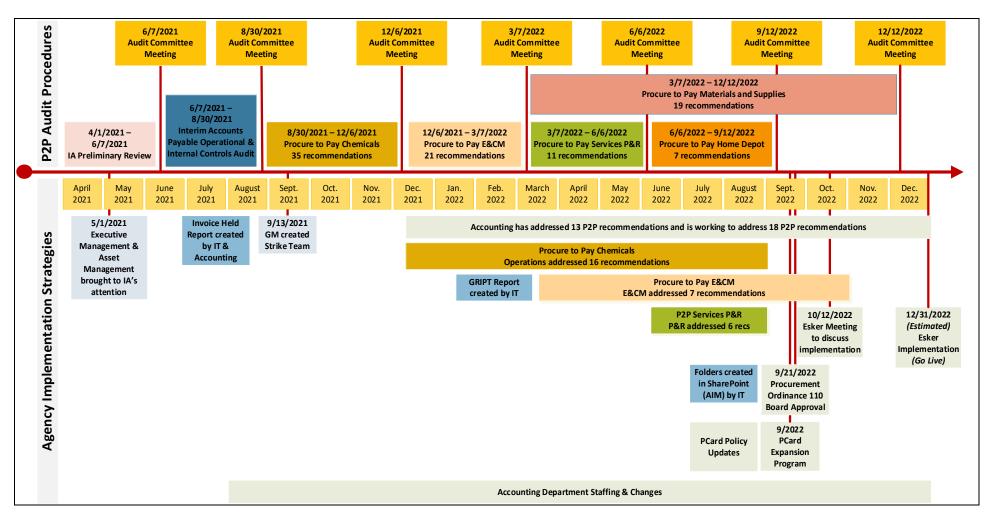
IA would like to extend our appreciation to staff for their cooperation and assistance during this progress update and look forward to the continued collaboration.

Discussions with Management

IA met with each of the respective department managers and representatives to discuss the observations, the status of each recommendation, and corrective action plans. Where possible, their comments have been incorporated.

The Progress Update for all Procure to Pay Audit Recommendations – Fifth Update is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

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Procure to Pay Timeline:

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				Status					
P2P	Rec #	Unit(s) Taking the Lead	Recommendation	Implemented	In Progress	Not Implemented	No Longer Applicable	Department's Response, Corrective Action Plan and Proposed Date for Implementation	IA Notes
M&S	8	Ops M&S	Operations should establish and document clear procedures, KPI's, metrics and/or goals for the timely processing of all receiving. This includes ensuring that anyone who physically receive shipments of goods, promptly forward the shipping documents to the appropriate person that will perform the receiving in SAP. Ensure the procedures include details of the expectation of all involved in the receiving process, from the person who physically receives items, to the individual who does the receiving in SAP, including procedures to use current/existing or other technology when feasible and if it makes the process more efficient and quicker. Ensure procedures contain metrics, goals and KPIs for the timeliness of the items.		X				
M&S	9	Ops M&S	Periodically review the Open PO Report as an additional monitoring control to check for any items that require receiving in SAP. Also, refer to closing information/instructions provided by Accounting each month for the SAP code to run the report and for additional closing instructions or seek assistance from Accounting or CAP to run report or identify items that still require receiving in SAP.		X				
M&S	10	Mnt	Maintenance should establish and document clear procedures, KPI's, metrics and/or goals for the timely processing of all receiving. This includes ensuring that anyone who physically receive shipments of goods, promptly forward the shipping documents to the appropriate person that will perform the receiving in SAP. Ensure the planners forward any information about items ordered or received promptly to the administrative assistants for receiving into SAP. Ensure the procedures include details of the expectation of all involved in the		X				

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M&S	11	Mnt	receiving process, from the person who physically receives items, to the individual who does the receiving in SAP, including procedures to use current/existing or other technology when feasible and if it makes the process more efficient and quicker. Ensure procedures contain metrics, goals and KPIs for the timeliness of the items. Periodically review the Open PO Report as an additional monitoring control to check for any items that require receiving in SAP. Also, refer to closing information/instructions provided by Accounting each month for the SAP code to run the report and for additional closing instructions or seek assistance from Accounting or CAP to run report or identify items that still require receiving in SAP.	x		
M&S	12	WHS	Warehouse should establish and document clear procedures, KPI's, metrics and/or goals for the timely processing of all receiving, similar to the new procedures established to ensure receiving for chemicals within 5-7 days. Warehouse indicated that they currently complete the receiving in SAP within 3-5 days and rely on the Open PO Report to monitor the timeliness of receiving. Additionally, Warehouse staff indicated that they perform the receiving for anything that comes through the warehouse and sometimes items that do not come through the warehouse, whether it is inventory or not.	X		
M&S	13	WHS	Warehouse staff should take the lead to frequently communicate with all administrative assistants about the responsibilities for completing the receiving function in SAP for inventory and non- inventory items and for items that are physically delivered to the warehouse and those delivered to other Agency locations. Warehouse staff may want to periodically send out email messages or use other forms of disseminating information about the responsibilities for SAP receivers. Warehouse should use the Open PO report	X		

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			as tool to swide the discussion shout the			
			as tool to guide the discussion about the			
			items needing receiving.			
M&S	14	Lab	Lab should work closely with Accounting and CAP to establish and document clear procedures, KPI's, metrics and/or goals for the timely processing of all receiving into SAP, for both goods and services. (Similar to the new procedures established to ensure receiving for chemicals is completed within 5-7 days).	X		
M&S	15	Lab	Lab should incorporate the use of existing or new technologies (such as iPhones) to upload delivery documentation directly into SharePoint/OneDrive for their administrative staff. (Lab agrees to use technology and mentioned that they currently have 2 shared Lab iPhones that can be used for the uploading of documents to make the process more efficient.)	X		
M&S	16	Lab	Periodically review the Open PO Report as an additional monitoring control to check for any items that require receiving in SAP. Also, refer to closing information/instructions provided by Accounting each month for the SAP code to run the report and for additional closing instructions or seek assistance from Accounting or CAP to run report or identify items that still require receiving in SAP.	X		
M&S	17	Lab	Lab staff should take the lead to periodically meet with staff completing SAP receiving (currently Engineering administrative staff or other administrative assistant) to discuss and coordinate receiving responsibilities, including: • Create a list to indicate which Lab staff to send invoices to for approval via DocuSign (provide list to Accounting or administrative assistance as a guide). • Discuss items that always need invoices sent for signature approval (i.e., Airgas rentals).	X		

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M&S	6	Facilities	Facilities and Water System Programs should establish and document clear procedures, KPI's, metrics and/or goals for the timely processing of all receiving. (May consider using as an example similar new procedures established for chemical receiving is done within 5-7 days).		X	
M&S	7		Periodically review the Open PO Report as an additional monitoring control to check for any items that require receiving in SAP. Also, refer to closing information/instructions provided by Accounting each month for the SAP code to run the report and for additional closing instructions or seek assistance from Accounting or CAP to run report or identify items that still require receiving in SAP.		X	
M&S	1	PCard Admin	The PCard Administrator should establish a strategy to continuously review the program and the related policies and reinforce the guidelines and requirements of the Procurement Ordinance, Procurement Card Policy and other related Agency Policies that provide guidelines and policies for the use of PCards. Additionally, to take the lead to make necessary updates to policies and processes and ensure employees are aware of the required policies, to ensure the PCard program is working as intended.		X	 On 2/7/2023 Pcard Administrator responded: The PCard Admin continues to review all recommendation is specific to your current process which you have addressed and also related to reinforcing the current guidelines and policies, IA has the following follow up questions: Depending on the items requiring attention there are individual emails that are sent to different users pertaining to their issues. PCard Admin reviews all charges to ensure that it aligns with the Procurement Ordinance 110. This is done through perusing the card portal and spot checking. Provides an additional level of review prior to Have you noticed anything that requires posting for any missing required documentation? Is there anything IA can assist with?
M&S	2		Perform periodic spend analysis to provide an added level of oversight and to identify potential maverick or unauthorized spending, splitting or duplicate purchases, etc., or other errors or misuse. Ensure any misuse is reported to the appropriate level and reinforce Agency policies.	x		On 2/7/2023 Pcard Administrator responded: 2/7/2023. Thank you for your response. This PCard Admin reviews spend daily to ensure that recommendation is specific to the process you staff is abiding by the Procurement Ordinance have described in the above recommendation 110. 2/7/2023. Thank you for your response. This Typical authorization limit is set at 5K per transaction and 10K monthly (below Procurement Ordinance threshold). What limits are set on users? Do they all have the same limits or different? When we meet or during a separate/follow-up meeting, can you please walk IA through a Staff will need to request additional one time

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M&S	3	Continuously work directly with users to provide needed training and guidance on processes related to the PCard to ensure users understand the intent and requirements of the program.	X			increase for additional funding per purchases pass the allotted threshold amount and approved and reviewed by their management before increase is provided. On 2/7/2023 Pcard Administrator responded: PCard Admin, Jeanina Romero and Kristine Day continuously provide training to end-users daily to ensure that the Procurement Ordinance 110 is followed. In the future we are looking at doing PCard refresher training or questionnaires for end- users and will have a back-up PCard authorizer when Administrator is out of office.	typical "spend analysis/review" for our understanding? (this will be done during the actual Pcard audit – planned for April or June) IA would like to request view access for the account so that we can begin gathering preliminary data for our planned audit. Have you noticed anything that requires attention? Do you have any proposed ideas to improve this spend analysist or review? Is there anything IA can assist with? 2/7/2023. Thank you for your response. As a quick follow up question, do you currently provide users with any materials, policies, procedures? If so, please share. Do you have any proposed ideas? Is there anything IA can assist with?
M&S	4	CAP should consider working with IT to set up an automated purchase order processing system. The new system should include a system of checks and balances for purchase order approval. Upon approval, the Agency's financial system, SAP, should automatically generate the purchase order and email it to the vendor, requestor, and CAP staff.		X		On 2/7/2023P CAP stated they have had several meetings with IT in support of having the automation of the PR to PO established. IT continues to research and evaluate the process requirements to support this automation. We have not received a status update from IT as to the potential implementation timeline.	
M&S	5	CAP take the lead to work with IT to ensure there is a designated line item/area in SAP where users can add contact information about the PR/PO to facilitate follow up questions from either staff or vendors. It		X		On 2/7/2023, CAP stated they have been working closely with IT to identify the work order number associated with PO's. There are some challenges in pulling the requestor contact information. While IT continues to explore the functionality, CAP is	

	-	there is a designated line item/area in SAP where users can add contact information about the PR/PO to facilitate follow up questions from either staff or vendors. It would be beneficial to have the contact information for the person that initiated the requisition. For vendor follow up.	^	closely with IT to identify the work order number associated with PO's. There are some challenges in pulling the requestor contact information. While IT continues to explore the functionality, CAP is evaluating the manual process of entering the contact information for the requestor in the body of the PO. This will allow for the full name, email and phone number to be included and visible in the PO.
		CAP indicated that SAP can populate the information with the SAP user information and they are already working with IT to have this information populate on the PO.		

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P&R	8	САР	CAP should take the lead to make needed updates to Agency Policy A-50 and the Procurement Ordinance, to ensure they provide policy requirements for both PO and Non-PO items and addresses the changes resulting from the recent Agency reorganization to establish the most current and applicable controls for the Agency's procurement activities.		X		On 11/28/2022 It was discussed that updates to the policy will be made after the implementation of Esker - the new invoice upload system. On 8/22/22 Received update from CAP: Yes, we had a meeting with a lot of great discussion. The meeting included CAP and Accounting. The policy is under review, CAP is taking the lead on the review with track changes. Areas of discussion included updating the definition in 4.1 to identify that invoices for NPO aren't tied to a contract or PO routed through the formal P2P process. Update the workflow to remove the reference to the Procurement Ordinance. This is because the ordinance is not the governing document for invoice approvals. Update the table in 5.3A for correct titles and thresholds. Update details in 5.4 Processing to include AP related information and where the new Invoice processing software will be applied. CAP stated they would take the lead to evaluate A-50 and provide recommendations to update.	October/November. IA is also available to review the updates. 8/17/2022. CAP is meeting with Accounting to discuss and review the required policy updates. November 2022 - CAP indicated they continue to work on this item.
M&S	18	Invoice Routing	Accounting should consider routing all invoices to all Agency staff and place the responsibility on department staff to perform receiving with shipping documents when those are available and use the invoices when delivery/shipping documents are not available. As an example, Maintenance indicated that the vendors Superior and Royal are a couple examples of vendors that include labor on the invoices and therefore, staff require the invoice for the receiving process. The Lab indicated that Fisher Scientific sends orders in partial shipments and does not include shipping documents therefore staff require the actual invoice from staff to perform the receiving.	X				2/23/2023 Due to the implementation of Esker, the invoice recognition software system, this recommendation is considered Implemented. Invoices are now uploaded to Esker and there is visibility by all. The responsibility will fall on the department to ensure the receiving is completed timely and AP will follow up on open items.

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M&S	19	Acct	Accounting should continue to lead		Х	
			periodic meetings with the		Λ	
		Meetings	administrative assistants or staff			
		wiedunge	responsible for SAP receiving and if			
			needed include CAP staff or others to			
			discuss open items, invoices, receiving			
			responsibilities and anything requiring			
			attention to ensure vendor payments			
			are made timely.			
CHEM	23	Acct	Accounting should work with BIS to	Х		On 8/2/22 the department responded the 2/23/2023 2/23/2023 Due to the
-	-		develop an Aging Report or a report			following: CHEM # 23 – SAP already has an AP implementation of Esker, the invoice
		Software	that shows all outstanding invoice			aging report; but as discussed in Strike Team recognition software system, this
		Conward	information, including total days			meetings, the aging report does not address recommendation is considered
						invoices that are not yet in SAP and/or on hold. Implemented. Esker provides
			held and outstanding or overdue so			Until we have visibility of all incoming invoices dashboards and metrics. There is an there is no report that BIS can develop that would Aging report and metric.
			that Accounting can take prompt action.			address the observation noted. As such, the
			OR Accounting should work with BIS to			Agency is looking into the implementation of an 8/3/2022 Accounting has determined
			export and fully utilize the Held			AP automation solution. Pending that solution, that placing all invoices in the "held"
			Invoice Report to review all items			Accounting has worked with IT to develop feature is the most efficient method to
			and ensure any outstanding items			dashboards using SAP data downloaded into an process AP items. There is currently a
			are reviewed promptly.			Excel pivots/charts. This new tool has been desk procedure on the uploading/intake
						helpful to understand the historical invoice of invoices using the "held" feature.
			AND Accounting should formalize and			payment volume and rate of on-time payments. Accounting stated that a final SOP will
			document specific procedures for how			These dashboard charts are also now being used be formalized and finalized upon the
			items are selected for matching and			by the Strike Team Lead (Ryan Ward) to evaluate implementation of all new/updated progress and have been presented to Agency accounting processes. This will be
			processing for payment before the due			Senior Leadership. Regarding the invoices on addressed through #26 below. It
			date.			hold, IT has provided instructions on how to should also be noted that in this
						download that data into Excel, and staff can use it recommendation IA also suggested
						to help sort through the data as needed. there be a process for staff to monitor
						Accounting has informal desk manuals for how to items to frequently review and evaluate
						match and process payments in SAP; however, the outstanding items and past due
						any updated written procedures or formal SOPs items and elevate them for additional
						are pending the potential implementation of an AP attention and prompt processing. IA
						automation solution. We consider this provided this second part of the
						recommendation implemented as only the SOP is recommendation related to outstanding which is addressed under documenting how the Held Invoice
						recommendation CHEM #26. database is used to track, monitor and
						prioritize payments, in the new
						Prior Progress Update Responses: As of January recommendation under ENG #11. To
						2022, the Accounting Department continues to have streamline and simplify the
						staff vacancies, specifically replacement of an recommendations, this
						Accounting Technician who retired as of June 2021. recommendation will be considered
						The lack of staff has created a "triage" situation within Implemented since AP determines
						the department, and when end-user's department stafflogging in the invoice held feature is a
						or vendor representatives inquire about an good control. The part regarding SOPs
						outstanding invoice, that invoice will demand AP staff's attention and be processed as quickly as is in progress in Reco #26 and Eng #11 re utilizing the date in the invoice held
						possible. Given the volume of vendor payments to be feature continues to be in Progress.
						processed vs the current staff workload capacity, it's 8/3/2022
						difficult for AP staff to proactively identify invoices that

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					are overdue. However, we disagree that staff are waiting to process payments until someone inquires. Instead, AP staff process payments based on: product/service being purchased (for example, priory is given to chemical vendors since the product is critical to plant operations), and if the goods receipt has been performed (i.e., ability to perform the 3-way match.) Accounting management agrees it would be very helpful to be able to extract data from the SAP Held Screen (code MIR6 in SAP) and has advised BIS of our request. We will continue to work with BIS to create a report, or data extraction capabilities (i.e., export to Excel), of invoices pending on hold. We additionally agree documented SOPs for vendor payment processing is needed (see also recommendation 26.) Further, management is considering updating the criteria used by SAP to select which payments to process, so that payments will be picked up by the system for processing prior to the due date (see also recommendation 25.) Additionally, the Accounting Supervisor is working closely with AP staff to help prioritize which payments to process, especially given the current workload and need to triage which invoices get processed first. Accounting management has reviewed with the IT Department what the Controller is calling the "P2P monitoring report" (not sure what the official name is?) that the IT Unit has developed. We believe the report will be useful to proactively identify items that are pending and will potentially delay payment, as well as be more helpful than a traditional "aging" report for this purpose. As a reminder, SAP does already have an AP aping report, but it jony captures the
					be more helpful than a traditional "aging" report for this purpose. As a reminder, SAP does already have an AP aging report, but it only captures the transactions once received as that's when the liability is booked to the balance sheet. See also recommendation #21 regarding extracting held invoice data, as well as #26 regarding SOPs.
CHEM	26	Acct	Formalize and document specific procedures to specify how and what items should be selected by AP staff to perform the 3-way match AND processing of payments, also specify the frequency of when this process should be completed. SOPs establish consistent procedures for employees to follow and be trained and evaluated on.	x	 Response on 8/2/2022: CHEM # 26 – Updated formal SOPs remain outstanding. At this time, dedicating AP staff to revising the SOPs will only slow down invoice processing. Even if an outside consultant is retained to document AP processes, staff will need to be interviewed, verify accuracy of documentation, and test the new SOPs. Further, adopted. This recommendation will be the Agency is in process of obtaining AP automation software which will change the SOPs. While Accounting management agrees that updated SOPs are best practice, the existence of SOPs does not necessarily increase efficiency or on-time vendor payments. Additionally, Accounting already has many informal "desk manuals" that are used by new staff to guide then on the steps for processing; while not in standard

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				 _	
					Agency SOP format, these desk manuals are to staff for training. A Draft SOP was
					effective in providing new and temporary staff forwarded. IA will provide review
					instruction on how to process payments. In regard comments and recommendation to
					to a timeline of completion, we will align to and consider in finalizing the SOP. This
					incorporate this task as part of implementation of recommendation suggests an SOP for the
					any new AP automation software - TBD. Staff 3-way match, other recommendations
					also stated that while we continue to make suggest SOPs for other processes and
					changes to payment processes, we believe it procedures within Accounting.
					would be a better use of staff time to wait until we
					finish other payment solutions. Prior Progress
					Update Response: Accounting Management agrees
					there is a need for documented SOPs for payment
					processing in order to establish consistence
					procedures and strengthen the internal control
					environment. We will complete a draft of SOPs for
					Executive Management review no later than January
					31, 2022, and/or once all recommendations and
					changes affecting AP processes have been
					implement.Response on 2/17/2022: SOPs are in
					process; however, they are taking much longer than
					anticipated, particularly given the unresolved lack of
					personnel capacity in the Accounting Unit. As noted at
					the Strike Team meeting, the AP Process Overview
					SOP was not ready for any sort of review but was
					forwarded only as evidence of the progress being
					made. The plan is for the Controller to continue to
					work on the AP Process Overview SOP, while the AP
					staff formalize and review all the various desk
					manuals, guides, cheat sheets, and other various
					references that are provided to staff. By February
					24th, we will have the Mail / Invoice Intake desk
					manual completed which will be used to assist in
					training the new Interns onboarding the week of
					February 28th. By March 24th, the Accounting Unit
					will submit a draft of the Process Overview SOP that
					is ready for review by the IA team, which will include
					the references (names) of the other desk manuals.
					We might combine some of the desk manuals or turn
					others into a full separate SOP? The new (more
					realistic) goal for this entire project is the end of the
					fiscal year, June 30.
	07	Acet	Training aboutd be previded periodically	14	Response on 8/2/2022: CHEM # 27 – Training on 8/5/2022: This recommendation will be
CHEM	27		Training should be provided periodically	Х	
			to reinforce the documented SOPs to		new SOPs is outstanding since updated SOPs considered In Progress - there are no
			ensure employees are following		aren't completed. Note that training of AP staff is final SOPs to provide staff training on
					provided on an ongoing basis as needed. Existing current process. However, the
			consistent procedures.		SOPs and desk procedures are provided to new department processes are evolving,
					AP staff as part of the onboarding and on-the-job and new staff have been hired and
					training process. training is on-going. IA requests a
					Accounting Management agrees AP staff should be "plan for on-going and future training" ,
					provided training on any new processed established for example, types of training, timeline
					as the result of this review. The Accounting and plans, etc. Accounting staff have
					Supervisor will be responsible for ensuring the not provided an anticipated date for
					existing staff as well as new AP staff are trained on documentation of SOPs or planned
					the SOPs, on an ongoing basis. In addition to training training. Once all SOPs are formalized
					ine our s, on an ongoing basis. In addition to training maining. Once an SOFS are formalized

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					 sessions, the Accounting Supervisor regularly meets with the AP team and will use those meetings to reinforce best practices as well as any updates to the SOPs. Response on 2/17/2022: See recommendation # 26 regarding timeline of SOP creation. As previously noted, training will be provided to new staff as they onboard, as well as on an ongoing basis. The SOPs will be distributed to all AP team members, and evidence of the distribution will be provided to IA as it occurs. While the SOPs are mostly documenting processes that are already occurring, any new or changed procedures will be communicated to the AP team via their weekly meetings with the Accounting Supervisor over AP.
СНЕМ	29	KPIs	Accounting should establish and document performance metrics and KPI's, goals and objectives and a method to measure how timely invoices are paid. Work with BIS to establish any reports that can provide measurements and metrics.	X	Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: CHEM # 29 – The primary AP Response on 8/2/2022: The response indicates that the department will explore KPIs after the AP automated solution will continue to In Progress as with the prior progress report until KPIs have been established. Prior Progress Update disposition: IA considers this trecommendation not implemented at this time. Does Accounting have a timeline for establishing KPIs, goals and objectives and a method to measure performance, and if any additional KPIs should be tracked. Prior Progress Update Response: Accounting Management agrees performance metrics and goals for on-time payments should be established. We will work with BIS to create any reports needed to monitor urdepartment's adherence with the performance metrics. Accounting department management will use the established metrics to continue to monitor timeliness of vendor payments, identify the cause of transactions not meeting these goals, and how to prevent such delays. The Accounting Supervisor will further consider these metrics as part of their probationary or annual evaluation of AP staff's job performance.
CHEM	30		Document and formalize an Agency Policy or Department SOP about the requirement for completing receiving, matching, and processing payments. -Specify the types of documents that	X	 8/2/2022 response provided: CHEM # 30 – This recommendation is to update SOPs which is addressed under CHEM # 26. Prior Progress Update Responses: The Strike Team responded that the recommendation will also be addressed in recommendation six (6) with the creation

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			should be included and verified in SAP or other required reports, before payments are processed. -Specify if the Bill of Lading provided by the delivery drivers to the operators should be uploaded into SAP at the time SAP Receiving is completed or be retained in hard- copy and where specifically.			information on the invoice doesn't align with the information on the purchase order and/or to resolve errors in the receiving that may prevent payment processing. Hard copies of documents do not need to be forwarded to the Accounting Department.	to document the process for when and how the matching is completed and when payments are processed only. This recommendation, CHEM #30 steamed from the audit finding where 35% of the Bill of Lading items were missing. If these documents were missing, how was accounting able to complete the 3-way match? While Chem #26 suggests the SOPs, CHEM #30 suggests incorporating details of the information that should be obtained and used to complete the matching. If accounting has a desk procedure, please provide for IA review. Both #26 and #30 will be considered In Progress. Per responses provided on 2/17/22, the provided draft SOP and the timeline to finalize SOPs, IA will consider this recommendation In Progress.
СНЕМ	31	Acct	Document and formalize in an Agency Policy or Department SOP about the requirement for completing receiving, matching, and processing payments. -Specify the types of documents that should be included and verified in SAP or other required reports, before payments are processed. -Specify that the invoice received by Accounts Payable should be documented with a date received and uploaded into SAP and accurately matched to the corresponding transaction. Accounting should work with BIS to develop an Aging Report or a report that shows all outstanding invoice information, including total days held and outstanding or overdue so that Accounting can take prompt action.	X		8/2/2022 response provided: CHEM # 31 – This recommendation is to update SOPs which is addressed under CHEM # 26. Accounting management agrees SOPs need to be created to document the vendor payment process (see also recommendation 26.) Accounting management will follow-up with BIS to create a report or the ability to pull data from the hold screen (MIR6) to determine how long invoices have been pending payment (see also recommendation 23.)	 8/5/2022: This is a 4-part recommendation re SOP: 1. SOP re receiving, matching and processing pmts. This first item is being addressed under CHEM #26 2. Specify the types of documents that should be included and verified in SAP or other required reports. 3. Specify that the invoice received by AP should be documented with a date received and uploaded into SAP and accurately matched to the corresponding transaction. 4. develop a report that shows all outstanding invoices - this portion of the recommendation is being addressed under CHEM #23 re Aging or other tracking report. Reco #31 is related to the findings noted in the report: 8% of items tested did not include an invoice in SAP. How did AP staff complete the matching and the payment? In 3% of items tested AP staff did not document the date the invoice was received (no date-stamp on invoice). In 13% of items tested there was a

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							difference in the amounts paid when compared to the amount of the vendor's invoice. A policy or SOP should incorporate the requirements for the detailed items needed and the supporting documents that should be included. Recommendation Chem #26 is related to document the process for when and how the matching is completed and when payments are processed. This recommendation will be considered IP until all items are addressed in new SOP or alternate controls or department disagrees with the 2 remaining items. Per responses provided on 2/17/22, the provided draft SOP and the timeline to finalize SOPs, IA will consider this recommendation In Progress.
CHEM	32	SOP	Document and formalize in an Agency Policy or Department SOP about the requirement and expectation for the accuracy of data entry. -Emphasize the importance that staff is expected to make every attempt to ensure the data entered in SAP for receiving and invoice processing needs to be accurate and accurately match the corresponding supporting documentation. -Specify when it is allowable and when it is not allowable to back-post or post-date information.	X		 8/2/2022 Response provided: CHEM # 32 – Accounting staff communicate with Agency receivers on a daily basis. Accounting staff additionally participate in the CAP Café and other trainings, such as the Fiscal Year End Training, to advise receivers on best practices. We consider this recommendation implemented as only the SOP is outstanding which is addressed under recommendation CHEM # 26. Prior Progress Update Response: The Strike Team responded that the recommendation will also be addressed in recommendation six (6) with the creation of a SOP. Accounting management agrees a formal Agency Policy regarding appropriate use of data fields within SAP is needed. For AP processes, the data field usage will be defined withing the AP SOPs (see also recommendation 26.) Accounting management will further consult with other Agency departments regarding suggested best practices to incorporate within SOPs over SAP receiving or other P2P processes. Additionally, the Accounting Supervisor will provide feedback and training to receivers on the use of SAP data fields as part of the ongoing bi- weekly coordination meetings with Administrative Assistants (see also recommendation 28.) 	8/5/2021: The intent of the recommendation is meant to have accounting take the lead to clarify, inform and emphasize the importance of data entry accuracy with regards to dating information. The finding related to this recommendation noted that 15% of items tested had incorrect/inaccurate dates or data resulting from either data- entry errors or back-posting information. This recommendation will remain In Progress if accounting will address this in an SOP or if there is any communication re these. CHEM #26 is specific to an SOP for procedures related to matching and processing payments. Prior Progress Update disposition: Per responses provided on 2/17/22, the provided draft SOP and the timeline to finalize SOPs, IA will consider this recommendation In Progress.
CHEM	33	SOP	Document and formalize in an Agency Policy or Department SOP about the requirement and expectation for the accuracy of data entry.	X		8/2/2022 Accounting response: CHEM # 33 – This recommendation is to update SOPs which is addressed under CHEM # 26. Prior Progress Update Responses: The Strike Team	8/5/2022: Recommendation #26 specifically relates to documenting the methodology for performing the matching and processing payments. This reco #33 is a 4-part

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	respor	nded that the recommendation will also be	recommendation:
-Specify what is an acceptable best	addres	ssed in recommendation six (6) with the creation	
practice and approximate time frame	of a So	OP.	1. to document a procedure for the
for processing the invoice, complete	Cimila	r to recommendation thirty-three (33),	expectation of accuracy of data - this is going to be addressed with CHEM #32
the 3-way match, and process for		inting management agrees a formal Agency	above.
			2. to specify the expected time frame
payment.		s needed. For AP processes, the data field	for processing the invoice - uploading it
		0	in the database, when 3way match
-Specify how invoices uploaded are		mendation twenty-six (26).) Accounting	should be completed and process for
monitored to ensure that items are		gement will further consult with other Agency	payment. These would provide the
processed by the payment terms.		tments regarding suggested best practices to orate within SOPs over SAP receiving or other	metrics needed to track the performance of AP duties and track the
		rocesses. Additionally, the Accounting	progress of invoices. This part of the
-Specify how delayed items should		visor will provide feedback and training to	recommendation is In Progress,
be handled and communicated with			pending completion of all SOPs and
the goal of issuing payment by the		ng bi-weekly coordination meetings with	KPIs established as well as training.
payment terms or that items are		•	3. to specify how invoices are monitored to
processed by the payment terms.	iwenty	<i>y</i> -eight (28)).	ensure they are paid on time. This is being addressed through the
proceeded by the payment terms.			recommendation related to creating an
			aging or other tracking report that provides
			visibility of all invoices received and
			through the implementation of the software
			system. 4.to specify how delayed items should
			be handled and communicated. This
			part of the recommendation requires 2
			above be completed so there is a
			monitoring tool then there needs to be
			some communication or procedure on
			what is done when items are delayed.
			This recommendation was also
			provided as a result of the audit
			findings in the report:
			20% of items tested were paid after the
			invoice due date even when the receiving was completed within less
			than 15 days. What measures can AP
			put in place to prevent late payments
			when receiving is done timely?
			80% of items tested were paid late
			because receiving was completed date.
			However, the payment was issued between 1-180 days after the receiving
			was completed and they invoices were
			already overdue. What tool/method
			does AP have to monitor late
			invoices/late receiving?
			There does not appear to be any
			procedures for handling delayed items
			and there does not appear to be a

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							systematic method to select items that have been received for timely payment. Prior Progress Update disposition: Per responses provided on 2/17/22, the provided draft SOP and the timeline to finalize SOPs, IA will consider this recommendation In Progress.
CHEM	35	SOP	Document and formalize in an Agency Policy or Department SOP about the requirements and expectations for AP staff to open/download invoices, date, upload, match and process invoices in SAP and process payments. Consider establishing KPI's and/or benchmarks to determine a reasonable amount for invoice retrieving, uploading, matching, and posting to be performed and processing the Invoices for payment.	×		addressed under CHEM # 26. Prior Progress Update Response: Accounting Management agrees there is a need for documented SOPs for payment processing in order to establish consistence procedures and strengthen the internal control environment. We will complete a draft of SOPs for Executive Management review no later than January 31, 2022, and/or once all recommendations and changes affecting AP processes have been implement (see also recommendation twenty-six (26)). Accounting Management agrees performance metrics and goals for on-time payments should be established (see also recommendation twenty-nine (29)).	specifically relates to the method for when and how the 3-way match process is selected and how invoices are selected and processed for payments. This reco #35 is specifically related to: 1. the requirements of AP staff to open/download, date, upload and match and process invoices in SAP and process payments on time. What is the acceptable timeframe for AP staff to acknowledge the invoices and upload

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ENG 11 Accounting management should X As of January 2023, the Agency has implemented a software program, Esker, which has changed the the implementation of Esker and the	well as continuous communication wi vendors to specify instructions for submitting invoices. Accounting management track the professional/consulting services invoices in the Invoice Held databat or other tracking database to monitor when they are received by the Agenc and when they are due for payment.
	Accoun profess invoice or other when th
professional/consulting services invoices in the Invoice Held data or other tracking database to moni when they are received by the Age	well as continuous communication vendors to specify instructions for submitting invoices.
communication with the Departme well as continuous communication vendors to specify instructions for submitting invoices. Accounting management track t professional/consulting services invoices in the Invoice Held data or other tracking database to moni when they are received by the Age	
vendors to specify instructions for submitting invoices. Accounting management track th professional/consulting services invoices in the Invoice Held data or other tracking database to monit when they are received by the Age	Departments and keep a reference of the professional/consulting services vendors that each Department is managing, to ensu proper reference and routing of the invoices is done immediately upor receipt. This will require continuou

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take the lead to work with the IT Department to develop useful monitoring report from SAP to assist with the review, tracking, and monitoring invoice due dates, open invoices, and prioritizing payments. (Note: This similar recommendation was provided in the Procure to Pay Chemicals audit report as Recommendation twenty-one (21). As of February 15, 2022, the IT Department has developed a way to export the data into excel to create reports).

New Recommendation:

The Accounting management should determine how this new reporting/monitoring tool (information from the Held Invoices) will be used and implement a procedure to assist with tracking. monitoring and prioritizing making timely payments.

way incoming invoices are processed. The discussion regarding the use of MIR6 screen in SAP is no longer relevant.

Response on 8/2/2022: ENG # 11 – The recommendation is to create monitoring reports, specifically to review invoices that are pending in MIR6. Accounting does not believe that is necessary, as AP staff and management can look at and review the items on hold using the existing SAP screens. Working with IT, staff now know how to download this data into Excel to view/sort more easily as needed; see also CHEM recommendation #21. As such. Accounting management disagrees with the recommendation and instead suggest that purchase and implementation of an AP automated software solution that includes monitoring reporting capability a better solution; see ENG recommendation # 12. Accounting doesn't agree with this recommendation.

Prior Progress Update Response: Accounting now has the ability to export data on held invoices in SAP (via the MIR6 transaction) into Excel. This has been helpful when researching the status of a payment. Additionally, the Interns that joined Accounting as of 2/28/22 are now trained on mail processing / invoice in-take process, and have been maintaining the invoice log. This log records all invoices that come into efficient. Accounting, either by email or post mail. However, we continue to struggle with visibility of all incoming invoices, and are looking into additional technology solutions as noted above (see recommendation number 10.) Pending the Agency possibility purchasing an external solution, we have held off on creating any additional reports. Further, any reports derived from the data in SAP will not capture the non-PO invoices. Accounting many times is not aware that wait until the software solution is a non-PO purchase has been made, and therefore has no way of knowing there is an invoice outstanding **continue to be in In Progress.** until it arrives in Accounting. We would like to see adherence to the Agency's Purchasing Ordinance by all Agency staff, so that the vast majority of all purchases are made using a PO (note this is not specific to services, but is an issue with various types the MIR6 export into excel and determine of purchases.)

feaures for processing invoices, indicates there is no longer a need to review MIR6 in SAP. IA considers this recommendation No Longer Applicable.

8/5/2022:

This recommendation may be similar to CHEM #21 but it is not the same. As noted, the recommendation was Updated for this report only.

The "new recommendation" suggests for accounting, as a best practice, to implement a method/report for viewing, tracking, monitoring and prioritizing all invoices to plan to make all payments is timely, specifically to monitor all payments in one report with greater visibility. Based on the response provided by Accounting - The department will not be using the invoice held information to assist with tracking, monitoring and prioritizing making payments, the department believes navigating through the various screens for view items on hold. One single report would perhaps be more

The department now disagrees with the recommendation, does the department have an alternate control that is in place to track, monitor, view and prioritize invoices for payment? If so, please provide a copy to clear the recommendation. If the department will implemented, this recommendation will

Prior Progress Update Disposition: The recommendation states that Accounting should determine how to use how it will be used for tracking, monitoring, prioritizing and making timely payments. The recommendation suggests to document this into a procedure to assist with consistency of this process.

The recommendation was not addressed. This recommendation is considered Not Implemented.

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ENG	12	Acct	The Accounting management should take the lead to work with the IT Department and determine if an invoice recognition software or other technology tools could assist with the uploading of invoices.	X		The response provides information on: 1. the mail processing/invoice in-take process, 2. invoice log (in addition to the linvoice Held screen), 3. evaluation of technology solutions to assist with visibility of all incoming invoices, 4. Non-PO invoices and transactions, 5. Procurement Ordinance adherence. However, the recommendation is suggesting Accounting document a methodology/procedure for how it intends to use the MIR6 information to review, track, and monitor invoice due dates and open invoices and prioritize payments. Since this step was not addressed, the recommendation is considered Not Implemented. If Accounting does agree with this recommendation and implementation is in progress. Prior Progress Update Response: Accounting concurs with this recommendation and is currently working with 1T staff to determine feasibility. (See also recommendation 10 above.) Note too that if such as solution is purchased, we will need to revies any relevant SOP related to vendor payment processing. 8/5/2022 Recommendation is In Progress Update disposition: IA has participated in some of the meetings and demonstrations recognition. This recommendation is considered IP.
ENG	13	Acct	It is recommended that the Accounting management: • establish a procedure to track all open invoice issues, • open invoice issues are reviewed by the Accounts Payable <u>supervisor</u> at the end of each month to ensure <u>open items are cleared</u> , • work with the IT Department to determine a more streamlined/efficient process in SAP to verify that receiving was completed and expedite the three- way match, and • utilize software tools such as SAP Concur for invoice process and	X		Response on 8/2/2022: ENG # 13 – This recommendation is to update SOPs which is addressed under CHEM # 26. Prior Progress Update Response: Accounting does not believe that the variability in the time it takes to process one vendor payment vs another is an indication of poor internal controls, but instead is the nature of processing a variety of types and complexity of invoices, as well as other factors that determine the time it takes to perform the 3-way match. An external technology solution may assist in the efficiency of the matching process, as well as AP's ability to more quickly follow-up on issue or outstanding items preventing payment processing. Accounting is currently working with IT to explore options. (See recommendation 12 above.) While the statistics noted in the observation do not

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directly from SAP (using the FBL1N transaction), it is that is known that vendor payments aren't being processed timely. However, there are many factors, as track	tten/documented SOP is needed as t is addressed separately. The cesses recommended are: 1) to ck all open invoice issues 2) open
directly from SAP (using the FBL1N transaction), it is that is known that vendor payments aren't being processed proceed timely. However, there are many factors, as track	cesses recommended are: 1) to
timely. However, there are many factors, as track	,
	k all open invoice issues 2) open
evidenced by the recommendations in this report to invoi	
	oice issues are reviewed by a
	ervisor to ensure these are cleared
	esearch a more efficient process to
	edite the 3-way match 4) utilize a
directly (again, via FBL1N), after each payment run (at softw	
	all responses 3 is being addressed
	ler prior recommendation, 4 is also
significantly late (over 60+ days) to analyze the cause it's s	
	. Accounting needs to address 1
	2 and demonstrate there is a
	trol or process in place for these
	demonstrate how. These are
	vided as a recommendation
	ause the findings under this audit
payment processing. Instead, on an ongoing basis, as were	0
	u .
	fessional services invoices were date in FYs2019 and 2020. The
	ow up question is: what alternate
invoice issues on a daily basis through monitoring the cont	-
	ounting demonstrate to show that
	se findings/recommendations are
	ng addressed? This recommendation
	be considered in progress because 2
	ne 4 bullet points are being addressed
	er other recommendations and
	cipating accounting has adopted
	erent processes to address the first 2.
	or Progress Update disposition: The
	ommendation is suggesting controls to
	rove how invoices are selected to be
	ched and processed for payment.
	ntrols" include anything related to a
	cess/procedure. IA has not been
	vided with any documented procedures
	how the department selects and
	cesses matching and payments. The
	ommendation is encouraging and
	gesting that the department work to *
	nalize a procedure/process to track all
	n invoices, *formalize a
	cedure/process to review open invoice
	les by a supervisor at the end of each
	nth to ensure that anything that is due
	was not processed for payment is
	ressed and follow up on, *work with IT
to de	etermine a more efficient process
within	in SAP to verify that any items pending
	eiving are addressed/resolved so that
they	/ are paid timely, and to *utilize SAP to
	hage invoices, which includes

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ENG	14	The Accounting management work with the IT Department to evaluate the feasibility of implementing a centralized SharePoint portal (like the one developed for E&CM) and determine if it would be of value to have for all Professional Services invoices where they can be stored for further processing. In addition, Share Point can assist AP staff in sorting and identifying invoices for their staff and ensure they track the approvals needed.Accounting management should work with IT to determine the feasibility of utilizing SAPs workflow process to route invoices for approval while keeping track of where they are in the approval process and ensuring timely payments.Additionally, establish formal, documented procedures for Accounting and other departments using SharePoint to ensure there is consistency in using SharePoint and timely processing invoices for approval and payment.			8/2/2022 response provided: ENG # 14 – The solution suggested is purchase and implementation of AP automation software, as outlined under recommendation ENG # 12. Accounting requests this recommendation be changed to "NA" and/or combined with ENG # 12.Prior Progress Update Response: Accounting concurs with the recommendation and is currently working with IT to evaluate possible technology-based solutions to assist with the routing of invoices. (See recommendation 10 and 12 above.)	recommendation - the original finding was related to making the routing of service invoices more efficient and eliminating the lack of visibility of the invoices when routed. The 3 parts are: 1- work with IT re SharePoint - this part has been addressed, per emails and correspondence related to new improvements. 2-utilizing workflows to route invoices - this part is In Progress pending the implementation of a software tool. 3-formal, <u>documented</u> procedures specific for Accounting and department staff <u>using SharePoint</u> - this is being addressed through - based on recent review of email correspondence, this is being drafted for email distribution. IA considers this recommendation In Progress pending finalizing the process for the various SharePoint folders and the instructions on using such. Prior Progress Update Disposition: Per Accounting's response, Accounting plans to move forward with implementing a new technology solution to improve uploading invoices received. This will be an on-going, long-term project to address the recommendation.This recommendation will be considered In Progress.
P&R	10	To minimize delays in routing invoices for approval and paying on time, IA recommends Accounting take the lead to work closely with the IT and respective departments involved to:	X		8/2/2022 Response received: P&R # 10 – Recommendations implemented under other audit observation; see recommendation ENG # 10. Accounting considers this recommendation implemented.	2/23/2023 2/23/2023 Due to the implementation of Esker, the invoice recognition software system, this recommendation is considered Implemented. With the implementation of Esker, all items are uploaded and are visible by all, workflow is on Esker.

P2P Audit Recommendations - 5th Progress Update Report Page 20 of 21

				 determine if having an updated list of current vendors and related projects per department would be a good reference to rely on for timely/properly routing invoices, determine if a SharePoint Document Library (similar to the one developed for Engineering & Construction Management) will assist with routing, implement other technologies and solutions (new and/or existing) or workflow to implement a more efficient tool to manage and route invoices that are shared amongst various Agency departments, and\ work directly with vendors to request they add additional identifying information directly on the invoices (project/contract, PM, etc.). 				This recommendation is considered In Progress per the updates provided and discussed with Planning. 8/5/2022: In Reco ENG #10, currently In Progress, accounting stated that they believe there will be a significant benefit to implementing an AP automation software solution with the ability to capture and make visible within the system all incoming invoices as well as provide a workflow capability which will be more efficient than the current process. This response indicates that AP is supportive and pending the implementation of the new AP software tool and will rely on this tool to establish a consistent system and best practice for uploading and routing vendor invoices to the correct department. In the response provided AP did not address the fourth item which states that the department work with vendors to request they add additional identifying information on the invoices go. IA determines this recommendation as In Progress until Accounting can provide a final disposition for item #4 to determine if this is something they will work on. All other items of this recommendation will be considered No Longer Applicable since the software solution will be addressed under ENG #12. And the routing of professional service invoices is
F	P&R	11	Acct	Accounting management should take the lead to work directly with P&R department to determine the most efficient/effective way to communicate that the receiving function in SAP has been performed. Both departments should discuss and agree if there is a need to use email communication for invoice management.	X		of an AP automation software will allow for AP	being addressed through ENG #10. 8/5/2022: The intent of the recommendation is to eliminate the many emails that come to accounting from internal and external sources. It is unclear what the consistent message and process will be. It is unclear what the process will be. When reviewing the response in ENG #16 re the new internal email address and this response and our discussion with Planning, it is unclear what the communication to staff is and what Accounting will do. Accounting is choosing to keep the same process in place and not make any changes or modification to the current communication process. Accounting believes that the implementation of the software solution will be a benefit to this process. IA considers this recommendation In Progress until there is one consistent method across the Agency to simplify the process and to assist with eliminating the email traffic.

		Sta	tus		
Unit	Implemented	In Progress	Not Implemented	No Longer Applicable	Total Original Audit Recommendations
Operations – Materials & Supplies	-	2	0	-	2
Maintenance – Materials & Supplies	-	2	0	-	2
Warehouse – Materials & Supplies	-	2	0	-	2
Water Quality Laboratory – Materials & Supplies	-	4	0	-	4
Facilities and Water System Programs – Materials & Supplies	-	2	0	-	2
Procurement Card Program	2	1	0	-	3
Contracts and Procurement	7	3	0	1	11
Accounting	10	11	0	10	31
Operations – Chemicals	12	0	0	4	16
Engineering & Construction Management	6	0	0	1	7
Planning	4	0	0	2	6
Home Depot Credit Cards	0	0	0	7	7
Total Recommendations	41	27	0	25	93
Percentages	44%	29%	0%	27%	100%

Inland Empire Utilities Agency

for all P2P Audit Recommendations Fifth Update

Teresa Velarde Manager of Internal Audit March 15, 2023

Accounts Payable Operational and Internal Control Audit

Interim Audit Report: Accounts Payable Operational and Internal Control Audit					
Date Issued	Recommendations				
August 20, 2021	Interim Audit Report				

Review of Procure to Pay Processes for Chemicals						
Date Issued	Recommendations					
November 24, 2021	35					

Review of Procure to Pay Processes for Professional Services –					
Engineering & Construct	tion Management (E&CM)				
Date Issued	Recommendations				
February 24, 2022	21				

Review of Procure to Pay Processes for Professional Services – Planning and Resources				
Date Issued	Recommendations			
May 24, 2022	11			

Review of Procure to Pay Processes for Home Depot Credit Cards				
Date Issued Recommendations				
September 1, 2022	7 (no longer applicable)			
The Agency has taken steps to phase out the Home Depot Credit Card program and absorb the purchases through the expanded Procurement Card				
program, as originally proposed by IA through the Procurement Card Audit in 2018. IA will not follow up on the 7 recommendations.				

Review of Procure to Pay Processes for Materials and Supplies				
Date Issued	Recommendations			
December 2, 2022	19			

Review of Procure to Pay Processes for Pay Estimates		
Date Issued	Recommendations	
February 27, 2023	07	
1 obraary 27, 2020	27	

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Audit Recommendations related to the P2P Audits

	Status				
Unit	Implemented	In Progress	Not Implemented	No Longer Applicable	Total Original Audit Recommendations
Operations – Materials & Supplies	-	2	0	-	2
Maintenance – Materials & Supplies	-	2	0	-	2
Warehouse – Materials & Supplies	-	2	0	-	2
Water Quality Laboratory – Materials & Supplies	-	4	0	-	4
Facilities and Water System Programs – Materials & Supplies	-	2	0	-	2
Procurement Card Program	2	1	0	-	3
Contracts and Procurement	7	3	0	1	11
Accounting	10	11	0	10	31
Operations – Chemicals	12	0	0	4	16
Engineering & Construction Management	6	0	0	1	7
Planning	4	0	0	2	6
Home Depot Credit Cards	0	0	0	7	7
Total Recommendations	41	27	0	25	93
Percentages	44%	29%	0%	27%	100%

Of the 93 recommendations:

- 41 are now implemented (44% of all recommendations)
- 27 are in progress of being implemented (29% of all recommendations)
- 25 are considered no longer applicable because alternate controls were implemented
 - 7 of the 24 are related to the Home Depot Credit Cards and no longer applicable.



Of the 27 recommendations in Progress: 11 recommendations are in progress of being implemented by the Finance Department

- 6 relate to documenting Standard Operating Procedures (SOPs) for the many processes
- 2 relate to establishing **Key Performance Indicators** (KPIs) for the various processes completed by the department to implement measurable metrics
- 1 relates to making email communication more efficient
- 1 relates to providing staff with on-going training after SOPs and KPIs are adopted
- 1 relates to having periodic and on-going meetings with administrative staff and others to discuss receiving functions and other items that require attention



Of the 27 recommendations in Progress:

3 recommendations are in progress of being implemented by Contracts and Procurement (CAP)

- One relates to Agency Policy A-50 and needed updates. Policy documents the approval authorities for Non-PO items. The policy updates will be made once Esker, is fully implemented.
- One relates to making processes more efficient in SAP by setting up an automated purchase order processing system where upon approval, small dollar POs automatically generate the purchase order.
- One suggests to include an area in SAP where users can add requestor contact information in case there are follow up questions.



Of the 27 recommendations in Progress:

12 recommendations are in progress of being implemented by various units:

Operations, Maintenance, Warehouse, Water Quality Laboratory and Facilities & Water Systems Programs

- The 12 recommendations relate to tightening internal controls related to the receiving function to ensure receiving is completed timely and as soon as possible to allow Accounting sufficient time to process payments.
 - Recommended SOPs for the timely completion of receiving
 - Recommended staff rely on other SAP reports to manage and track open items
 - Recommended improving communications among the departments and timely follow up of items



Of the 27 recommendations in Progress:

1 recommendation is in progress of being implemented by the Procurement Card Administrator

 The recommendation relates to finalizing and implementing clear guidelines for the use of the Procurement Card. The policy is currently in draft form, IA has provided comments, the policy is being evaluated by Human Resources before it is finalized and implemented. Currently, the draft policy is provided to all Agency employees who are issued a new P-Card.

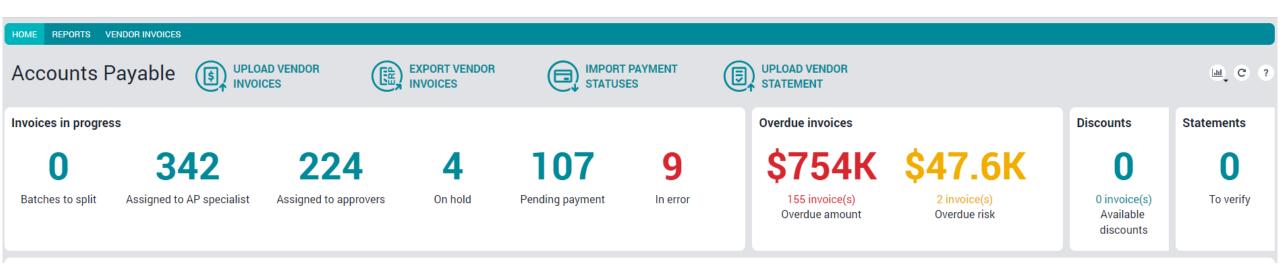


Agencywide Highlights & Implementation Strategies to address P2P recommendations

- Implementation of Esker
- Accounting Department Staff Changes
- · Continuous review and update of processes to ensure vendor payments are efficient and timely
- On-going staff training on Esker and SAP processes
- IT continues to develop additional monitoring reports and tools and provide training
- Updated Procurement Ordinance No. 110
- Expanded the Agency's Procurement Card (P-card) program
- Drafted updated P-card policy/guidelines, and in progress of being finalized and implemented
- Standard Operating Procedures are planned for completion

Esker -

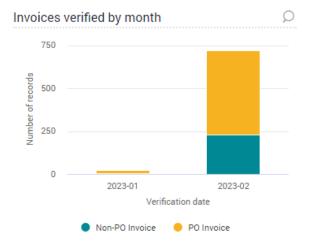
The following slides provide an example of metrics derived from Esker, the Agency's invoice recognition software system. During the Audit Committee Meeting, staff will be providing a live demonstration of the information the system captures and how the information is used. The information on the attached dashboards will change because Esker captures live updates.

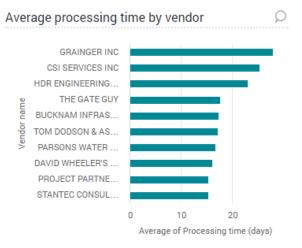




Esker - Dashboards

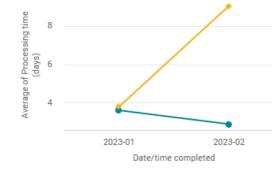
Process efficiency





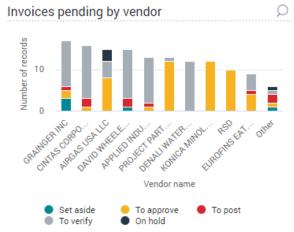


0



Average processing time by month







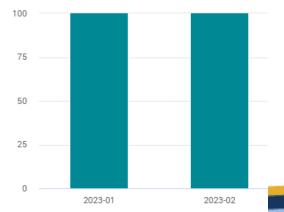


50

Average of Approval time (days)

100

Invoices previously on hold

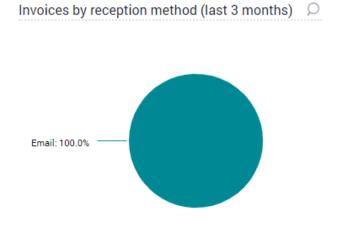


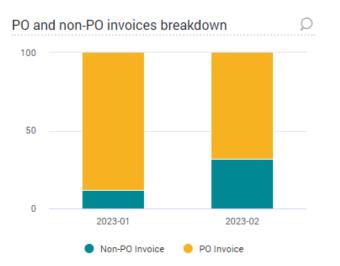
Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT

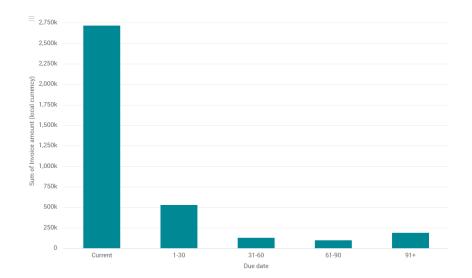


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Esker - Dashboards











Questions?

The Progress Update for all Procure to Pay Audit Recommendations – Fifth Update is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

INFORMATION ITEM

4E



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee: Audit

From: Teresa Velarde, Manager of Internal Audit 03/15/23

Manager Contact: Teresa Velarde, Manager of Internal Audit

Subject: Internal Audit Quality Control Review of the Annual Comprehensive Financial Report

Executive Summary:

IA completed a quality control review of the Agency's audited Annual Comprehensive Financial Report (ACFR) for Fiscal Year (FY) 2021-2022. Each year, IA coordinates with Accounting to review draft versions of Agency's ACFR before it is finalized and published. IA's review is one of additional quality control. The review includes a review to ensure financial information transferred accurately and correctly between financial schedules and narratives and to ensure a professional presentation of the ACFR. Additionally, IA reviewed the financial reports for the Single Audit and Inland Empire Regional Composting Authority, and provide comments prior to finalization.

In the past, this report has been submitted to the Audit Committee through the IA Quarterly Status Report in a memo issued to the Department. Going forward, IA will document this review in audit report format.

The report attached, provides details of IA's review.

Staff's Recommendation:

This is an information item.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): Y Amount for Requested Approval: Account/Project Name: N/A

Fiscal Impact (explain if not budgeted): N/A

Prior Board Action:

On June 15, 2022, the Board of Directors approved the Fiscal Year 2022/23 Annual Audit Plan. The Plan proposed the quality control review of the ACFR.

Environmental Determination: Not Applicable

Business Goal:

The Quality Control Review of the ACFR is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by ensuring that IA's evaluations provide recommendations that foster a strong control environment, safeguard assets, promote a safe work environment and assist management in achieving organizational goals and objectives.

Attachments:

Attachment 1 - IA Quality Control Review of the Annual Comprehensive Financial Report



6075 Kimball Avenue • Chino, CA 91708 P.O. Box 9020 • Chino Hills, CA 91709 TEL (909) 993-1600 • FAX (909) 993-1985 www.ieua.org

DATE: February 23, 2023

TO: Shivaji Deshmukh General Manager

Teresa Delanda

- Teresa V. Velarde FROM: Manager of Internal Audit
- **SUBJECT:** Internal Audit's Quality Control Review: Fiscal Year 2022 Annual Comprehensive Financial Report (ACFR)

The Internal Audit Unit (IA) performed a quality control review of the Agency's Annual Comprehensive Financial Report (ACFR) prepared by the Finance Department. IA's review was performed on "draft" versions of the ACFR, prior to Finance finalizing the ACFR. On December 19th, 2022, IA completed our review of the draft ACFR with the information provided as of this date. Additionally, IA completed a quality control review of the financial statements for the Inland Empire Regional Composting Authority (IERCA) prior to finalizing. Finance provided the following draft documents used by IA to complete the Quality Control Review:

Date	Type of Information	
November 1, 2022	Trial Balances	
November 1, 2022	GFOA Comments on FY 2021 ACFR	
November 10, 2022	Management's Discussion and Analysis (MD&A), Basic Financial Statements, and Notes to the Basic Financial Statements	
November 22, 2022	Required Supplementary Information (RSI)	
November 23, 2022	Individual Fund Statements and Schedules	
December 1, 2022	MD&A, Notes, Financials, and RSI	
December 19, 2022	Statistical Section	
January 30, 2023	2022 Annual Financial Report for Inland Empire Regional Composting Authority	

Water Smart - Thinking in Terms of Tomorrow

Results of Internal Audit's Quality Control Review: Fiscal Year 2022 Annual Comprehensive Financial Report February 23, 2023 Page 2 of 5

During the progress of the review, IA provided Finance with comments, edits, and recommendations for their consideration prior to finalizing the ACFR. This report documents IA's Quality Control Review of the sections provided and lists a general summary of the results of the review.

Assistance with IA Quality Control Review – Audit Committee Advisor

This year, IA engaged the Audit Committee Financial Advisor to assist with the review. The Audit Committee Financial Advisor provided a review of the IEUA Financial Statements and Notes to the Financial Statements. All comments, edits, feedback, and suggestions provided by the Audit Committee Financial Advisor were submitted to Finance for their review and consideration.

Quality Control Review of the ACFR

IA applied the following procedures:

- Reviewed for math accuracy and consistency in the referencing of dollar amounts and totals among the narratives, notes and statements, and for overall professional presentation.
- Verified the consistency of the amounts between the Basic Combining Financial Statements and Combining Non-Major Financial Statements as compared to the Individual Fund financial statements, except for the Statement of Cash Flows.
- Recalculated for mathematical accuracy the Fiscal Year (FY) 2022 totals on the financial statements.
- Checked titles and years to ensure updates were made for the years they correspond to.
- Reviewed narratives for consistency, completeness, spelling, and grammatical accuracy.
- Reviewed numerical values in narratives for consistency with corresponding tables.
- Reviewed table percentages to ensure the math was accurate and totals were consistent with corresponding pie charts or narrative information.
- Reviewed formatting throughout the report (narratives, tables, charts, graphs, etc.) for consistency, legibility, and clarity.
- Reviewed Management's Discussion and Analysis and verified that prior year and current year totals matched either the prior year published ACFR or current year totals.

Results of Internal Audit's Quality Control Review: Fiscal Year 2022 Annual Comprehensive Financial Report February 23, 2023 Page **3** of **5**

Scope of Review

IA did not perform tests of financial transactions, nor audit the accounts or any financial information and did not assess the reliability or accuracy of the financial information reported in the financial statements. The Agency relies on the professional work of the External Auditors, Clifton Larson Allen, LLP (CLA), who are the Agency's Certified Public Accountants, contracted to provide reasonable assurance that the financial statements are free of material misstatement. The External Auditors and IA rely on Agency's management for the completeness and reliability of the information presented in the ACFR and reliability of the internal controls. Consistent with the requirements of the IA Charter and the Audit Committee Charter requirements, IA's review is intended to provide an additional level of quality control.

Observations

During IA's quality control review, observations that IA noted were promptly communicated to Finance staff for appropriate corrective action. In some instances, IA did not verify that all recommendations were addressed or incorporated because staff continued to finalize the ACFR. The observations IA considered most significant and requiring attention prior to finalizing and publishing the ACFR are listed in the bullet point items below, details have been provided to Accounting under separate correspondence:

- Noted spelling errors and inconsistences in the line-item presentations between and among the schedules and in the narratives.
- Noted errors in sentence structure, sentence completeness, spacing, and punctuation.
- Noted errors in formatting consistency of narratives, tables, and graphics.
- Noted errors in table percentages and mathematical accuracy.
- Noted errors in category names and percentages in tables that were not consistent with corresponding pie charts.
- Noted errors in numerical values in the narrative that were not consistent with corresponding tables or the financials.
- Provided comments and recommendations related to mathematical accuracy, grammar, formatting, completeness, etc.
- Noted instances where there were differences in amounts between different sections of the ACFR, for example among the schedules.

Results of Internal Audit's Quality Control Review: Fiscal Year 2022 Annual Comprehensive Financial Report February 23, 2023 Page **4** of **5**

Bond Disclosure Compliance Review

For the FY 2021/22 ACFR, IA was provided with the draft ACFR document for review. Any information related to the Continuing Disclosure Compliance was reviewed as part of the ACFR review, no additional information was provided related to bond disclosure requirements, such as additional separate reports.

Chino Basin Regional Financing Authority (CBRFA)

Finance did not provide the draft financial statements for the CBRFA for FY 2022 to IA for review and comments prior to finalizing the published version. IA did not complete a quality control review of the CBRFA financial statements, and therefore no comments and/or suggestions could be provided for consideration prior to CLA finalizing the report. This is consistent with past practice, as IA has historically focused only on the IEUA ACFR. IA is available to assist with the review of all financial statements.

Inland Empire Regional Composting Authority (IERCA)

IA reviewed the financial statements for the Inland Empire Regional Composting Authority (IERCA) for FY 2022. IA noted similar observations as with the IEUA ACFR, including the following observations.

- Provided comments and recommendations for mathematical accuracy.
- Provided recommendations related to grammar, punctuation, and formatting.
- There were various discussions about CLA's finding and recommendation. CLA noted a finding in the financial report and is providing a recommendation. The finding relates to accrual of liabilities and expenses. Finance Management has documented a comprehensive corrective action plan to mitigate the risk of the same finding in the future.

IEUA Single Audit

As of the date of this report, the Single Audit is in progress of being completed by CLA. It should be noted that in early to mid-February, the Single Audit work had been completed by CLA. Subsequently, during the final review of the Single Audit report, the Agency received information from the State that funding for one program came from State funds and not Federal funds. This required the project to be removed from the Single Audit report. With this information, the audit needed to reflect audit procedures on a Federal Program not a State Program. Agency Management authorized additional work for the Single Audit to ensure only the correct federal programs are reported. Staff is working closely with CLA to ensure the Federal awards and programs are reported accurately on the Single Audit report and completed by the March 31st deadline. This additional audit work will materialize in a change order of possibly up to \$5,000. IA will continue to stay involved in the review and finalization of the Single Audit.

Results of Internal Audit's Quality Control Review: Fiscal Year 2022 Annual Comprehensive Financial Report February 23, 2023 Page **5** of **5**

Single Audit Reporting Package to be completed by IA

IA will be submitting the required reports for regulatory reporting and filing by the required date of March 31 with the following organizations:

County of San Bernardino State Controller's Office State Water Resources Control Board

During the June 2023 Audit Committee Meeting, IA will update the Audit Committee that all required filings have been completed.

Conclusion

Due to Finance staff challenges, there were delays with the work of the ACFR. A change order of \$6,000 was submitted and approved for additional work that CLA auditors performed during the Financial Audit. Additionally, it should be noted that it has been IA's practice to complete and report to the Audit Committee the results of IAs Quality Control Review by the scheduled Audit Committee Meeting in December. This year has been an exception to this timeline because most items were provided later than planned. The delays were largely due to challenges and staff vacancies within the Finance Department. Going forward, Finance is developing plans to ensure all audit deliverables are completed by established goal dates.

IA appreciates the opportunity to provide the quality control review of the FY 2022 ACFR. and appreciates staffs support and assistance during this review. Please contact any member of the Internal Audit Unit if you have questions.

INFORMATION ITEM

4F



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee: Audit

From: Teresa Velarde, Manager of Internal Audit 03/15/23

Manager Contact: Teresa Velarde, Manager of Internal Audit Subject: Internal Audit Quarterly Status Report for March 2023

Executive Summary:

The Audit Committee Charter requires that a written status report be prepared and submitted each quarter. The Internal Audit (IA) Quarterly Status Report includes a summary of significant audit activities for the reporting period.

During this quarter, along with additional routine audit projects and administrative tasks, IA staff completed the Review of Pay Estimate Processes. Additionally, IA completed the Quality Control Review of the Agency's financial reports and the fifth Progress Update for all P2P audit recommendations which evaluated the status of 34 outstanding recommendations. Other audit projects are also discussed in this status report. IA continues to participate in various committees and discussions and assists with requests for review of Agency policies and procedures, and provides recommendations to improve internal controls.

For additional information and insight, attached is, Occupational Fraud 2022: A Report to the Nations a comprehensive report on occupational fraud published every two years by the Association of Certified Fraud Examiners, also at https://legacy.acfe.com/report-to-the-nations/2022/

Staff's Recommendation:

This is an information item.

Budget Impact Budgeted (Y/N): N Amendment (Y/N): Y Amount for Requested Approval: Account/Project Name: N/A

Fiscal Impact (explain if not budgeted): N/A

Prior Board Action:

On June 15, 2022, the Board of Directors approved the Fiscal Year 2022/23 Annual Audit Plan.

On December 21, 2022, the Board of Directors reconfirmed the approved Audit Committee and IA Unit Charters. The Charters require a Quarterly Status Report.

Environmental Determination:

Not Applicable

Business Goal:

The IA Status Report is consistent with the Agency's Business Goals of Fiscal Responsibility, Workplace Environment, and Business Practices by describing IAs progress in providing independent evaluations and audit services of Agency financial and operational activities and making recommendations for improvement, to promote a strong, ethical internal control environment, safeguarding Agency's assets and fiscal health, providing recommendations to improve processes and to assist management in achieving organizational goals and objectives.

Attachments:

Attachment 1 - Internal Audit Quarterly Status Report for March 2023 Attachment 2 - Occupational Fraud 2022: Report to the Nations

Projects Completed This Quarter

Project:

Review of Pay Estimate Processes

Scope:

The scope of the Pay Estimate review was to evaluate the various steps and processes to process Pay Estimate payments, and to propose recommendations to make the process overall more efficient. Specifically, the objectives included evaluating internal controls, reviewing compliance with Public Contract Code, policies and procedures, identifying operating efficiencies and areas for improvement related to the compilation and review of Pay Estimate documentation, and analyzing the invoice payment processes to ensure contractors are paid timely.

Status: Complete

Internal Audit (IA) worked closely with the Engineering and Finance (Accounts Payable) groups to evaluate the Pay Estimate processes. The Pay Estimate Processes audit included reviewing Engineering's responsibilities and processes for compiling, reviewing and verifying the pay estimate financial information. Additionally, reviewing Accounts Payable responsibilities and processes for reviewing and processing the payment. The audit noted several observations and provides recommendations to Engineering and Finance to implement efficiencies to improve the overall operational payment processes.

The report attached under separate cover provides details of the audit procedures, detailed flowcharts and narratives for each of the processes and a summary of the audit procedures applied and the results of audit work.

Project:

Accounts Payable Operational and Internal Control Audit: Quarterly Progress Update for all P2P Audit Recommendations – 5th Progress Update

Scope:

The purpose of the Progress Update for all Procure to Pay (P2P) Audit Recommendations is to provide a status related to the 93 audit recommendations provided through the P2P audits.

Status: On-going

As of February 23, 2023, of the 93 audit recommendations provided through the P2P audits, 41 are now considered implemented, 27 are in progress of being implemented and 25 are considered no longer applicable because alternate controls were implemented. Of the 27 recommendations in progress, 11 are in progress of being implemented by Finance, 3 are in progress of being implemented by Contracts and Procurement, 1 is in progress of being implemented by the Procurement Card Program Administrator, and the remaining 12 are in progress of being implemented by various Agency units/departments. IA will continue to provide quarterly progress reports until all audit recommendations have been addressed.

The report is included under a separate cover and provides details of the follow up review results.

Project:

IA Quality Control Review of the FY 2021/22 Annual Comprehensive Financial Report (ACFR)

Scope:

Annually, prior to the Board approval of the ACFR, IA completes a quality control review of the various schedules and sections of the ACFR. The role of IA is one of an added quality control review to ensure a professional presentation of the financial information. IA reviews to ensure financial information transfers accurately between the financial schedules and narratives including from prior year to current year, and check for recommendations made by Government Finance Officers Association (GFOA).

Status: Complete

Specifically, IA's review includes the following audit procedures:

- Verified that the FY 2022 amounts and totals on the financial statements were transferred accurately from the FY 2022 Trial Balance.
- Recalculated the FY 2022 totals on all financial statements for mathematical accuracy.
- Checked titles and years to ensure updates were made for the years they correspond to.
- Reviewed narratives for completeness, spelling and grammatical accuracy.
- Reviewed all sections of the ACFR to ensure consistency and a professional presentation.
- Reviewed the Single Audit Report and IERCA financial report.

IA's report is included under a separate cover and provides details of the review.

Projects In Progress

Project:

Audit Software Review Project: Workpaper and Data Analytics Software Tools

Scope:

IA is evaluating the costs and benefits of implementing automated audit tools to enhance audit processes. The Institute of Internal Auditors (IIA) Audit Standard 1220.A2 provides guidance for exercising due professional care for internal auditors. IIA 1220.A2 states that internal auditors must consider the use of technology-based audit and other data analysis techniques.

The use of technology, including, an automated working paper system as well the use of data analytics would enhance the audit capabilities and efficiency of the audit process. Currently, IA is using Microsoft Office products. SharePoint is not geared toward auditing tools and creating audit workpapers. Resources, including costs and staff time, will be necessary for implementation and maintenance. IA is carefully evaluating costs/benefits as well as risks and opportunities. Benefits and opportunities include time saving; quicker, more robust and larger scale analysis of transactions; sustainability; efficiencies; report production; dashboards; continuous monitoring; storage; workpaper documentation and review administration.

Status: In Progress

To date, IA has met with the three audit workpaper software vendors: AuditBoard, TeamMate and Workiva. Each vendor has provided a quick version of a demo and preliminary information. AuditBoard provided a three-day sandbox opportunity. Additional meetings will be scheduled to obtain additional information for further research and evaluation with all vendors.

IA has met with both the IT and CAP departments to discuss requirements before moving forward. Both departments have provided helpful insight and guidance to consider for a successful process, project implementation and considerations. IA will continue to work with internal departments before moving forward. In January 2023, the Agency implemented Esker, a new invoice recognition software system. This system will assist the Agency with improviding visibility of routing and tracking all invoices. IA plans to explore the features available within Esker to determine if there are any analytical reports and tools for audit procedures. For this reason, IA has delayed further evaluation of audit software tools.

Any proposed plans to move forward with the audit workpaper software tool will be discussed in detail with the GM and any affected Agency departments. IA will bring updates to the Audit Committee every quarter for review/discussion. Any proposed changes will be carefully evaluated, budgeted, and planned with sufficient advanced time and notice.

Project: On-going Committees & Meetings

Scope:

IA is asked to participate in various meetings to gain an understanding of the Agency's priorities, risks, and be a resource to provide feedback and recommendations.

Status: On-going

During this quarter, IA participated in meetings related to the Agency's Budget, various Finance Meetings related to Esker and improvements in efficiencies, Safety Committee and other programs. The meetings provide an opportunity for IA to gain an understanding of the Agency's priorities and identify potential risks that assist in audit planning. During the meetings, IA provides input and suggestions related to the initiatives underway. During this quarter, IA spent approximately 40 hours of staff time participating in these types of meetings.

Project:

Follow-Up IT Equipment Audit – Information Technology Department & Cybersecurity Assessment

Scope:

To evaluate the status of the two open audit recommendations from the original IT Equipment audit completed in 2012. The recommendations are:

- Original Recommendation # 3 (dated August 2012): ISS implement appropriate tracking systems that include relevant information on IT purchases (i.e., serial numbers, etc.), are updated timely and are complete and accurate. ISS should establish procedures to enter, modify, and delete information in the tracking systems that address areas such as timeliness for updates, responsibilities for maintaining the systems, and the types of items included in the tracking system.
- Original Recommendation # 1 (dated November 2012): ISS should ensure that any services procured with P-Cards are expressly authorized by the Manager of CAP, CFO, AGM, or GM prior to committing to services.

Additionally, to evaluate additional areas that require review and evaluation including processes for the inventory and accountability of computer equipment issued for remote work. Lastly to perform a cybersecurity assessment including evaluating that the Agency has plans for the mitigation and resolution of any potential cyber attack, or a disaster preparedness plan.

Status: In Progress

IA has met several times with Information Technology staff to discuss audit plans. IA is working closely with IT staff to assess cybersecurity controls, determine future internal audit assessments and evaluate the audit recommendations. During the meetings it has been discussed the approach for technology assets inventory, capitalization policy, cybersecurity controls, incident response plans and IT initiatives. The outstanding recommendations may no longer be applicable. IA is working closely with IT staff to finalize and determine the scope of an audit and propose the project under the IA Annual Audit Plan in June.

Project: Final Report: Review of Agency COVID-19 Expenses

Scope:

The original evaluation reviewed the expenses incurred by the Agency in response to the ongoing global pandemic (COVID-19). Expenses include costs incurred to comply with health guidelines, prevent the spread of COVID-19, transition employees to work from home, ensure proper on-site precautions and protect Agency personnel and the public. The objectives of the review were to evaluate if the expenses follow proper internal controls, contain the required supporting documentation, and meet compliance requirements according to Agency policies and procedures

Status: In Progress

IA will contact the Grants Unit to evaluate reportable updates. This coordination/report will be scheduled through the Annual Audit Plan as required. A final report will be presented to the Audit Committee when final financial information is available.

Report of Open Audit Recommendations

Scope:

To evaluate the implementation status of the outstanding recommendations.

The Internal Audit Unit (IA) Charter requires IA to follow up on the status of outstanding audit recommendations to determine if corrective actions have been implemented. A recommendation is considered "outstanding" if it requires corrective action to address the finding and risk identified. IA performs follow-up reviews to ensure that risks have been addressed and the recommendation is cleared/satisfied when corrective actions are implemented. Follow-up reviews are scheduled through the Board-approved Annual Audit Plan. Agency Management supports the implementation efforts of the recommendations previously provided and/or the development of alternative controls to address the original risks identified.

Status: On-going

As of March 2023, there are 118 outstanding audit recommendations. Details about each of the outstanding recommendations are submitted with the Annual Audit Plan each June. This summary provides an updated count of the outstanding recommendations. This summary includes new recommendations provided during this fiscal year and considers any recommendations cleared during the year (up to the prior quarter). A follow-up review is typically scheduled between 12–24 months from the date of the original audit, to allow time for full implementation. If a recommendation is deemed not implemented, the recommendation remains outstanding or alternate controls to mitigate any risks are evaluated to determine if the risk has been addressed and the recommendation is no longer applicable. A follow-up review is also scheduled sooner, if requested by the Audit Committee or Executive Management and/or the department audited. The audited business units are encouraged to submit additional information for IA review if they determine the recommendation has been satisfied.

Area Audited	Report Issued Date	No. of Recs. Remaining to be Verified by IA*
Accounts Payable Follow-Up (Deferred Recommendations related to Agency Policies)	August 29, 2013	2
Follow-Up – IT Equipment Audit – ISS	February 29, 2016	2
Follow-Up – IT Equipment Audit – FAD	December 5, 2016	6
2017 Petty Cash Audit & Follow-Up Review	June 5, 2017	7
Payroll Operations Audit	August 30, 2017	5
Procurement Card Audit	March 1, 2018	7
Wire Transfers Audit	March 1, 2018	4
Inter-fund Transactions Audit	August 30, 2018	1

Accounts Payable Follow-Up Audit	May 30, 2019	4
Voyager Fuel Card Audit	May 30, 2019	4
Human Resources Audit: Hiring and Promotions Operations Review	December 2, 2019	7
Recycled Water Revenues Audit	May 28, 2020	3
Human Resources: Workload Indicators Review	May 29, 2020	2
Human Resources Operational Audit: Administration of Employee Training and Development Programs	August 31, 2020	5
Agency Vehicle Operational Follow-up audit: Review of Vehicle Inventory Procedures	May 27, 2021	1
Accounts Payable Operational and Internal Controls Audit Report Review of Procure to Pay Processes for: Chemicals (November 24, 2021) Engineering & Construction Management (February 24, 2022) Planning & Resources (May 26, 2022) Materials & Supplies (December 2022) (Open recommendations as of March 1, 2023)	See dates each audit was completed under column called Area Audited	27
Regional Contract Review – Final Audit Report (planned for full implementation with the renegotiation of the Regional Contract)	December 16, 2015	31
Total Outstanding Audit Recommend	118	

* Items/changes resulting from projects completed during this quarter are not updated on this chart. This Outstanding Recommendations Table is updated only when audit reports are have been received and filed by the Audit Committee and the Board of Directors.

Summary

As of March 2023, 118 recommendations remain outstanding:

- o 27 relate to the Procure to Pay audits completed; these are reviewed quarterly
- o 31 relate to the renegotiation of the Regional Contract (to be evaluated next quarter)
- o 20 relate to required Agency policy updates; HR is working with a consultant to make changes
- 40 recommendations are eligible for follow-up evaluation

Special Projects

Purpose:

IA perform special reviews and projects including analyzing transactions, evaluating documents and policies, verifying information, assisting with interpretation of Agency Policies or other required procedures, and providing recommendations and feedback on results of the analysis, engaging necessary assistance if and/or when necessary, reporting to the General Manager and the Audit Committee. These services are provided according to the IA Charter and the Audit Committee Charter, the Annual Audit Plan, and audit guidelines. Special Projects can be short or long-term projects, typically requiring approximately more or less 80 hours of staff time and requiring setting aside or delaying work on scheduled audit projects.

Scope:

The scope of the review is not generally known, the scope of the work is planned in response to the special project requirements and the work must be handled with the highest degree of confidentiality, sensitivey, and care, as with all audit projects. Special Projects are usually considered highly confidential.

Status: On-going and Complete

During this quarter, the Manager of Internal Audit performed a review of an allegation brought forward through Human Resources. The allegation related to the use of Agency credit cards. IA gathered information and documentation and performed interviews with the required staff. The Audit Committee Advisor assisted with an

interview and provided feedback related to the fidnings of the allegation. It should be known that during our review, the original allegation was modified to clarifty that there are no known instances of wrongdoing or violations at the Agency. IA found that the Agency has implemented Agency policies and a Procurement Ordinance to provide guidelines for using Agency credit cards. Additionally, the Agency is in the process of finalizing an updated Procurement Card Policy with updated guidelines and requirements. Based on the results of IAs review, there is no warranted need for additional review and no concerns requiring further attention. The Agency's GM was provided with IAs final disposition of the review. This review took approximately 50 hours.

During this quarter, the Manager of Internal Audit has also been involved with additional projects that are on-going. IA will report once items have been fully evaluated and closed out.

Management Requests

Purpose:

IA assists Agency Management with analysis requests, evaluations, and information verification; assists with the interpretation of Agency policies and procedures; and/or provides review and feedback on new policies or procedures. Additionally, staff assists with interviews, document evaluations and discussions when asked and time permits. These services are provided according to the IA Unit Charter, the Audit Committee Charter, the Annual Audit Plan, and best practices. Management requests are short-term projects, typically lasting no more than 80 hours where IA determines it has the necessary staff, skills, and resources to provide the requested assistance without having to delay/defer scheduled audits and priority projects.

Scope:

The scope of each review is agreed upon between the department manager requesting the evaluation, review, analysis, or assistance; the Manager of IA; and when deemed appropriate by the Leadership Team and department Managers. The scope of the review is planned according to the requirements of the request.

Status: On-going

During this quarter, IA provided assistance, attended meetings and responses to requests to evaluate Safety related policies, continued engagement and assistance with Esker implementation questions, and discussions related to the Agency's tax filing responsibilities and continued discussions related to the implementation of schedules and plans related to the financial audit of IERCA and the IEUA Single Audit.

Audit News and Trends

The Association of Certified Fraud Examiners (ACFE) published it's 2022 Report to the Nations on Occupational Fraud. This is a report issued every two years and provides the results of data compiled from fraud cases from around the world. This is an excellent compilation of frauds investigated by professional Certified Fraud Examiners around the world. This is a good resource of information related to the types of frauds that most organizations are at risk of, detection methods that can be adopted and other data and resources provided.

https://legacy.acfe.com/report-to-the-nations/2022/

Internal Audit Staffing and Professional Development

Staffing

The Internal Audit Department is staffed as follows:

- 1 Full-time Manager of Internal Audit
- 1 Full-time Senior Internal Auditor
- 1 Full-time Internal Auditor

Professional Development

As required by the International Standards for the Professional Practice of Internal Auditing, and the IA Unit Charter, auditors must regularly enhance their knowledge, skills, and other competencies through continuing professional development. Audit standards require practicing internal auditors attain, a minimum of 40 continuing professional education credits every 2 years. During the past quarter, IA staff have continued to stay abreast of industry developments through review of industry literature and participation in on-line webinars. Most training is obtained through the Institute of Internal Auditors (IIA), the global association for the Profession of Internal Auditing, and virtual trainings, most of which have been complimentary.

All training hours met the requirements for Continuing Professional Education (CPE) and earned CPE credits. These highlighted trainings are in addition to mandatory IEUA Safety Trainings and other Agency training related to finance, procurements, etc. During this quarter, staff attended the following trainings:

- IIA -3 chapter collaboration Data Analytics, Automation, Articial Intelligence, and CAE Roundtable
- IIA Inland Empire Chapter (Webinar) Cybersecurity Fraud
- IIA National (Webinar) The Internal Audit Action Plan: How to Increase Your Value as an Internal Auditor
- CSMFO Introduction to Governmental Accounting

Two members of the IA team participate in the local chapters of the IIA in an officer/board capacity. All members volunteer in IIA activities. All members of the IA team have various certifications and higher degrees as required by the IIA standards and the IA Charter.

Future Audit Committee Meeting Dates

- Monday, June 12, 2023 Regularly Scheduled Audit Committee Meeting
- Monday, September 11, 2023 Regularly Scheduled Audit Committee Meeting
- Monday, December 11, 2023 Regularly Scheduled Audit Committee Meeting
- Monday, March 11, 2024 Regularly Scheduled Audit Committee Meeting

Occupational Fraud 2022: A REPORT TO THE NATIONS®



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FOREWORD

On behalf of the ACFE and the greater anti-fraud community, I am pleased to present *Occupational Fraud 2022: A Report to the Nations*, the latest exploration by the ACFE into the factors and toll of occupational fraud. While this is our 12th edition of the report, this particular study is unique in that it explores frauds that were investigated largely during a global pandemic—a time when anti-fraud professionals, like so many others, were challenged to find new, innovative ways to conduct much of their work.

And yet, our research shows how successfully Certified Fraud Examiners around the world were able to adapt. Even during this time of disruption, occupational frauds were detected more quickly and losses were limited when compared to prior years. While we always appreciate the participation and dedication of CFEs, this year we are especially grateful for their contributions to this study, which highlights the work they have collectively undertaken during such a challenging time.

Thanks to these anti-fraud experts, our research provides valuable information about the costs, methods, perpetrators, and outcomes of occupational fraud schemes derived from more than 2.000 real cases of fraud affecting organizations in 133 countries and 23 industries. We know that to effectively confront any problem—but certainly one this immense and pervasive—we must first thoroughly understand it. The inaugural *Report to the Nation* was launched in 1996 by ACFE Founder, Dr. Joseph T. Wells, CFE, CPA, because he recognized the need to provide this type of foundational information about occupational fraud. In the decades that followed, we have continued this important line of study to improve our profession's ability to prevent, detect, and respond to fraud.

It is my hope that this report not only honors the CFEs who pushed through the challenges of the pandemic and shared their experiences in investigating fraud during that time, but also provides actionable insight for business leaders, the public, and the anti-fraud community as a whole on how to effectively protect organizations from the harms of occupational fraud.

Bruce Dorris, J.D., CFE, CPA President and CEO, Association of Certified Fraud Examiners

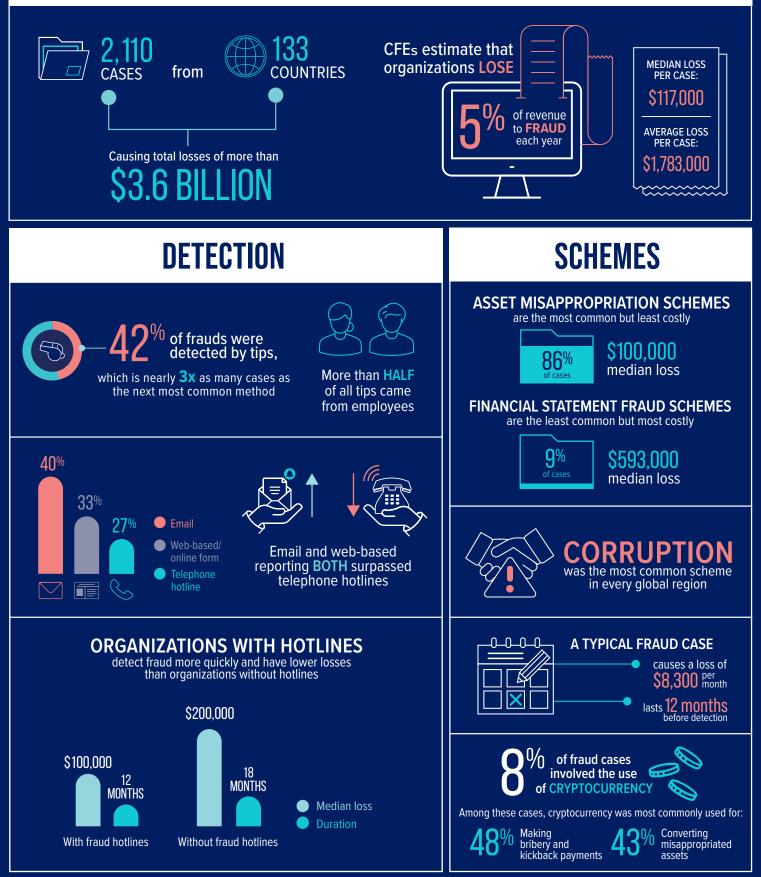
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KEY FINDINGS

OUR STUDY COVERED:



KEY FINDINGS

VICTIM ORGANIZATIONS

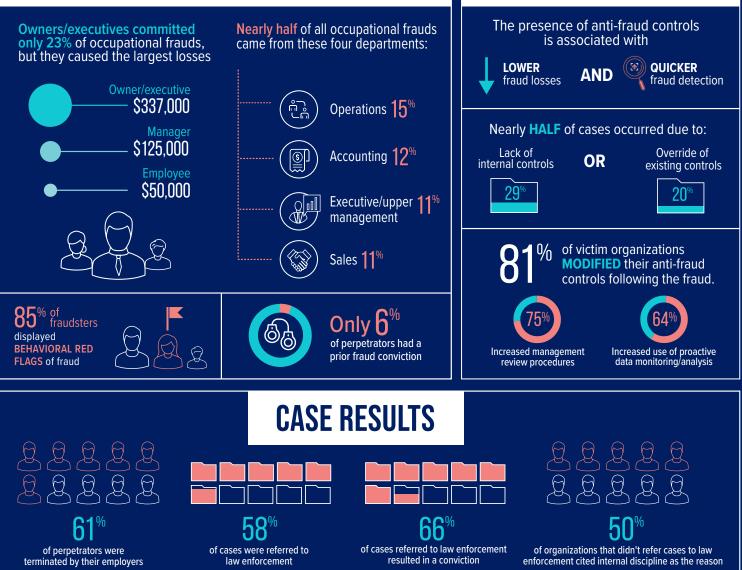




ORGANIZATIONS WITH THE FEWEST EMPLOYEES HAD THE HIGHEST MEDIAN LOSS (\$150,000)

ANTI-FRAUD CONTROLS

PERPETRATORS



INTRODUCTION

This study represents the most comprehensive examination available of the costs, methods, victims, and perpetrators of occupational fraud.

Occupational fraud is very likely the most costly and most common form of financial crime in the world. The term *occupational fraud* refers to frauds that are committed by individuals against the organizations that employ them.¹

There are two key reasons why this type of crime is so prevalent. The first is that any organization with employees must, to some extent, entrust those employees with access to or control over its assets, whether that means keeping its books, managing its bank accounts, safeguarding its inventory, etc. It is this very trust that can make organizations vulnerable to occupational fraud. Because all frauds, at their heart, are based upon breaches of trust. The second reason occupational fraud is so costly and common is simply that there are so many people in a position to commit these crimes. The global labor force consists of more than 3.3 billion people², a large majority of whom will never steal or abuse the trust of their employers. But if even a tiny percentage of these individuals cross the line, the result is millions of occupational fraud schemes being committed annually.

We do not know precisely how many people engage in occupational fraud each year, but we know that the collective harm these criminals inflict is enormous. As you will see in this report, global losses are likely measured in trillions of dollars. This represents money that could have been spent creating jobs, producing goods and services, or providing public services. Instead, it went into the pockets of fraudsters. The data contained in *Occupational Fraud 2022: A Report to the Nations* represents our best effort to understand and measure the impact of occupational fraud. Based on 2,110 cases of occupational fraud that were investigated between January 2020 and September 2021, we have compiled statistics on the methods used to commit these crimes, the means by which they were detected, the characteristics of both the victims and the perpetrators, and the ways in which victim organizations responded after the frauds were detected.

This report is based on data that was supplied to us by Certified Fraud Examiners (CFEs) throughout the world who took part in the 2021 *Global Fraud Survey*. Each CFE who participated in the study was presented with an online questionnaire consisting of 77 detailed questions about a fraud case the CFE had personally investigated. We are deeply grateful to the CFEs who took part in this survey and shared information so that others could benefit from their experiences. This report is, in many ways, a testament to the dedication and generosity of those CFEs.

The frauds represented in this study were committed in 133 countries, and they targeted organizations in 23 distinct industry categories. They attacked large multinational businesses, small private companies, government agencies, nonprofits, and every other size or type of organization imaginable. This report truly is a global study of occupational fraud, and as its results make clear, no organization is immune from these crimes.

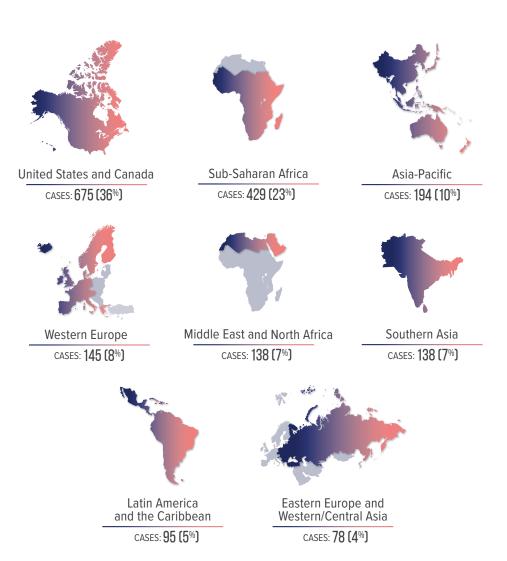
¹ Occupational fraud is formally defined as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets.

² The World Bank DataBank, "Labor Force, Total (1990–2020)," https://data.worldbank.org/indicator/SL.TLF.TOTL.IN.

THE GOAL OF *occupational fraud 2022: A report to the nations* is to compile detailed information about occupational fraud cases in five critical areas:

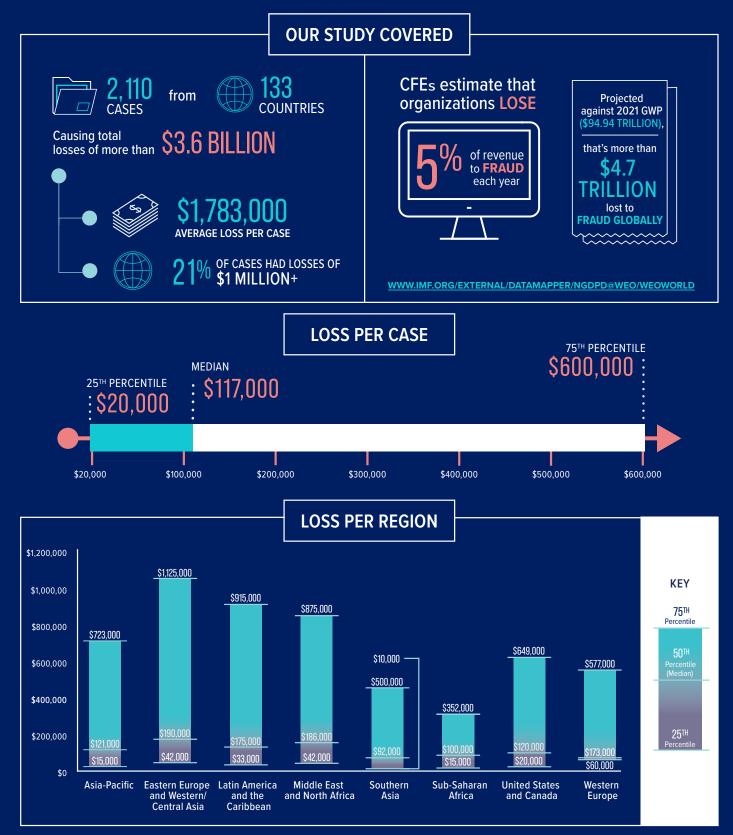
- The methods by which occupational fraud is committed
- The means by which occupational frauds
 are detected
- The characteristics of the organizations that are victimized by occupational fraud
- The characteristics of the people who commit occupational fraud
- The results of the cases after the frauds have been detected and the perpetrators identified

FIG. 1 REPORTED CASES BY REGION



THE GLOBAL COST OF FRAUD

Fraud is a truly global problem, affecting organizations in every region and in every industry worldwide. Measuring the true extent of the damage caused by occupational fraud can be challenging due to the inherent nature of concealment and deception involved in most schemes. However, our study provides some valuable insight into the scope of this issue and how it affects organizations everywhere.



HOW IS OCCUPATIONAL FRAUD COMMITTED?



Since the release of the first *Report to the Nation* in 1996, we have analyzed more than 20,000 cases of occupational fraud reported to us by CFEs. In each study, we have explored the mechanisms used by the fraud perpetrators to defraud their employers. Even with the shift toward digital payments, remote work environments, and technology-based organizations, the schemes and methods fraudsters use to commit occupational fraud remain consistent over time. A taxonomy of these schemes is provided in the *Occupational Fraud and Abuse Classification System*, also commonly referred to as the *Fraud Tree* (see Figure 3).

CATEGORIES OF OCCUPATIONAL FRAUD

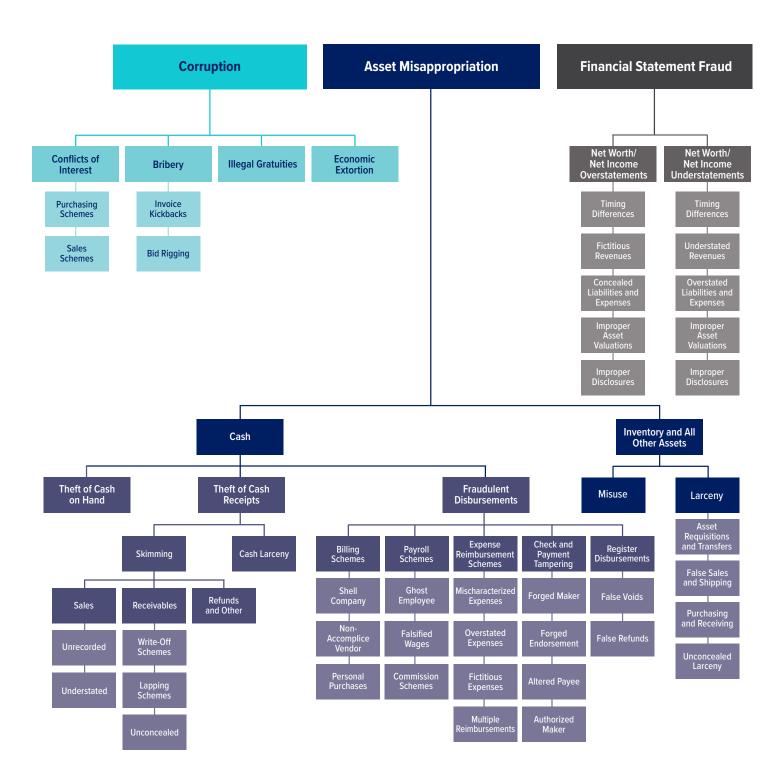
At the top level, there are three primary categories of occupational fraud. Asset misappropriation, which involves an employee stealing or misusing the employer's resources, is the most common, with 86% of cases falling under this category. These schemes, however, tend to cause the lowest median loss at USD 100,000 per case (see Figure 2). In contrast, financial statement fraud schemes, in which the perpetrator intentionally causes a material misstatement or omission in the organization's financial statements, are the least common (9% of schemes) but costliest (USD 593,000) category. The third category, corruption—which includes offenses such as bribery, conflicts of interest, and extortion—falls in the middle in terms of both frequency and losses. These schemes occur in 50% of cases and cause a median loss of USD 150,000.



FIG. 2 HOW IS OCCUPATIONAL FRAUD COMMITTED?



FIG. 3 OCCUPATIONAL FRAUD AND ABUSE CLASSIFICATION SYSTEM (THE FRAUD TREE)³



³ The definitions for many of the categories of fraud schemes in the Fraud Tree are found in the Glossary of Terminology on page 94.

Fraudsters do not necessarily limit themselves to one method of stealing. Of the cases in our study, 40% involved more than one of the three primary categories of occupational fraud. As noted in Figure 4, 32% of fraudsters committed both asset misappropriation and corruption schemes as part of their crime, 2% misappropriated assets and committed financial statement fraud, 1% engaged in both corruption and financial statement fraud, and 5% included all three categories in their schemes.

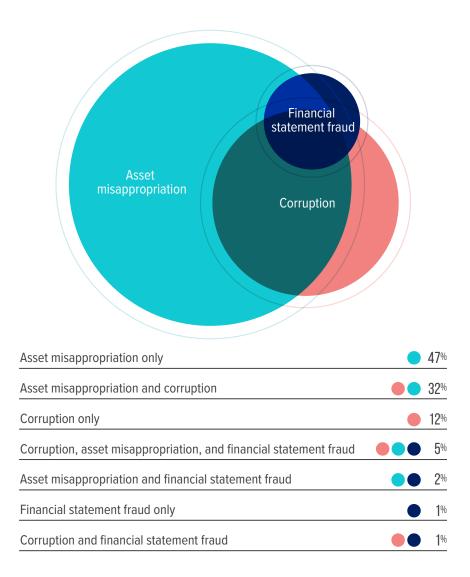


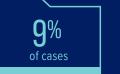
FIG. 4 HOW OFTEN DO FRAUDSTERS COMMIT MORE THAN ONE TYPE OF OCCUPATIONAL FRAUD?

ASSET MISAPPROPRIATION SCHEMES are the most common but least costly



FINANCIAL STATEMENT FRAUD SCHEMES

are the least common but most costly

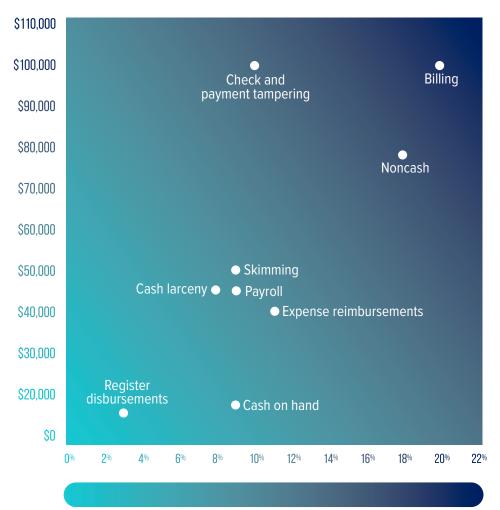




ASSET MISAPPROPRIATION SUB-SCHEMES

Because asset misappropriations make up such a large percentage of occupational fraud cases, we divide these frauds into nine distinct categories to better illustrate how they affect organizations. Figure 5 is a heat map that shows the frequency and median loss of each asset misappropriation sub-scheme (see Glossary on page 94 for definitions of each sub-scheme). Billing schemes present a significant risk given that they are the most common form of asset misappropriation and also cause the highest median loss. Other high risks based on the combination of frequency and financial impact are check and payment tampering, as well as noncash schemes (such as theft of physical assets, investments, or proprietary information).





Less risk	Less	risk
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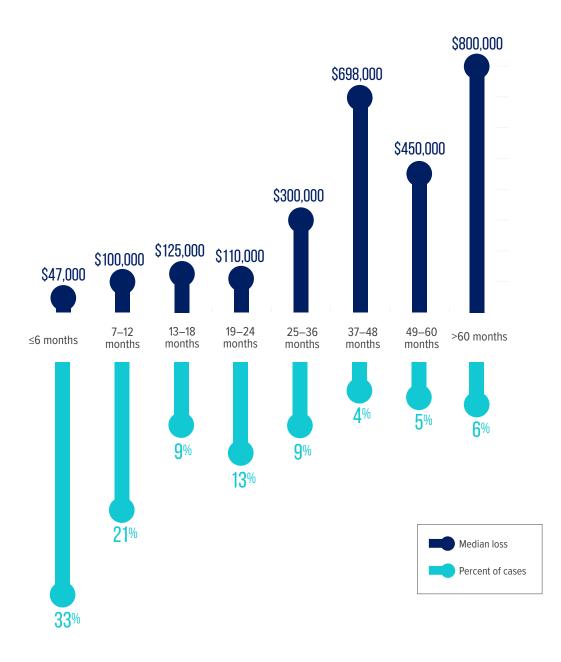
More risk

Category	Number of cases	Percent of all cases	Median loss
Billing	416	20%	\$100,000
Noncash	385	18%	\$78,000
Expense reimbursements	232	11%	\$40,000
Check and payment tampering	208	10%	\$100,000
Cash on hand	199	9%	\$15,000
Skimming	198	9%	\$50,000
Payroll	198	9%	\$45,000
Cash larceny	169	8%	\$45,000
Register disbursements	58	3%	\$10,000

DURATION OF FRAUD SCHEMES

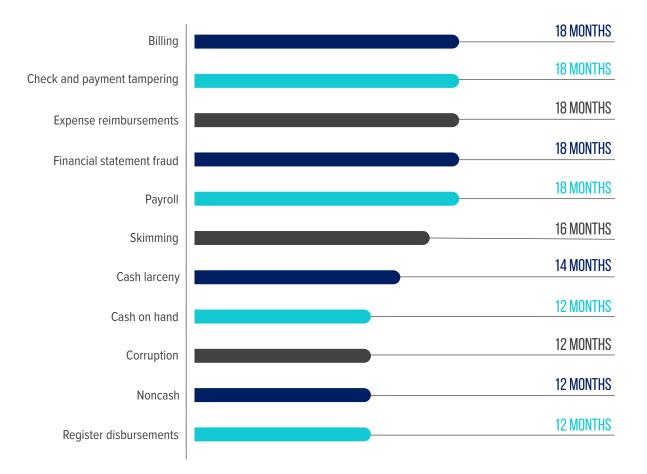
Try as they might, organizations cannot prevent all fraud; if an organization is operational long enough, eventually an employee will commit fraud. Consequently, the ability to quickly detect fraud is crucial. Our research indicates that the median duration of fraud—that is, the typical time between when a fraud begins and when it is detected—is 12 months. Additionally, Figure 6 shows that the longer a fraud remains undetected, the greater the financial loss.

FIG. 6 HOW DOES THE DURATION OF A FRAUD RELATE TO MEDIAN LOSS?



When designing anti-fraud controls, assessing fraud risks, and implementing proactive detection measures, it is helpful to understand the potential impact of different types of fraud schemes. In addition to analyzing the frequency and median loss of the categories of occupational fraud (see Figures 2 and 5), we also examined the duration of cases (in months) in each category. As noted in Figure 7, companies tend to catch register disbursements, noncash, corruption, and cash on hand schemes the quickest (12 months). Other schemes such as billing, check and payment tampering, expense reimbursements, financial statement fraud, and payroll typically last a year and a half before being uncovered.

FIG. 7 HOW LONG DO DIFFERENT OCCUPATIONAL FRAUD SCHEMES LAST?



VELOCITY OF FRAUD SCHEMES

Fraud schemes affect companies differently, and organizations must make decisions about how and where to direct their anti-fraud efforts. Therefore, we analyzed how quickly occupational fraud tends to cause harm, as well as the variation in this speed among different scheme types.

To determine the velocity for different types of fraud, we divided the loss amount by the number of months the scheme lasted before detection. The median velocity for all cases reported was a loss of USD 8,300 per month. Analyzing the velocity by scheme type, however, reveals that certain types of occupational fraud cause damage much faster than others. As Figure 8 shows, financial statement fraud schemes have the greatest velocity of USD 32,900 per month, followed by corruption schemes, with a velocity of USD 12,500 per month. Organizations can use this data to prioritize their resources—for example, by investing more in measures aimed at protecting against high-velocity schemes.

FIG. 8 WHAT IS THE TYPICAL VELOCITY (MEDIAN LOSS PER MONTH) OF DIFFERENT OCCUPATIONAL FRAUD SCHEMES?

Financial statement fraud	
	\$32,900
Corruption	\$12,500
	\$12,000
Noncash	\$6,500
	Ş0,000
Check and payment tampering	ĊE 000
	\$5,600
Billing	ÅF 000
	\$5,600
Cash larceny	<u> </u>
	\$3,200
Skimming	ĆO 100
	\$3,100
Payroll	\$2,500
	\$2,000
Expense reimbursements	<u>Å0.000</u>
	\$2,200
Cash on hand	
	\$1,300
Register disbursements	
	\$800
-	

Our analysis also reveals differences in scheme velocity based on the number of perpetrators involved in a case, as well as what position the primary perpetrator holds. Schemes with three or more perpetrators escalate faster than those with just one or two perpetrators. Likewise, schemes committed by an owner/executive have a velocity nearly three times that of schemes committed by employees and manager-level individuals. These findings emphasize how those in the highest positions can damage the company much more quickly than those in lower-level positions.

	Median loss	Median duration	Scheme velocity (loss per month)
One perpetrator	\$57,000	12 months	\$4,800
Two perpetrators	\$145,000	12 months	\$12,100
Three or more perpetrators	\$219,000	12 months	\$18,300
Employee	\$50,000	8 months	\$6,300
Manager	\$125,000	16 months	\$7,800
Owner/executive	\$337,000	18 months	\$18,700
<100 employees	\$150,000	16 months	\$9,400
100+ employees	\$100,000	12 months	\$8,300

A TYPICAL FRAUD CASE

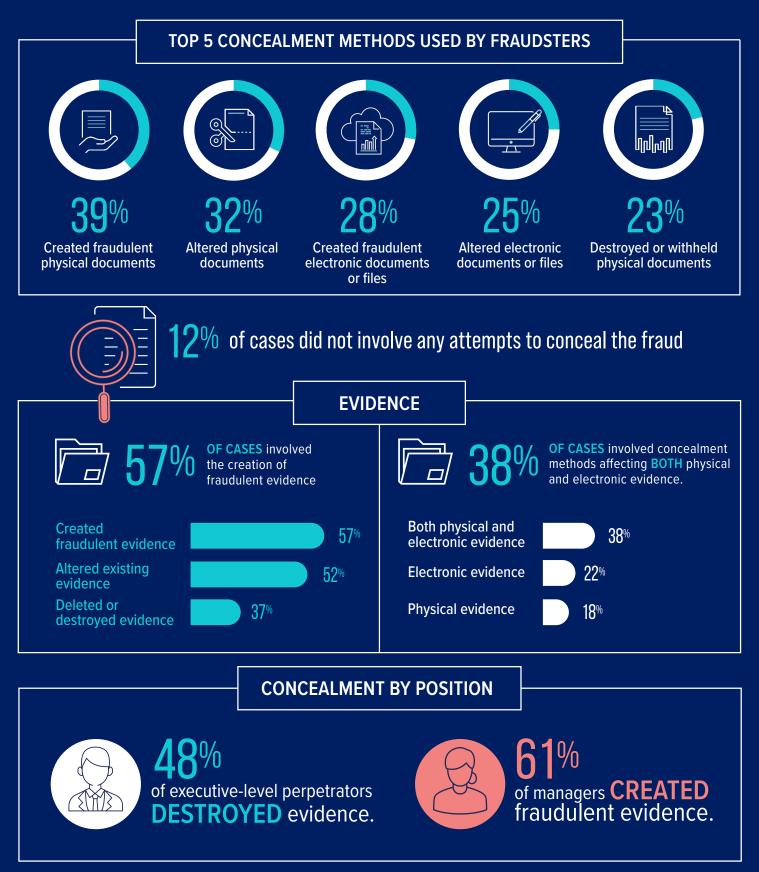




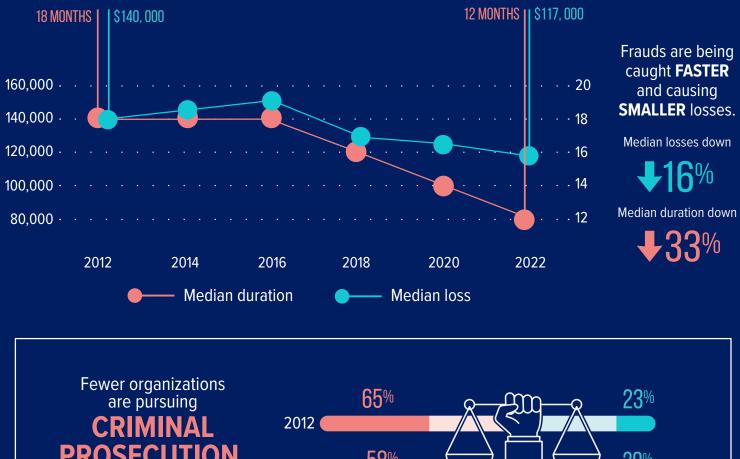


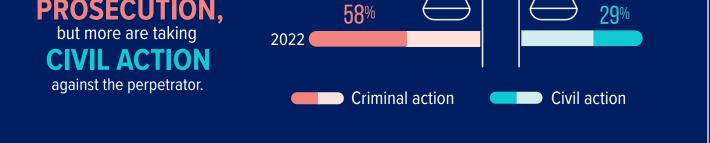
HOW DO PERPETRATORS CONCEAL THEIR FRAUDS?

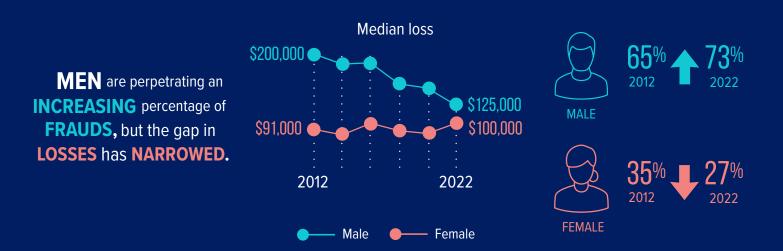
Examining the methods fraudsters use to conceal their crimes can assist organizations in more effectively detecting and preventing similar schemes moving forward.



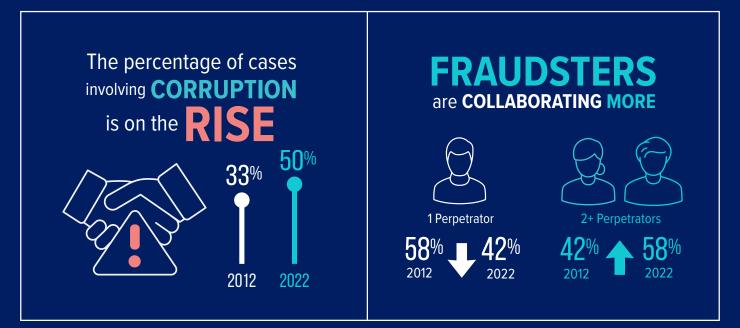
A DECADE OF OCCUPATIONAL FRAUD: TRENDS FROM 2012–2022

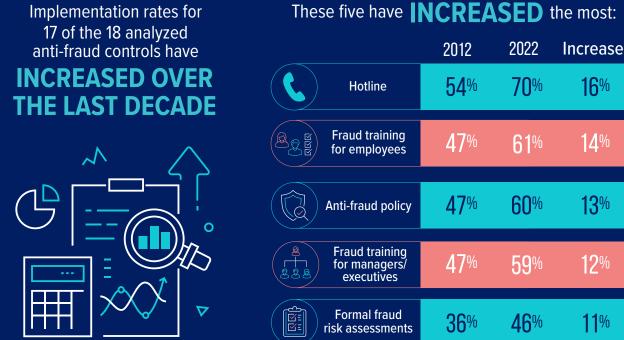












CRYPTOCURRENCY SCHEMES

The rise of blockchain technology, along with more organizations incorporating the use of cryptocurrency into their regular operations, creates another opportunity for individuals to perpetrate fraud. Only 8% of the frauds in our study involved the use of cryptocurrency (though anecdotal evidence suggests this number will rise in future years). Among these cases, the most common ways cryptocurrency was utilized were making bribery and kickback payments in cryptocurrency (48%) or converting misappropriated assets to cryptocurrency (43%).

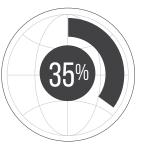
FIG. 9 AMONG FRAUDS INVOLVING CRYPTOCURRENCY, HOW WAS IT USED?



Bribery or kickback payments made in cryptocurrency



Conversion of misappropriated assets to cryptocurrency



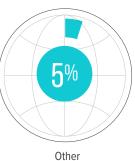
Proceeds of fraud laundered using cryptocurrency



Misappropriation of organizational cryptocurrency assets



Manipulation of reported cryptocurrency assets on the financial statements



Other



Among these cases, cryptocurrency was most commonly used for:



DETECTION

Detection is an essential step in fraud investigation because the speed with which fraud is detected—as well as the way it is detected—can have a substantial impact on the magnitude of the fraud. It is also an important component of fraud prevention because fraud examiners can take steps to improve how they detect fraud within their organizations. As a result, this might increase staff's perception that fraud will be detected and possibly deter future misconduct. Our data explores how fraud is initially detected, when it is detected, and who reports it.

INITIAL DETECTION OF OCCUPATIONAL FRAUD AND TIP SOURCES

Knowing the most common methods by which fraud is discovered is the foundation for effective detection of occupational fraud. Despite the increasing number of advanced fraud detection techniques available to organizations, tips were still the most common way occupational frauds were discovered in our study by a wide margin, as they have been in every one of our previous reports. As shown in Figure 10, 42% of cases in our study were uncovered by tips, which is nearly three times as many cases as the next most common detection method. Therefore, implementing effective processes to solicit and thoroughly evaluate tips is a crucial priority for fraud examiners.

Figure 11 identifies the sources of tips that led to fraud detection. More than half of all tips came from employees, while nearly a third of tips came from outside parties, including customers, vendors, and competitors. This reinforces the fact that anti-fraud education and the communication of designated reporting mechanisms should target both internal staff and external parties.

FIG. 10 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED?

Tip	42 %
Internal audit	16%
Management review	12%
Document examination	6%
By accident	5%
Account reconciliation	5%
Automated transaction/data monitoring	4%
External audit	4%
Surveillance/monitoring	3%
Notification by law enforcement	2%
Confession	1%
Other	1%

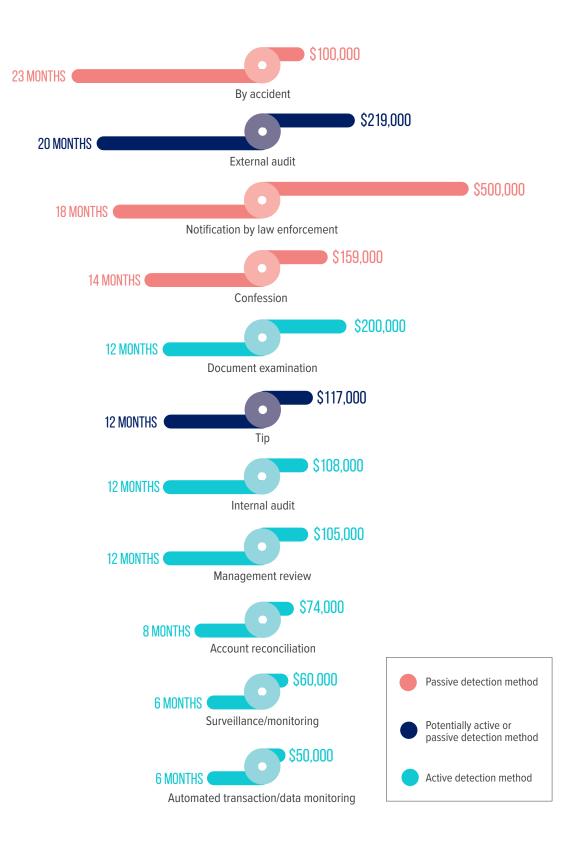
FIG. 11 WHO REPORTS OCCUPATIONAL FRAUD?



MEDIAN LOSS AND DURATION BY DETECTION METHOD

Results from our data show that some fraud detection methods are more effective than others in that they correlate to lower fraud losses. Figure 12 shows the relationship between the detection method and the associated fraud scheme duration and loss, respectively. In this chart, the pink bars indicate schemes that were detected by passive methods—that is, the fraud came to the victim's attention through no effort of their own—including notification by police, by accident, or by a fraudster's confession. In general, most passively detected schemes lasted longer and were associated with higher median losses relative to all other detection methods. The light blue bars indicate active detection methods—those that involved a process or effort designed (at least in part) to proactively detect fraud—such as document examination or surveillance/monitoring. Schemes discovered through an active method were shorter in duration and had lower median losses than those detected passively. The dark blue bars indicate detection methods that could potentially be passive or active, including tips and external audit.

This data highlights that when fraud is detected proactively, it tends to be detected more quickly and results in lower losses; in contrast, passive detection results in longer-lasting schemes and increased financial damage to the victim. Anti-fraud controls such as automated transaction/data monitoring, surveillance, account reconciliation, ongoing and proactive management review, and internal audit departments are all tools that can lead to more effective detection of occupational fraud.



HOTLINE AND REPORTING MECHANISM EFFECTIVENESS

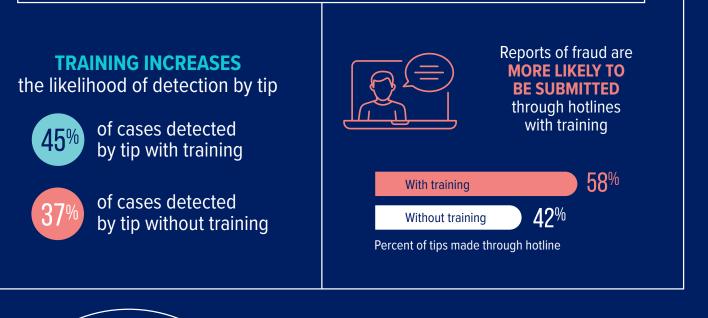
Maintaining a hotline or reporting mechanism increases the chances of earlier fraud detection and reduces losses. Fraud awareness training encourages tips through reporting mechanisms.







EFFECT OF EMPLOYEE AND MANAGER FRAUD AWARENESS TRAINING ON HOTLINES AND REPORTING





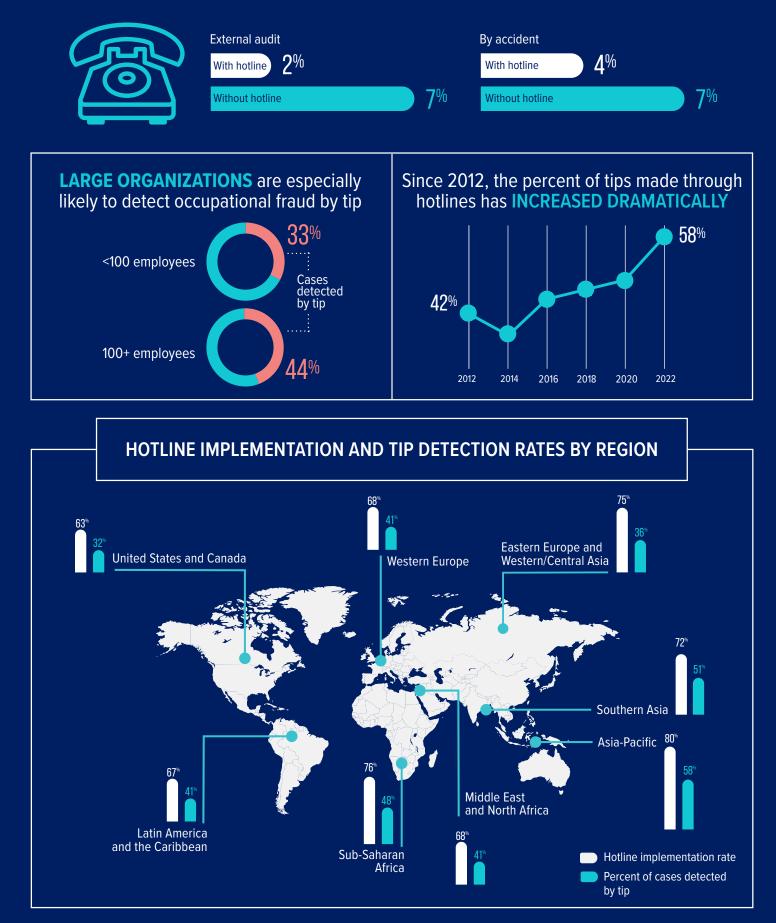
Organizations with hotlines are more likely to detect fraud **BY TIP**



Percent of cases detected by tip

ORGANIZATIONS WITHOUT HOTLINES ARE 3.5X MORE LIKELY

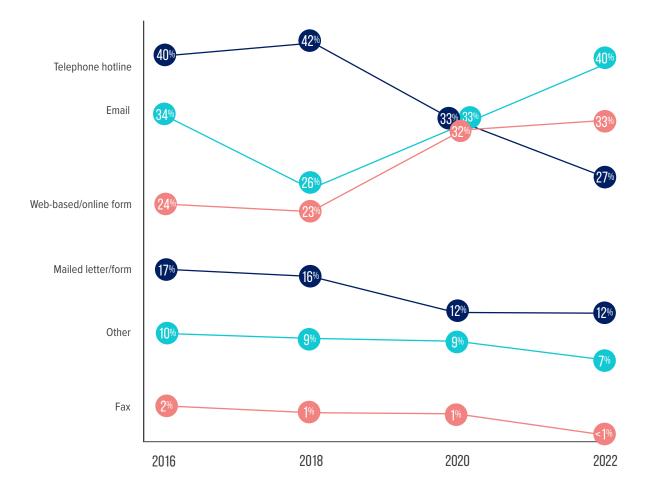
to discover fraud through an external audit and nearly 2X more likely by accident

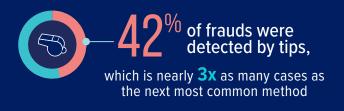


REPORTING MECHANISMS

In cases where a reporting mechanism was used to report fraud, we asked respondents to specify how the tip arrived. In our previous studies, telephone hotlines were the most common mechanism whistleblowers used. However, as shown in Figure 13, telephone hotline use has declined substantially, while email and web-based/online reporting have both surpassed telephone hotlines. These findings demonstrate that whistleblowers' preferred methods of reporting fraud are diverse and evolving, particularly regarding online and electronic forms. Consequently, organizations should maintain multiple channels for reporting fraud.

FIG. 13 WHAT FORMAL REPORTING MECHANISMS DID WHISTLEBLOWERS USE?





More than HALF of all tips came from employees



PARTIES TO WHOM WHISTLEBLOWERS REPORT

Not all tips about suspected fraud are reported through a formal reporting mechanism. Some reports are made informally to individuals within the organization. Figure 14 indicates that whistleblowers who do not use hotline mechanisms are most likely to report their concerns to their direct supervisors (30%). But this chart also makes clear that whistleblowers may reach out to a wide variety of parties, such as executives, internal audit, fraud investigation teams, or their coworkers. Because almost anyone in an organization could potentially receive a report, it is important to provide all staff with guidance on how fraud allegations are handled within the organization and what to do if they receive a report about suspected fraud.

FIG. 14 TO WHOM DID WHISTLEBLOWERS INITIALLY REPORT?

Direct supervisor	30%
Executive	
	15%
Internal audit	
	12%
Fraud investigation team	10-1
	12%
Other	9%
Board or audit committee	9%
Owner	8%
Coworker	8%
Law enforcement or regulator	8%
Human resources	5%
In-house counsel	3%
External audit	1%

VICTIM ORGANIZATIONS

To determine how the impact of fraud varies among victim organizations, we asked survey participants about the victim organizations in their cases, including their size, type, industry, and which anti-fraud controls they had in place when the schemes occurred.

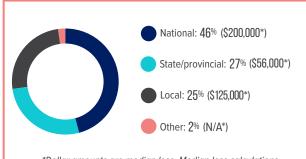
STANDIN WYP

TYPE OF ORGANIZATION

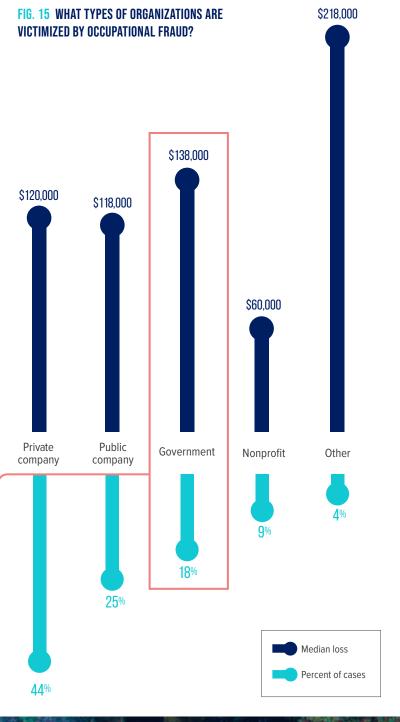
More than two-thirds (69%) of frauds reported by our survey respondents occurred in for-profit organizations, with 44% of the victim organizations being private companies and 25% being public companies, as shown in Figure 15. Private and public companies suffered a median loss of USD 120,000 and USD 118,000, respectively. Nonprofit organizations were the victims in only 9% of the reported fraud cases and suffered the smallest median loss of USD 60,000.

Government agencies at different levels can vary widely in terms of their operations, personnel, and budgets, and therefore tend to be impacted differently by fraud. To analyze this, we separated the government organizations in our study by level. National-level entities represented the highest number of reported frauds (46%) and had the greatest median loss of USD 200,000, which is nearly four times the median loss incurred by state/provincial-level entities (USD 56,000). Additionally, local governments, which tend to be smaller in terms of staffing and resources, suffered the second-highest median loss of USD 125,000, more than twice as much as state/provincial-level entities.

FIG. 16 WHAT LEVELS OF GOVERNMENT ARE VICTIMIZED BY Occupational fraud?



*Dollar amounts are median loss. Median loss calculations for categories with fewer than 10 cases were omitted.



SIZE OF ORGANIZATION

In Figure 17, we categorized all victim organizations based on their number of employees. Small businesses (fewer than 100 employees) had the highest median loss of USD 150,000, while the largest organizations (more than 10,000 employees) had a median loss of USD 138,000. Even though the median loss figures for small and large organizations were similar, the impact of such a loss is likely far more significant at a smaller organization.

FIG. 17 HOW DOES AN ORGANIZATION'S SIZE RELATE TO ITS OCCUPATIONAL FRAUD RISK?



Figure 18 shows the distribution of victim organizations based on revenue size. Median losses ranged from USD 100,000 in the smallest organizations to USD 150,000 in the largest. But again, an organization with less than USD 50 million in annual revenue is likely to feel that impact much more than an organization with a revenue of USD 1 billion or more.

\$50 million \$50 million \$8% \$50 million \$499 million \$105,000 \$26% \$500 million \$999 million \$150,000 \$1 billion+ \$150,000 \$24% \$150,000 \$24%

FIG. 18 HOW DOES AN ORGANIZATION'S GROSS ANNUAL REVENUE RELATE TO ITS OCCUPATIONAL FRAUD RISK?



In Figure 19, we compare the frequency of schemes in small businesses (i.e., those with fewer than 100 employees) and larger organizations (i.e., those with more than 100 employees). The most significant difference involves corruption, which is much more prevalent in larger organizations than smaller ones (54% and 24%, respectively). Misappropriation of noncash assets was also more than twice as common in larger organizations. Only two schemes occurred more frequently in smaller organizations than larger organizations: skimming and check and payment tampering.

24% Corruption 54% 13% Billing 19% 10% Check and payment tampering 8% **g**% Skimming 8% 9% Noncash 19% 8% Payroll 8% 7% Expense 11% reimbursements 7% Cash larceny 7% 7% Cash on hand **g**% 5% Financial statement fraud 10% <100 Employees **1**% Register disbursements 3% 100+ Employees

FIG. 19 HOW DO FRAUD SCHEMES VARY BY ORGANIZATION SIZE?

INDUSTRY OF ORGANIZATION

Survey participants were asked to identify the victim organization's industry. The industries affected by the greatest number of cases in our study were banking and financial services, government and public administration, and manufacturing. It is important to note that this does not necessarily mean that more fraud occurs in these industries; rather, it might indicate that these industries employ more CFEs than others. The real estate industry suffered the highest median loss of USD 435,000, followed by the wholesale trade sector with the next-highest median loss of USD 400.000.

FIG. 20 HOW DOES OCCUPATIONAL FRAUD AFFECT ORGANIZATIONS IN DIFFERENT INDUSTRIES?



MOST COMMON SCHEMES BY INDUSTRY

Identifying the frequency of various fraud schemes within industries could help organizations in those industries determine which controls to implement. The heat map in Figure 21 shows the most common types of schemes that occurred in industries with more than 50 reported cases. The risks are shaded from light to dark blue, with darker variants representing higher-risk areas. For example, the most common fraud scheme in the retail industry was corruption (43%), followed by noncash schemes (24%); its lowest area of risk was financial statement fraud (4%).

FIG. 21 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN VARIOUS INDUSTRIES?

INDUSTRY	Cases	Billing	Cash larceny	Cash on hand	Check and payment tampering	Corruption	Expense reimbursements	Financial statement fraud	Noncash	Payroll	Register disbursements	Skimming
Banking and financial services	351	10%	11%	14%	14%	46%	8%	11%	11%	4%	2%	10%
Government and public administration	198	21%	8%	7%	9%	57%	12%	8%	16%	16%	3%	8%
Manufacturing	194	26%	5%	9%	7%	59%	10%	12%	23%	10%	4%	8%
Health care	130	20%	6%	8%	8%	50%	11%	9%	18%	12%	2%	9%
Energy	97	24%	9%	6%	8%	64%	16%	8%	13%	6%	3%	2%
Retail	91	19%	10%	9%	9%	43%	7%	4%	24%	5%	7%	14%
Insurance	88	15%	9%	8%	10%	40%	9%	5%	8%	10%	2%	11%
Technology	84	21%	6%	10%	6%	54%	14%	8%	30%	5%	1%	1%
Transportation and warehousing	82	20%	9%	15%	4%	59%	11%	7%	22%	9%	4%	11%
Construction	78	24%	8%	10%	14%	56%	17%	18%	24%	24%	3%	9%
Education	69	26%	9%	12%	12%	49%	12%	12%	19%	14%	4%	12%
Information	60	15%	5%	5%	8%	58%	12%	12%	33%	7%	2%	7%
Food service and hospitality	52	19%	10%	21%	17%	54%	13%	13%	29%	19%	10%	17%

Less risk

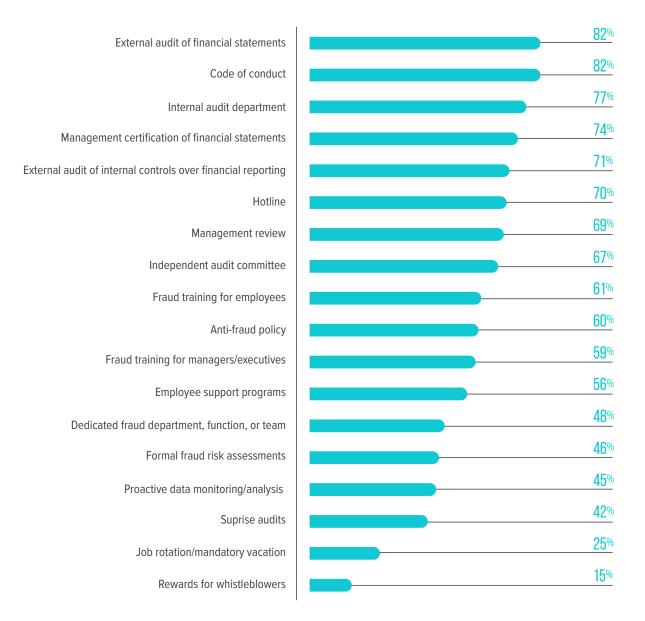
More risk

ANTI-FRAUD CONTROLS AT VICTIM ORGANIZATIONS

Fraud doesn't happen in a vacuum; organizations often enact specific internal controls designed to prevent, detect, or mitigate any attempted wrongdoing. However, the effectiveness of these measures in deterring and uncovering fraud can depend on many factors and can change over time. Consequently, it can be helpful for organizations to benchmark their own anti-fraud controls against those of other organizations.

We asked survey respondents which, if any, of 18 common anti-fraud controls the victim organization had in place at the time the fraud occurred. As shown in Figure 22, the two most common of these controls were external (independent) audits of financial statements and a formal code of conduct, each of which were implemented in 82% of the victim organizations. Other common controls include an internal audit department (77%), management certification of financial statements (74%), and an external (independent) audit of the internal controls over financial reporting (71%).

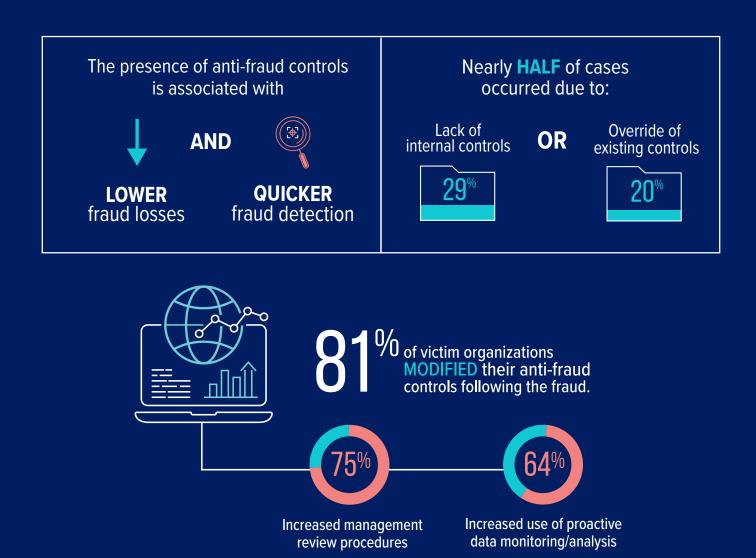
FIG. 22 WHAT ANTI-FRAUD CONTROLS ARE MOST COMMON?



EFFECTIVENESS OF ANTI-FRAUD CONTROLS

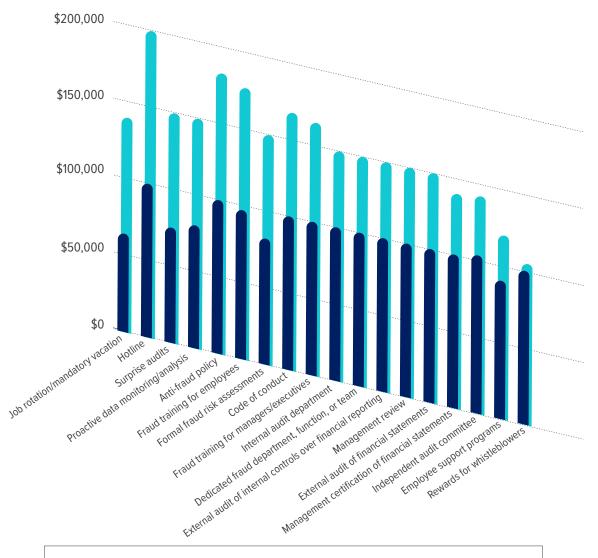
To help evaluate the effectiveness of these 18 anti-fraud controls, we compared the median losses and median durations in cases in which the victim organization had the control in place against cases in which the victim organization lacked the control. The results of these analyses are reflected in Figures 23 and 24. As noted, the presence of all 18 controls was associated with a lower median loss, and all but one control (employee support programs) was correlated with faster fraud detection.

In particular, two controls—job rotation/mandatory vacation policies and surprise audits—were associated with at least a 50% reduction in both median loss and median duration. Interestingly, these are among the least common controls implemented, with only 25% of organizations having a job rotation/mandatory vacation policy and 42% using surprise audits, indicating that numerous organizations have an opportunity to add these highly effective tools to their anti-fraud programs. Other controls with notable reductions in both measures include proactive data monitoring/analysis and formal fraud risk assessments.



VICTIM ORGANIZATIONS Occupational Fraud 2022: A Report to the Nations

FIG. 23 HOW DOES THE PRESENCE OF ANTI-FRAUD CONTROLS RELATE TO MEDIAN LOSS?

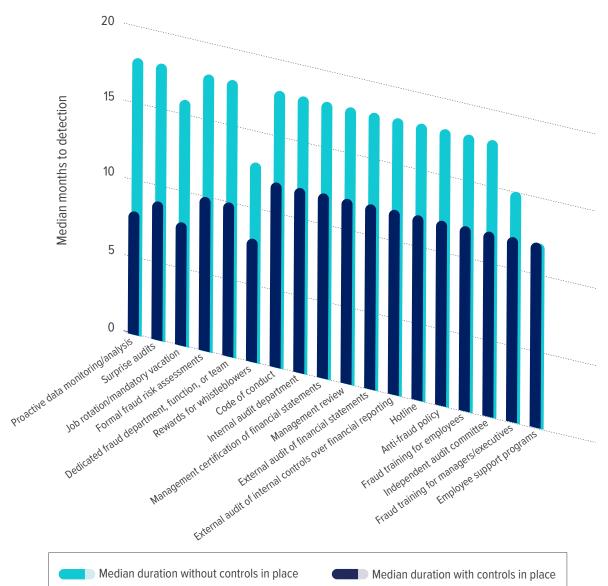


Median loss without controls in place

Median loss with controls in place

Control	Percent of cases	Control in place	Control not in place	Percent reduction
Job rotation/mandatory vacation	25%	\$ 64,000	\$140,000	54%
Hotline	70%	\$100,000	\$200,000	50%
Surprise audits	42%	\$ 75,000	\$150,000	50%
Proactive data monitoring/analysis	45%	\$ 80,000	\$150,000	47%
Anti-fraud policy	60%	\$100,000	\$183,000	45%
Fraud training for employees	61%	\$ 97,000	\$177,000	45%
Formal fraud risk assessments	46%	\$ 82,000	\$150,000	45%
Code of conduct	82%	\$100,000	\$168,000	40%
Fraud training for managers/executives	59%	\$100,000	\$165,000	39%
Internal audit department	77%	\$100,000	\$150,000	33%
Dedicated fraud department, function, or team	48%	\$100,000	\$150,000	33%
External audit of internal controls over financial reporting	71%	\$100,000	\$150,000	33%
Management review	69%	\$100,000	\$150,000	33%
External audit of financial statements	82%	\$100,000	\$150,000	33%
Management certification of financial statements	74%	\$100,000	\$140,000	29%
Independent audit committee	67%	\$103,000	\$142,000	27%
Employee support programs	56%	\$ 90,000	\$120,000	25%
Rewards for whistleblowers	15%	\$100,000	\$105,000	5%

FIG. 24 HOW DOES THE PRESENCE OF ANTI-FRAUD CONTROLS RELATE TO THE DURATION OF FRAUD?



Control	Percent of cases	Control in place	Control not in place	Percent reduction
Proactive data monitoring/analysis	45%	8 months	18 months	56%
Surprise audits	42%	9 months	18 months	50%
Job rotation/mandatory vacation	25%	8 months	16 months	50%
Formal fraud risk assessments	46%	10 months	18 months	44%
Dedicated fraud department, function, or team	48%	10 months	18 months	44%
Rewards for whistleblowers	15%	8 months	13 months	38%
Code of conduct	82%	12 months	18 months	33%
Internal audit department	77%	12 months	18 months	33%
Management certification of financial statements	74%	12 months	18 months	33%
Management review	69%	12 months	18 months	33%
External audit of financial statements	82%	12 months	18 months	33%
External audit of internal controls over financial reporting	71%	12 months	18 months	33%
Hotline	70%	12 months	18 months	33%
Anti-fraud policy	60%	12 months	18 months	33%
Fraud training for employees	61%	12 months	18 months	33%
Independent audit committee	67%	12 months	18 months	33%
Fraud training for managers/executives	59%	12 months	15 months	20%
Employee support programs	56%	12 months	12 months	0%

ANTI-FRAUD CONTROLS IN SMALL BUSINESSES

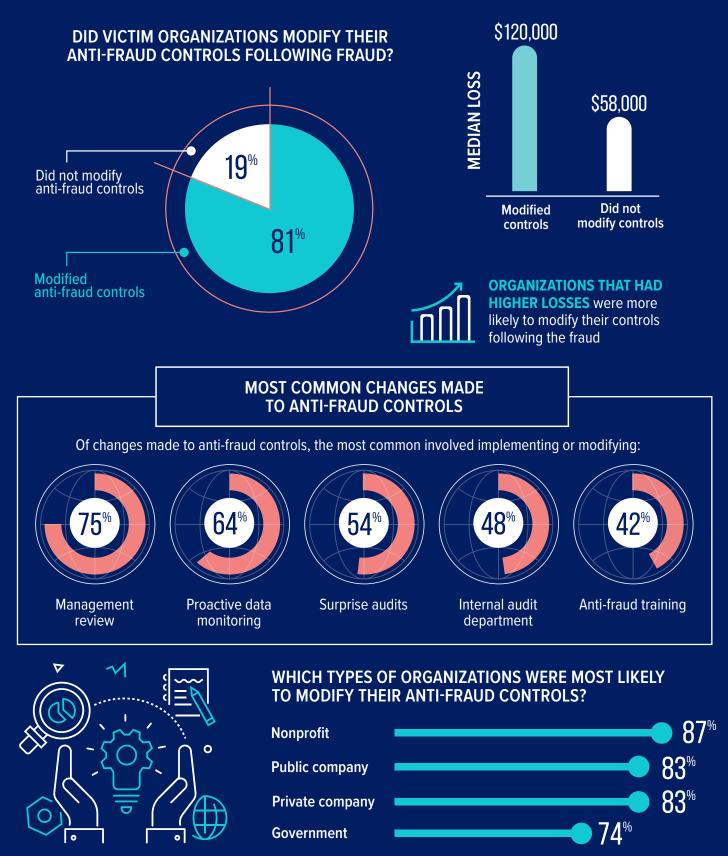
Small organizations face unique challenges in combatting fraud—from limited financial resources and smaller staff sizes that require many individuals to perform numerous functions, to the large amount of trust needed to keep operations running and the business growing. Unfortunately, that means that many of the protective anti-fraud controls that larger organizations rely on are simply not enacted within small businesses. Figure 25 shows the implementation rates of anti-fraud controls at small businesses (i.e., organizations with fewer than 100 employees) compared to their larger counterparts. Across all 18 controls, small organizations had notably lower levels of implementation; even the most common controls—external audits of financial statements and a formal code of conduct—were only in place at 53% of small businesses in our study, compared to approximately 90% of larger organizations.

FIG. 25 HOW DO ANTI-FRAUD CONTROLS VARY BY SIZE OF VICTIM ORGANIZATION?



MODIFYING ANTI-FRAUD CONTROLS FOLLOWING A FRAUD

A comprehensive response to a discovered fraud should include assessing the factors that allowed the fraud to occur and taking steps to prevent similar frauds from being able to happen again in the future.

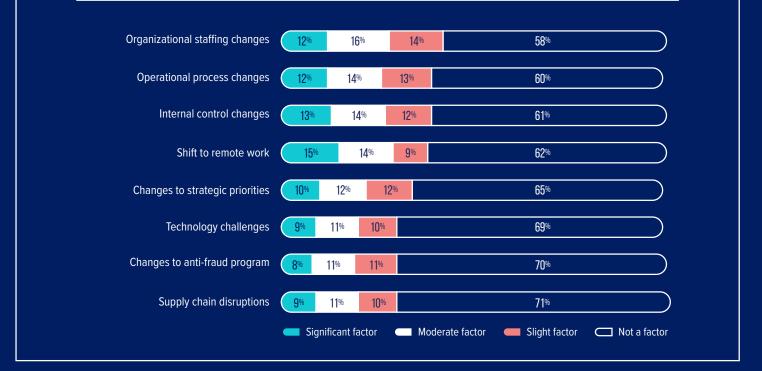


COVID'S EFFECT ON OCCUPATIONAL FRAUD

We asked survey participants whether several pandemic-related issues contributed to the frauds that they investigated; 52% of respondents noted that at least one of these factors was present in their case. Of the factors analyzed, pandemic-related organizational staffing changes were the most common (42% of cases), and a shift to remote work was the factor most commonly cited as significant (15% of cases).



TO WHAT EXTENT DID PANDEMIC-RELATED FACTORS CONTRIBUTE TO OCCUPATIONAL FRAUDS?





It's important to note that this study analyzes cases that were *investigated* between January 2020 and September 2021, not necessarily frauds that were committed during that time. Since the median duration of the frauds in this study was 12 months, many of the frauds analyzed were perpetrated before the COVID-19 pandemic began. Consequently, we anticipate seeing additional pandemic-related factors underlying the cases in our 2024 study, when many more frauds that began during the pandemic will have been detected and investigated.

BACKGROUND CHECKS

Background checks are an important tool in the fight against fraud, as they can prevent organizations from hiring individuals with known histories of misconduct. However, as noted in Figure 26, 43% of victim organizations did not run a background check on the perpetrator prior to hiring. Further, of the background checks that were run on the perpetrators, 21% revealed previous red flags, meaning that the individuals were hired even with known instances of misconduct or other concerns.

We also asked about the specific types of background checks that the victim organizations conducted. As shown in Figure 28, the two most common forms of background checks run by the organizations were employment history checks (45%) and criminal background checks (40%).

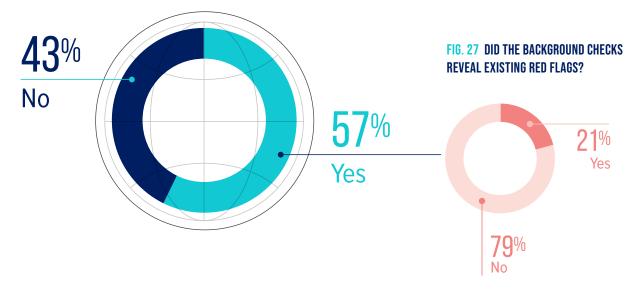


FIG. 26 WAS A BACKGROUND CHECK RUN ON THE PERPETRATOR PRIOR TO HIRING?

FIG. 28 WHAT TYPES OF BACKGROUND CHECKS WERE RUN ON THE PERPETRATOR PRIOR TO HIRING?

Employment history	45%
No background checks	43%
Criminal checks	40%
Reference checks	30%
Education verification	30%
Credit checks	21%
Drug screening	11%
Other	2%

INTERNAL CONTROL WEAKNESSES THAT CONTRIBUTED TO THE FRAUD

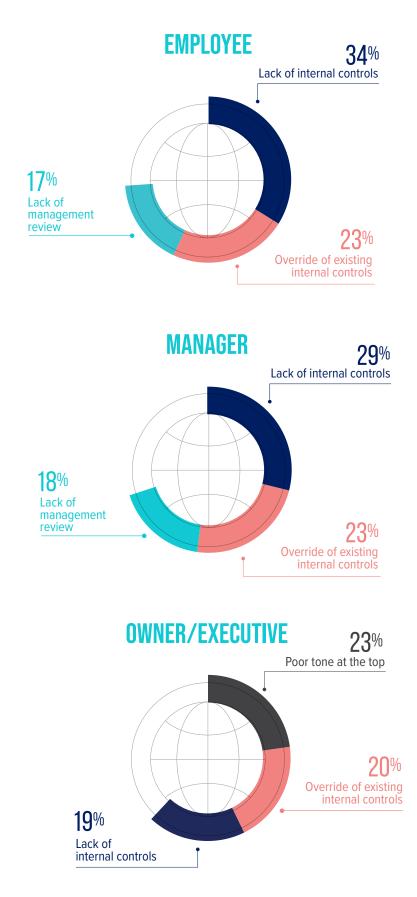
Even in organizations with anti-fraud programs, fraud can and does happen. To better understand the factors that can lead to occupational fraud, we asked survey participants to identify the primary internal control weakness that allowed the fraud case to occur. The most common factor underlying the occupational frauds in our study was a lack of internal controls; 29% of victim organizations did not have adequate controls in place to prevent the fraud from occurring. Another 20% of cases involved an override of existing internal controls, meaning the victim organization had implemented mechanisms to protect against fraud, but the perpetrator was able to circumvent those controls. Together, this data shows that nearly half of the frauds in our study likely could have been prevented with a stronger system of anti-fraud controls.

Individuals with different levels of authority within an organization tend to have different amounts of access and influence, which can affect how they are able to perpetrate fraud. We analyzed how the internal control weaknesses varied by the position of the perpetrator, as shown in Figure 30. Not surprisingly, a poor tone at the top was the most common factor underlying schemes perpetrated by owners and executives. The most common control weakness for both staff-level employees and mid-level managers was a lack of internal controls (34% and 29%, respectively).



FIG. 29 WHAT ARE THE PRIMARY INTERNAL CONTROL WEAKNESSES THAT CONTRIBUTE TO OCCUPATIONAL FRAUD?

FIG. 30 TOP 3 INTERNAL CONTROL WEAKNESSES BASED ON THE PERPETRATOR'S POSITION



PERPETRATORS

Participants in our survey answered several questions about the fraud perpetrators' job details, basic demographics, prior misconduct, and behavioral warning signs that might have indicated fraud. This information helps us identify common characteristics and behaviors of fraud perpetrators, which can be used by organizations to assess relative levels of risk among their own employees.

PERPETRATOR'S POSITION

Our data shows a strong correlation between the perpetrator's level of authority and the size of the fraud. Owner/executives only committed 23% of the frauds in our study, but the median loss in those cases (USD 337,000) was significantly larger than losses caused by managers. In turn, managers caused much larger losses than staff-level employees. This finding is consistent with our past studies, all of which have shown that fraud losses tend to be larger in schemes committed by higher-level fraudsters.

Frauds committed by higher-level perpetrators also typically take longer to detect. As shown in Figure 32, the median duration of a fraud committed by an owner/executive was 18 months, whereas frauds committed by staff-level employees had a median duration of only eight months. One of the challenges of dealing with fraud committed by high-level perpetrators is that these individuals often have the ability to evade or override controls that would otherwise detect fraud. Additionally, fraudsters in positions of authority might bully or intimidate employees below them, which can deter those employees from reporting or investigating suspected wrongdoing. Both of these factors might contribute to the longer duration of frauds committed by high-level employees.

Owners/executives committed only 23% of occupational frauds, but they caused the largest losses. Owner/executive \$337,000 Manager \$125,000 Employee \$50,000



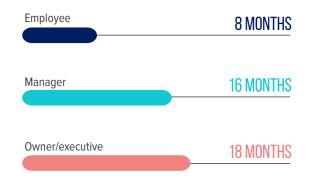
displayed at least one BEHAVIORAL RED FLAG OF FRAUD

FIG. 31 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD?



FIG. 32 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO SCHEME DURATION?

Median duration



PERPETRATOR'S TENURE

The perpetrator's length of service with the victim organization is also strongly correlated with the size of the fraud. In our study, fraudsters with at least ten years of tenure at the victim organization caused median losses of USD 250,000. This was five times the median loss caused by perpetrators with less than one year of tenure.

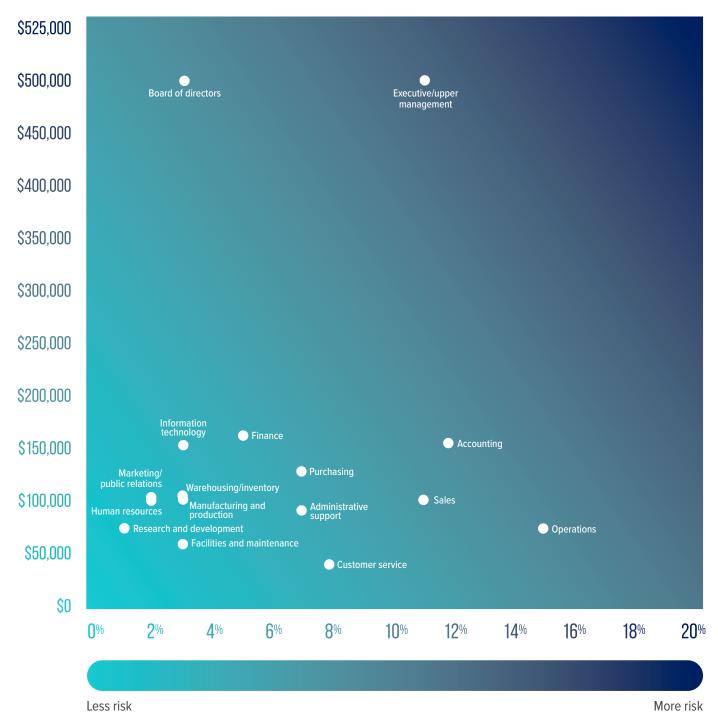
FIG. 33 HOW DOES THE PERPETRATOR'S TENURE RELATE TO OCCUPATIONAL FRAUD?



PERPETRATOR'S DEPARTMENT

In order to allocate anti-fraud controls and resources most effectively, it is important to understand the relative risks of occupational fraud throughout an organization. The heat map in Figure 34 shows the frequency and median loss of fraud schemes based on the departments in which fraud perpetrators worked. We can see, for example, that frauds committed by executives and upper management were not only common (11% of cases) but also costly (USD 500,000 median loss), making this a very high-risk area in general. Accounting and sales departments were also both associated with a high percentage of cases (12% and 11%, respectively) while also causing six-figure median losses.

FIG. 34 WHAT DEPARTMENTS POSE THE GREATEST RISK FOR OCCUPATIONAL FRAUD?



Department*	Number of cases	Percent of cases	Median loss
Operations	273	15%	\$74,000
Accounting	230	12%	\$155,000
Executive/upper management	206	11%	\$500,000
Sales	203	11%	\$100,000
Customer service	140	8%	\$40,000
Purchasing	131	7%	\$129,000
Administrative support	131	7%	\$90,000
Finance	95	5%	\$160,000

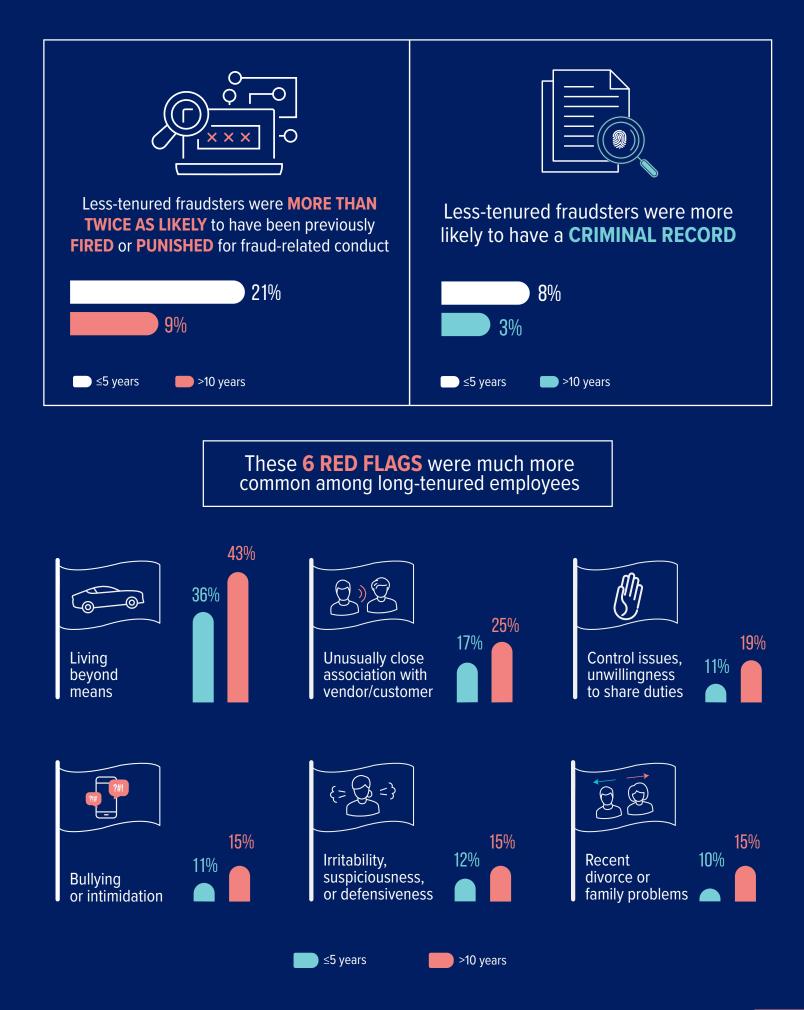
Department*	Number of cases	Percent of cases	Median loss
Board of directors	58	3%	\$500,000
Information technology	53	3%	\$150,000
Warehousing/inventory	58	3%	\$116,000
Manufacturing and production	63	3%	\$100,000
Facilities and maintenance	49	3%	\$58,000
Marketing/public relations	35	2%	\$112,000
Human resources	29	2%	\$100,000
Research and development	17	1%	\$75,000

*Departments with fewer than 10 cases were omitted.

HOW DOES TENURE AFFECT FRAUD RISK?

The ability to commit fraud is a skill, and our data suggests that the longer a person works for a company, the better they become at fraud. In this infographic, we compare fraudsters with long tenure (more than 10 years) to those with moderate-to-low tenure (5 years or less).





SCHEMES BASED ON PERPETRATOR'S DEPARTMENT

The eight departments shown in Figure 35 accounted for 76% of all occupational frauds in our study. In this chart, we have identified the frequency of various types of occupational fraud that occurred in each department. Boxes are shaded from light to dark, with darker boxes indicating higher-frequency schemes. This information can help organizations assess fraud risk and implement effective anti-fraud controls in these high-risk areas.

FIG. 35 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN HIGH-RISK DEPARTMENTS?

DEPARTMENT	Cases	Billing	Cash larceny	Cash on hand	Check and payment tampering	Corruption	Expense reimbursements	Financial statement fraud	Noncash	Payroll	Register disbursements	Skimming
Operations	273	16%	7%	8%	11%	48%	9%	6%	16%	8%	1%	6%
Accounting	230	24%	15%	13%	29%	33%	10%	10%	7%	16%	3%	19%
Executive/upper management	206	31%	9%	10%	12%	65%	18%	22%	21%	13%	2%	12%
Sales	203	11%	6%	7%	2%	51%	8%	6%	18%	4%	2%	11%
Customer service	140	8%	10%	16%	11%	44%	6%	7%	17%	6%	3%	10%
Administrative support	131	23%	8%	15%	15%	37%	16%	5%	12%	12%	5%	10%
Purchasing	131	27%	1%	4%	2%	82%	5%	2%	14%	3%	0%	2%
Finance	95	26%	7%	11%	12%	48%	20%	14%	12%	7%	3%	12%

Less risk

More risk



PERPETRATOR'S GENDER

As Figure 36 illustrates, 73% of occupational fraud perpetrators were male. This is consistent with our prior studies, all of which have found there to be a significant gender disparity in terms of occupational fraud frequency. However, the gap in median loss between men and women in this study was much smaller than in our previous research. Median losses caused by men (USD 125,000) were only 25% higher than median losses caused by women (USD 100,000). By comparison, in each of our prior studies, median losses caused by male perpetrators were at least 75% higher than median losses caused by female perpetrators (see A Decade of Occupational Fraud infographic, page 18).

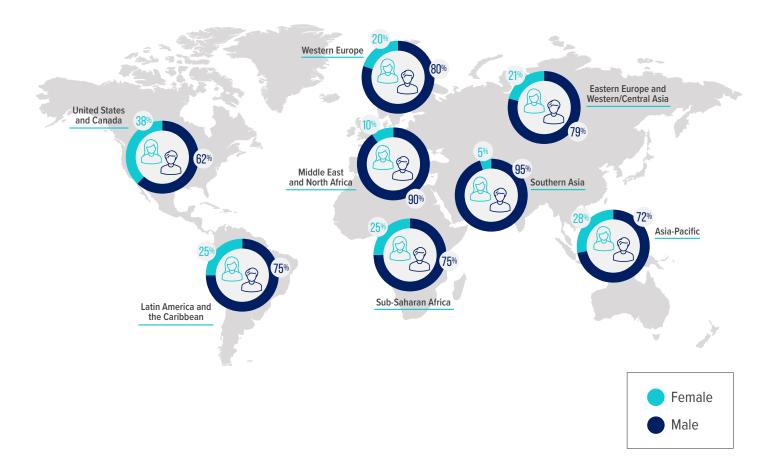


FIG. 36 HOW DOES THE PERPETRATOR'S GENDER RELATE TO OCCUPATIONAL FRAUD?

PERPETRATOR'S GENDER BASED ON REGION

The gender disparity among occupational fraudsters varied significantly based on geographic region. In the United States and Canada, for example, female perpetrators accounted for 38% of occupational frauds, while in Southern Asia and the Middle East and North Africa, female fraudsters committed a far smaller percentage of all schemes (5% and 10%, respectively).

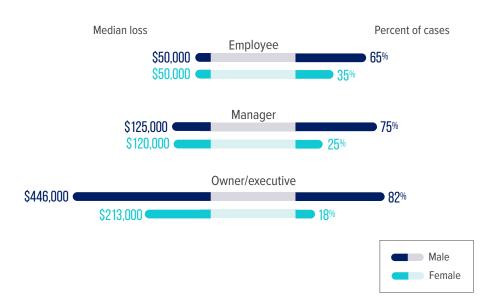
FIG. 37 HOW DOES THE GENDER DISTRIBUTION OF PERPETRATORS VARY BY REGION?



POSITION OF PERPETRATOR BASED ON GENDER

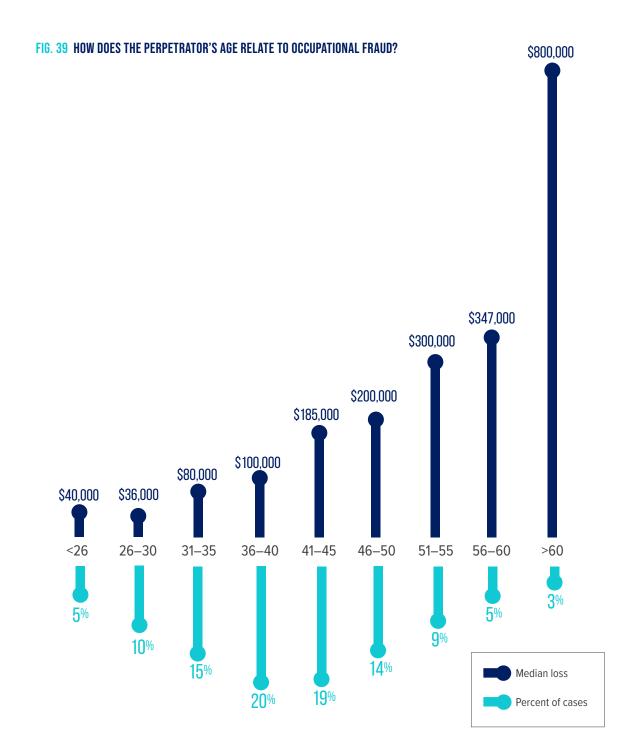
When we analyzed the cases in our study based on both the fraudster's gender and job position, we found that men committed a much larger percentage of frauds than women did at all three levels of authority (staff-level employee, manager, and owner/executive). Interestingly, median losses for male and female perpetrators were almost identical in the employee and manager categories. It was only in the owner/executive category that fraud losses caused by men significantly exceeded those caused by women.

FIG. 38 HOW DO GENDER DISTRIBUTION AND MEDIAN LOSS VARY BASED ON THE PERPETRATOR'S LEVEL OF AUTHORITY?



PERPETRATOR'S AGE

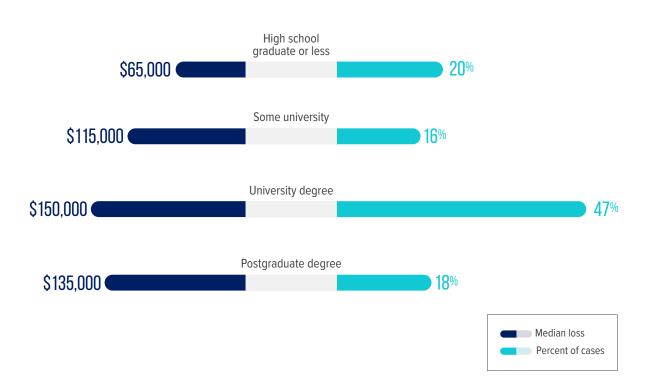
The age distribution of fraud perpetrators in our study resembles a bell curve with the majority of frauds (54%) having been committed by people between the ages of 31 and 45. Median losses, on the other hand, tended to directly correlate with age. Only 3% of fraudsters were over the age of 60, but the median loss in this group was USD 800,000, which far surpassed any other age category.



PERPETRATOR'S EDUCATION LEVEL

As seen in Figure 40, 65% of occupational fraud perpetrators had a university degree or higher. Median losses were also larger among this group compared to those with lower education levels. Generally, we would expect losses to correlate to educational background because those with higher levels of authority also tend to have higher levels of education.

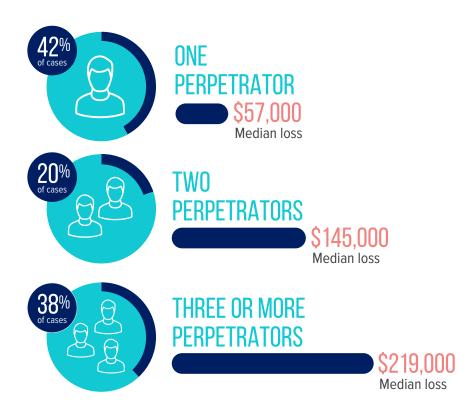
FIG. 40 HOW DOES THE PERPETRATOR'S EDUCATION LEVEL RELATE TO OCCUPATIONAL FRAUD?



COLLUSION BY MULTIPLE PERPETRATORS

The majority of frauds in our study (58%) were committed by two or more perpetrators acting in collusion. As Figure 41 illustrates, median losses tend to rise significantly when more than one person conspires to commit fraud. One likely reason for larger losses in collusive schemes is that multiple perpetrators working together may be able to circumvent controls based on separated duties and independent verification of transactions. Interestingly, however, the median duration of frauds in all three categories was the same (12 months), meaning frauds committed by multiple perpetrators tended to be caught just as quickly as frauds committed by single perpetrators.

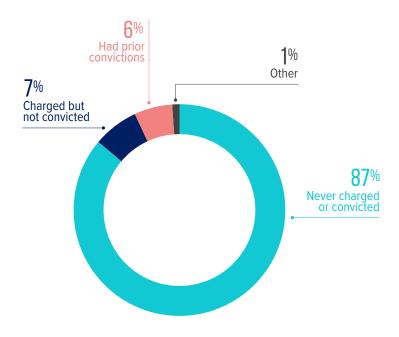
FIG. 41 HOW DOES THE NUMBER OF PERPETRATORS IN A SCHEME RELATE TO OCCUPATIONAL FRAUD?



PERPETRATOR'S CRIMINAL BACKGROUND

Only 6% of perpetrators in our study had a prior fraud-related conviction, which is consistent with our findings in previous studies. It is worth noting, however, that 42% of cases in our study were not reported to law enforcement (see Response to Fraud infographic, page 63), which is also consistent with prior findings. Because so many frauds go unreported, it is very likely that the true number of repeat offenders is higher than the 6% who have prior convictions.

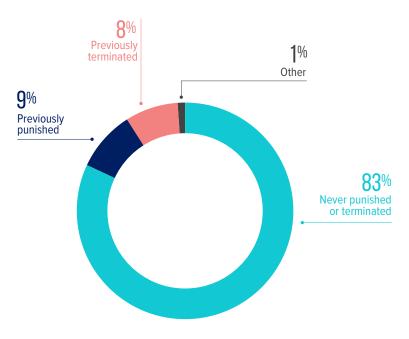
FIG. 42 DO PERPETRATORS TEND TO HAVE PRIOR FRAUD CONVICTIONS?



PERPETRATOR'S EMPLOYMENT HISTORY

As seen in Figure 43, 83% of fraudsters in our study had no prior record of having been punished or terminated by an employer for fraud-related conduct. But similar to the criminal conviction data in Figure 42, it is possible that this overstates the true number of first-time offenders. As seen in Figure 47 on page 62, 7% of fraudsters in our study were not punished, 11% were permitted to resign, and 10% signed settlement agreements with the victim organization. This indicates that a considerable number of fraudsters may have no employment disciplinary record for fraud even after having been caught.

FIG. 43 DO PERPETRATORS TEND TO HAVE PRIOR EMPLOYMENT-RELATED DISCIPLINARY ACTIONS FOR FRAUD?

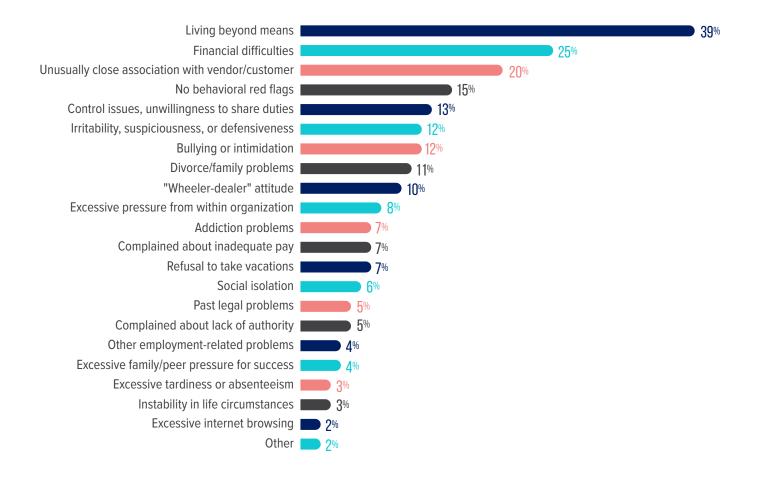


BEHAVIORAL RED FLAGS DISPLAYED BY PERPETRATORS

When a person is engaged in occupational fraud, that person will often display certain behavioral traits that tend to be associated with fraudulent conduct. The median duration of a fraud in our study was 12 months, which means that for a full year before the typical fraud is detected, the perpetrator may be exhibiting warning signs that could help the victim organization discover the crime.

We presented survey respondents with a list of 20 common behavioral red flags of fraud⁴, and asked which, if any, of these red flags were displayed by the perpetrator before the fraud was eventually detected. Figure 44 shows the results of this analysis. At least one red flag had been identified in 85% of the cases in our study, and multiple red flags were present in 51% of cases. The eight most common red flags were: (1) living beyond means; (2) financial difficulties; (3) unusually close association with a vendor or customer; (4) excessive control issues or unwillingness to share duties; (5) unusual irritability, suspiciousness, or defensiveness; (6) bullying or intimidation; (7) recent divorce or family problems; and (8) a general "wheeler-dealer" attitude involving shrewd or unscrupulous behavior. At least one of these eight red flags was identified in 76% of all cases.

FIG. 44 HOW OFTEN DO PERPETRATORS EXHIBIT BEHAVIORAL RED FLAGS?



⁴We added three new red flags to our survey this year that were not included in this question in previous studies: bullying or intimidation; excessive tardiness or absenteeism; and excessive internet browsing.

HUMAN RESOURCES-RELATED RED FLAGS

Figure 46 includes a list of factors that might relate to the fraudsters' job performance or job security as would likely be noted in human resources (HR) records. We refer to these as HR-related red flags. Each of these factors could potentially cause financial stress or resentment toward an employer, which might impact a person's decision to commit fraud. As shown in Figure 45, 50% of fraudsters had exhibited at least one HR-related red flag prior to or during the time of their frauds. The three most common were fear of job loss, poor performance evaluations, and having been denied a raise or promotion. Each of these flags was cited in more than 10% of all cases.

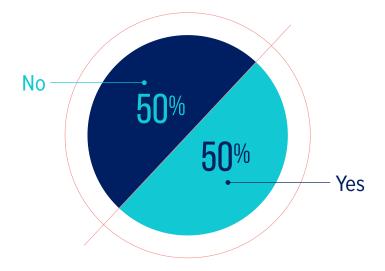
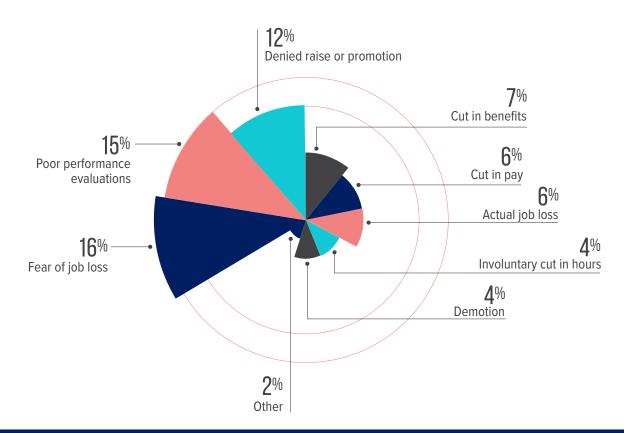


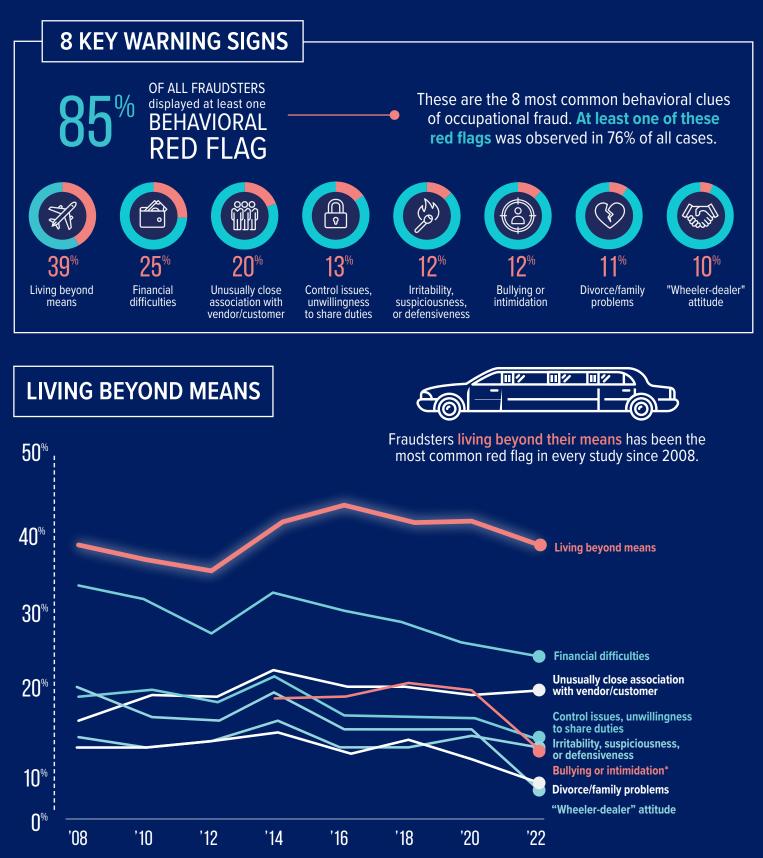
FIG. 45 DO FRAUD PERPETRATORS EXPERIENCE NEGATIVE HR-RELATED ISSUES PRIOR TO OR DURING THEIR FRAUDS?

FIG. 46 WHICH HR-RELATED ISSUES ARE MOST COMMONLY EXPERIENCED BY FRAUD PERPETRATORS?

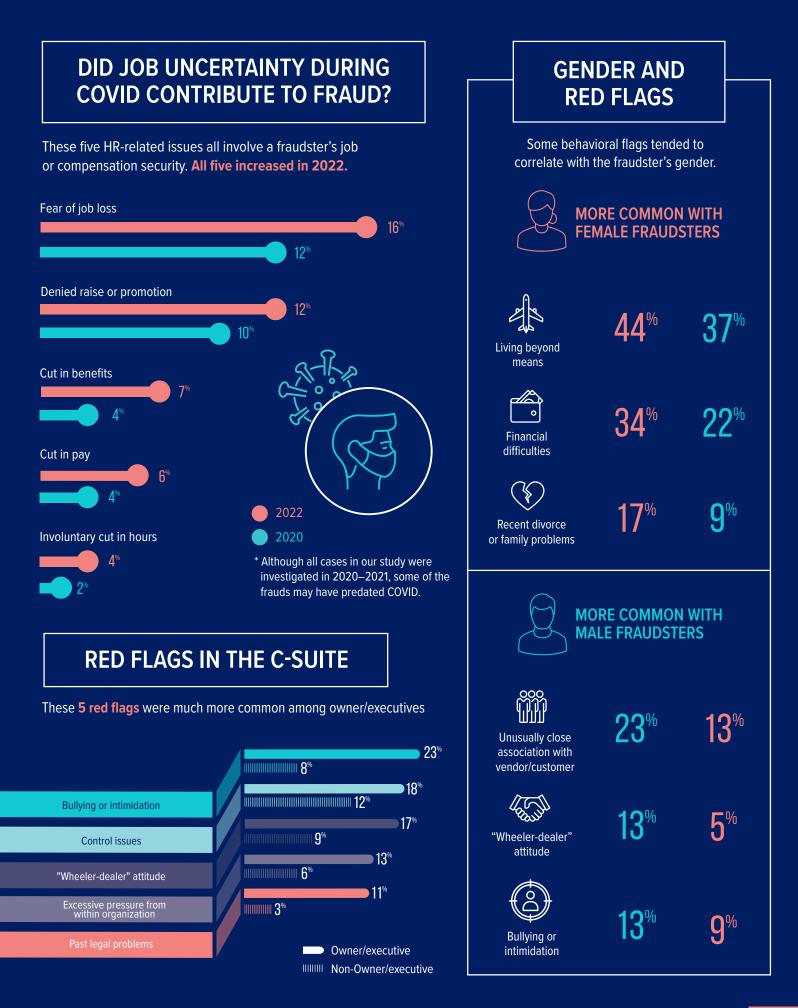


BEHAVIORAL RED FLAGS OF FRAUD

Recognizing the behavioral clues displayed by fraudsters can help organizations more effectively detect fraud and minimize their losses.



* "Bullying or intimidation" was included as an option in our survey beginning in 2014 and was asked in a separate question prior to 2022.



CASE RESULTS

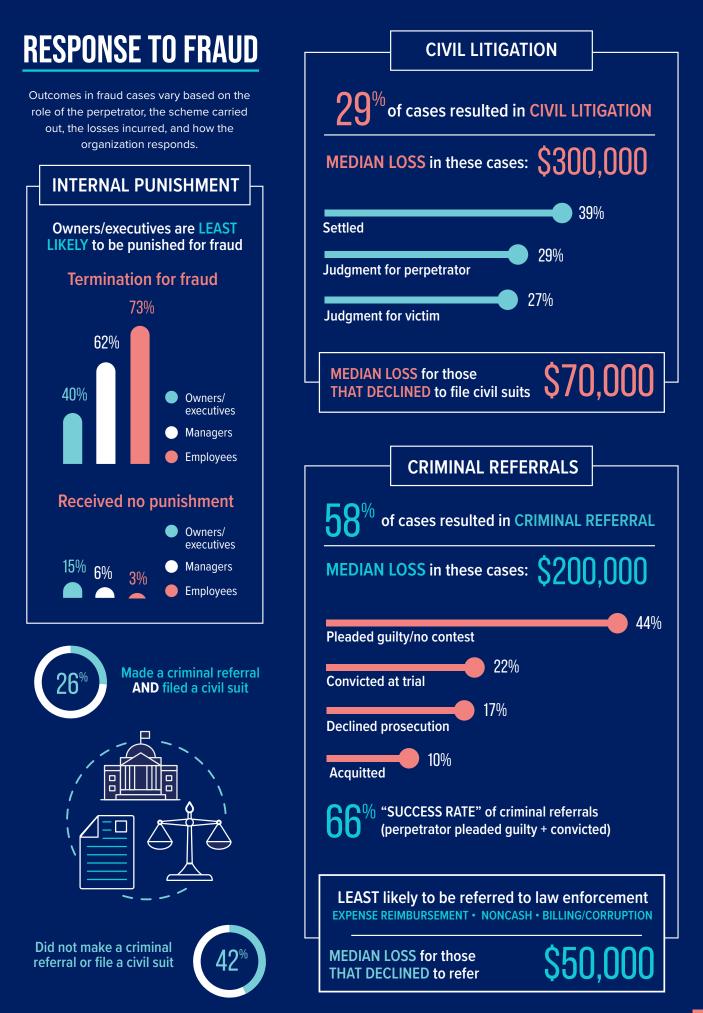
We asked survey participants how the victim organizations responded to the discovery of fraud and the outcome those responses produced. This information gives an idea of how organizations handle internal discipline of employees found to be committing fraud, the types of civil and criminal legal repercussions for fraudsters who faced litigation as a result of their actions, and the chances for recovering funds lost to fraud.

INTERNAL ACTION TAKEN AGAINST PERPETRATORS

Once an organization has identified fraud and determined who was responsible, it must decide whether to punish the perpetrator(s) and how. As in our previous studies, termination was by far the most common punishment faced by perpetrators (61% of cases). In 11% of cases, the perpetrator was permitted or required to resign in lieu of termination, and in 12% of cases, the perpetrator had already left the victim organization before the fraud was discovered.

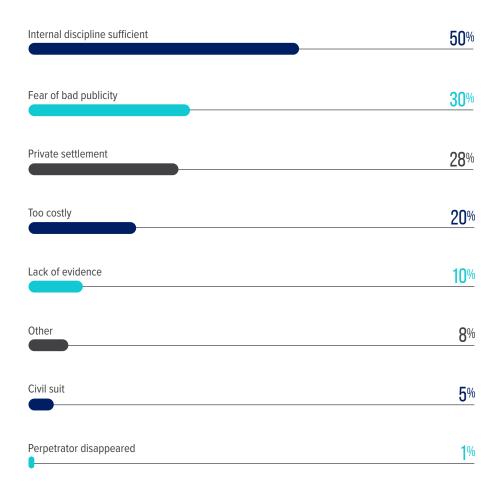
FIG. 47 HOW DO VICTIM ORGANIZATIONS PUNISH FRAUD PERPETRATORS?

Termination	61%
Perpetrator was no longer with organization	12%
Probation or suspension	12%
Permitted or required resignation	11%
Settlement agreement	10%
No punishment	7%
Other	5%



As illustrated in the Response to Fraud infographic on page 63, not all fraud cases end up in civil or criminal courts. Moreover, not all cases that do involve litigation lead to negative consequences for fraudsters. To better understand organizations' rationales for not pursuing criminal charges against fraudsters, we asked respondents whose organizations did not refer their cases to law enforcement why they chose not to. Internal discipline being deemed sufficient was the most commonly cited reason (50%), with fear of bad publicity ranking second (30%), and private settlements third (28%).

FIG. 48 WHY DO ORGANIZATIONS DECLINE TO REFER CASES TO LAW ENFORCEMENT?







58% of cases were referred to law enforcement



66% of cases referred to law enforcement resulted in a conviction 2222 2222 50[%]

of organizations that didn't refer cases to law enforcement cited internal discipline as the reason

RECOVERING FRAUD LOSSES

One of the primary motivating factors for management in determining an organization's response to fraud is the ability to recover funds and assets lost to the fraud. Unfortunately, in more than half of the cases in our study (52%), the victim organization did not recover any of its fraud losses. To determine whether the geographic location of the organization was correlated with success in recovering fraud losses, we analyzed the responses by region. Based on our findings, recovering fraud losses proved to be challenging worldwide. Only in the Middle East and North Africa (52%), Southern Asia (60%), and the Asia-Pacific (51%) regions were more than half of victim organizations able to recover any fraud losses. In every region, at least 40% of organizations recovered nothing.



of victim organizations DID NOT RECOVER any fraud losses.

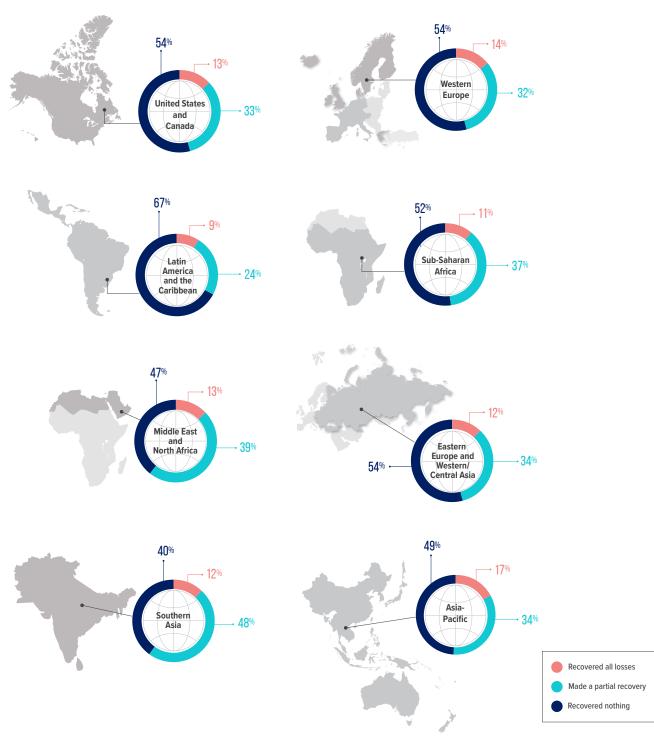


FIG. 49 HOW DID THE RECOVERY OF FRAUD LOSSES VARY BY REGION?

METHODOLOGY

Occupational Fraud 2022: A Report to the Nations is based on the results of the ACFE 2021 *Global Fraud Survey*, an online survey opened to 53,118 Certified Fraud Examiners (CFEs) conducted from July 2021 to September 2021.

As part of the survey, respondents were asked to provide a narrative description of the single largest occupational fraud case they had investigated since January 2020. Respondents were then presented with questions regarding the details of the fraud case, including information about the perpetrator, the victim organization, and the methods of fraud employed, as well as fraud trends in general. (Respondents were not asked to identify the perpetrator or the victim.)

We received 7,890 total responses to the survey, 2,110 of which were usable for purposes of the report. The data contained herein is based solely on the information provided in these 2,110 survey responses.

CASES SUBMITTED WERE REQUIRED TO MEET THE FOLLOWING FOUR CRITERIA:

- 1. The case must have involved occupational fraud (i.e., fraud committed by a person against the organization for which they work).
- 2. The investigation must have occurred between January 2020 and the time of survey participation.
- 3. The investigation must have been complete at the time of survey participation.
- 4. The respondent must have been reasonably sure the perpetrator(s) was (were) identified.

ANALYSIS METHODOLOGY

PERCENTAGES

In calculating the percentages discussed throughout this report, we used the total number of complete and relevant responses for the question(s) being analyzed. Specifically, we excluded any blank responses or instances where the participant indicated that they did not know the answer to a question. Consequently, the total number of cases included in each analysis varies.

In addition, several survey questions allowed participants to select more than one answer. Therefore, the sum of percentages in many figures throughout the report exceeds 100%. The sum of percentages in other figures might not be exactly 100% (i.e., it might be 99% or 101%) due to rounding of individual category data.

LOSS AMOUNTS

All loss amounts are expressed in terms of U.S. dollars, which is how respondents reported this information in the *Global Fraud Survey*.

Unless otherwise indicated, all loss amounts discussed throughout the report are calculated using median loss rather than mean, or average, loss. Using median loss provides a more conservative—and we believe more accurate—pic-ture of the typical impact of occupational fraud schemes. The statistical appendix to this report (see pages 86—88) provides a more holistic view of the losses in our study, reflecting quartiles and average loss amounts for numerous categories explored throughout the report.

Fraud examiner/investigator

To normalize the loss amounts reported to us and ensure that cases with extremely large losses were not identifiable, all average and total loss amounts reported were calculated using loss data that was winsorized at 5% (i.e., all cases in the top 2.5% and bottom 2.5% were assigned the same value as the 97.5th percentile and 2.5th percentile, respectively). Additionally, we excluded median and average loss calculations for categories for which there were fewer than ten responses.

Because the direct losses caused by financial statement frauds are typically spread among numerous stakeholders, obtaining an accurate estimate for this amount is extremely difficult. Consequently, for schemes involving financial statement fraud, we asked survey participants to provide the gross amount of the financial statement misstatement (over- or understatement) involved in the scheme. All losses reported for financial statement frauds throughout this report are based on those reported amounts.

SURVEY PARTICIPANTS

To provide context for the survey responses and to understand who investigates cases of occupational fraud, we asked respondents to provide certain information about their professional experience and qualifications.

PRIMARY OCCUPATION

The majority of survey respondents indicated that their primary profession is either a fraud examiner/investigator (40%) or an internal auditor (20%).

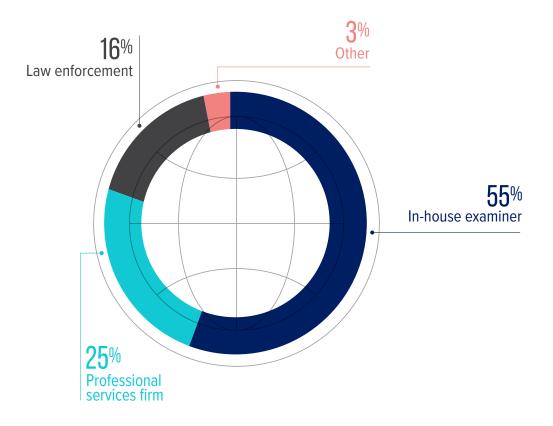
FIG. 50 WHAT WAS THE PRIMARY OCCUPATION OF SURVEY PARTICIPANTS?

	40%
Internal auditor	20 ⁹
Accounting/finance professional	6 [%]
Compliance and ethics professional	6 [%]
Law enforcement	5%
Risk and controls professional	5%
Corporate security and loss prevention	3%
Other	3%
External/independent auditor	3%
Consultant	3%
Attorney/legal professional	2%
Private investigator	1%
IT/computer forensics specialist	1%
Bank examiner	1%
Educator	1%

NATURE OF FRAUD EXAMINATION ROLE

More than half of our survey participants (55%) work in-house and conduct fraud-related engagements on behalf of a single organization (i.e., their employer), while one-quarter work for a professional services firm that conducts fraud-related engagements for client organizations. In addition, 16% work for law enforcement agencies and conduct fraud investigations of other parties under their agency's authority.

FIG. 51 WHAT WAS THE PROFESSIONAL ROLE OF THE SURVEY PARTICIPANTS?



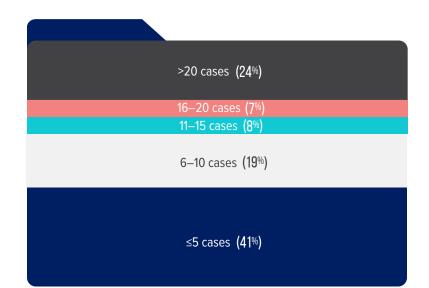
PROFESSIONAL EXPERIENCE

The CFEs who participated in the *Global Fraud Survey* had a median 11 years' experience in the fraud examination field, with 31% having more than 15 years of experience. Additionally, nearly one-quarter of participants have investigated more than 20 cases of fraud in the past two years (see Figure 53).



FIG. 52 HOW MUCH FRAUD EXAMINATION EXPERIENCE DID SURVEY PARTICIPANTS HAVE?

FIG. 53 HOW MANY FRAUD CASES HAVE SURVEY PARTICIPANTS INVESTIGATED IN THE PAST TWO YEARS?



REGIONAL FOCUS

FIG. 54 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN THE ASIA-PACIFIC REGION?

Corruption	
	57%
Billing	0.0%
	20%
Noncash	470/
	17%
Expense reimbursements	15%
Cash on hand	11%
Financial statement fraud	440/
	11%
Payroll	11%
Check and payment tampering	9%
Skimming	9%
Cash larceny	6%
Register disbursements	2%

FIG. 55 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN THE ASIA-PACIFIC REGION?

Tip	58%
Internal audit	11%
Management review	10%
Document examination	5%
By accident	5%
Automated transaction/data monitoring	3%
Account reconciliation	3%
Confession	2%
External audit	2%
Surveillance/monitoring	1%
Notification by law enforcement	1%

FIG. 56 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN THE ASIA-PACIFIC REGION?

Control	Percent of cases
External audit of financial statements	88%
Code of conduct	84%
Internal audit department	82%
Hotline	80%
Management certification of financial statements	77%
Fraud training for employees	76%
Independent audit committee	75%
Management review	75%
External audit of internal controls over financial reporting	73%
Anti-fraud policy	72%
Fraud training for managers/executives	69%
Employee support programs	59%
Dedicated fraud department, function, or team	55%
Formal fraud risk assessments	54%
Proactive data monitoring/analysis	52%
Surprise audits	46%
Job rotation/mandatory vacation	31%
Rewards for whistleblowers	14%

FIG. 57 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY Relate to occupational fraud in the Asia-Pacific region?



FIG. 58 CASES BY COUNTRY IN THE Asia-pacific region

Country	Number of cases
American Samoa	2
Australia	38
China	33
Fiji	1
Hong Kong	13
Indonesia	23
Laos	1
Malaysia	25
Micronesia	1
New Zealand	6
Papua New Guinea	3
Philippines	12
Singapore	13
Solomon Islands	1
South Korea	2
Taiwan	3
Thailand	9
Vietnam	8
TOTAL CASES	194

MEDIAN LOSS: **USD 121,000**



REGIONAL FOCUS

EASTERN EUROPE AND WESTERN/CENTRAL ASIA



FIG. 59 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN EASTERN EUROPE AND WESTERN/CENTRAL ASIA?

Corruption	C /10/-
	64%
Billing	000/
	26%
Noncash	00%
	23%
Financial statement fraud	
	9%
Skimming	
	8%
Cash on hand	
	6%
Expense reimbursements	
	6%
Check and payment tampering	
	5%
Payroll	
	5%
Cash larceny	
	4%
Register disbursements	
	4%

FIG. 60 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN EASTERN EUROPE AND WESTERN/CENTRAL ASIA?

Tip	36%
Internal audit	22%
	<u> </u>
Management review	14%
Document examination	10%
Automated transaction/data monitoring	<u>5%</u>
External audit	4%
By accident	<u>3%</u>
Surveillance/monitoring	3%
Other	3%
Notification by law enforcement	1%

FIG. 61 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN EASTERN EUROPE AND WESTERN/CENTRAL ASIA?

Control	Percent of cases
Code of conduct	83%
External audit of financial statements	83%
Internal audit department	81%
Hotline	75%
Management review	71%
Independent audit committee	69%
Management certification of financial statements	68%
External audit of internal controls over financial reporting	66%
Fraud training for employees	62%
Fraud training for managers/executives	60%
Dedicated fraud department, function, or team	55%
Anti-fraud policy	52%
Surprise audits	46%
Proactive data monitoring/analysis	40%
Formal fraud risk assessments	37%
Employee support programs	21%
Job rotation/mandatory vacation	21%
Rewards for whistleblowers	12%

FIG. 62 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY Relate to occupational fraud in eastern europe and Western/central asia?

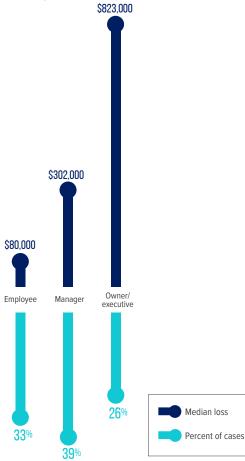


FIG. 63 CASES BY COUNTRY IN EASTERN EUROPE AND WESTERN/CENTRAL ASIA

Country	Number of cases
Albania	3
Azerbaijan	3
Bulgaria	5
Croatia	1
Czech Republic	8
Estonia	1
Hungary	1
Kazakhstan	2
Moldova	1
Poland	9
Romania	4
Russia	11
Serbia	6
Slovakia	2
Slovenia	1
Tajikistan	1
Turkey	8
Ukraine	11
TOTAL CASES	78

MEDIAN LOSS: **USD 190,000**



REGIONAL FOCUS LATIN AMERICA AND THE CARIBBEAN

FIG. 64 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN LATIN AMERICA AND THE CARIBBEAN?

Corruption	
	59%
Financial statement fraud	
	17%
Noncash	
	15%
Billing	
	13%
Cash on hand	
	9%
Skimming	
	7%
Check and payment tampering	
	5%
Cash larceny	
	5%
Payroll	4 04
	4%
Register disbursements	00/
	3%
Expense reimbursements	00/
•	2%

FIG. 65 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN LATIN AMERICA AND THE CARIBBEAN?

Tip	41%
Internal audit	23%
Management review	9%
By accident	6%
Automated transaction/data monitoring	
Account reconciliation	<u> </u>
	4%
External audit	4%
Surveillance/monitoring	2%
Notification by law enforcement	2%
Document examination	1%
Other	1%

FIG. 66 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN LATIN AMERICA AND THE CARIBBEAN?

Control	Percent of cases
Code of conduct	84%
Internal audit department	81%
External audit of financial statements	76%
Management review	70%
Management certification of financial statements	69%
Independent audit committee	69%
Hotline	67%
External audit of internal controls over financial reporting	65%
Fraud training for managers/executives	52%
Anti-fraud policy	52%
Fraud training for employees	52%
Employee support programs	50%
Dedicated fraud department, function, or team	35%
Formal fraud risk assessments	32%
Proactive data monitoring/analysis	30%
Surprise audits	28%
Job rotation/mandatory vacation	21%
Rewards for whistleblowers	5%

FIG. 67 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN LATIN AMERICA AND THE CARIBBEAN?

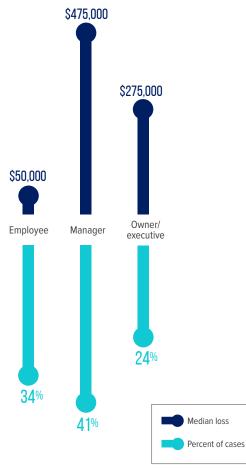


FIG. 68 CASES BY COUNTRY IN LATIN AMERICA AND THE CARIBBEAN

Country	Number of cases
Antigua and Barbuda	2
Argentina	8
Aruba	5
Bahamas	1
Barbados	2
Belize	2
Bermuda	1
Brazil	12
Chile	4
Colombia	7
Costa Rica	4
Curaçao	1
Guyana	1
Haiti	1
Jamaica	7
Mexico	22
Nicaragua	1
Panama	1
Peru	5
Suriname	2
Trinidad and Tobago	4
Uruguay	1
Virgin Islands, British	1
TOTAL CASES	95

MEDIAN LOSS: **USD 175,000**



REGIONAL FOCUS MIDDLE EAST AND NORTH AFRICA



FIG. 69 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN THE MIDDLE EAST AND NORTH AFRICA?

Corruption	500/
	59%
Noncash	170/
	17%
Billing	100/
	16%
Expense reimbursements	0.0/
	9%
Payroll	
	9%
Skimming	0.1
	9%
Financial statement fraud	0.1
	8%
Cash on hand	70/
	7%
Cash larceny	7%
	190
Check and payment tampering	C 0/
	6%
Register disbursements	/ 0/
	4%

FIG. 70 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN THE MIDDLE EAST AND NORTH AFRICA?

Tip	41%
Internal audit	0.4%
	24%
Management review	9%
Account reconciliation	
	7%
External audit	5%
Document examination	4 %
Automated transaction/data monitoring	4%
Notification by law enforcement	2%
Confession	1%
By accident	1%
Other	1%

FIG. 71 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN THE MIDDLE EAST AND NORTH AFRICA?

Control	Percent of cases
External audit of financial statements	89%
Internal audit department	86%
Code of conduct	82%
Management certification of financial statements	79%
Management review	71%
Independent audit committee	71%
External audit of internal controls over financial reporting	70%
Hotline	68%
Anti-fraud policy	60%
Fraud training for employees	58%
Fraud training for managers/executives	54%
Surprise audits	48%
Dedicated fraud department, function, or team	44%
Formal fraud risk assessments	43%
Proactive data monitoring/analysis	43%
Employee support programs	32%
Job rotation/mandatory vacation	24%
Rewards for whistleblowers	14%

FIG. 72 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN THE MIDDLE EAST AND NORTH AFRICA?

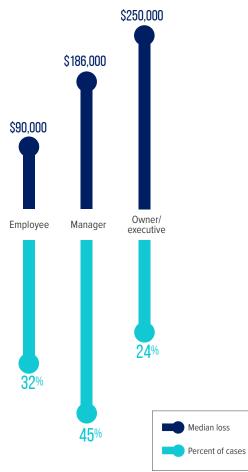


FIG. 73 CASES BY COUNTRY IN THE MIDDLE EAST AND NORTH AFRICA

Country	Number of cases
Algeria	1
Bahrain	3
Cyprus	4
Egypt	8
Iraq	1
Jordan	4
Kuwait	8
Lebanon	3
Malta	2
Oman	4
Qatar	7
Saudi Arabia	29
Tunisia	2
United Arab Emirates	60
Yemen	2
TOTAL CASES	138

MEDIAN LOSS: **USD 186,000**



REGIONAL FOCUS



FIG. 74 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN SOUTHERN ASIA?

Corruption	
	71%
Billing	10%
	18%
Noncash	450/
	15%
Financial statement fraud	15%
	1070
Cash on hand	12%
	1270
Cash larceny	11%
Expense reimbursements	10%
Skimming	10%
Check and payment tampering	5%
Deces II	
Payroll	4%
Posister disbursements	
Register disbursements	2%

FIG. 75 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN SOUTHERN ASIA?

Tip	51%
Internal audit	10%
	16%
Document examination	9%
Management review	7%
By accident	5%
Account reconciliation	5%
External audit	3%
Surveillance/monitoring	1%
Other	1%
Notification by law enforcement	1%
Automated transaction/data monitoring	1%

FIG. 76 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN SOUTHERN ASIA?

Control	Percent of cases
External audit of financial statements	91%
Code of conduct	88%
Internal audit department	85%
External audit of internal controls over financial reporting	85%
Management certification of financial statements	84%
Independent audit committee	76%
Management review	72%
Hotline	72%
Fraud training for managers/executives	66%
Fraud training for employees	63%
Anti-fraud policy	63%
Dedicated fraud department, function, or team	53%
Surprise audits	48%
Employee support programs	45%
Formal fraud risk assessments	45%
Proactive data monitoring/analysis	42%
Job rotation/mandatory vacation	33%
Rewards for whistleblowers	24%

FIG. 77 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN SOUTHERN ASIA?



FIG. 78 CASES BY COUNTRY IN SOUTHERN ASIA

Country	Number of cases
Afghanistan	7
Bangladesh	7
Bhutan	1
India	103
Nepal	1
Pakistan	10
Sri Lanka	9
TOTAL CASES	138

MEDIAN LOSS: **USD 92,000**



REGIONAL FOCUS SUB-SAHARAN AFRICA



FIG. 79 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN SUB-SAHARAN AFRICA?

Corruption	CO ^{0/}
	62%
Noncash	19%
Billing	19%
Check and payment tampering	10%
Financial statement fraud	9%
Cash on hand	8%
Skimming	7%
Expense reimbursements	6%
Payroll	5%
Cash larceny	5%
Register disbursements	1%
•	

FIG. 80 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN SUB-SAHARAN AFRICA?

Tip	48%
Management review	11%
Internal audit	10%
Account reconciliation	6%
Document examination	6%
By accident	5%
Automated transaction/data monitoring	4%
External audit	4%
Notification by law enforcement	2%
Surveillance/monitoring	2%
Confession	1%
Other	<1%

FIG. 81 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN SUB-SAHARAN AFRICA?

Control	Percent of cases
Code of conduct	89%
External audit of financial statements	87%
Internal audit department	87%
Management certification of financial statements	83%
Hotline	76%
External audit of internal controls over financial reporting	76%
Independent audit committee	74%
Management review	72%
Anti-fraud policy	69%
Fraud training for employees	67%
Fraud training for managers/executives	62%
Employee support programs	58%
Dedicated fraud department, function, or team	56%
Formal fraud risk assessments	53%
Proactive data monitoring/analysis	47%
Surprise audits	47%
Job rotation/mandatory vacation	30%
Rewards for whistleblowers	18%

FIG. 82 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN SUB-SAHARAN AFRICA?



FIG. 83 CASES BY COUNTRY IN SUB-SAHARAN AFRICA

Country	Number of cases
Angola	2
Botswana	5
Burkina Faso	1
Burundi	2
Cameroon	4
Democratic Republic of the Congo	11
Ethiopia	1
Ghana	15
Kenya	49
Lesotho	5
Liberia	4
Madagascar	4
Malawi	9
Mali	1
Mauritius	5
Mozambique	2
Namibia	3
Niger	1
Nigeria	61
Rwanda	2
Senegal	3
Seychelles	1
Sierra Leone	2
Somalia	4
South Africa	188
South Sudan	1
Sudan	1
Swaziland	1
Tanzania	8
Тодо	1
Uganda	16
Zambia	5
Zimbabwe	11
TOTAL CASES	429

MEDIAN LOSS: USD 100,000



REGIONAL FOCUS UNITED STATES AND CANADA



FIG. 84 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN THE UNITED STATES AND CANADA?

Corruption	
	37%
Billing	0.4%
	24%
Noncash	10%
	18%
Expense reimbursements	17 04
	17%
Payroll	100/
	16%
Check and payment tampering	15%
	1070
Skimming	10%
	13%
Cash on hand	11%
	11/0
Cash larceny	10%
Financial statement fraud	8%
	0
Register disbursements	4%

FIG. 85 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN THE UNITED STATES AND CANADA?

Tip	32%
Internal audit	18%
Management review	16%
	10
By accident	7%
Surveillance/monitoring	5%
	0,0
Document examination	5%
	0,0
Automated transaction/data monitoring	5%
	0,0
Account reconciliation	5%
	0
External audit	4%
Notification by law enforcement	2%
	<u> </u>
Confession	1%
•	1/0
Other	1%
	170

FIG. 86 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN THE UNITED STATES AND CANADA?

Control	Percent of cases
Code of conduct	74%
External audit of financial statements	72%
Employee support programs	66%
Internal audit department	66%
Management certification of financial statements	65%
External audit of internal controls over financial reporting	63%
Hotline	63%
Management review	63%
Independent audit committee	56%
Fraud training for employees	55%
Fraud training for managers/executives	55%
Anti-fraud policy	51%
Proactive data monitoring/analysis	43%
Formal fraud risk assessments	42%
Dedicated fraud department, function, or team	41%
Surprise audits	35%
Job rotation/mandatory vacation	20%
Rewards for whistleblowers	14%

FIG. 87 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN THE UNITED STATES AND CANADA?



FIG. 88 CASES BY COUNTRY IN THE UNITED STATES AND CANADA

Country	Number of cases
Canada	50
United States	625
TOTAL CASES	675

MEDIAN LOSS: **USD 120,000**



REGIONAL FOCUS

WESTERN EUROPE



FIG. 89 WHAT ARE THE MOST COMMON OCCUPATIONAL FRAUD SCHEMES IN WESTERN EUROPE?

Corruption	
	44%
Noncash	
	24%
Billing	
	19%
Cash on hand	10%
	13%
Financial statement fraud	
	10%
Expense reimbursements	10%
	10%
Check and payment tampering	0%
	9%
Cash larceny	0%
	9%
Payroll	8%
	0.40
Skimming	70/
	7%
Register disbursements	0%
	3%

FIG. 90 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED IN WESTERN EUROPE?

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Tip	41%
Internal audit	16%
Management review	10%
Automated transaction/data monitoring	9%
By accident	6%
Document examination	6%
External audit	5%
Account reconciliation	2%
Surveillance/monitoring	2%
Confession	1%
Notification by law enforcement	1%
Other	1%

FIG. 91 WHAT ANTI-FRAUD CONTROLS ARE THE MOST COMMON IN WESTERN EUROPE?

Control	Percent of cases	
External audit of financial statements	90%	
Code of conduct	84%	
Management certification of financial statements	78%	
External audit of internal controls over financial reporting	77%	
Internal audit department	74%	
Management review	72%	
Hotline	68%	
Independent audit committee	65%	
Fraud training for employees	59%	
Fraud training for managers/executives	58%	
Anti-fraud policy	56%	
Formal fraud risk assessments	52%	
Employee support programs	51%	
Proactive data monitoring/analysis	48%	
Dedicated fraud department, function, or team	47%	
Surprise audits	40%	
Job rotation/mandatory vacation	25%	
Rewards for whistleblowers	7%	

FIG. 92 HOW DOES THE PERPETRATOR'S LEVEL OF AUTHORITY RELATE TO OCCUPATIONAL FRAUD IN WESTERN EUROPE?



FIG. 93 CASES BY COUNTRY IN WESTERN EUROPE

Country	Number of cases
Aland Islands	1
Andorra	2
Austria	3
Belgium	5
Denmark	1
Finland	2
France	6
Germany	24
Greece	27
Ireland	3
Italy	17
Luxembourg	1
Netherlands	12
Norway	1
Spain	13
Switzerland	6
United Kingdom	21
TOTAL CASES	145

MEDIAN LOSS: **USD 173,000**



STATISTICAL APPENDIX

	Cases	25th percentile	Median (50th)	75th percentile	Mean*
ALL CASES ⁺	2,046	\$20,000	\$117,000	\$600,000	\$1,783,000
Schemes					
Asset misappropriation	1,605	\$20,000	\$100,000	\$500,000	\$1,203,000
Noncash	284	\$10,000	\$78,000	\$500,000	\$921,000
Billing	281	\$20,000	\$100,000	\$500,000	\$852,000
Expense reimbursements	140	\$10,000	\$40,000	\$100,000	\$152,000
Skimming	137	\$10,000	\$50,000	\$188,000	\$185,000
Check and payment tampering	135	\$26,000	\$100,000	\$500,000	\$1,020,000
Cash on hand	129	\$5,000	\$15,000	\$100,000	\$131,000
Payroll	117	\$10,000	\$45,000	\$185,000	\$201,000
Cash larceny	103	\$10,000	\$45,000	\$389,000	\$6,920,000
Register disbursements	25	\$5,000	\$10,000	\$42,000	\$33,000
Corruption	906	\$25,000	\$150,000	\$1,000,000	\$2,647,000
Financial statement fraud	150	\$100,000	\$593,000	\$6,000,000	\$50,482,000
Detection method					
Тір	810	\$25,000	\$117,000	\$650,000	\$1,754,000
Internal audit	306	\$20,000	\$108,000	\$500,000	\$1,245,000
Management review	235	\$20,000	\$105,000	\$500,000	\$1,340,000
Document examination	107	\$37,000	\$200,000	\$1,500,000	\$2,256,000
By accident	105	\$25,000	\$100,000	\$730,000	\$1,293,000
Account reconciliation	91	\$10,000	\$74,000	\$370,000	\$985,000
Automated transaction/data monitoring	85	\$10,000	\$50,000	\$203,000	\$696,000
External audit	73	\$56,000	\$219,000	\$1,224,000	\$3,490,000
Surveillance/monitoring	51	\$5,000	\$60,000	\$350,000	\$1,127,000
Notification by law enforcement	34	\$148,000	\$500,000	\$6,150,000	\$5,185,000
Confession	16	\$29,000	\$159,000	\$8,375,000	\$5,521,000

*Mean amounts were calculated using loss data that was winsorized at 5% (i.e., assigned all cases in the top 2.5% and bottom 2.5% the same value as the 97.5th percentile and 2.5th percentile, respectively).

*Loss calculations were omitted for categories with fewer than ten responses.

	Cases	25th percentile	Median (50th)	75th percentile	Mean*
Victim organization					
Region:					
United States and Canada	663	\$20,000	\$120,000	\$649,000	\$1,460,000
Sub-Saharan Africa	425	\$15,000	\$100,000	\$352,000	\$1,841,000
Asia-Pacific	188	\$15,000	\$121,000	\$723,000	\$2,310,000
Western Europe	140	\$60,000	\$173,000	\$577,000	\$1,152,000
Middle East and North Africa	136	\$42,000	\$186,000	\$875,000	\$2,093,000
Southern Asia	130	\$10,000	\$92,000	\$500,000	\$1,490,000
Latin America and the Caribbean	94	\$33,000	\$175,000	\$915,000	\$1,550,000
Eastern Europe and Western/Central Asia	78	\$42,000	\$190,000	\$1,125,000	\$1,669,000
Organization type:					
Private company	851	\$20,000	\$120,000	\$550,000	\$1,389,000
Public company	484	\$25,000	\$118,000	\$735,000	\$1,694,000
Nonprofit	180	\$14,000	\$60,000	\$266,000	\$851,000
Government	346	\$20,000	\$138,000	\$800,000	\$2,522,000
National	157	\$40,000	\$200,000	\$1,450,000	\$3,319,000
State/provincial	91	\$15,000	\$56,000	\$503,000	\$2,306,000
Local	84	\$17,000	\$125,000	\$521,000	\$1,370,000
Organization size:	01	\$11,000	\$120,000	<i>4021,000</i>	\$1,070,000
<100 employees	423	\$25,000	\$150.000	\$550,000	\$1,373,000
100–999 employees	468	\$20,000	\$100,000	\$500,000	\$1,641,000
1,000–9,999 employees	543	\$16,000	\$100,000	\$500,000	\$1,704,000
10,000+ employees	476	\$24,000	\$138,000	\$900,000	\$1,973,000
Organization revenue:	470	\$24,000	\$136,000	\$900,000	\$1,973,000
•	720	¢20.000	¢100.000	¢400.000	¢1 027 000
<\$50 million		\$20,000	\$100,000	\$400,000	\$1,027,000
\$50 million_\$499 million	496	\$20,000	\$105,000	\$644,000	\$1,821,000
\$500 million-\$999 million	222	\$27,000	\$150,000	\$1,150,000	\$2,840,000
\$1 billion+	455	\$25,000	\$150,000	\$973,000	\$2,076,000
Industry:			****	****	
Banking and financial services	341	\$15,000	\$100,000	\$368,000	\$1,739,000
Government and public administration	193	\$20,000	\$150,000	\$1,450,000	\$2,555,000
Manufacturing	191	\$35,000	\$177,000	\$1,000,000	\$1,755,000
Health care	126	\$18,000	\$100,000	\$600,000	\$1,392,000
Energy	95	\$30,000	\$100,000	\$1,000,000	\$1,793,000
Retail	89	\$15,000	\$65,000	\$375,000	\$1,024,000
Insurance	88	\$20,000	\$130,000	\$500,000	\$1,235,000
Technology	82	\$34,000	\$150,000	\$735,000	\$952,000
Transportation and warehousing	79	\$37,000	\$250,000	\$1,000,000	\$2,071,000
Construction	75	\$35,000	\$203,000	\$1,143,000	\$2,868,000
Education	67	\$10,000	\$56,000	\$306,000	\$1,022,000
Religious, charitable, or social services	58	\$20,000	\$78,000	\$275,000	\$323,000
Information (e.g., publishing, media, telecommunications)	58	\$20,000	\$58,000	\$500,000	\$714,000
Food service and hospitality	50	\$10,000	\$55,000	\$388,000	\$579,000
Services (professional)	41	\$33,000	\$125,000	\$625,000	\$1,716,000
Real estate	40	\$50,000	\$435,000	\$1,875,000	\$2,342,000
Arts, entertainment, and recreation	40	\$10,000	\$73,000	\$475,000	\$1,169,000
Agriculture, forestry, fishing, and hunting	39	\$15,000	\$154,000	\$1,500,000	\$2,114,000
Services (other)	31	\$15,000	\$100,000	\$268,000	\$417,000
Utilities	30	\$34,000	\$200,000	\$1,194,000	\$3,043,000
Wholesale trade	27	\$50,000	\$400,000	\$1,000,000	\$2,143,000
Mining	22	\$45,000	\$175,000	\$965,000	\$662,000

Perpetrator Number of perpetrators: 00 One perpetrators 360 \$29,000 \$150,000 \$259,000 \$149,000 Two perpetrators 691 \$42,000 \$219,000 \$1300,000 \$2,638,000 Postion: \$220,000 \$510,000 \$223,000 \$125,000 \$22,830,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,840,000 \$1,813,000 \$2,800,00 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000 \$1,813,000		Cases	25th percentile	Median (50th)	75th percentile	Mean*
Number of perpetrators: One perpetrator 773 \$12,000 \$57,000 \$149,000 Thre or more perpetrators 691 \$42,000 \$145,000 \$57,000 \$64,99,000 Position: Employee 671 \$10,000 \$50,000 \$52,00,00 \$623,000 Manager 699 \$22,000 \$125,000 \$50,000 \$12,25,000 Convertion: 333,000 \$52,380,000 \$12,85,000 \$12,000,000 \$12,55,000 Convertion: 333,000 \$1,200,000 \$1,25,50,000 \$1,200,000 \$1,439,000 Convertion: 310,9987 625 \$6,000 \$10,0000 \$1,439,000 Convertion: 162 \$6,000 \$50,000 \$14,80,000 Convertion: 200 \$27,000 \$13,000 \$44,90,00 Department: 200 \$27,000 \$10,000 \$46,000 \$172,000 Sales 200 \$27,000 \$100,000 \$46,000 \$172,000 Sales 100 \$33,000 \$	Perpetrator					
Two perpetrators 360 \$29,000 \$145,000 \$750,000 \$1,499,000 Three or more perpetrators 691 \$42,000 \$210,000 \$2,030,000 \$22,0300 \$22,000 \$220,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$523,000 \$500,000 \$523,000 \$523,000 \$500,000 \$500,000 \$500,000 \$500,000 \$500,000 \$51,680,00 \$1,749,000 <	•					
Three or more perpetrators 691 \$42,000 \$219,000 \$1,300,000 \$2,638,000 Position: Employee 671 \$50,000 \$200,000 \$52,50,000 Manager 699 \$28,000 \$125,000 \$50,000 \$21,265,000 Owner/sexetuive 411 \$80,000 \$21,200,000 \$51,220,000 \$2,357,000 Former: >10 years 399 \$50,000 \$51,200,000 \$51,268,000 1-5 years 839 \$51,000 \$500,000 \$418,30,00 \$133,000 Performs 269 \$14,000 \$74,000 \$500,000 \$1133,000 Accounting 224 \$43,000 \$500,000 \$48,950,000 Sales 200 \$25,000 \$500,000 \$48,950,000 Sales 200 \$220,000 \$24,800 \$16,72,000 Manufacturing and production 6.3 \$10,000 \$24,80,00 \$13,220,000 Sales \$100,000 \$51,220,000 \$100,000 \$51,220,000 \$13,220,000 Maruinstr	One perpetrator	773	\$12,000	\$57,000	\$269,000	\$896,000
Position: Final State Employee 671 \$10,000 \$50,000 \$200,000 \$602,000 Owner/executive 411 \$80,000 \$337,000 \$2,380,000 \$3,328,000 Tenure:	Two perpetrators	360	\$29,000	\$145,000		
Position: Employee 671 \$10,000 \$50,000 \$200,000 \$623,000 Manager 699 \$228,000 \$515,000 \$50,000 \$1,228,000 \$3,328,000 \$3,328,000 \$3,328,000 \$3,328,000 \$1,200,000 \$2,357,000 \$50,000 \$1,200,000 \$2,357,000 \$50,000 \$1,200,000 \$2,357,000 \$1,000,000 \$1,480,000 \$1,343,000 \$1,589,000 \$1,000,000 \$1,480,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,420,000 \$1,	Three or more perpetrators	691	\$42,000	\$219,000	\$1,300,000	\$2,638,000
Manager 699 \$28,000 \$125,000 \$600,000 \$1,265,000 Owner/executive 411 \$80,000 \$33,2000 \$53,280,000 \$53,280,000 Insure:				· · ·		
Owner/executive 411 \$80,000 \$337,000 \$2,380,000 \$3,328,000 Tenue:	Employee	671	\$10,000	\$50,000	\$200,000	\$623,000
Owner/executive 411 \$80,000 \$33,7000 \$2,380,000 \$3,928,000 Tenue:	Manager	699	\$28,000	\$125,000	\$600,000	\$1,265,000
>10 years 359 \$50,000 \$12,00,000 \$2,357,000 6-10 years 448 \$27,000 \$137,000 \$450,000 \$1,480,000 1-5 years 839 \$15,000 \$20,000 \$1,480,000 \$448,000 Operations 269 \$14,000 \$50,000 \$305,000 \$1,313,000 Accounting 224 \$43,000 \$155,000 \$500,000 \$449,000 Executive/upper management 202 \$100,000 \$40,000 \$244,000 \$167,6000 Sales 200 \$25,000 \$100,000 \$244,000 \$167,2000 Purchasing 130 \$33,000 \$129,000 \$100,000 \$421,000 Manufacturing and production 63 \$11,0000 \$500,000 \$100,000 \$123,000 Manufacturing and production 63 \$14,000 \$100,000 \$124,000 Marketing/public reletions 34 \$4,000 \$100,000 \$102,000 Marketing/public reletions 34 \$4,000 \$100,000 \$134,000		411	\$80,000	\$337,000	\$2,380,000	\$3,928,000
6-10 years 448 \$27,000 \$137,000 \$500,000 \$1,566,000 1-5 years 839 \$15,000 \$100,000 \$450,000 \$1,480,000 <1 year	Tenure:					
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FRAUD PREVENTION CHECKLIST

The most cost-effective way to limit fraud losses is to prevent fraud from occurring in the first place. This checklist is designed to help organizations test the effectiveness of their fraud prevention measures. Additional guidance, resources, and tools for managing organizational fraud risk can be found at <u>ACFE.com/fraudrisktools</u>.



- 1. Is ongoing anti-fraud training provided to all employees of the organization?
 - Do employees understand what constitutes fraud?
 - Have the costs of fraud to the company and everyone in it—including lost profits, adverse publicity, potential job loss, and decreased morale and productivity—been made clear to all employees?
 - Do employees know where to seek advice when faced with uncertain ethical decisions, and do they believe that they can speak freely?
 - Has a policy of zero-tolerance for fraud been communicated to employees through words and actions?

2. Is an effective fraud reporting mechanism in place?

- Have employees been taught how to communicate concerns about known or potential wrongdoing?
- Are one or more reporting channels (e.g., a third-party hotline, dedicated email inbox, or web-based form) available to employees?
- Do employees trust that they can report suspicious activity anonymously and/or confidentially (where legally permissible) and without fear of reprisal?
- Has it been made clear to employees that reports of suspicious activity will be promptly and thoroughly evaluated?
- Do reporting policies and mechanisms extend to vendors, customers, and other outside parties?
- Do reporting mechanisms include multilingual capabilities and provide access to a trained interviewer 24 hours a day, 7 days a week?

- 3. To increase employees' perception of detection, are the following proactive measures taken and publicized to employees?
 - Is possible fraudulent conduct aggressively sought out, rather than dealt with passively?
 - Are surprise fraud audits performed in addition to regularly scheduled audits?
 - Are data analytics techniques used to proactively search for fraud and, if so, has the use of such techniques been made known throughout the organization?
 - Do managers actively review the controls, processes, accounts, or transactions under their purview for adherence to company policies and expectations?

4. Is the management climate/tone at the top one of honesty and integrity?

- Are employees periodically surveyed to determine the extent to which they believe management acts with honesty and integrity?
- Are performance goals realistic and clearly communicated?
- Have fraud prevention goals been incorporated into the performance measures that are used to evaluate managers and to determine performance-related compensation?
- Has the organization established, implemented, and tested a process for oversight of fraud risks by the board of directors or others charged with governance (e.g., the audit committee)?

- 5. Are fraud risk assessments performed to proactively identify and mitigate the company's vulnerabilities to internal and external fraud?
 - Are fraud risk assessments updated regularly (e.g., annually), as well as following times of notable organizational or environmental changes?
 - Are the results of the fraud risk assessment shared with appropriate levels of management and used to update the organization's anti-fraud program and controls?

6. Are strong anti-fraud controls in place and operating effectively, including the following?

- Proper separation of duties
- Use of authorizations
- Physical safeguards
- Job rotations
- Mandatory vacations
- 7. Does the internal audit department, if one exists, have adequate resources and authority to operate effectively and without undue influence from senior management?
- 8. Does the hiring policy include the following (where permitted by law)?
 - □ Past employment verification
 - Criminal and civil background checks
 - Credit checks
 - Drug screening
 - Education verification
 - References checks
- 9. Are employee support programs in place to assist employees struggling with addiction, mental/emotional health, family, or financial problems?

- 10. Is an open-door policy in place that allows employees to speak freely about pressures, providing management the opportunity to alleviate such pressures before they become acute?
- 11. Are regular, anonymous surveys conducted to assess employee morale?

GLOSSARY OF TERMINOLOGY



Asset misappropriation: A scheme in which an employee steals or misuses the employing organization's resources (e.g., theft of company cash, false billing schemes, or inflated expense reports)

Billing scheme: A fraudulent disbursement scheme in which a person causes their employer to issue a payment by submitting invoices for fictitious goods or services, inflated invoices, or invoices for personal purchases (e.g., employee creates a shell company and bills employer for services not actually rendered; employee purchases personal items and submits an invoice to employer for payment)

Cash larceny: A scheme in which an incoming payment is stolen from an organization after it has been recorded on the organization's books and records (e.g., employee steals cash and checks from daily receipts before they can be deposited in the bank)

Cash-on-hand misappropriations: A scheme in which the perpetrator misappropriates cash kept on hand at the victim organization's premises (e.g., employee steals cash from a company vault)

Check or payment tampering scheme: A fraudulent disbursement scheme in which a person steals their employer's funds by intercepting, forging, or altering a check or electronic payment drawn on one of the organization's bank accounts (e.g., employee steals blank company checks and makes them out to themself or an accomplice; employee re-routes an outgoing electronic payment to a vendor to be deposited into their own bank account)

Corruption: A scheme in which an employee misuses their influence in a business transaction in a way that violates their duty to the employer in order to gain a direct or indirect benefit (e.g., schemes involving bribery or conflicts of interest)

Employee support programs: Programs that provide assistance to employees dealing with personal issues or challenges, such as counseling services for addiction, family, or financial problems

Expense reimbursements scheme: A fraudulent disbursement scheme in which an employee makes a claim for reimbursement of fictitious or inflated business expenses (e.g., employee files fraudulent expense report claiming personal travel or nonexistent meals)

Financial statement fraud: A scheme in which an employee intentionally causes a misstatement or omission of material information in the organization's financial reports (e.g., employee files fraudulent expense report claiming personal travel or nonexistent meals)

Fraudulent disbursement scheme: A scheme in which an employee makes a distribution of organizational funds or manipulates a disbursement/payment function for a dishonest purpose (e.g., submitting false invoices for payment, altering time cards, or making personal purchases with company funds)

Hotline: A mechanism to report fraud or other violations, whether managed internally or by an external party. This might include telephone hotlines, dedicated email addresses, web-based platforms, and other mechanisms established to facilitate fraud reporting.

Management review: The process of management reviewing organizational controls, processes, accounts, or transactions for adherence to company policies and expectations

Noncash misappropriations: A scheme in which an employee steals or misuses noncash assets of the victim organization (e.g., employee steals inventory from a warehouse or storeroom; employee steals or misuses confidential customer information)

Occupational fraud: The use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets

Payroll scheme: A fraudulent disbursement scheme in which an employee causes their employer to issue a payment by making false claims for compensation (e.g., employee claims overtime for hours not worked; employee adds ghost employees to the payroll)

Primary perpetrator: The person who worked for the victim organization and who was reasonably confirmed as the primary culprit in the case

Register disbursements scheme: A fraudulent disbursement scheme in which an employee makes false entries on a cash register to conceal the fraudulent removal of cash (e.g., employee fraudulently voids a sale on a cash register and steals the cash)

Skimming: A scheme in which an incoming payment is stolen from an organization before it is recorded on the organization's books and records (e.g., employee accepts payment from a customer but does not record the sale and instead pockets the money)

ABOUT THE ACFE

Founded in 1988 by Dr. Joseph T. Wells, CFE, CPA, the Association of Certified Fraud Examiners (ACFE) is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 90,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession.



The ACFE unites and supports the global anti-fraud community by providing educational tools and practical solutions for professionals through events, publications, networking, and educational materials for colleges and universities.

CERTIFIED FRAUD EXAMINERS

The ACFE offers its members the opportunity for professional certification with the Certified Fraud Examiner (CFE) credential. The CFE is preferred by businesses and government entities around the world, and indicates expertise in fraud prevention and detection. CFEs are anti-fraud experts who have demonstrated knowledge in four critical areas: Financial Transactions and Fraud Schemes, Law, Investigation, and Fraud Prevention and Deterrence.

MEMBERSHIP

Members of the ACFE include accountants, internal auditors, fraud investigators, law enforcement officers, lawyers, business leaders, risk/compliance professionals, and educators, all of whom have access to expert training, educational tools, and resources. Whether their career is focused exclusively on preventing and detecting fraudulent activities or they just want to learn more about fraud, the ACFE provides anti-fraud professionals with the essential tools and resources necessary to accomplish their objectives.

To learn more, visit ACFE.com or call (800) 245-3321 / +1 (512) 478-9000.

CONTACT

Association of Certified Fraud Examiners Global Headquarters 716 West Ave | Austin, TX 78701-2727 | USA Phone: (800) 245-3321 / +1 (512) 478-9000 <u>ACFE.com</u> | <u>info@ACFE.com</u>

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INFORMATION ITEM

4G



February 24, 2023

Senator Feinstein Announces She Will Not Seek Re-election in 2024

Senator Dianne Feinstein (D-CA) has announced that she will not be seeking re-election at the end of her current term in 2024. Feinstein has served in the Senate for over three decades since her first Senate election in 1992. To date, three Democratic House Members, Reps. Adam Schiff, Katie Porter, and Barbara Lee, have all announced that they are running for Feinstein's seat.

President Biden Delivers State of the Union Address

On Tuesday, February 7th, President Joe Biden delivered his second State of the Union address to a joint session of Congress. Marking roughly the halfway point of President Biden's first term, the speech focused heavily on economic and domestic issues.

Colorado River Update

Last year, Bureau of Reclamation (Reclamation) Commissioner Camille Touton told Congress that the seven Colorado River Basin states needed to reach a deal to save up to 4 million acrefeet in 2023 to have enough water in the system to protect power generation at Glen Canyon Dam. The initial deadline to reach this goal was last summer, which came and went without a deal. Last fall, the Department of the Interior (DOI) announced it would seek to revise the 2007 Colorado River Interim Guidelines, which provide Lake Powell and Lake Mead operating criteria.

As a result, six of the Colorado River Basin states (Arizona, Colorado, Nevada, New Mexico, Utah, and Wyoming) sent a proposal in early February to DOI Assistant Secretary of Water and Science Tanya Trujillo and Reclamation Commissioner Touton to significantly reduce reliance and usage of Colorado River water. Absent from signing onto this proposal is the seventh basin state, California. Under the proposed plan, California could see a reduction of up to 32 percent of its Colorado River allocation or 1.4 million acre-feet. In response, California submitted its own proposal to DOI and Reclamation. Under the California proposal, the state would agree to give up 400,000 acre-feet annually for the Colorado River system, while asking Arizona to give up 560,000 acre-feet annually and Nevada 40,000 acre-feet annually. Additionally, should the worst-case scenario occur, and Lake Mead reaches dead pool (895 feet), California would give up an additional 950,000 acre-feet annually. California's proposal also clarifies that it will not forfeit its senior water rights status to Arizona or Nevada.

DOI will consider both proposals as it seeks to update the Colorado River Interim Guidelines and is expected to produce a supplemental environmental impact statement this spring, with a final record of decision due this summer. The six-state proposal can be found <u>HERE</u>, and the California proposal can be found <u>HERE</u>.

Reclamation Announces Initial 2023 CVP Allocation

The Bureau of Reclamation announced the initial 2023 water supply allocations for Central Valley Project (CVP) water users. Water supply allocations are based on an estimate of water available for delivery to CVP water users and reflect current reservoir storage, precipitation, and snowpack in the Sierra Nevada. This year's initial allocations reflect the improved hydrologic conditions caused by the winter storms that left the Sierra Nevada snowpack at well above normal conditions. Adequate water elevations in Shasta Reservoir are crucial to ensuring deliveries to agricultural contractors and wildlife refuges. It also ensures enough cold water exists for spawning salmon later in the year. More information can be found **HERE.**

EPA Begins to Rollout Greenhouse Gas Reduction Fund

The Environmental Protection Agency (EPA) is beginning to roll out more information about the \$27 billion included in the Inflation Reduction Act (IRA) for the Greenhouse Gas Reduction Fund (GGRF). GGRF is the largest non-tax incentive program included in IRA and is intended to help fund projects in communities nationwide to reduce greenhouse gas emissions. The \$27 bill is divided into two programs: 1) General and Low-Income Assistance Program (aimed at funding projects by non-profits) and 2) Zero Emission Technology Fund Program (aimed at funding projects by states and local governments). The IRA requires that EPA obligate \$27 billion in funding by September 30th, 2024. EPA has set a target date of summer 2023 to release guidance on how to apply for both programs. EPA also launched a **website** to house all information about GGRF.

WOTUS Rule Update

In response to the Army Corps of Engineers and EPA's recent release of an updated Waters of the United States (WOTUS) rule, Republicans in both the House and the Senate have introduced a resolution to use the Congressional Review Act to try to prevent the rule from being implemented. Additionally, twenty-four states, led by West Virginia Attorney General Patrick Morrisey, filed a lawsuit challenging the rule. The United States Supreme Court is scheduled to consider a case during its next term that could have further implications on implementing the new rule in *Sackett v. EPA*.

House Passes Grid Cybersecurity Bill

On February 6th, the House passed the *Energy Cybersecurity University Leadership Act of 2023* (H.R. 302). The legislation would create an Energy Cybersecurity University Leadership program at the Department of Energy (DOE) to provide financial assistance to graduate students and researchers studying cybersecurity and energy infrastructure. The bill now heads to the Senate for consideration.

Congressional Letters

California Members Urge Reclamation to Lift Desalination Funding Cap. Senators Dianne Feinstein and Alex Padilla, along with Representative Mike Levin (D-CA) sent a letter to Reclamation Commissioner Camille Touton requesting to lift the \$30 million per-project cap for desalination projects. The letter states that lifting the cap would give Reclamation more flexibility to administer the \$250 million authorized by the Bipartisan Infrastructure Law (BIL) for desalination projects. The letter can be found <u>HERE</u>.

Senators Urge Biden Administration to Address PFAS Contamination in Upcoming Budget Request. Thirty-six senators, including Senator Alex Padilla, sent a letter to President Biden urging him to include funding in the Administration's upcoming budget request for fiscal year (FY) 2024 to comprehensively address per- and polyfluoroalkyl substances (PFAS) contamination. The letter requests funding to close gaps in available PFAS data and research, bolster testing and cleanup efforts, and support regulations that protect people and the environment from contamination. The letter can be found <u>HERE</u>.

Federal Funding Opportunities/Announcements

White House Releases Open and Upcoming Infrastructure NOFOs Calendar. The White House released a calendar detailing current and upcoming notices of funding opportunities (NOFOs) related to infrastructure. More information can be found <u>HERE</u>.

EPA Issues RFI for \$3 Billion Environmental and Climate Justice Program. EPA issued a Request for Information (RFI) seeking comments on its \$3 billion Environmental and Climate Justice (ECJ) program authorized by the IRA. The program will provide grants and technical assistance to disadvantaged communities for climate and environmental justice projects. EPA is seeking input on program design, project types, reducing application barriers, reporting and oversight, and technical assistance. Comments are due by March 17th and more information can be found <u>HERE</u>.

EPA Announces Availability of \$2 Billion for EC-SDC Grant Program. EPA announced the availability of \$2 billion in grant funding through its Emerging Contaminants in Small or Disadvantaged Communities (EC-SDC) Grant Program to address PFAS in drinking water. The funding was authorized by BIL to promote access to safe and clean water in small, rural, and disadvantaged communities through infrastructure upgrades, source water treatment for pollutants, and water quality testing. EPA will release the grant application timeline in the coming weeks and more information can be found <u>HERE</u>.

EPA Announces Availability of \$550 Million for Environmental Justice Grants. EPA announced the availability of \$550 million in grant funding through the new Environmental Justice Thriving Communities Grantmaking program. This program will fund up to 11 entities to serve as grantmakers to community-based projects that reduce pollution. EPA intends to award up to 11 cooperative agreements for up to approximately \$50 million each

to be funded incrementally over a 3-year period. The deadline to apply is May 31 and more information can be found <u>HERE</u>.

EPA Announces CWSRF Funding Allocation. EPA announced the allocation of \$2.4 billion from the Bipartisan Infrastructure Law for the Clean Water State Revolving Fund (CWSRF) to states, Tribes, and territories. This represents the second allotment of CWSRF funding from BIL (the first allocation was \$1.9 billion). A link to the state allocations can be found **HERE.**

Reclamation Announces \$728 Million for Western Drought Resilience. Reclamation announced \$728 million in funding authorized by BIL to improve water systems impacted by drought conditions in Western states. The funding will support clean drinking water projects for rural and tribal communities, water conservation in the Upper Colorado River Basin, and projects to improve water supply reliability. The list of projects funded can be found <u>HERE</u>.

Federal Agency Personnel/Regulatory Announcements

President Biden Issues EO on Racial Equity and Support for Underserved Communities. On February 16th, President Biden issued Executive Order (EO) 14091 entitled "Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government." The EO adds to the Biden Administration's previous actions to promote equity initiatives and requirements at federal agencies. The text of the EO can be found <u>HERE</u>.

OIRA Issues Recommendations on Broadening Public Engagement in the Federal Regulatory Process. The White House Office of Information and Regulatory Affairs (OIRA) released recommendations to broaden public engagement in the federal regulatory process. OIRA is seeking stakeholder feedback on the recommendations and is hosting a listening session on March 7th at 3:00 pm ET. Comments are due by March 10th. Registration for the listening session and more information on the recommendations can be found <u>HERE</u>.

OMB Proposes Buy America Revisions for Guidance on Grants and Agreements. The Office of Management and Budget (OMB) issued a proposed rule to revise guidance on grants and agreements to support implementation of Build America, Buy America Act provisions included in the IRA. Comments are due by March 13th and more information can be found <u>HERE</u>.

EPA Announces CERCLA PFAS Enforcement Listening Sessions. EPA has announced that it will be holding two public listening sessions to seek input on concerns about enforcement under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) for per- and polyfluoroalkyl substances (PFAS) contamination. There will be opportunities to provide verbal input during the listening sessions and written input submissions in a separate form. The listening sessions will be held on March 14th and March 23rd. More information, as well as registration information, can be found <u>HERE.</u>

EPA Releases Updated CWA FCA Guidance. EPA released its updated Clean Water Act Financial Capability Assessment (FCA) Guidance to assist communities with Clean Water Act (CWA) compliance. The FCA Guidance describes financial information and formulas that EPA uses to assess a community's financial resources and ability to comply with CWA. More information can be found <u>HERE</u>.

EPA Announces Water Workforce Webinar on Diversity, Equity, and Inclusion. EPA is hosting a Water Workforce Webinar on March 21st at 2:00 pm ET, entitled "It Really Matters: Ensuring Diversity, Equity, and Inclusion in the Water Workforce." The webinar will feature Sharise Horne from the Louisville Metropolitan Sewer District and Julianne Jones from the Water Environment Foundation. Registration can be found <u>HERE</u>.

Reclamation Issues NOPR on Public Access Conduct on Agency Lands. Reclamation issued a notice of proposed rulemaking (NOPR) seeking comments on proposed updates to regulations and definitions for public access and conduct on Reclamation lands, waters, and facilities. Reclamation is proposing updates to existing definitions for aircraft usage, firearm possession, and camping, swimming, and winter recreation regulations. Comments are due by April 17th and more information can be found <u>HERE</u>.

##

INFORMATION ITEM

4H



February 24, 2023

То:	Inland Empire Utilities Agency
From:	Michael Boccadoro Beth Olhasso
RE:	February Report

Overview:

State regulators are switching from a tone of jubilee at all the precipitation in January to cautious optimism after a relatively warm and dry February. The Sierra snowpack is still above average for this time of year and April 1 average, but has dropped in recent weeks as snow has melted. Reservoirs are slowly filling backup as the snowmelt makes its way into the river system and into storage. Even while regulators expressed concern over dry conditions, DWR did announce a five percent increase to State Water Project allocations, bringing the 2023 total to 35 percent. Storms expected to move through in the final days of February are expected to bring significant additional snowpack to the Sierras.

The State Water Resources Control Board has issued a Temporary Urgency Change Petition to allow for more water to flow to Southern California. Predictably controversial, state and federal regulators have noted that their modeling indicates there is enough water flowing through the Delta to not cause any harm to fish or habitat.

In the ongoing process to establish an Advanced Clean Fleets rule for public agencies, ten key legislators, including Asm. Eliose Reyes, have sent a letter to the CA Air Resources Board asking them to make considerations for public agency fleets.

After a five-year break, western energy grid regionalization is back under discussion in the Legislature. After the summer grid reliability crisis, proponents of a regional grid are trying again to set the structure and governance for such a system. The goal of a regional grid is to better enable power movement between regions when needed- allowing for greater reliability, flexibility and cost effectiveness.

Continuing on the energy front, efforts to keep Diablo Canyon Nuclear Generating Station open got more difficult. Keeping Diablo Canyon open became a statewide energy reliability measure this summer when regulators realized that the entire state needs the 2,220 MW of electricity generated on the North Coast. Federal energy regulators recently denied PG&E's request to use a "paused" relicensing application from 2009 and is requiring the utility to submit new applications for each of its reactors. Applications typically take about five years to review, and the reactors are slated to be shut down at Diablo Canyon in 2024 and 2025.

The Legislative Analyst Office has issued a paper stating that the budget shortfall will likely be far worse than the Governor predicted in his January budget. The shortfall could be as much as \$80 billion.

Legislators introduced over 2,600 bills before the February 17 bill introduction deadline. About 40 percent of those bills are "spot" or "intent" bills with no substantive change to law yet in writing. Two resources bonds have been introduced, which will slowly make their way through the process before they have to be finalized in July of 2024. There are several spot bills on PFAS that look to be focusing on source control, not regulation at POTWs. There are quite a few bills on water rights, which WCA and IEUA staff are evaluating to see if they have impacts on State Water Contractors and Metropolitan. Finally, there are a number of bills relating to PERS, construction contracting and virtual meetings by public agencies that IEUA staff is evaluating. Bills have until April 28 to advance out of policy committees.

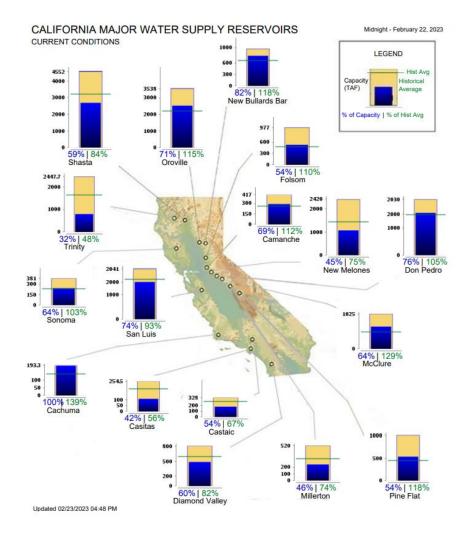
Inland Empire Utilities Agency Status Report – February 2023

Water Supply Conditions

The excitement over significant January precipitation has tapered off as February has been fairly warm and dry. The statewide snowpack is still above average, but has been melting, at 173 percent of average for this time of year and 140 percent of April 1 averages. A cold storm is supposed to roll through the state that should help maintain the existing snowpack while adding over five feet of additional snow. Reservoir levels continue to rise as the snow melts, but still aren't full. Lake Oroville is sitting at 115 percent of historical average and 71 percent capacity. San Luis Reservoir, the main south-of-Delta storage facility for the State Water Project, is at 93 percent of average for this time of the year and 74 percent capacity.

The Natural Resources Agency held a webinar, "<u>After the Storm: A Timely Update on CA's</u> <u>Water Supply Situation</u>." Natural Resources Secretary Crowfoot and DWR Director Nemeth expressed excitement at the conditions of the snowpack, but made it very clear that California is not out of the drought. They noted that the state has seen early snow like this before only for the rest of the winter to be dry.

While expressing caution, DWR did recognize the improved reservoir conditions and announced a five percent increase to State Water Project Allocations for a total of 35 percent.



State Water Resources Control Board Approves Conditional Temporary Urgency Change Petition for Delta

Following Governor Newsom's relaxing of several regulations, SWRCB Executive Director Eileen Sobeck signed an order modifying the state's flow rules in the Delta. The order allows more water to be exported south, as of February 21. Until March 31, the state *can* allow an additional 15,000 CFS to flow south—water that would flow through the Delta and out to the ocean.

The order was met with predictable outcry from environmentalists who are concerned about flows for juvenile salmon and Delta smelt.

ED Sobeck noted that the waiver is permissible only if it is made in the public interest and "will not result in unreasonable effects to fish and wildlife." DWR Director Nemeth and U.S. Bureau of Reclamation regional director Conant both noted that lifting the flow requirements is unlikely to harm Delta fish. They highlighted modeling and operational actions that have created conditions that will be protective of species throughout February and March.

Legislators Weigh in on Advanced Clean Fleets

In mid-February, ten influential legislators, including Assemblymember Reyes, sent a letter to the California Air Resources Board asking the Board to make considerations for public agency fleets in their Advanced Clean Fleets Rule. They ask for the public fleet regulations to be clarified in two ways:

"1. It should recognize the diversity of fleet size, terrain, and climate, with workable provisions allowing publicly owned utilities to purchase replacements for traditional utility specialized vehicles, that are at the end of their life, when needed to maintain reliable service and respond to emergencies.

2. CARB should work with public utilities to create a list of vehicle vendors/suppliers that meet CARB's zero-emission standard and the public utilities technical and performance requirements."

As discussed in previous reports, the requirements being placed on public agencies are onerous and very difficult to comply with. CARB is expected to release changes to the proposed rules in the coming months.

A spot bill, AB 1594 (E. Garcia), has been introduced that is ready to be used by public agencies to make a statutory change to the Advanced Clean Fleets rule if needed.

Western Energy Regionalization Under Discussion Again

In 2018, Assemblymember Chris Holden (D, Pasadena) introduced legislation to create a new Western wholesale energy trading market. The bill faced significant opposition at the time and failed passage. After the energy crisis of Labor Day Weekend, Assm. Holden has re-introduced the concept in AB 538. The legislation would direct CAISO's Board of Governors to develop and submit to the CEC a governance proposal for a regional transmission organization. The proposal would be reviewed by CEC leadership and would require retention of "a state's leadership over energy procurement, resource planning and transmission siting and investment." It would prohibit a centralized capacity market, ensure California's climate policies would be retained and establish equitable transmission cost-allocation rules.

Regional markets are already functioning in the West. CAISO's recent FERC approval to bring its extended day-ahead market across the regional footprint of the Western Energy Imbalance market is seen as a move to a more effective and expansive regional market.

Environmentalists are split on the matter, some (Food and Water Watch) are concerned California will import energy generated from fossil resources like coal from other states, while others (Natural Resources Defense Council) think regionalization is critical to achieving the state's ambitious climate goals.

As energy costs keep increasing, continued monitoring of energy-related policy is critical for IEUA to help predict cost drivers for operations expenses.

Keeping Diablo Canyon Open Just Got Harder- surprisingly important to Southern CA

PG&E and the State's attempt to keep Diablo Canyon Nuclear Plant just got a bit more difficult. In order to keep Diablo Canyon open, PG&E needs a new license from the Federal Nuclear Regulatory Commission, which usually takes about five years for review. Diablo Canyon's two reactor licenses are set to expire in Nov 2024 and Aug 2025.

PG&E had applied for a new license in 2009, but withdrew the application when they decided to decommission the plant in 2018. PG&E recently asked the NRC to resume review of its 2009 license renewal application in October 2022, after the Legislature and Governor authorized funding for retrofits and upgrades to keep the plant online after significant power supply issues during the heat wave this past summer. Diablo Canyon is a 2,220 MW plant, supplying about 9 percent of the state's total electricity supply.

The NRC denied PG&E's request to use their 2009 application and instructed them to submit a new application, which they intend to do by the end of 2023—less than a year before the first reactor is scheduled to be shut down.

There is significant worry that PG&E will be forced to shut down Diablo Canyon because they don't have a license in time.

While Diablo Canyon is in Northern California and operated by PG&E, the State considers at least half of the power to be beneficial to state-wide reliability. Because of the significant amount of energy produced, if Diablo Canyon closes, grid operators are worried that disruptions will be felt up and down the state as replacement power will have to come in from other sources that could impact Southern California.

Budget Update

As previously reported, the Governor presented a budget assuming a \$25 billion shortfall. Since the Governor's predictions were made in December, more information has been gathered about revenue trends and economic conditions. The Legislative Analyst Office is sounding the alarm that the state should assume at least another \$8-10 billion shortfall. Additionally, they have noted that the "trigger cuts" the Governor proposed are not likely to provide the revenue needed.

This new information, along with income tax filings, will help to inform the May Revise. Further complicating matters, the Governor has delayed state income tax filing deadline to May 15 because of the major January floods. It is unclear how many Californians will avail themselves of this delay- but if it is significant, it could make the May Revise less reliable.

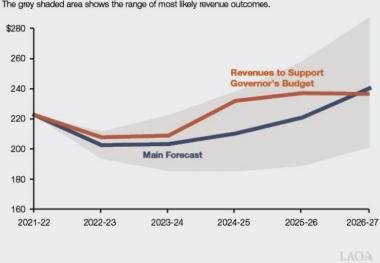
Budget Sub-Committees are starting to meet to hear specific budget items. They will hear presentations from state departments, discuss and listen to public testimony, but leave items open to be voted on after the May Revise.

Governor's Budget Likely Unaffordable in **Coming Years**

(In Billions)

The Main Forecast shows revenue estimates we think have even odds of being too high or too low. The Revenues to Support Governor's Budget shows the amount of revenue needed to afford the Governor's Budget.

The grey shaded area shows the range of most likely revenue outcomes.



Legislation

Bill introduction deadline was February 17 and 2,632 bills have been introduced for the 2023 Legislative Session. Nearly 40 percent of the bills are "spot bills," or "intent bills" meaning they don't have any substantive language in them yet. Bills have until the end of March to take amendments before hearings in policy committees. Policy committees have until the end of April to report out all fiscal bills to Appropriations Committees

Water rights is a hot topic among legislators this year, with a number of bills trying to address issues that arose when the SWRCB issued curtailment orders in parts of the state over the summer. WCA and IEUA staff are evaluating if those will have a broader impact on State Water Contractors and Metropolitan.

There are several bond measures that have been introduced. As reported previously, the Governor called for a Resources Bond when he presented his January 10 budget. Senator Ben Allen (D-Santa Monica) and Assemblymember Eduardo Garcia (D-Coachella) have both introduced placeholder language for a resources bond. SB 867 does not include any total funding cost while AB 1567 has rough language for a \$15 billion bond. It is expected that discussions on these bills will continue until 2024. Final language does not need to be passed until July of 2024 to make it onto the November 2024 General Election Ballot.

There are a number of PFAS bills that are still in spot form, but so far, they are all focusing on different types of source control- nothing yet on requiring POTWs to do any extra removal.

As always, there are a number of CEQA exemption bills, but it remains to be seen if the progressive-leaning legislature will be willing to make any exceptions to California's landmark environmental law. Exceptions have generally been reserved for very special circumstances like new arenas or the new Capitol Annex Building in Sacramento.

On the administrative side, there are several bills IEUA staff is reviewing regarding virtual public meetings, PERS benefits, construction contracting.

A comprehensive list will be created after the Legislative Committee reviews legislation and makes recommendations to the Board for action and regular updates will commence in this report starting in March.

INFORMATION ITEM

41



Date: March 15, 2023To: The Honorable Board of Directors

SSD

To: The Honorable Board of DirectorsFrom: Shivaji Deshmukh, General ManagerCommittee: Community & Legislative Affairs03/08/23

Staff Contact: Shivaji Deshmukh, General Manager

Subject: Public Outreach and Communication

Executive Summary:

- March, Procurement Month
- March 3, Employee Appreciation Day
- March 4, World Engineering Day
- March 5-11, Groundwater Awareness Week
- March 12, Intl. Grant Professionals Day
- March 20-26, Fix a Leak Week
- March 22, World Water Day

Staff is working closely with its customer agency representatives and the Agency's Collections team to expand upon messaging related to FOG (fats, oil, and greases) and the impacts on sewer systems. Other FOG outreach collaboration efforts are being finalized.

Staff is working closely with customer agencies and MWD on drought messaging and adjusting based on current conditions.

Staff's Recommendation:

This is an informational item for the Board of Directors to receive and file.

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

Fiscal Impact (explain if not budgeted):

Prior Board Action: N/A

Environmental Determination: Not Applicable

Business Goal:

IEUA is committed to providing a reliable and cost-effective water supply and promoting sustainable water use throughout the region.

IEUA is committed to enhancing and promoting environmental sustainability and the preservation of the region's heritage.

Attachments:

Attachment 1 - Background



Background

Subject: Public Outreach and Communication

March

- March, Procurement Month
- March 3, Employee Appreciation Day
- March 4, World Engineering Day
- March 5-11, Groundwater Awareness Week
- March 12, Intl. Grant Professionals Day
- March 20-26, Fix a Leak Week
- March 22, World Water Day

Media and Outreach

General

- Staff continues to work with the Chino Basin Program team leads, partners, and Arellano Associates to develop and implement an outreach strategy for additional program communication, roadshow scheduling, identifying collaboration and partnership opportunities on shared media, and more. Program Staff have begun leading stakeholder presentations to provide outreach on the Chino Basin Program to local community organizations.
- Staff began promoting submission requests for the Agency's 2023 Water is Life Student Art Poster Contest.
- Staff shared wetland protection tips and reminders in honor of World Wetlands Day.
- Staff announced the return of the 2023 Earth Day Celebration with promotional posts on Agency social channels.
- Staff celebrated Engineers Week with posts and videos on four of IEUA's Engineers. Recognition included a post introducing the highlighted staff, a Project Highlight reel, a blog interview post on various STEM careers within the Agency, and a Day in the Life reel.
- Staff shared a reel for Government Communications Day on February 24th featuring the Agency's External Affairs Unit.
- Staff is working closely with its customer agency representatives and the Agency's Collections team to expand upon messaging related to FOG (fats, oil, and greases) and the impacts on sewer systems. Other FOG outreach collaboration efforts are being finalized.

Drought Awareness Efforts

- Staff is coordinating with customer agencies on messaging geared towards conservation and the irrigation of trees.
- Staff is continuing to work closely with the Water-Use Efficiency team on promoting the turf replacement program.

- Staff will continue to work with customer agencies on drought messaging and outreach. Staff is drafting message points and creative for outreach and will be adding these assets to the drought communication toolkit for customer agencies.
- Staff continues to promote the "Time is Now" message through timely facts, video shorts, and water-saving tips shared to the Agency's social media channels.

Advertising/Marketing

- An "Time is Now" ad ran on February 25 in the Chino Champion.
- A "Time is Now" banner ad ran in February in La Opinion.
- A "Time is Now" ad ran in the February issue of Inland Empire Magazine.

Social Outreach and Analytics

- The Agency continues to publish content on LinkedIn and has gained 68 followers since January, with 727 page views in the last 30 days (January 23 February 21).
- February: 29 posts were published to the IEUA Facebook page, 28 tweets were sent on the @IEUAWater Twitter handle, 29 posts were published to IEUA's Instagram grid, and 20 posts were published to the IEUA LinkedIn page.
 - The top three Facebook posts, based on reach and engagement, in the month of February were:
 - 2/14 Associate Engineer and Records Specialist Hiring
 - 2/21 Senior Associate Engineer PE Hiring
 - 2/6 IEUA Staff Photo Dump
 - The top three Twitter tweets, based on reach and engagement, in the month of February were:
 - 2/12 Super Bowl FOG/Wipes Reminder
 - 2/21 Engineers Week Project Highlight Reel
 - 2/2 Chino Basin Program Manager Liz Hurst and Senior Engineer Liza Munoz at Santa Ana River Science and Conservation Symposium
 - The top three Instagram posts, based on reach and engagement, in the month of February were:
 - 2/12 Super Bowl FOG/Wipes Reminder
 - 2/19 Engineers Week Feature- Jose Mendez
 - 2/14 Associate Engineer and Records Specialist Hiring
 - The top three LinkedIn posts, based on impressions and reactions, in the month of February were:
 - 2/2 New Splash tour highlight
 - 2/7 Deputy General Manager Christiana Daisy and Chino Basin Program Manager Liz Hurst at the Resolve Workshop
 - 2/19 Engineers Week Feature- Brian Noh
- For the month of February, there were 8,618 searches for a park in IEUA's service area on Yelp and the Chino Creek Wetlands and Educational Park was viewed 507 times.

Education and Outreach Updates

- Staff is coordinating with the city of Chino to plan for this year's in-person two-day Earth Day event.
- Field trip dates for the Water Discovery Field Trip Program are filling up. Dates are booked from February through May, with only a few available dates remaining.

- Staff coordinated a special engineering focused Water Discovery Field trip activity with members from IEUA's engineering team. Students put their engineering skills to the test by building tin foil boats to withstand the weight of paper clips and binder clips.
- Staff is continuing to work on closing out the last year of the Garden in Every School® program.
 - Randall Pepper Elementary in Fontana is completing final clean-up of the site to prepare for construction to begin. Chino Basin Water Conservation District will be completing the construction.
 - Our Loving Savior's garden construction is completed. The school has confirmed that the bunny fencing will be completed shortly. Planting and the dedication will be scheduled this spring.
- IEUA is now accepting entries for the Water is Life Student Art Poster Contest. The deadline for this year's contest will be March 9, 2023. Staff will be promoting the contest through email blasts, social media, educator email blasts, and more.
- Staff continues to provide support to Chino Hills High School and Upland High School for the Metropolitan Water District's new program, Water Engineering 4 Good.

Agency-Wide Membership Updates

- Denise Garzaro, Board Secretary/Office Manager and Lisa Dye, Director of Human Resources, attended the Association of San Bernardino County Special Districts (ASBCSD) Membership Meeting on January 23.
- Board President Marco Tule, Board Vice President Steven J. Elie, Director of External & Government Affairs, Alyson Piguee, Chino Basin Program Manager, Elizabeth Hurst, Acting Director of Finance, Randy Lee, and Executive Assistant, Laura Mantilla attended the Southern California Water coalition (SCWC) Quarterly Luncheon on January 27.
- Director Michael Camacho and Assistant General Manager, Kristine Day, attended the California Association of Sanitation Agencies (CASA) 2023 Winter Conference Navigating Uncharted Water from January 25 January 27.

INFORMATION ITEM

4J



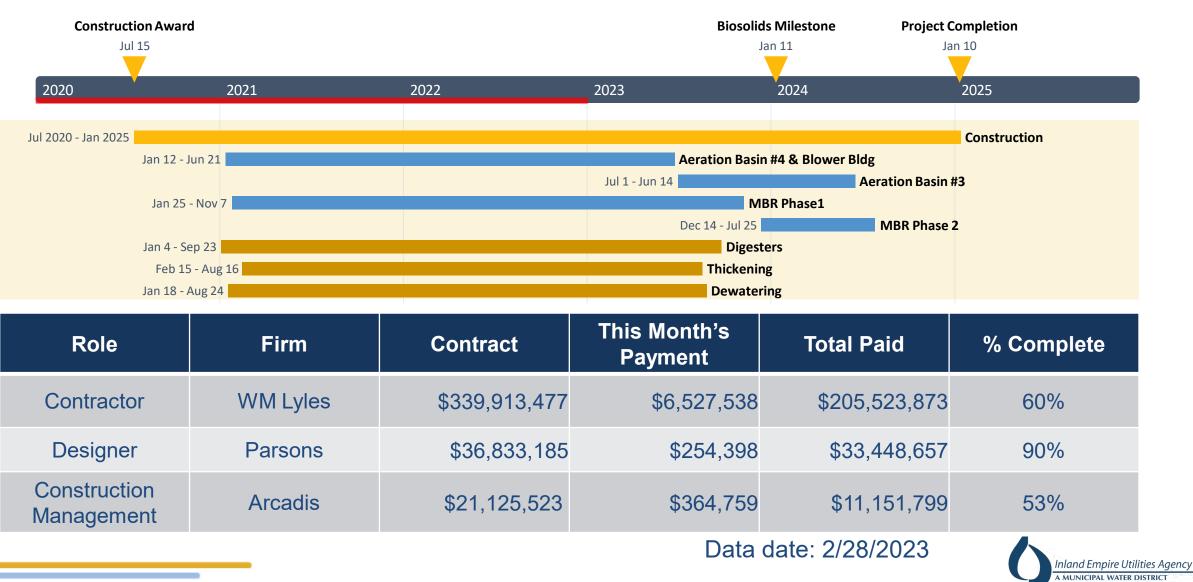
RP-5 Expansion Project Update March 2023

Project Nos. EN19001 and EN19006

Vicky Salazar Senior Associate Engineer March 2023

RP-5: Project Status

Day 958 of 1640 = 58%



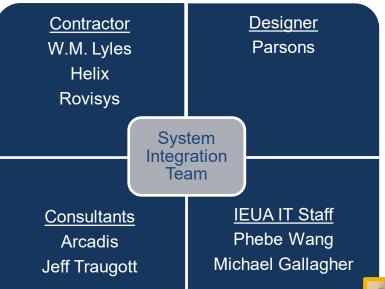
RP-5: System Integration

Maintain Agency Standards:

- Optimized plant operation
- Training

Ongoing workshops:

- SCADA Planning and Structure
- HMI Graphics Standards and Requirements
- PLC Architecture and Equipment
 - Vendor system integration
- Generator Controls
- Process Control Narratives (PCNs) and Controls



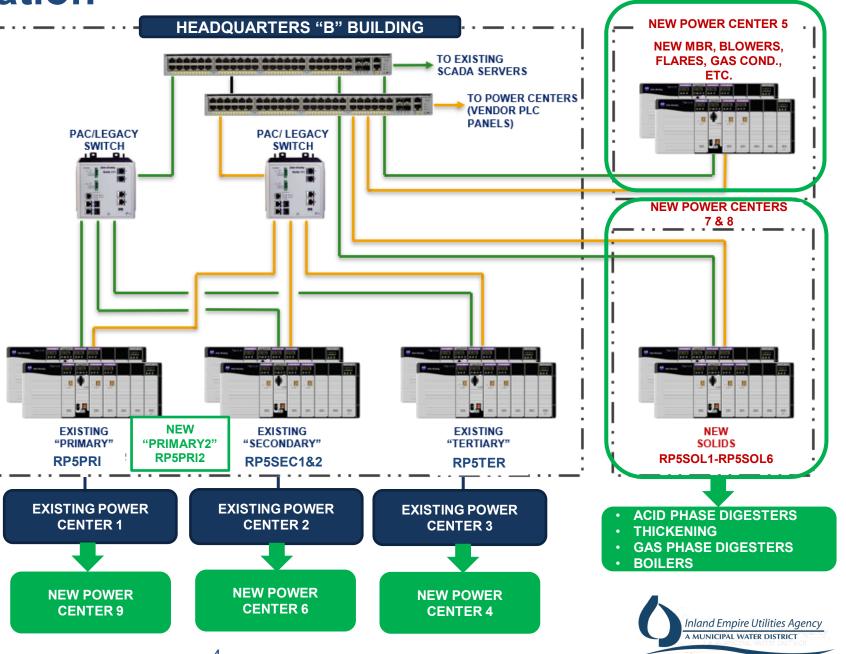




RP-5: System Integration

SCADA System Upgrades

- Upgrade existing controllers
- Add new controllers
- 6 new power centers
- Convert networks to Parallel Redundancy Protocol (PRP)
- Upgrade to PlantPAx Ver. 4.6
- New Smart MCCs and VFDs with Ethernet/IP communications



RP-5: System Integration

Update Existing Systems

- Power supplies in distributed control panel (DCP) replaced
- Terminal blocks added for new power supplies
- Existing switches relocated to new side of panel
- Existing controller relocated to new side of panel
- Installation of new Parallel Redundancy Protocol switches in existing panels





RP-5: Major Activity Areas



Construction Staff

- WML Craft: 125
- WML Project: 32
- IEUA & CM: 15
- Total: 172

RP-5 Tours

- 95 total tours
- 570 total visitors
- 33 different visiting groups







Influent Pump Station





Fine Screens





Duct Bank 30 Installation





Gas Phase Digesters



RP-5: Major Activities



Thickening Building



RP-5: Major Activities



Boiler Building



RP-5: Major Activities

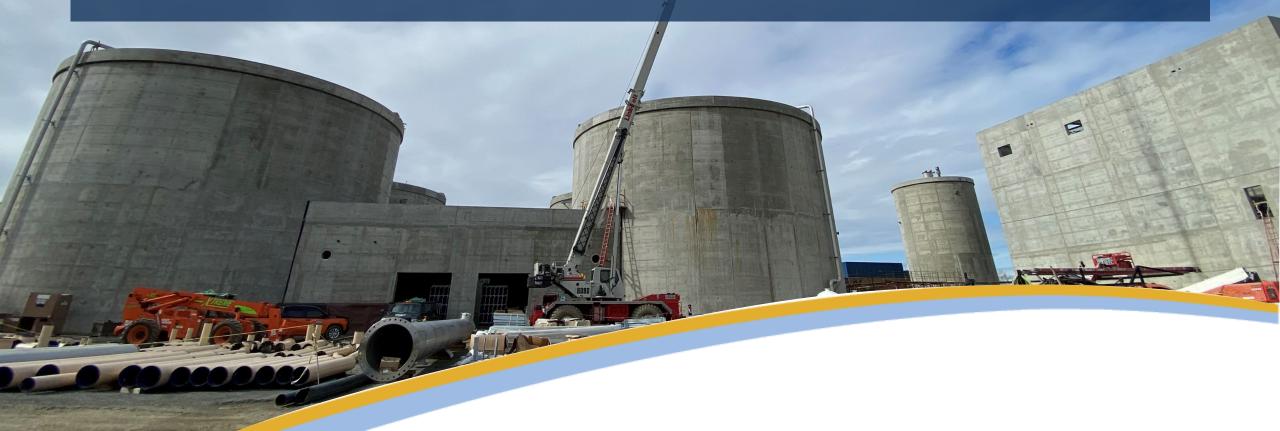


Dewatering Building





Questions?





Appendix



ISS Assets

Item	Existing Quantity	Future Quantity	Delta (Δ)	% Increase
PLCs	23	87	64	278%
VFDs	2	107	105	5,250%
OITs	5	44	39	780%
E300	0	112	112	-
Switches	16	164	148	925%
Digital Inputs	1,632	4,235	2,603	159%
Digital Outputs	187	2,189	2,002	1,071%
Analog Inputs	456	1,456	1,000	219%
Analog Outputs	88	800	712	809%
Fiber Optic Networks	14	31	17	121%
Host Servers	6	8	2	33%
VMs	70	76	6	9%
Thin Clients	5	16	11	220%
Total	2,504	9,325	6,821	272%

Table 3-26 Impact of RP-5 Expansion Project on ISS Assets



INFORMATION ITEM

4K



Date: March 15, 2023

To: The Honorable Board of Directors **Committee:** Finance & Administration

From: Shivaji Deshmukh, General Manager 03/08/23

SSD

Staff Contact: Kristine Day, Assistant General Manager

Subject: Fiscal Year 2022/23 Second Quarter Budget Variance, Performance Updates, and Budget Transfers

Executive Summary:

The attached budget variance report presents the Agency's financial performance through the second quarter, ending December 31, 2022, and associated analyses provided in the attachments.

The total revenue collected during the second quarter was \$144.4 million, or 69.4 percent of the anticipated budgeted revenues for the quarter. The variance is primarily due to lower than budgeted grant and loan receipts which are primarily reimbursable.

The total expenses in the second quarter were \$141.6 million, or 63.8 percent of the anticipated budgeted expense for the quarter. The variance is primarily due to lower than budgeted administrative and operating expenses and the delays in material procurement and timing of capital project execution.

The net change of unaudited total revenues over the total expenses for the quarter ending December 31, 2022 is an estimated increase of \$2.8 million.

Staff's Recommendation:

The Fiscal Year (FY) 2022/23 second quarter budget variance, performance goal 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 total revenues and other funding sources over total expenses and other uses of funds is an increase of \$2.8 million for the quarter ended December 31, 2022.

Prior Board Action:

On December 21, 2022 the Board of Directors received the Fiscal Year 2022/23 First Quarter Budget Variance, Performance Goal Updates, and Budget Transfers.

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 - Q2 Budget Variance Summary and Detail Report
Exhibit B - Business Goals Status Updates by Department
Exhibit C-1 - Summary of Annual Budget Transfers through the Fourth Quarter
Exhibit C-2 - Summary of the GM Contingency Account Activity
Exhibit D - Project Budget Transfers for Capital and Non-Capital Projects
Attachment 2 - Power Point



Background

Subject: Fiscal Year 2022/23 Second Quarter Budget Variance, Performance Goal Updates, and Budget Transfers

The Budget Variance report presents the Agency's financial performance through the second quarter ending December 31, 2022, and includes the following highlights:

TOTAL REVENUES AND OTHER FUNDING SOURCES

Overall, the Agency's total revenue collected during the second quarter was \$144.4 million, or 69.4 percent of the anticipated budget revenues for the quarter (Exhibit A). The following section highlights key variances:

- User Charges Total user charges were \$48.7 million or 97.9 percent of the year-to-date budget. The category includes monthly sewer charges based on equivalent dwelling units (EDU) of \$39.4 million, \$4.6 million of non-reclaimable wastewater fees paid by industrial and commercial users connected to the Agency's brine line system, and \$4.7 million of monthly meter equivalent unit charges (MEU) imposed on all potable water connections and Readiness-to-Serve passthrough charges to meet our Readiness-to-Serve obligation to Metropolitan Water District (MWD).
- **Recycled Water Sales** Total recycled water direct sales were \$6.7 million for 13,092-acre feet (AF) and groundwater recharge sales were \$5.3 million for 9,273-acre feet (AF). Also included is the recycled water fixed cost recovery which totaled \$0.6 million through December. The combined total sales were \$12.6 million and 22,365 AF. Total deliveries of 32,000 AF (17,000 AF Direct and 15,000 AF Recharge) are 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.
- *MWD Water Sales* Total Metropolitan Water District of Southern California (MWD) sale of pass-through imported water was \$20.5 million or 82.1 percent of the year-to-date budget. Imported water deliveries were 24,189 AF compared to the annual budget of 60,000 AF. The variance can be attributed to the drought and imposed mandatory water restrictions set by MWD to conserve water.
- *Connection Fees* Total connection fee receipts of \$9.8 million were 50.1 percent of the year-to-date budget. Receipts include \$8.1 million for new regional wastewater system connections and \$1.7 million for new water connections. The number of new wastewater connections reported through December were 1,061 equivalent dwellings unit (EDU) compared to the annual budget of 4,000. The total number of new water connections were 1,148-meter equivalent dwelling units (MEU) compared to the budgeted 4,700.
- *Property Taxes* Property tax receipts through the second quarter totaled \$42.9 million,

or 115.8 percent of the year-to-date budget. General ad-valorem property tax receipts from the San Bernardino County Tax Assessor were \$25.3 million and former redevelopment agencies (RDA) taxes pass through tax receipts were \$17.6 million through December. The second payment of "pass through" of incremental redevelopment Agencies (RDA) taxes are due from the county in June. Property tax receipts are budgeted based on valuation projected by the county, home sales, and anticipated adjustments in property tax distribution due to the dissolution of the redevelopment agencies

- Grants & Loans Grants and loans invoiced through the end of the second quarter totaled \$3.1 million. Grant included \$3.0 million for RMPU projects in the Recharge Water fund and \$0.1 million for the Water Conservation grant and SRF Loan for the Wineville/Jurupa/RP-3 Basin Improvements RMPU project. Grant and loans invoiced are primarily reimbursable in nature and as such are dependent upon related capital project expenditures. Annual budgeted grants of \$16.2 million include \$6.1 million for Chino Basin Program projects, \$4.6 million for Recharge Master Plan Update projects, and \$0.5 million for Recycled Water projects. State Revolving Fund (SRF) loan proceeds annual budget of \$56.1 million includes \$51.5 million for the RP-5 Expansion and various other wastewater projects, and \$4.6 million for Recharge Master Plan Update projects in the Recharge Water Fund.
- *Cost Reimbursements* Total cost reimbursements of \$3.1 million, or 86.3 percent of the year-to-date budget were received through the end of the second quarter. Actuals include reimbursements of \$1.8 million from the Inland Empire Regional Composting Authority (IERCA) and \$0.7 million from Chino Basin Desalter Authority (CDA) for the Agency's operation & maintenance of the IERCA Composter and CDA Desalter facilities, respectively. Also included were \$0.6 million for operations & maintenance costs related to the groundwater recharge basins, net of the Agency's pro-rata shares for the recycled water recharge costs.

TOTAL EXPENSES AND USES OF FUND

The Agency's total expenses and uses of funds were \$141.6 million, or 63.8 percent of the \$221.9 million fiscal year amended budget, including the budget amendment for open encumbrances carried forward from the prior fiscal year and approved by the Board on September 12, 2022.

In accordance with Agency Policy A-81 (Fiscal Year Carry Forward Encumbrances and Related Budget), carry forward encumbrances, commitments, and related budget not expended by December 31st are subject to cancellation unless approved by Executive Management. At the end of December 31, 2022, unspent carry forward was \$11.5 million of which \$9.8 million was extended and \$1.7 million was returned as shown in Table 1.

	Capital & Special Projects	O&M	Total
Carried Forward-September 2022	\$15,412,874	\$5,408,122	\$20,820,996
Remaining Carry Forward subject to Reversal	\$8,613,236	\$2,920,152	\$11,533,388
Carry Forward Requested for Extension	\$8,068,591	\$1,771,581	\$9,840,172
Encumbrance Returned – January 2023	\$544,645	\$1,148,571	\$1,693,216

Table 1: FY 2021/22 Carry Forward Status

Administrative and Operating Expenses

• *Employment* – Employment expenses were \$27.4 million or 96.3 percent of the year-todate budget. Continued recruitment of the key positions from Agency's succession plan is expected to net a lower vacancy factor going forward. The budget includes \$7.5 million of payment towards additional unfunded retirement liabilities with actuals of \$4.0 million through December.

Office and Administration – Total expenses through the second quarter were \$0.8 million or 59.4 percent of the budget. The favorable variance is due to lower actual expense for office supplies, travel, training, seminars, and conferences. Expenditures are expected in the coming quarters for Earth Day, career outreach events, safety training, and new furniture for the Recycled water trailer. Also contributing the variance is the inclusion of \$0.2 million of GM contingency budget that serves as a funding source for unexpected operating expense and was only partially utilized through the second quarter.

- **Professional Fees & Services** Total expenses were \$3.8 million or 44.3 percent of the year-to-date budget. The positive variance can be attributed to continued supply challenges and the timing of contracts and services that are anticipated in future quarters, such as basin cleaning, contractor and consultant support for project management, traffic control services, special studies, and administrative services.
- *O&M (Non-capital) and Reimbursable Projects* The combined O&M and reimbursable project costs were \$3.3 million or 30.8 percent of the combined year to date budget. The favorable budget is mainly due to project deferrals, lower spending for planning documents, various fund emergency projects, other miscellaneous on call projects, timeline extensions, and project scope changes.
- *Operating Fees* Total expenses were \$6.5 million or 92.8 percent of the year-to-date budget. A major part of this category are the "pass-through" fees from Los Angeles County Sanitation District (LACSD) and Santa Ana Watershed Project Authority (SAWPA) for the Agency's non-reclaimable wastewater system (NRWS).
- *MWD Water Purchases* Total Metropolitan Water District of Southern California (MWD) pass-through imported water purchased was \$20.5 million or 82.1 percent of the year-to-date budget. Imported water deliveries were 24,189 AF compared to the annual

budget of 60,000 AF. The variance can be attributed to the drought conditions and mandatory water restrictions imposed by MWD to conserve water.

• Utilities – Total utilities expenses were \$8.4 million or 116.9 percent of the year-to-date budget. This category includes the purchase of electricity from Southern California Edison (SCE), natural gas, and purchase of renewable energy generated on site from solar and wind. Through the second quarter, the average rate for imported electricity was \$0.189/kWh compared to the budgeted rate of \$0.176/kWh.

Non-Operating Expenses

- *Capital Projects* Total capital project expenditures were \$49.2 million or 47.2 percent of the year-to-date budget. The favorable variance can be attributed to material procurement and contract award delays, project scope and design adjustments, equipment procurement, delivery, and field assessment delays. Capital project budget related to the Regional Wastewater program was \$157.8 million, or 76 percent of the \$208.7 million annual project budget.
- *Financial Expenses* Total financial expenses were \$13.0 million or 67.6 percent of the budget. Actual costs include \$6.0 million of principal payments for the 2017A Revenue bonds and various State Revolving Fund loans. Total interest and financial administrative fees were \$7.0 million.

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

FUND BALANCES AND RESERVES

The estimated net change of the total revenues and other funding sources over the total expenses and other uses of funds for the second quarter is an increase of \$2.8 million. Table 1 provides an overview of the fiscal year to date budget variance for revenues, expenses, and net change to overall fund balance.

Operating	FY 2022/23 YTD Budget	Second Quarter Actual	% YTD Budget Used
Operating Revenue	\$89.0	\$87.1	97.9%
Operating Expense	(\$98.0)	(\$79.0)	80.7%
Net Operating Increase/(Decrease)	(\$9.0)	\$8.1	

Table 1: Fiscal Year and Year to Date (YTD) Revenues, Expenses, and Fund Balance (\$ Millions) Quarter Ended December 31, 2022

Non- Operating	FY 2022/23 YTD Budget	Second Quarter Actual	% YTD Budget Used
Non-Operating Revenue	\$119.2	\$57.3	48.1%
Non-Operating Expense	(\$123.9)	(\$62.6)	50.5%
Net Non-Operating Incr./(Decrease)	(\$4.7)	(\$5.3)	
Total Sources of Funds	\$208.2	\$144.4	69.4%
Total Uses of Funds	(\$221.9)	(\$141.6)	63.8%
Total Net Increase/(Decrease)	(\$13.7)	\$2.8	
+/- difference due to rounding			

GOALS AND OBJECTIVES

Exhibit B provides information on division and related department goals and objectives and the status through the end of the second quarter. The key performance indicators (KPIs) are used to track the volume and complexity of work by type and to track the effort invested to accomplish that work. Staff use KPIs to track productivity and to justify current resource allocations, reallocation, and requests for additional staff.

BUDGET TRANSFERS AND AMENDMENTS

Intra-fund O&M budget transfers of \$566,553 were recorded in the second quarter as detailed in Exhibit C-1.

General Manager (GM) Contingency Account of the \$250,000 adopted budget in the Administrative Services Fund, \$38,500 of GM Contingency Account funds were utilized through the second quarter as detailed in Exhibit C-2.

Inter-fund Capital and O&M project budget transfers accounted for \$313.982 million as listed in Exhibit D.

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

For quarter ended December 31, 2022, total revenues and other funding sources were higher than expenses and other uses of funds by \$2.8 million.

INLAND EMPIRE UTILITIES AGENCY Fiscal Year 2022/23 CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT Quarter Ended December 31, 2022

	Amended Budget	Budget YTD	Actual YTD	Variance YTD	% Budget YTD Used	% Annual Budget Used
OPERATING REVENUES						
User Charges	\$99,477,897	\$49,738,948	\$48,709,055	(\$1,029,893)	97.9%	49.0%
Recycled Water	17,610,000	8,805,000	12,591,216	3,786,216	143.0%	71.5%
MWD Water Sales	49,956,000	24,978,000	20,505,329	(4,472,671)	82.1%	41.0%
Cost Reimbursement from JPA	7,154,713	3,577,357	3,087,299	(490,058)	86.3%	43.2%
Interest Revenue	3,699,063	1,849,532	2,187,986	338,454	118.3%	59.1%
TOTAL OPERATING REVENUES	\$177,897,673	\$88,948,836	\$87,080,885	(\$1,867,952)	97.9%	48.9%
NON-OPERATING REVENUES						
Property Tax	\$74,018,000	\$37,009,000	\$42,852,137	\$5,843,137	115.8%	57.9%
Connection Fees	39,052,365	19,526,183	9,773,464	(9,752,719)	50.1%	25.0%
Grants	16,248,545	8,124,273	3,054,747	(5,069,526)	37.6%	18.8%
Debt Proceeds	107,120,000	53,560,000	40,000	(53,520,000)	0.1%	0.0%
Project Reimbursements	1,648,413	824,207	1,432,913	608,706	173.9%	86.9%
Other Revenue	388,000	194,000	183,328	(10,672)	94.5%	47.2%
TOTAL NON OPERATING REVENUES	\$238,475,323	\$119,237,662	\$57,336,588	(\$61,901,074)	48.1%	24.0%
TOTAL REVENUES	\$416,372,996	\$208,186,498	\$144,417,473	(\$63,769,026)	69.4%	34.7%
ADMINISTRATIVE and OPERATING EXPENSES						
EMPLOYMENT EXPENSES						
Wages	\$29,290,234	\$14,645,117	\$17,325,891	(\$2,680,774)	118.3%	59.2%
Benefits	27,491,261	13,745,630	10,027,580	3,718,051	73.0%	36.5%
TOTAL EMPLOYMENT EXPENSES	\$56,781,495	\$28,390,748	\$27,353,472	\$1,037,277	96.3%	48.2%
ADMINISTRATIVE EXPENSES						
Office & Administrative	\$2,693,901	\$1,346,951	\$800,491	\$546,460	59.4%	29.7%
Insurance Expenses	1.753.705	876.852	904.168	(27,316)	103.1%	51.6%
Professional Fees & Services	17,242,390	8,621,195	3,822,937	4,798,258	44.3%	22.2%
O&M Projects	20,496,134	10,248,067	3,012,486	7,235,581	29.4%	14.7%
Reimbursable Projects	952.688	476,344	292,611	183,733	61.4%	30.7%
	,	,	,	,	-	
TOTAL ADMINISTRATIVE EXPENSES	\$43,138,818	\$21,569,410	\$8,832,694	\$12,736,716	41.0%	20.5%

INLAND EMPIRE UTILITIES AGENCY Fiscal Year 2022/23 CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT Quarter Ended December 31, 2022

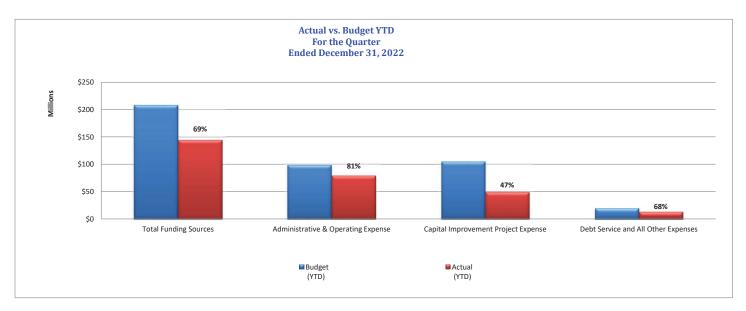
	Amended	Budget	Actual	Variance	% Budget YTD	% Annual Budget
	Budget	YTD	YTD	YTD	Used	Used
OPERATING EXPENSES						
Material & Supplies/Leases	\$3,856,588	\$1,928,294	\$1,714,946	\$213,348	88.9%	44.5%
Biosolids Recycling	4,933,904	2,466,952	2,023,279	443,674	82.0%	41.0%
Chemicals	9,041,206	4,520,603	3,777,093	743,510	83.6%	41.8%
MWD Water Purchases	49,956,000	24,978,000	20,505,329	4,472,671	82.1%	41.0%
Operating Fees/RTS Fees/Exp. Alloc.	13,932,866	6,966,433	6,461,507	504,926	92.8%	46.4%
Utilities	14,375,030	7,187,515	8,402,070	(1,214,555)	116.9%	58.4%
TOTAL OPERATING EXPENSES	\$96,095,594	\$48,047,797	\$42,884,224	\$5,163,574	89.3%	44.6%
TOTAL ADMINISTRATIVE and OPERATING EXPENSES	\$196,015,908	\$98,007,955	\$79,070,390	\$18,937,567	80.7%	40.3%
CAPITAL OUTLAY	\$208,682,551	\$104,341,276	\$49,207,947	\$55,133,328	47.2%	23.6%
FINANCIAL EXPENSES Principal, Interest and Financial Expenditures	19,241,864	19,241,864	13,010,223	6,231,641	67.6%	67.6%
OTHER NON-OPERATING EXPENSES	352,050	352,050	351,995	55	100.0%	100.0%
TOTAL NON-OPERATING EXPENSES	\$228,276,465	\$123,935,190	\$62,570,165	\$61,365,024	50.5%	27.4%
TOTAL EXPENSES	\$424,292,373	\$221,943,145	\$141,640,555	\$80,302,591	63.8%	33.4%
NET INCREASE/(DECREASE) Totals may not add up due to rounding	(\$7,919,377)	(\$13,756,647)	\$2,776,917	\$16,533,565		



I. Actual vs. Budget Summary:

Quarter Ended December 31, 2022

	Adopted Annual Budget	Amended Budget	Budget (YTD)	Actual (YTD)	Budget YTD vs. Actual	% of Budget Used YTD
Operating Revenues	\$177,897,673	\$177,897,673	\$88,948,836	\$87,080,885	(\$1,867,951)	97.9%
Non-Operating (Other Sources of Fund)	238,475,323	238,475,323	119,237,662	57,336,588	(61,901,074)	48.1%
TOTAL FUNDING SOURCES	416,372,996	416,372,996	208,186,498	144,417,473	(63,769,025)	69.4%
Administrative & Operating Expense	(181,401,779)	(196,015,908)	(98,007,955)	(79,070,390)	18,937,565	80.7%
Capital Improvement Project Expense	(201,575,467)	(208,682,551)	(104,341,276)	(49,207,947)	55,133,329	47.2%
Debt Service and All Other Expenses	(22,033,057)	(19,593,914)	(19,593,914)	(13,362,218)	6,231,696	68.2%
TOTAL USES OF FUNDS	(405,010,303)	(424,292,373)	(221,943,145)	(141,640,555)	80,302,590	63.8%
Net Increase/(Decrease)	\$11,362,693	(\$7,919,377)	(\$13,756,647)	\$2,776,918	\$16,533,565	



2. Actual Revenue vs. Budget:

Quarter Ended December 31, 2022

	Adopted Annual Budget	Amended Budget	Budget (YTD)	Actual (YTD)	Budget YTD vs. Actual	% of Budget Used YTD
Operating Revenues:	-	•		•		•
User Charges	\$99,477,897	\$99,477,897	\$49,738,948	49,738,948 \$48,709,055 (\$1,029,893)		97.9%
Recycled Water Sales	17,610,000	17,610,000	8,805,000	12,591,216	\$3,786,216	143.0%
MWD Water Sales	49,956,000	49,956,000	24,978,000	20,505,329	(\$4,472,671)	82.1%
Cost Reimbursement	7,154,713	7,154,713	3,577,357	3,087,299	(\$490,058)	86.3%
Interest	3,699,063	3,699,063	1,849,532	1,849,532 2,187,986		118.3%
OPERATING REVENUES	177,897,673	177,897,673	88,948,837	88,948,837 87,080,885		97.9%
Non-Operating Revenues:		·		·		
Property Tax - Debt, Capital, Reserves	\$74,018,000	\$74,018,000	\$37,009,000	\$42,852,137	\$5,843,137	115.8%
Connection Fees	39,052,365	39,052,365	19,526,183	9,773,464	(\$9,752,719)	50.1%
Grants & Loans	123,368,545	123,368,545	61,684,273	3,094,747	(\$58,589,526)	5.0%
Other Revenue	2,036,413	2,036,413	1,018,205	1,616,240	\$598,035	158.7%
NON-OPERATING REVENUES	238,475,323	238,475,323	119,237,661	57,336,588	(61,901,073)	48.1%
Total Revenues	\$416,372,996	\$416,372,996	\$208,186,498	\$144,417,473	(\$63,769,025)	69.4%

r Charges, 91.9% Total user charges were \$48.7 million, or 97.9 percent of the year to date budget. The category includes monthly sewer charges based on equivalent dwelling units (EDU) or \$39.4 million, \$4.6 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 pass-through charges to meet our Readiness-to-Serve obligation to Metropolitan Water District (MWD).

Property Tax/ Property tax receipts through the second quarter totaled \$42.9 million, or 115.8% of the year to date budget. General ad-valorem property tax receipts from the San AdValorem, 115.8% Bernardino County Tax Assessor were \$25.3 million and former redevelopment agencies (RDA) pass through tax receipts were \$17.6 million through December. The second payment of "pass through" incremental Redevelopment Agencies (RDA) taxes are due from the county in June. 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, 143%
Total Recycled water direct sales were \$6.7 million for 13,092 acre feet (AF) and groundwater recharge sales were \$5.3 million for 9,273 acre feet (AF). Also included is the recycled water fixed cost recovery which totaled \$0.6 million through December. Combined total recycled water sales is \$12.6 million and 22,365 AF. Total deliveries of 32,000 AF (17,000 AF Direct and 15,000 AF Recharge) were budgeted for the fiscal year. Demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, reuse supply, and basin availability.

Interest Income, 118.3% Interest Income was \$2.2 million or 118.3 percent through the second quarter. The Agency earns interest income by investing funds not immediately required for daily operations. The Agency's average portfolio yield for December 2022 was 2.573%. The budgeted interest rate assumption for FY 2022/23 is 1.75% based on the Agency's overall fund balance which is higher than that of the agency's investment portfolio.

MWD Water Sales, 82.1% Total Metropolitan Water District of Southern California (MWD) sale of pass-through imported water was \$20.5 million or 82.1 percent of the year to date budget. Imported water deliveries were 24,189 AF compared to the annual budgeted quantity of 60,000 AF. The variance can be attributed to the drought and imposed mandatory water restrictions set by MWD to conserve water.

- Connection Fees, 50.1% Total connection fee receipts of \$9.8 million or 50.1 percent of the year to date budget. Receipts include \$8.1 million for new regional wastewater system connections and \$1.7 million for new water connections. The number of new wastewater connections reported through December were 1,061 equivalent dwellings unit (EDU) compared to the annual budget of 4,000. The total number of new water connections were 1,148 meter equivalent dwelling units (MEU) compared to the budgeted 4,700.
- Grants and Loans, 5% Grant and loans invoiced through the second quarter totaled \$3.1 million dollars. Grant included \$3.0 million for RMPU projects in the Recharge Water fund and forty-five thousand for the Water Conservation grant in the Water Resources fund. SRF loans invoiced included forty thousand for the Wineville/Jurupa/RP-3 Improvements RMPU project. Grant and loans are primarily reimbursable in nature and as such are dependent upon related capital project expenditures. Annual budgeted grants of \$16.2 million include \$6.1 million for various projects in the Regional Wastewater Operations fund, \$4.6 million for Recharge Master Plan Update projects, \$5.0 million for the Chino Basin Program projects, and \$0.5 million for Recycled Water projects. State Revolving Fund (SRF) loan proceeds annual budget of \$5.6.1 million includes \$51.5 million for the RP-5 Expansion and various other wastewater projects, and \$4.6 million for Recharge Master Plan Update projects in the Recharge Water Fund.

Cost Reimbursements Total cost reimbursements of \$3.1 million or 86.3 percent of the year to date budget were received through the second quarter. Actuals include reimbursements of \$1.8 million from the Inland Empire Regional Composting Authority (IERCA) and \$0.7 million from Chino Basin Desalter Authority CDA for the Agency's operation & maintenance of the IERCA Composter and CDA Desalter facilities respectively. Also included is \$0.6 million for operations & maintenance costs related to the groundwater recharge basins, net of the Agency's pro-rata share for the recycled water recharge costs.

Other Revenues, 158.7% Total other revenues and project reimbursements were \$1.6 million, or 158.7 percent of year to date budget. Actual receipts include of \$0.5 million from Chino Basin Waster Master(CBWM) for it's share of the 2020A bond debt service and fixed project costs, \$0.9 million project reimbursement for Prado Basin Assets Retrofits and the Chino Basin Feasibility Study projects, and \$0.2 million for other fees and miscellaneous reimbursements.

3. Actual Operating and Capital Expense vs. Budget:

Quarter Ended December 31, 2022

Quarter Ended Decemb	er 31, 2022								
		Adopted Annual Budget	Amended Budget	Budget (YTD)	Actual (YTD)	Budget YTD vs. Actual	% of Budget Used YTD		
Operating Expenses:									
Employment		\$56,781,495	\$56,781,495	\$28,390,748	\$27,353,472	\$1,037,276	96.3%		
Admin & Operating		74,664,284	89,278,412	44,639,207	31,211,589	\$13,427,618	69.9%		
MWD Water Purchases		49,956,000	49,956,000	24,978,000	20,505,329	\$4,472,671	82.1%		
OPERATING EXPENSES		\$181,401,779	\$196,015,907	\$98,007,955	\$79,070,390	\$18,937,565	80.7%		
Non-Operating Expenses	5:			•					
Capital		201,575,467	208,682,551	104,341,276	49,207,947	\$55,133,328	47.2%		
Debt Service and All Other Expenses		22,033,057	19,593,915	19,593,914	13,362,218	\$6,231,696	68.2%		
NON-OPERATING EXPENS	SES	\$223,608,524	\$228,276,466	\$123,935,190	\$62,570,165	\$61,365,024	50.5%		
Total Expenses		\$405,010,303	\$424,292,373	\$221,943,145	\$141,640,555	\$80,302,589	63.8%		
projects Administrative & Operating Expenses	limited term positions compared to the 312 authorized positions (302 FTE and 10 LT positions). Recruitment efforts continue to focus on filling key positions and a lower vacancy factor is expected going forward. The budget includes \$7.5 million of payment towards unfunded retirement liabilities with actuals of \$4.0 million through December. Office and Administrative, 59.4% Total expenses through the second quarter were \$0.8 million or 59.4 percent of the year to date budget. The favorable variance is due to lower actual expense for office								
operating expenses	supplies, travel, training, seminars, and conferences. Expenditures expected in the coming quarters include Earth Day and career outreach events, safety training, and new furniture for the Recycled water trailer. Also contributing the variance is the inclusion of \$211 thousand of GM contingency budget that serves as a funding source for unexpected operating expense, and was only partially utilized in the second quarter. Professional Fees & Services, 44.3% Total expenses were \$3.8 million, or 44.3 percent of the year to date budget. The positive variance can be attributed to continued supply challenges and timing of contracts and services that are anticipated in future quarters, such as basin cleaning, contractor and consultant support for project management, traffic control services, special studies, and other administrative services.								
	Materials & Supplies/Leases/Contribution, 88.9% Expenses through the of the second quarter were \$1.7 million or 88.9 percent of the year to date budget. Category budget includes costs for items such as maintenance parts and consumables, replacements parts for electrical devices, control panels, isolation valves, motors, clarifier panel replacements, and safety equipment.								
	Biosolids Recycling, 82% Biosolids expenses through the end of the second quarter were \$2.0 million or 82.0 percent of the year to date budget. Total shipped to IERCA was 35,712 tons with a hauling rate of \$59 per ton. The biosolids budget includes costs for hauling and disposal of biosolids and non-biological materials. Tonnage of the Agency's biosolid generated from all its water recycling facilities.								
	Chemicals, 83.6% Chemical expenses were \$3.8 million, or 83.6 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. Due to price increases for several chemicals it is anticipated this category will utilize the entire budgeted amount.								
	MWD Water Purchases, 82.1% Total Metropolitan Water District of Southern California (MWD) pass-through imported water purchased was \$20.5 million or 82.1 percent of the year to date budget. Imported water deliveries were 24,189 AF compared to the annual budgeted quantity of 60,000 AF. The variance can be attributed to the drought conditions and mandatory water restrictions imposed by MWD to conserve water.								
	Total expenses were	Operating Fees, 92.8% Total expenses were \$6.5 million or 92.8 percent of the year to date budget. A major part of this category are the "pass-through" fees from Los Angeles County Sanitation District (LACSD) and Santa Ana Watershed Project Authority (SAWPA) for the Agency's non-reclaimable wastewater system (NRWS).							
	(SCE), natural gas, an \$0.189/kWh compare	nd purchase of renewable d to the average budgete							
	The combined O&M a		61.4% costs were \$3.3 million or nts, various fund emergenc						

Financial Expenses Financial Expenses, 67.6% Total financial expenses were \$13.0 million or 67.6 percent of the year to date budget. Actual costs include \$6.0 million of principal payments for the 2017A Bond and various State Revolving Fund Ioans. Total interest and financial administration fees were \$7.0 million. Other Expenses Other Expenses, 100% Total other expenses were \$0.4 million or 100.0 percent of the year to date budget. The category expense includes the annual contribution-in-aid to the Santa Ana Watershed Project Authority and other miscellaneous expense. Capital Expenses Capital Costs, 47.2% Total costs, 47.2%

Total capital project expenditures were \$49.2 million or 47.2 percent of the year to date budget. The favorable variance can be attributed material procurement and contract award delays, project scope and design adjustments, equipment procurement, delivery, and field assessment delays. Capital project budget related to the Regional Wastewater program is \$157.8 million, or 76 percent of the \$208.7 million annual project budget.

		Annual Durlant		% of Budget
Capital Projects		Annual Budget	Actual YTD	Used YTD
N19006	RP-5 Solids Handling Facility	67,000,000	20,674,699	30.9%
		ongoing. Completed all digester roofs and digester building roof. (ition. Installation of Boiler Building Block walls complete. Construc		
EN19001	installing mechanical piping. Power Center 4, 6, and 9 c	40,000,000 ongoing. Influent Pump Station walls completed and completed de- ontinued installing electrical equipment and interior building system the Fine Screens facility and installed the conveyor support struct r system.	ms, 80% complete. Installir	ng center columns (
RW15003	have been selected by the RMPU Steering Committee to are: SCI, Wineville, Jurupa, RP3, Victoria, Turner, Ely, a	13,246,410 Master Plan Update (RMPU), IEUA and CBWM agreed to implement enhance stormwater yield for nine (9) groundwater recharge basin ad Montclair basins. The Victoria basin is fully completed. Winevill ir is construction bid was delayed due to additional required CDWF	s. The basins considered for e and Jurupa construction	r yield enhancemei
EN17006	CCWRF Asset Management and Improvements	9,000,000	171,638	1.9%
		inary, primary, and secondary treatments including the replacement yed due to pending approval of the addition of the ammonia contro y 2023.	•	
EN11039	Project is in construction. The contractor had some issue	8,270,000 nore durable system. It will also provide an automatic stand-by pur s with a paving subcontractor that caused a delay in completing the ing on the new sodium byoochlorite facility.		
	that was required completion prior to construction begin	····5 -·· ···		
D&M & Reimbursable		Annual Budget	Actual YTD	% of Budget Used YTD
D&M & Reimbursable EN16021			Actual YTD 15,192	5
	Projects TCE Plume Cleanup The Project is a remedial solution to the South Archibald and construction of the project are completed. IEUA and Also, IEUA and CDA are evaluating the need of additional	Annual Budget 1,985,700 TCE plume by strengthen CDA's groundwater supply infrastructure to CDA are currently coordinating on the next steps to meet ongoing p monitoring wells. IEUA is working with West Yost to perform a parti g wells. Additional sampling has been requested by the State. The c	15,192 o capture and treat the cor rogress reports for Prop 68 cle analysis to model groun	Used YTD 0.8% tamination. Design & Prop 1 funding. dwater flows to
EN16021	Projects TCE Plume Cleanup The Project is a remedial solution to the South Archibald and construction of the project are completed. IEUA and Also, IEUA and CDA are evaluating the need of additional determine the need of constructing additional monitoring be spending will occur in the future. This task is schedule Agency-Wide Coatings	Annual Budget 1,985,700 TCE plume by strengthen CDA's groundwater supply infrastructure to CDA are currently coordinating on the next steps to meet ongoing p monitoring wells. IEUA is working with West Yost to perform a parti j wells. Additional sampling has been requested by the State. The c d to be completed by March 2024. 1,118,485 periodic rehab or repairs. This project will ensure coating and paint	15,192 o capture and treat the cor rogress reports for Prop 68 cle analysis to model groun ontract and permit has bee 323,432	Used YTD 0.8% tamination. Design & Prop 1 funding. dwater flows to n establish and will 28.9%
	TCE Plume Cleanup The Project is a remedial solution to the South Archibald and construction of the project are completed. IEUA and Also, IEUA and CDA are evaluating the need of additional determine the need of constructing additional monitoring be spending will occur in the future. This task is schedule Agency-Wide Coatings Most of the Agency's process piping is aging and requires (Annual Budget 1,985,700 TCE plume by strengthen CDA's groundwater supply infrastructure to CDA are currently coordinating on the next steps to meet ongoing p monitoring wells. IEUA is working with West Yost to perform a parti j wells. Additional sampling has been requested by the State. The c d to be completed by March 2024. 1,118,485 periodic rehab or repairs. This project will ensure coating and paint	15,192 o capture and treat the cor rogress reports for Prop 68 cle analysis to model groun ontract and permit has bee 323,432	Used YTD 0.8% tamination. Design & Prop 1 funding. dwater flows to n establish and will 28.9%
N16021 PA22002	Projects TCE Plume Cleanup The Project is a remedial solution to the South Archibald and construction of the project are completed. IEUA and Also, IEUA and CDA are evaluating the need of additional determine the need of constructing additional monitoring be spending will occur in the future. This task is schedule Agency-Wide Coatings Most of the Agency's process piping is aging and requires I Regional Plant 1 Coating and Planting is currently 36 perce Agency Wide Paving Most of the Agency's paved areas are aging and require percently	Annual Budget 1,985,700 TCE plume by strengthen CDA's groundwater supply infrastructure to CDA are currently coordinating on the next steps to meet ongoing p monitoring wells. IEUA is working with West Yost to perform a parti- g wells. Additional sampling has been requested by the State. The c d to be completed by March 2024. 1,118,485 periodic rehab or repairs. This project will ensure coating and paint ent complete.	15,192 o capture and treat the cor rogress reports for Prop 68 cle analysis to model groun ontract and permit has bee 323,432 ing for each facility is prop 53,365	Used YTD 0.8% tamination. Design & Prop 1 funding. dwater flows to n establish and wil 28.9% erly maintained. 8.3%

Division(s): ALL DIVISIONS Report Month:December 2022

Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Note Month	Status	Notes
Agency	Managen	nent								
Agency	Manageme	nt								
778	Quarterly	Business Practices	Continue update of Administrative Policies	Update Records Management Policies	Complete by June 30, 2022	Update Policies A-10, A-72 and add a new policy on E-mail Managed Folders	Records Management Supervisor	December	On Schedule	Updating of policies, A-10 and A-72 on hold until comprehensive review of all agency policies has been completed.
706	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Provide employees with opportunities for continued development and growth through training courses and cross-training	Ongoing	Allocate time for department employees to participate in training courses and professional development opportunities (both in-house and external offerings)	Board Secretary	December	On Schedule	Board Services staff participated in various training opportunities provided by IEUA, ACWA, NAGARA, ARMA and CSDA.
707	Quarterly	Workplace Environment	Ensure open, timely and transparent governance	Implement Agency-wide agenda management system for Committee and Board meetings	1st Quarter FY 2022/23	Implement agenda management system and partner with Agency departments to learn and utilize the new system	Board Secretary	December	On Schedule	Staff continues the process to implement the Granicus Peak Agenda system. Training and introduction of the new system is expected to begin in early 3rd Quarter.
708	Quarterly	Workplace Environment	Ensure open, timely and transparent governance	Implement electronic filing system for Statements of Economic Interests (Form 700s) to transition to a paperless solution and allow for increased transparency to the public	2nd Quarter FY 2022/23	Implement electronic filing system approved by the FPPC to utilize paperless solution for filers in positions designated to file Form 700s under the Agency's Conflict of Interest Code	Board Secretary	December	On Schedule	The Netfile Electronic filing system is in the final stages of implementation and will be utilized beginning in early February 2023.
775	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	In accordance with best practices, conduct annual Agency-wide trainings on Records Management Best Practices and the proper use of Laserfiche (the Agency's system for Electronic Records Management)	Ongoing	Continue Records Management New Hire Training for Agency Employees Establish schedule for Agency-wide trainings on proper use of Laserfiche and assure continuous learning	Records Management Supervisor	December	On Schedule	Records management continued its Mandatory Training for New Hires which trains employees how to identify and manage their department records. Continued training for all agency employees on the use of the Laserfiche system. Records compliance and best practices continues to be offered and trained to all Agency staff. 40 employees were trained during Q2.
776	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Departmental migration of records into Agency Electronic Records Management System (Laserfiche)	Ongoing	Continue management of Agency records throughout the life cycle from inception to destruction. Continue to develop Agency-wide processes through Laserfiche forms	Records Management Supervisor	December	On Schedule	Electronic records management compliance continues this fiscal year with all departments uploading their electronic records into the Laserfiche system. Those included for Q2 are Board Office and Agency Management, Engineering, Contracts, EA and Grants.
External	Affairs									
756	Quarterly	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Implement regional communication and education programming to the community and work with customer agencies to execute programs in their respective areas	Ongoing	Communicate Agency projects and initiatives through multiple communication channels including website, social media, newsletters, and in-person presentations Utilize communication channels and methods for print and digital messaging on an ongoing basis Implement communication trends as they develop	Communications Officer	December	On Schedule	The EA team has continued to work towards increasing our use of social media following and build our online presence through Instagram, Facebook, Twitter, LinkedIn, Nextdoor and YouTube. Staff has alsc continued to update both our education blogs, education newsletter, the e-Basin and our internal newsletter, The Wave. The team has been consistent in posting on the social media channels multiple times a week; featuring educational materials, water-wise tips, providing update to stakeholders and highlighting both IEUA and staff accomplishments whenever possible. The team continues to work with customer agencies when appropriate; assisting with creating content on water-wise practices through the Time is Now campaigr and participating in joint posts on social media when possible. Staff is actively attending trainings on social media use and consistently reviewing and implementing new practices when appropriate. Staff is currently working on a multiple new series that focus on water-wise education and staff recognition that will be implemented in the coming months.

Print Date: 2/23/2023

Exhibit B

Exhibit B

Division(s): ALL DIVISIONS Report Month:December 2022

Report N	Ionth:Decemi	per 2022								Print Date: 2/23/202
Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	KPI	Assigned To	Note Month	Status	Notes
	Affairs (Cor						100.9.100 10	montin	otatao	
752	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Work with departments to recognize Agency and employee efforts and achievements through multiple media channels; Highlight Agency achievements to educate on the Agency's services and mission	Ongoing	Implement employee and Agency recognition plan by publishing highlights on multiple media channels monthly	Communications Officer	December	On Schedule	The EA team continues to utilize our multiple social media channels to promote the agency's accomplishments and awards, as well as recognizing staff whenever possible and appropriate. Employee Recognition posts: Highlight the efforts and achievements of Agency staff. Ranges from individual employees to full departments, divisions, units, etc. Eac post is a representation of how the individual(s) contribute to fulfilling the overall mission and vision of the Agency. Total posts: approx. 27 Agency Award post Highlight the achievements, milestones, awards, certifications, etc. received on behalf of the Agency and/or for specific individual press release sent out regarding the award or a general overview of information on the award received and awarding organization. The EA teal has started a new series titled A Day in the Life of that follows employees throughout their day at work. This series will help show the unique work done here at IEUA.
Grants /	Administratic	<u>n</u>								
759	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on securing grant funding and optimal use of low-cost borrowing	grant opportunities that align with the Agency mission and goals	Ongoing	Continuous submittal of grant applications	Manager of Grants	December	On Schedule	The Grants Department submitted a grant application for the FEMA BRIC program for the Rialto Intertie project during this period. Additionally, a loan application for th SRF program was submitted for the same project. During this period, a grant with DWR was submitted for a turf transformation program. The Grants Department continues to work with Agency partners to identify projects that align with funding opportunities.
Human	Resources									
716	Quarterly	Business Practices	Continue update of Administrative Policies	Complete a comprehensive review of Agency documents that govern the employment relationship	Complete by June 30, 2023	Implement a Personnel Policy Framework Implement an updated Employer-Employee Relations Resolution Implement a set of revised personnel policies	Director of Human Resources	December	Behind Schedule	Behind schedule. Preparing to notice bargaining units.
854	Quarterly	Business Practices	Continue update of administrative policies	Complete a comprehensive review of Agency documents that govern the employment relationship.	Complete by June 30, 2023	Implement a Personnel Policy Framework Implement an updated Employer-Employee Relations Resolution. Implement a set of revised personnel policies.	Director of Human Resources	December	Behind Schedule	Behind schedule. Preparing to notice bargaining units.
712	Quarterly	Workplace Environment	Evaluation of staffing levels to appropriately support the Agency's Mission, Goals, and Objectives	Develop a pipeline of talent to ensure continuity of Agency operations	Complete by June 30, 2023	Implement Operations/Engineering Rotation Program Partner with community colleges to develop wastewater operator career pathways. Continue Career Outreach programming	Director of Human Resources	December	On Schedule	The Operations/Engineering Rotation program is currently being utilized with one staff member assigned to the rotation. Successful rotation occurred December of 2022. Participation in IEWorks and regional engagements, meetings, events, and fairs continues.
848	Semi-Annual	Workplace Environment	Safety and wellness of employees and the communities we serve.	Assess employee benefit prorams	Complete by June 30, 2023	Create and distribute an employee benefits survey.	Director of Human Resources	December	On Schedule	This is completed.

Exhibit B

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	Reporting							Note		
		Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Month	Status	Notes
<u>Human</u> 849	Resources (f	<u>Continued)</u> Workplace Environment	Evaluation of staffing levels to appropriately support the Agency's Mission, Goals, and Objectives	Automate Human Resources processes to create the efficiencies needed to support Agency staffing initiatives.	Complete by June 30, 2023	Implement the NEOGOV Onboard module. Streamline employment application review process. Implement electronic employment verification. Transition facilities access function out of Human Resources. Implement a Learning Management System.		December	On Schedule	Onboard is implemented, but not yet connected to SAP Implemented the use of knock out questions. Have bee tailoring the supplemental questions to streamline more Continuing to meet with hiring managers, to talk about desirable qualifications and adding those to knock out the less qualified candidates to help cut down on the ap review for Hiring Managers. SkillSurvey – Implemented in October of 2022. Is currently being used for all recruitments. We are in the production phase for electronic employment verifications - need to roll out to the entire agency. Electronic performance evaluations scheduled for FY 23/24. Facilites access functions successfully transitioned in December of 2022.
851	Semi-Annual	Workplace Environment	Update the Agency's 5-year Strategic Plan	Align performance factors with Agency goals and objectives.	Complete by June 30, 2023	Implement a revised performance evaluation	Director of Human Resources	December	On Schedule	Behind schedule - working with consultant scheduled fo 2023.
852	Semi-Annual	Workplace Environment	Update the Agency's Planning Documents: Asset Management Plan	Integrate the Agency's Asset Management Commitment into Human Resources programs	Complete by June 30, 2023	Integrate reliability concepts into the revised performance evaluation. Integrate reliability concepts into the Learning and Development program.	Director of Human Resources	December	On Schedule	Revaluating this goal and may defer or abolish it.
853	Semi-Annual	Workplace Environment	Continue to promote employee engagement, achievement, and retention.	Integrate the Agency's commitment to employee engagement, achievement, and retention into Human Resources programs.	Complete by June 30, 2023	Implement and enhanced onboarding program. Implement an Agencywide Learning and Development program that includes curriculum on coaching for performance, best practices for talent acquisition, and career development. Implement personnel policies that ensure compliance with applicable laws and regulations, align with the Agency's commitment to diversity, equity and inclusion, promote transparency, promote consistent application of policy and practice, and promote the highest ethical principles and stancards.	Director of Human Resources	December	On Schedule	The onboarding program has been implemented. New hire tour of Agency facilities implemented. Strategic career development opportunities continue to be offered to Agency staff. Ongoing recognition of Agency staff through engagement activities. Training on best practices for talent acquisition has been completed. Coaching for performance workshops have been completed.
855	Quarterly	Workplace Environment	Safety and wellness of employees and the communities we serve	Work with departments to further implement Cal/OSHA required programs outlined on the Cal-VPP, ensuring an inclusive, supportive, safer work environment	Ongoing	Schedule monthly job showings with departments in the field.	Director of Human Resources	December	On Schedule	Staff continues to conduct field visits and started fall restraint training (teams) for all dept using fall protection and field fall protection equipment observations.
856	Quarterly	Workplace Environment	Safety and wellness of employees and the communities we serve	Assessment of Safety Programs as a standing item on the Safety & Health Committee (SHC) Agenda ensuring regular review by members	Complete by the end of June 30, 2023	Present a new safety program at each of the regular SHC meetings for review, discussion, and amendment as needed	Safety Officer	December	On Schedule	The Injury Illness Prevention Program was sent for review to the safety committee.
857	Semi-Annual	Workplace Environment	Safety and wellness of employees and the communities we serve	Engage SHC members in various safety related inspections, discussions, and program analysis	Complete by the end of June 30, 2023	Invite SHC members to attend facility inspections and investigations	Safety Officer	December	On Schedule	The safety committee was invited to the inspections. For the last half of 2022 and will continue through the rest of 2023
858	Semi-Annual	Workplace Environment	Safety and wellness of employees and the communities we serve	Ensure all staff have the appropriate level of training for FEMA Incident Command Systems	Complete by the end of June 30, 2023	Retrain staff through FEMA that have not trained the last five years	Safety Officer	December	On Schedule	Safety Staff is developing a list of staff to complete a refresher type FEMA training. A disaster drill is schedule that includes elements the FEMA training.

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	i(s): ALL DIVIS Month:Decemb									Print Date: 2/23/2023
Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Note Month	Status	Notes
Humar	<u> Resources (</u>	<u>Continued)</u>								
859	Semi-Annual	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Expand employee/management inspections throughout Agency facilities, including collaboration processes to correct any opportunities in accordance with safety program guidelines	Complete by the end of June 30, 2023	Conduct monthly inspections of facilities with supervisors and staff members from the areas of inspection	Safety Officer	December	On Schedule	Safety inspections are on a schedule for throughout the year to include supervision and staff.

Exhibit B

Division(s): ALL DIVISIONS Report Month:December 2022

Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Note Month	Status	Notes
inance	& Inform	ation Techno	logy							
Contract	s and Proc	urement								
733	Quarterly	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Increase participation and response to RFP, IFB, etc. through PlanetBids with collaborative discussion with requesting departments. Promote Agency programs related to contracts, procurement, and mutual aid agreements	Complete by the end of June 30, 2022	Provide training on Scope of Work development Increase department collaboration through advance planning opportunities to ensure comprehensive RFP, IFB, etc.	Manager of Contracts and Procurement	December	On Schedule	CAP regularly hosted CAP Cafe meetings to support education on procurement and contracting activities. Additionally, Management has coordinated several meetings to learn about department strengths and area for improvement to provide additional support.
736	Monthly	Business Practices	Update the Agency's Planning Documents: Asset Management Plan	Work with departments throughout the Agency to support long-term service contracts for complex and critical equipment	Complete by the end of June 30, 2022	Recommend three to five-year contracts to secure competetive services and rates	Manager of Contracts and Procurement	December	On Schedule	CAP continues to support all agency departments on their contractual and procurement needs.
731	Monthly	Workplace Environment	Evaluation of staffing levels to appropriately support the Agency's Mission, Goals, and Objectives	department are consistently	Ongoing	Monitor 100% compliance with Agency, State, and Federal standards using staff updates in weekly/monthly department meetings	Manager of Contracts and Procurement	December	On Schedule	With recent activities associated with the P-Card Program roll out, one Procurement Specialist II position was reclassified to an "Acting" Contracts & Procurement Supervisor position and the vacant Procurement Specialist I position is being assigned to support the "Acting" Supervisor. Current Contract Administrator staf are covering the Procurement Specialist tasks to suppor the Agency. Additionally, the Risk Specialist retired leaving the position vacant without replacement.
	and Accour								-	
737	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Optimize the use of the 2020B revenue notes interim financing to support the execution of the RP-5 Expansion project	Ongoing	Minimize debt service costs associated with the interim financing	Director of Finance	December	On Schedule	Continue monitoring RP Expansion project execution to optimize use of the interim financing.
738	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on securing grant funding and optimal use of low-cost borrowing	Optimize the use of the 2020B revenue notes interim financing to support the execution of the RP-5 Expansion project	Complete by the end of June 30, 2022	Finalize negotiation of an SRF loan to finance a portion of the RP-5 Expansion project and the second WIFIA loan contract	Director of Finance	December	On Schedule	SRF loans and second WIFIA loan have been secured. RP-5 expansion project execution is monitored to optimize the use of funds and minimized accrued interest.
739	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on securing grant funding and optimal use of low-cost borrowing	and SRF loan applications	Ongoing	Secure funding prior to the execution of critical projects	Director of Finance	December	On Schedule	Continue support to the grant department to complete applications for grants and SRF loans.
740	Quarterly	Fiscal Responsibility	Evaluation of program rates: 2021 Rate Study for Recycled Water and the NRW Rate Structure Evaluation	Support the 2021 Rate Study for Recycled Water and NRW rate structure evaluation	Complete by the end of June 30, 2022	Implementation of new rates and rate structure within program budgets Prepare rate resolutions for new rates. Ensure billing practices are modified to support new rate structures	Director of Finance	December	On Schedule	New recycled water rate structure, with fixed and variable component fully implemented.
741	Quarterly	Fiscal Responsibility	Evaluation of program rates: MEU rate evaluation	Support the evaluation of MEU rates with a focus on fiscal impacts	Complete by the end of June 30, 2023	Estimate fiscal impact of any proposed changes in MEU rates	Director of Finance	December	On Schedule	Not Started yet
745	Quarterly	Fiscal Responsibility	Update the Agency's Planning Documents: Asset Management Plan	Support the Agency's efforts in updating the Asset Management Plan	Complete by the end of June 30, 2023	Incorporate the fiscal impact of Asset Management efforts in the Agency's budget and financial plans	Director of Finance	December	On Schedule	this activity will be incorporated during the preparation o the TYCIP.

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Division(s): ALL DIVISIONS Report Month:December 2022

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Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Note Month	Status	Notes
Finance	and Accour	ntina (Continue	d)							
746	Quarterly	Fiscal Responsibility	Evaluation of staffing levels to appropriately support the Agency's Mission, Goals, and Objectives	Evaluate key roles and responsibilities of each position in the Finance and Accounting department to ensure optimal utilization of limited resources	Ongoing	Reassignment of responsibilities or reclassification of positions as needed	Director of Finance	December	On Schedule	Ongoing
747	Quarterly	Fiscal Responsibility	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	The department will support the Executive Manager of Finance & Administration /AGM during periodic meetings with Finance Directors of customer agencies	Ongoing	Participate in and provide support during quarterly meetings	Director of Finance	December	On Schedule	ongoing
748	Monthly	Fiscal Responsibility	Continue to promote employee engagement, achievement, and retention	Promote internal communication, teamwork, recognition, and healthy relationships within the department and with other areas of the Agency	Ongoing	Hold regular department meetings and periodic meetings with external departments Provide regular feedback to employees and timely performance evaluations	Director of Finance	December	On Schedule	Ongoing
Informat	ion Services	S								
813	Quarterly	Business Practices	Update the Agency's Planning Documents: Cyber Security Technology Master Plan	Evaluate solutions for streamlining Board meeting preparation and documentation processing and provide recommendations	Complete by September 2021	Provide recommendations to the executive team, obtain approval, and implement the solution by target date	Manager of Information Services	December	Behind Schedule	IS continues to provide ad-hoc support to the Board Secretary team when requested. Project not considere complete as Board Secretary team still making adjustments.
815	Quarterly	Business Practices	Update the Agency's Planning Documents: Cyber Security Technology Master Plan	Complete integration between Laserfiche and SAP	Complete by June 2022	Complete full integration between SAP attachments and Laserfiche by set date	Manager of Information Services	December	Behind Schedule	Staff reallocated to other high priority projects resulting in a delay in the development of business requirements necessary for consultants to take over work.
809	Quarterly	Fiscal Responsibility	Evaluation of staffing levels to appropriately support the Agency's Mission, Goals, and Objectives	expenses within annual budgeted	Ongoing	Report actual quarterly spending as percentage of average annual budgeted amount	Manager of Information Services	December	On Schedule	Through Q2, IS has committed 67% of the annual budget for professional services (\$169,819.75 out of \$252,729.75) to support on-going projects.
Operatio	on Technolo	av								
819	Quarterly	Business Practices	Update the Agency's Planning Documents: Cyber Security Technology Master Plan	Continued adoption of Center for Internet Security (CIS) Critical Controls to ensure business and SCADA system reliability	Complete by June 2023	Apply the 20 CIS Critical Controls	Manager of Operation Technology	December	On Schedule	CIS Controls implemented at approx 75%
821	Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Cyber Security Technology Master Plan	Cybersecurity Patching for Business and SCADA systems	Ongoing	Install critical security patches within 30 days	Manager of Operation Technology	December	On Schedule	continuing effort. no change in fiscal impact
818	Quarterly	Workplace Environment	Update the Agency's Planning Documents: Cyber Security Technology Master Plan	Adoption of Information Security Policy	Complete by December 2023	Adopt and publish policy	Manager of Operation Technology	December	On Schedule	The Information Security Policy has been adopted

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	s): ALL DIVIS lonth:Decemb									Print Date: 2/23/2023
Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	KPI	Assigned To	Note Month	Status	Notes
Technic	al Resour	ces								
<u>Asset M</u> 765	anagement Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Asset Management Plan	Enhance CMMS Data Quality and Integrity. Ensure assets are properly recorded (added/removed) during the RP-5 Expansion project:	Complete by June 30, 2023	A. Enter all new equipment into SAP with maintenance schedule B. Remove old equipment from SAP	Manager of Asset Management	December	On Schedule	After decommissioning the Secondary Clarifier 4B, and one of three Bio-Filter cells, no new assets have been retired. As far as the new assets being installed, we have a lot of 'work in process' assets that are being installed but no system has been officially accepted by IEUA. We are closely working with Arcadis.
Enginee	ring									
770	Quarterly	Business Practices	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Engineering will ensure member agencies are informed and involved with the projects of the Capital Improvement Program	Ongoing	Member agencies contacted 6 times a year to review projects within their service area	Engineering Services Supervisor	December	On Schedule	During the months of October through December, staff had 3 outreach opportunities. In December, Staff reached out to SBCFCD, CalTrans and the City of Ontario to inform them about EN23123 proposed work within their Right of Way.
766	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Provide high quality project management for the completion of Capital Improvement Projects	Ongoing	Maintain department capital costs with the goal of equal to or greater than 80% of the Fiscal Year budget Maintain quarterly actual expenditures equal to or greater than 80% of forecasted expenditures. Project costs should be within 110% of the total project budget established in the Preliminary Design Report	Engineering Services Supervisor	December	On Schedule	As of December 2022, staff is projecting ~77% of our fiscal year budget. As of December 2022, staff has spent 74% of expenditures vs. forecasted expenditures. As of December 2022 71%, of projects are within 110% of the total project budget established in the Preliminary Design Report
772	Quarterly	Wastewater Mgmt	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Provide high quality project management for the completion of Capital Improvement Projects	Ongoing	Completed project design, bid, and award should within 110% of the days allotted for design as established in the Preliminary Design Report Complete project construction within 110% of the days allotted for the construction duration established in the project bid documents Design scope amendments should be equal to or less than10% of original contract value Change Orders should be equal to or less than 20% of the original contract value of less than \$100,000 Change Orders should be equal to or less than 15% of original contract values greater than \$100,000 and less than \$500,000 Change Orders should be equal to or less than 10% of the original contract values greater than \$500,000 the construction duration established in the project bid document	Engineering Services Supervisor	December	On Schedule	As of December 2022, 50% of projects completed design (7/14). As of December 2022, 89% of projects completed construction (17/19). At the end of December 2022, the design amendment ratio was 15.99%. At the end of December 2022, the ratio for projects where the original contract value is greater than \$500,000 was 3.89%. At the end of December 2022, the ratio for projects where the original contract value is greater than \$100,000 and less than \$500,000 was26% At the end of December 2022, the ratio for projects where the original contract value is of less than \$100,000 was 14.94%
847	Annual	Water Reliability	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Ensure all projects reliably meet or exceed the needs of the project stakeholders.	Ongoing	Perform an End-of-the-Year Survey with the goal of reaching greater than 90% Customer Satisfaction	Engineering Services Supervisor	December	On Schedule	The results from the Year End Staff Satisfaction survey and the Agencywide Customer Service survey were reviewed. The results where integrated into the PMO SWOT analysis. As a result of the survey responses, the PMO contracted Dr. Marissa Pei to conduct multiple team building sessions. The first session was conducted with both Engineering and Asset Management. Follow up sessions are scheduled for induvial departments over the coming weeks.

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Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	KPI	Assigned To	Note Month	Status	Notes
Inginee	ring (Contin	ued)								
767	Monthly	Workplace Environment	Safety and wellness of employees and the communities we serve	Ensure IEUA staff, all consultants, and contractors are adhering to appropriate safety procedures	Ongoing	Zero lost time incidents	Engineering Services Supervisor	December	On Schedule	As of December 2022, the department has 0 safety incident.
768	Quarterly	Workplace Environment	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project.	Continue to provide training opportunities to Engineering staff	Ongoing	Staff to attend training ten times per year	Engineering Services Supervisor	December	On Schedule	During the months of October through December, staff had 3 Bluebeam training sessions.
769	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Review and evaluate all projects for best practices that can be applied to future projects. (Lessons Learned)	Ongoing	Complete reviews six times per year	Engineering Services Supervisor	December	On Schedule	During the months of October through December, staff had no Lessons Learned sessions.
aborato	ory									
792	Quarterly	Business Practices	Continue to improve relationships with customer agencies by ensuring open,	Participate in stakeholder meetings to evaluate the impacts of current or new regulations	As needed in Fys 2021/22 and 2022/23	Attend ELTAC, CWEA, CASA, SCCWRP, meetings and provide updates to Agency management	Manager of Laboratories	December	On Schedule	Attend monthly CWEA laboratory committee meetings. Coordinated preconference workshop for the 23 conference in April.
			timely, and transparent communication regarding Agency projects and initiatives							Working with CASA and other agencies to coordinate efforts for the Toxicity intra lab split sample study throug SCCWRP
peratio	ons									
832	Quarterly	Business Practices	Update the Agency's 5-Year Strategic Plan	Continued commitment to sustainable cost containment of operating and capital costs	Ongoing	Full budget utilization	Director of Operations & Maintenance	December	On Schedule	Budget variance reports completed for the MU for Q2. (RD)
832	Quarterly	Business Practices	Update the Agency's 5-Year Strategic Plan	Continued commitment to sustainable cost containment of operating and capital costs	Ongoing	Full budget utilization	Director of Operations & Maintenance	December	On Schedule	Budget variance reports completed for the FWSP Unit for Q2. (LD)
833	Quarterly	Business Practices	Update the Agency's 5-Year Strategic Plan	Utilize Sourcewell when possible to obtain favorable pricing for contracts	Ongoing	Collaborate with Contracts and Procurement (CAP) on all major purchases	Manager of Maintenance	December	On Schedule	The team work collaboratively with CAP to use purchas cooperative and provide cohesive scopes of work for RFPs. (LD/RD)
834	Monthly	Business Practices	Update the Agency's 5-Year Strategic Plan	Optimize daily operations to reduce energy costs	Ongoing	Review monthly energy reports and billings for cost saving opportunities	Director of Operations & Maintenance	December	On Schedule	OU and MU continue to remain engaged in the review of utilities cost and proactively employ methods to reduce demand during peak hours. Continuing to explore ways to utilize technology such as PI Vision to monitor and track energy usage. (SL/RD)
834	Monthly	Business Practices	Update the Agency's 5-Year Strategic Plan	Optimize daily operations to reduce energy costs	Ongoing	Review monthly energy reports and billings for cost saving opportunities	Director of Operations & Maintenance	November	On Schedule	All energy reports are reviewed and approved for processing. (JZ)
823	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Collaborate with Technical Services department and provide necessary support to ensure the successful execution of CIP projects	Ongoing	Ensure at least 1 O&M representative is assigned to each Capital Improvement Project (CIP) impacting the division	Director of Operations & Maintenance	December	On Schedule	O&M has at least one rep from the ops or maintenance team assigned to each active project. As projects progress, reps give updates to the team usually after Work Management Meetings. SMEs are brought into meetings as needed to provide input. (SL/RD/LD)
824	Quarterly	Fiscal Responsibility	Timely execution and funding of the Agency's Capital Improvement Program (CIP) with emphasis on the RP-5 Expansion Project	Work within fiscal year budget	Ongoing	Review and report quarterly via the budget variance report	Director of Operations & Maintenance	December	On Schedule	The OU completed Q2 quarterly budget variance. Additionally, we met again with Finance to discuss the status of chemical budget funding. At this time, it's anticipated we will have enough funding to cover chemicals for the FY. We will schedule another collaboration meeting in April for a status check. SL

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Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	KPI	Assigned To	Note Month	Status	Notes
Operatio	ons (Continu	<u>ied)</u>								
841	Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Wastewater Facilities Masterplan	Monitor treatment plant performance to meet regulatory requirements	Ongoing	Goal is zero permit violations	Operations Managers	December	On Schedule	No permit violations to report for Q2 (LD)
841	Quarterly	Wastewater	Update the Agency's	Monitor treatment plant	Ongoing	Goal is zero permit violations	Operations	December	On	100% permit compliance maintained for Q2.
		Mgmt	Planning Documents: Wastewater Facilities Masterplan	performance to meet regulatory requirements			Managers		Schedule	Intermittent toxicity at 0001A during Q2. (SL)
842	Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Wastewater Facilities Masterplan	Comply with all regulatory requirements	Ongoing	Meet 100% compliance throughout the fiscal year	Operations Managers	December	On Schedule	Intermittent toxicity at 001A during Q2. (SL)
842	Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Wastewater Facilities Masterplan	Comply with all regulatory requirements	Ongoing	Meet 100% compliance throughout the fiscal year	Operations Managers	December	On Schedule	No Sanitary Sewer Overflows (SSOs) for Q2. (LD)
837	Quarterly	Water Reliability	Update the Agency's Planning Documents: Wastewater Facilities Masterplan	Maintain 100% permit compliance	Ongoing	Strive for zero permit violations	Operations Managers	December	On Schedule	100% permit compliance maintained for Q2. Intermittent toxicity at 0001A during Q2. (SL)
838	Quarterly	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	Groundwater Recharge (GWR) ensure optimization of transmission and capture systems. Maintain optimal basin maintenance and appropriately prioritize deliveries of storm, recycled, and imported water	Ongoing	Preparation of quarterly basin maintenance activities update report for Groundwater Recharge Coordinating Committee	GWR Supervisor	December	On Schedule	Reporting provided at the Quarterly GRCC Held on 1/19/23
839	Monthly	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	Groundwater Recharge (GWR) ensure optimization of transmission and capture systems. Maintain optimal basin maintenance and appropriately prioritize deliveries of storm, recycled, and imported water	Ongoing	Preparation of monthly basin recharge volume report	GWR Supervisor	December	On Schedule	Monthly Reports from October to December 2022 have been provided to Watermaster.
840	Quarterly	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	GWR to operate within the compliance of the program's rechaarge permit.	Ongoing	Meet 100% compliance goals	GWR Supervisor	December	On Schedule	Compliance goals were met in 2Q22
826	Quarterly	Workplace Environment	Safety and wellness of employees and the communities we serve	Promote a safer work environment by administering and monitoring required safety and regulatory trainings and increase field presence of Safety staff	Ongoing	Strive to maintain lower recordable incidents than industry incident rate average	Director of Operations & Maintenance	December	On Schedule	The OU had zero injuries for Q2. (SL)
826	Quarterly	Workplace Environment	Safety and wellness of employees and the communities we serve	Promote a safer work environment by administering and monitoring required safety and regulatory trainings and increase field presence of Safety staff	Ongoing	Strive to maintain lower recordable incidents than industry incident rate average	Director of Operations & Maintenance	December	On Schedule	No recordable incidents for the FWSP Unit. (LD)
826	Quarterly	Workplace Environment	Safety and wellness of employees and the communities we serve	Promote a safer work environment by administering and monitoring required safety and regulatory trainings and increase field presence of Safety staff	Ongoing	Strive to maintain lower recordable incidents than industry incident rate average	Director of Operations & Maintenance	December	On Schedule	The MU had zero injuries for Q2. (RD)

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	Reporting							Note		
		Business Goal	Work Plan	Department Goal	Time Line	KPI	Assigned To	Month	Status	Notes
<u>Operatio</u> 831	ons (Contin Quarterly	<u>ued)</u> Workplace Environment	Continue to promote employee engagement, achievement, and retention	Clearly communicate the Agency's mission, vision, and values to staff to align their goals accordingly through regular all hands meetings. Publicly reward employees' promotions and anniversary achievements	Quarterly FYs 2021/22 and 2022/23	Meet quarterly with union leadership	Director of Operations & Maintenance	December	On Schedule	MU leadership met on a bi-weekly basis with GU leaders. (RD)
831	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Clearly communicate the Agency's mission, vision, and values to staff to align their goals accordingly through regular all hands meetings. Publicly reward employees' promotions and anniversary achievements	Quarterly FYs 2021/22 and 2022/23	Meet quarterly with union leadership	Director of Operations & Maintenance	December	On Schedule	Met and provided updates with unit leadership for SU during Q2(LD)
Policy &	Inter-Agen	cy Relations								
779	Quarterly	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely and transparent communication regarding Agency projects and initiatives	Provide toolbox that will support the implementation of the State's long-term WUE Regulations	Complete by June 30, 2022	Alliance for Water Efficiency (AWE) and the California Water Efficiency Partnership (CalWEP) to develop a CA WUE Standards Compliance Tool And update the California-specific version of the AWE Water Conservation Tracking Tool	Senior Water Resources Analyst	October	On Schedule	This project was completed in FY 21/22
860	Semi-Annua	l Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Implement the Water Use Efficiency Business Plan and the Long-Term Water Use	Complete by June 30, 2023	Annual water savings through the various initiatives	Senior Water Resources Analyst	December	On Schedule	Completed Phase 1 of WUE Data Dashboard.
860	Semi-Annua	l Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Implement the Water Use Efficiency Business Plan and the Long-Term Water Use	Complete by June 30, 2023	Annual water savings through the various initiatives	Senior Water Resources Analyst	December	On Schedule	We continue to meet bi-monthly or more frequently with representatives of retail agencies to continue to improv relationships with customer agencies by ensuring open timely, and transparent communication regarding Agency projects and initiatives.
860	Semi-Annua	l Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Implement the Water Use Efficiency Business Plan and the Long-Term Water Use	Complete by June 30, 2023	Annual water savings through the various initiatives	Senior Water Resources Analyst	December	On Schedule	Business Plan and Annual Reports are completed.
861	Semi-Annua	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Provide support and Implementation of the Long-Term Water Use Efficiency Regulations	Complete by June 30, 2023	Identify and develop activities, actions, and/or programs that will support the implementation and compliance with the new regulations	Senior Water Resources Analyst	December	On Schedule	Ongoing process - working with ACWA and other membership organizations to advocate for preferred outcomes of the new regulations for WUE.

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Division(s): ALL DIVISIONS Report Month:December 2022

	Nonth:Decemb									Print Date: 2/23/20
Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	крі	Assigned To	Note Month	Status	Notes
olicy &	Inter-Agenc	v Relations (C	ontinued)							
862	Semi-Annual	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Collaborate as opportunities arise and identify funding sources to implement initiatives identified in the WUEBP	Ongoing	Implement the initiatives as opportunities arise	Senior Water Resources Analyst	December	On Schedule	Applied for a \$15 million grant on behalf of the region transform turf with climate appropriate alternatives.
862	Semi-Annual	Business Practices	Continue to improve relationships with customer agencies by ensuring open, timely, and transparent communication regarding Agency projects and initiatives	Collaborate as opportunities arise and identify funding sources to implement initiatives identified in the WUEBP	Ongoing	Implement the initiatives as opportunities arise	Senior Water Resources Analyst	December	On Schedule	Continue to maximize MWD MAAP funding by administering IEUA programs and specialized outread to Fontana.
773	Quarterly	Fiscal Responsibility	Evaluation of program rates: MEU rate evaluation	Provide input and analysis, as needed, in support of the evaluation of the Meter Equivalent Unit (MEU) rate	Ongoing	Participate in GM meetings and support Finance with evaluation of MEU rate as needed	Senior Policy Advisor	December	On Schedule	Continue to support monthly GM meetings and weekl drought meetings with staff of retail agencies to provio value added services paid for by the MEU rate in addition to WUE programming
863	Annual	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	Ensure that activities are consistent with defined strategic planning documents, such as the Water Use Efficiency (WUE) business plan and the IEUA Water Shortage Contingency Plan	Complete each year by December 31st	Produce the Annual Water Use Efficiency Programs Report and complete the annual budget process	Senior Water Resources Analyst	December	On Schedule	Completed and filed with the Board.
774	Quarterly	Workplace Environment	Continue to promote employee engagement, achievement, and retention	Provide IAR staff with opportunities for technical and professional training	Ongoing	Develop and implement personalized training plans for Departmental staff	Senior Policy Advisor	December	On Schedule	With the retirement of the Senior Water Resources Analyst, I am in the process of updating the personal development plans for staff.
trateg	ic Planning &	Resources								
805	Quarterly	Business Practices	Finalize terms for the Regional Contract with Member Agencies	Update the Regional Contract language that modernizes the contract to current conditions	Complete by December 2023	Negotiate agreement and approval of the Regional Contract Amendment	Director of Planning & Resources	December	On Schedule	Negotiations with the contracting agencies were not completed by December 2022 and as such, the Environmental Services team worked with Finance a legal counsel to develop Ordinances 111 and 112, wi were adopted by the Board of Directors in December 2022. Regional Contract negotiations will continue through April 2023.
802	Quarterly	Fiscal Responsibility	Evaluation of Agency Program Rates	Update NRWS, RW Rate Study and Return to Sewer flow studies to develop sustainable rate structures that are legally defensible	Complete by June 2023	Take Non-Reclaimable Wastewater and Recycled Water rate studies and proposed rates to the Board of Directors for adoption	Director of Planning & Resources	December	On Schedule	The RW Rate Structure was approved by the board a went into effect July 1, 2022. The NRWS Rate study restarted in the first quarter and there has been continued progress and regular meetings.
803	Quarterly	Fiscal Responsibility	Evaluation of Agency Program Rates	Complete the Return to Sewer flow study and statewide flow and loading study to provide supporting data to evaluate and complete a sustainable and technically defensible Regional Wastewater rate structure	Completed by June 2023	Take Return to Sewer study and any proposed rates/adjustments to the Board of Directors for adoption	Director of Planning & Resources	December	On Schedule	Expanded Return to Sewer Study portion of the evaluation of the wastewater rates is planning to be completed by summer 2023. The other portion of the evaluation is the Flow and Loading study led by CAS The CASA steering/participant committees have reconvened in January 2023 and are planning to res monitoring and sampling events in spring of 2023.
808	Quarterly	Wastewater Mgmt	Update the Agency's Planning Documents: Wastewater Facilities Masterplan	Periodically update the Wastewater Facilities Master Plan at a minimum every 15 years	Complete by September 2023	Create flow factors for wastewater and recycled water to generate reasonable demand forecasts to 2040	Director of Planning & Resources	December	On Schedule	The next update for the Wastewater Facilities Updat will be in 2030.

Exhibit B

	(s): ALL DIVIS									
Report N	Nonth:Decem	ber 2022								Print Date: 2/23/2023
Goal ID	Reporting Frequency	Business Goal	Work Plan	Department Goal	Time Line	КРІ	Assigned To	Note Month	Status	Notes
Strateg	ic Planning &	& Resources (C	Continued)							
806	Quarterly	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	Update as needed and periodically based on changes in conditions, or at a minimum once every 10 years		Complete RW Program Strategy	Director of Planning & Resources	December	On Schedule	The Recycled Water Program Strategy is scheduled to be updated in 2025.
807	Quarterly	Water Reliability	Update the Agency's Planning Documents: Recycled Water Program Strategy	Update as needed and periodically based on changes in conditions, or at a minimum once every 10 years	Complete by December 2023	Complete the PDR for external supply sources and advanced water treatment	Director of Planning & Resources	December	On Schedule	The technical feasibility study was completed in October 2021. The PRDs for the external supplies from City of Rialto, Injection wells and the advanced water purification facility is on still on schedule to be completed in mid 2023.

Exhibit B

Inland Empire Utilities Agency Inter-Departmental / Division Transfers FY 2022/23 Budget Transfer

				TRA	NSFER FROM			TR	ANSFER TO			
Fund	Fund Name	Date	Cost Center	GL Account	Category	Amt Transfer Out	Cost Center	GL Account	Category	Amount Transfer In	Description	QTR
		11/2/2022	151151	545110	Utilities	\$30,000	140100	512351	Office & Administration Expenses	\$30,000	Transfer of funds will be used to pay for courier services that picks up samples from the facilities and delivers to the Lab. Since the Lab is at HQ, RP-1 will fully pay for the courier services.	2
		11/14/2022	120100	520980	Professional Fees & Services	\$10,000	120100	511320	Office & Administration Expenses	\$10,000	Transfer of funds will be used to purchase service award pins and materials.	2
		11/21/2022	112100	512010 511220 513020	Office & Administration Expenses	\$2,500 \$100 \$700	110100	512010 511220 513020	Office & Administration Expenses	\$2,500 \$100 \$700	Transfer of funds due to the organization restructuring.	2 2 2
		12/14/2022	115100	545310	Utilities	\$13,491	118100	545310	Utilities	\$13,491	Transfer of funds to assist in the transition of responsibility for the replacement of existing Agency phones and issuing new phones to new	2
10200	Administrative Services	12/14/2022	113100	545311	Offinities	\$54,062	118100	545311	ounites	\$54,062	employees.	2
		12/19/2022	120100	520980	Professional Fees & Services	\$700	120100	511320	Office & Administration Expenses	\$700	Transfer of funds to cover the costs for service award pins, plaques, and award supplies.	2
		12/19/2022	120100	520980	Prof. fees & Services	\$2,500	120100	521080	Professional Fees &	\$5,000	Transfer of funds to cover the costs for office constructiuon.	2
		12/17/2022	120100	511340	Office & Administration Expenses	\$2,500	120100	521000	Services	\$3,000	Transfer of funds to cover the costs for office construction.	2
10600	Recycled Water	12/7/2022	124100	570005	O&M Project Budget	\$225,000	124100	520980	Prof. fees & Services	\$225,000	Transfer of funds from Project#PL23010 - Recycled Water Diversion to Professional Fees and Services due to project being discontinued.	2
10700	Water Resources	12/8/2022	124100	570005	O&M Project Budget	\$225,000	124100	520980	Prof. fees & Services	\$225,000	Transfer of funds from Project#PL23011 - Recycled Water Diversion to Professional Fees and Services due to project being discontinued.	2
		·		·	Total O&M Transfers Out	\$566,553			Total O&M Transfers In	\$566,553		

Exhibit C-2

Inland Empire Utilities Agency FY 2022/23 General Manager Contingency Account Activity Budget Transfer

Date	From Expense Account	Amount Transfer Out	Receiver Fund Name	Receiver Fund Center Name	Receiver Project / Expense Account	Receiver Project / Expense Account Name	Amount Transfer In	Balance	Justification
Beginning Bala	nce, July 1, 2022							\$250,000	
Balance, Septe	mber 30, 2022						\$28,900	\$221,100	
11/21/2022	GM Contingency	\$9,600	Administrative Services	Board of Directors	511120 512350 513010	Employee Training and Seminars Postage and Delivery Charges Meeting Expenses	\$1,200 \$400 \$8,000		The budget transfer is to due to the organization restructuring.
Balance, Dece	nber 31, 2022						\$9,600	\$211,500	

GM Contingency Transfers Summary by Fund								
Administrative Services program	38,500							
Recharge Water program	-							
Non-Reclaimable Wastewater program	-							
Recycled Water program	-							
Regional Wastewater O&M program	-							
Regional Wastewater Capital program	-							
Water Resources program	-							
Total GM Contingency Transfers	38,500							

Inland Empire Utilities Agency Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2021/22

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
Capital P	Projects											
10200	10/11/22 -	IS22001	Telephone System Upgrade	\$150,000	\$0	(\$40,000)	\$110,000	\$75,000	(\$40,000)	\$35,000	IS23002	This budget transfer is to assist the Agency's plans for staffing increases fill vacancies and upcoming sucession planning. New licenses are neede to accommodate new hires.
		IS23002	SAP Users Licenses	\$0	\$0	\$40,000	\$40,000	\$0	\$40,000	\$40,000	IS22001	
Subtotal	General Ad	ministrative ((GG):	\$150,000			\$150,000	\$75,000		\$75,000		1
	11/2/22	EN23087	New Recycle Water PDR	\$1,000,000	\$0	(\$15,000)	\$985,000	\$100,000	(\$15,000)	\$85,000	EN23040	This budget transfer is needed to install a new fence enclosure to Turner Basin 1 RW Turnout due to the on-going vadalism. This new project should provide safety and deter/prevent future theft and vandalism.
10600		EN23040	Turner Basin 1 Turnout Fencing	\$0	\$0	\$15,000	\$15,000	\$0	\$15,000	\$15,000	EN23087	
	11/7/22	EN23087	New Recycle Water PDR	\$985,000	\$0	(\$30,000)	\$955,000	\$85,000	(\$30,000)	\$55,000	EN23043	This budget transfer is needed to install a new PVC tee and valve on the existing 2" potable line in order to feed all restrooms at HQ A, HQ B, and Lab Buildings in cases where the reclaimed water line is down, which wil add an air gap to prevent back-flow or cross contamination between the potable water and recalimed water lines.
	11///22	EN23043	HQ/Lab New Potable Water Connection	\$0	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	EN23087	
Subtotal	Recycled W	ater (WC):		\$1,985,000			\$1,985,000	\$185,000		\$185,000		•
					Capital Total	Project Budget			nnual Capital B			
			l	Adopted \$2,135,000			Amended \$2,135,000	Adopted \$260,000		Amended \$260,000		
O&M Pr	ojects											
10200	11/9/22	N/A	N/A	N/A	N/A	N/A	\$0	N/A	(\$2,000)	(\$2,000)	EN20008	To transfer funds from 127100-10200-100000-520920 Professional F and Services into the HQ Parking Lot FY19/20 for FY 22/23. The transfer is to cover labor costs for final close out. This project is now closed, and no further costs should be incurred.
10200	11/9/22	EN20008	HQ Parking Lot FY19/20	\$590,000	\$13,654	\$2,000	\$605,654	\$15,000	\$2,000	\$17,000	N/A	
Subtotal	General Ad	ministrative ((GG):	\$590,000			\$605,654	\$15,000		\$15,000		I
	11/7/22	N/A	N/A	N/A	N/A	N/A	\$0	N/A	(\$40,000)	(\$40,000)	EN22055	To transfer funds from 127100-10200-100000-520920 Professional F and Services into the HQ Parking Lot FY19/20 for FY 22/23. The transfer is to cover labor costs for final close out. This project is now closed, and no further costs should be incurred.
10.000		EN22055	WC On-Call/Small Projects FY 21/22	\$90,000	\$0	\$40,000	\$130,000	\$66,307	\$40,000	\$106,307	N/A	
10600 -	11/15/22 -	WR21029	Implement. of Upper SAR HCP - Recy Water	\$250,000	\$0	(\$225,000)	\$25,000	\$250,000	(\$225,000)	\$25,000	PL23010	To transfer funds from Project#WR21029 to cover expenses for a newly
		PL23010	Recycled Water Diversion Modeling - Deve	\$0	\$0	\$225,000	\$225,000	\$0	\$225,000	\$225,000	WR21029	created Project#23010 in FY 22/23.
Subtotal	Recycled W	ater (WC):		\$340,000			\$380,000	\$316,307		\$316,307		
	11/2/22 -	WU22001	WUE General Program	\$788,695	\$0	(\$250,000)	\$538,695	\$788,695	(\$250,000)	\$538,695	WU23020	To transfer funds from Project#WU22001 to cover expenses for a new created Project#WU23020 in FY 22/23.
		WU23020	Residential Turf Replacement Rebates	\$385,225	\$0	\$250,000	\$635,225	\$385,225	\$250,000	\$635,225	WU22001	

Inland Empire Utilities Agency Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2021/22

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
10700	11/22/22 -	WR21028	Implement. of Upper SAR HCP - Wtr Benefit	\$250,000	\$0	(\$225,000)	\$25,000	\$250,000	(\$225,000)	\$25,000	PL23011	To transfer funds from Project#WR21028 to cover expenses for a newly created Project#PL23011 in FY 22/23.
		PL23011	Recycled Water Diversion Modeling	\$0	\$0	\$225,000	\$225,000	\$0	\$225,000	\$225,000	WR21028	
10700	11/22/22 -	PL23005	WW Planning Documents	\$250,000	\$0	(\$100,000)	\$150,000	\$250,000	(\$100,000)	\$150,000	PL23012	To transfer funds from Project#PL23012 to cover expenses for a newly created Project#PL23012 in FY 22/23.
		PL23012	Reg Imported Supply Reliability Analysis	\$0	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000	PL23005	
	11/22/22	WU23020	Residential Turf Replacement Rebates	\$635,225	\$0	(\$100,000)	\$535,225	\$635,225	(\$100,000)	\$535,225	WU23019	Transfer of funds is required to meet the increasing demand for the MW
	11/22/22	WU23019	CII Turf Replacement Rebates	\$180,000	(\$782)	\$100,000	\$279,218	\$179,218	\$100,000	\$279,218	WU23020	commercial socalwatersmart.com turf replacement rebates.
Subtotal	Water Reso	urces (WW):	:	\$2,489,145			\$2,488,363	\$2,488,363		\$2,488,363		
	11/7/22 .	N/A	N/A	N/A	N/A	N/A	\$0	N/A	(\$40,000)	(\$40,000)	EN20038	Transfer from the Engineering Department RO Fund Professional Fees and Services Budget to the RP-1 TP-1 Stormwater Drainage Upgrades, EN22032. The additional budget amendment request is for staff time ar project overhead costs.
10800		EN20038	Agency Wide Pavement Management Study	\$300,000	\$0	\$40,000	\$340,000	\$21,921	\$40,000	\$61,921	N/A	
	11/7/22	N/A	N/A	N/A	N/A	N/A	\$0	N/A	(\$95,000)	(\$95,000)	EN19023	Transfer from the Engineering Department RO Fund Professional Fees and Services Budget to the RP-1 TP-1 Stormwater Drainage Upgrades,
		EN19023	Asset Management Planning Document	\$977,036	\$124,110	\$95,000	\$1,196,146	\$400,976	\$95,000	\$495,976	N/A	EN22032. The additional budget amendment request is for staff time project overhead costs.
Subtotal	Subtotal Regional Wastewater Operations & Maint. (RO):						\$1,536,146	\$422,897		\$422,897		
					O&M Total I	Project Budget	Amended \$5,010,163	Total Annu Adopted \$3,242,568	al O&M Proje	ct Budget Amended \$3,242,568		



FY 2022/23 Budget Variance Report 2nd Quarter Ended December 31, 2022

Alexander Lopez Budget Officer March 2023

FY 2022/23 2nd Quarter Ended December 31, 2022 (\$ Millions)

	Amended Budget	Budget Year- To-Date Budget	Actual YTD	% Budget Used YTD
Total Sources of Funds	\$416.4	\$208.2	\$144.4	69.4%
Total Uses of Funds	(424.3)	(221.9)	(141.6)	63.8%
Net Increase/(Decrease)	(\$7.9)	(\$13.7)	\$2.8	

Highlights					
 Total Sources of Funds The variance is primarily due to lower grant and loan reimbursement receipts as a result of delays in execution of capital projects. 	 Total Uses of Funds Lower than budgeted administrative and operating expenses and timing of capital project execution. 				

FY 2022/23 2nd Quarter Ended December 31, 2022

(\$ Millions)

Sources of Funds Operating Revenues	Amended Budget	Budget Year-To- Date Budget	Actual YTD	% Budget Used YTD
User Charges	\$99.5	\$49.7	\$48.7	97.9%
Recycled Water Sales	17.6	8.8	12.6	143.0%
MWD Imported Water Sales	50.0	25.0	20.5	82.1%
Other Operating Revenues*	10.8	5.5	5.3	96.4%
Total Operating Revenues	\$177.9	\$89.0	\$87.1	97.9%

*Other operating revenues includes contract cost reimbursement and interest revenue.

Highlights							
 User Charges include: Monthly EDU sewer charges Non-reclaimable wastewater pass-thru charges Monthly MEU charges and MWD Readiness To Serve pass-thru fees 	 Recycled Water and MWD Imported Water Sales: Recycled water deliveries totaled 22,365 Acre Feet Imported water deliveries totaled 24,189 Acre Feet 						

FY 2022/23 2nd Quarter Ended December 31, 2022

(\$ Millions)

Sources of Funds Non-Operating Revenues	Amended Budget	Budget Year- To-Date Budget	Actual YTD	% Budget Used YTD
Property Tax	\$74.0	\$37.0	\$42.8	115.8%
Connection Fees	39.1	19.5	9.8	50.1%
Grants and Loans	123.4	61.7	3.1	5.0%
Other Non-Operating Revenues*	2.0	1.0	1.6	158.7%
Total Non-Operating Revenues	\$238.5	\$119.2	\$57.3	48.1%
Total Operating Revenues	\$177.9	\$89.0	\$87.1	97.9%
Total Sources of Funds	\$416.4	\$208.2	\$144.4	69.4%

*Other non-operating revenues includes project reimbursements, lease revenue, and miscellaneous sales.

Highlights					
 Property Tax and Grant & Loan Receipts Property taxes are received November through June Grants & loans are dependent on capital expenditures 	 New Connections to Regional Systems Actual 1,061 EDU ~ Budget 4,000 EDU Actual 1,148 MEU ~ Budget 4,700 MEU 				

FY 2022/23 2nd Quarter Ended December 31, 2022

(\$ Millions)

Uses of Funds Operating Expenses	Amended Budget	Budget Year-To- Date Budget	Actual YTD	% Budget Used YTD
Employment Expenses	\$56.8	\$28.4	\$27.3	96.3%
Professional Fees & Services	17.2	8.6	3.8	44.3%
Utilities	14.4	7.2	8.4	116.9%
MWD Water Purchases	50.0	25.0	20.5	82.1%
O&M and Reimbursable Projects	21.4	10.7	3.3	30.8%
Chemicals	9.0	4.5	3.8	83.6%
Other Operating Expenses*	27.2	13.6	11.9	87.5%
Total Operating Expenses	\$196.0	\$98.0	\$79.0	80.7%

*Other operating expenses includes insurance, operating fees, biosolids, materials & supplies, and office & admin.

Highlights						
 Operations & Maintenance Lower travel, conference, and office expense Project scope and timeline changes, field coordination and parts and material delays 	 Employment Includes quarterly allocation toward unfunded liabilities Recruitment efforts expected to lower vacancy factor going forward 					

FY 2022/23 2nd Quarter Ended December 31, 2022

(\$ Millions)

Uses of Funds Non-Operating Expenses	Amended Budget	Budget Year-To- Date Budget	Actual YTD	% Budget Used YTD
Capital Projects	\$208.7	\$104.3	\$49.2	47.2%
Financial Expenses	19.2	19.2	13.0	67.6%
Other Non-Operating Expenses*	0.4	0.4	0.4	100.0%
Total Non-Operating Expenses	\$228.3	\$123.9	\$62.6	50.5%
Total Operating Expenses	\$196.0	\$98.0	\$79.0	80.7%
Total Uses of Funds	\$424.3	\$221.9	\$141.6	63.8%

*Other non-operating expenses includes SAWPA member contribution and other miscellaneous expenses.

Highlights					
 Capital Equipment procurement, delivery, design, and construction delays 	 Financial Expense Principal & interest payment for bonds and State Revolving Fund (SRF) loans totaled \$6.0 million Interest and financial expense totaled \$7.0 million 				



Operating and Capital Program Budget



FY 2021/22 and 2022/23

The Inland Empire Utilities Agency is committed to meeting the needs of the region by providing essential services in a regionally planned and cost effective manner while safeguarding public health, promoting economic development and protecting the environment.



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

4L



Date: March 15, 2023To: The Honorable Board of DirectorsCommittee: Finance & Administration

SSD

From: Shivaji Deshmukh, General Manager 03/08/23

Staff Contact: Kristine Day, Assistant General Manager

Subject: Treasurer's Report of Financial Affairs

Executive Summary:

The Treasurer's Report of Financial Affairs for the month ended January 31, 2023 is submitted in a format consistent with the State requirements.

For the month of January 2023, total cash, investments, and restricted deposits of \$490,552,978 reflects an decrease of \$6,777,782 compared to the total of \$497,330,760 reported for December 2022. The decrease can be attributed primarily to the RP-5 Expansion and other capital project expenditures. The average days cash on hand for the month ended January 2023 decreased from 325 to 311 days.

The unrestricted Agency investment portfolio yield in January 2023 was 2.999 percent, an increase of 0.426 percent compared to the December 2022 yield of 2.573 percent. The change in yield is mainly attributed to market conditions and an increased earnings yield in the Local Agency Investment Fund and the California Asset Management Program (CAMP) accounts.

Staff's Recommendation:

The Treasurer's Report of Financial Affairs for the month ended January 31, 2023 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.

Prior Board Action:

On February 15, 2023 the Board of Directors received the Treasurer's Report of Financial Affairs for the month ended December 31, 2022.

Environmental Determination: Not Applicable

Business Goal:

The Treasurer's Report of Financial Affairs 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



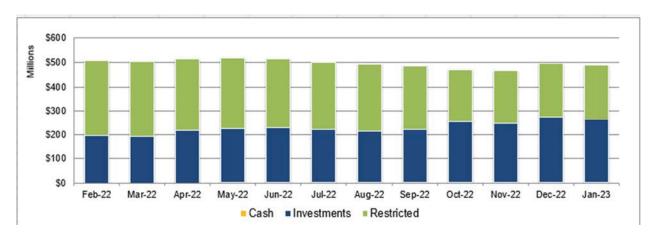
Subject: Treasurer's Report of Financial Affairs

nland Empire Utilities Agency

MUNICIPAL WATER DISTRICT

The Treasurer's Report of Financial Affairs for the month ended January 31, 2023, is submitted in a format consistent with State requirements. The monthly report denotes investment transactions that have been executed in accordance with the Agency's Investment Policy (Resolution No. 2022-4-8).

Agency total cash, investments, and restricted deposits for the month of January 2023 was \$490.5 million, a decrease of \$6.8 million compared to the \$497.3 million reported for the month ended December 2022 as shown in Figure 1. The decrease can be attributed primarily to the RP-5 Expansion and other capital project expenditures.





PFM continues to focus on investment discipline and maintaining a neutral duration strategy to ensure current investments align with the Agency's Investment Policy's goals of preservation of capital in the overall portfolio, provide sufficient liquidity to meet to operating requirements, and attain a market rate of return throughout budgetary and economic cycles. The Agency still holds Credit Suisse Certificates of Deposits in the amount of \$0.75 million maturing on March 2023. Credit Suisse has been the subject of negative headlines with its stock price under pressure and credit spreads widening. PFM and Agency staff continue to monitor the situation and remain comfortable continuing holding the existing position in the Agency portfolio.

Table 1 below represents the unrestricted Agency investment portfolio by authorized investment and duration with a total portfolio amount of \$260.9 million. The Agency portfolio excludes cash and restricted deposits in the amount of \$229.6 million held by member agencies and with fiscal agents, including \$74.5 million in capitalized interest and debt proceeds for the RP-5 Expansion Project.

The Agency's unrestricted investment portfolio yield in January 2023 was 2.999 percent, an increase of 0.426 percent compared to the December 2022 yield of 2.573 percent. The change in yield is mainly attributed to market conditions and an increased earnings yield in the Local Agency Investment Fund and the California Asset Management Program (CAMP) accounts.

Authorized Investments	I	Investment Value as of January 31, 2023 (\$ million)			Average Yield %	Portfolio% (Unrestricted)	
	million or %)	Under 1 Year	1-3 Years	Over 3 Years	Total	1 Iciu 70	(Onrestricted)
LAIF*- Unrestricted	\$75	\$22.6	\$0.0	\$0.0	\$22.6	2.425%	8.65%
CAMP** – Unrestricted	n/a	115.1	0.0	0.0	115.1	4.530%	44.12%
CBB*** – Sweep	40%	8.7	0.0	\$0.0	8.7	0.500%	3.33%
Sub-Total Agency M	anaged	\$146.4	\$0.0	\$0.0	\$146.4	3.966%	56.10%
Brokered Cert. of Deposit	30%	\$0.7	\$1.1	\$0.0	\$1.8	3.444%	0.69%
Medium Term Notes	30%	1.9	11.5	7.4	20.8	2.673%	7.99%
Municipal Bonds	10%	0.2	1.9	0.0	2.1	0.986%	0.82%
Supranational Bonds	20%	0.0	1.7	0.0	1.7	0.520%	0.64%
US Treasury Notes	n/a	8.1	34.2	24.0	66.3	1.739%	25.42%
US Gov't Securities	n/a	5.9	15.9	0.0	21.8	0.955%	8.34%
Sub-Total PFM Managed		\$16.8	\$66.3	\$31.4	\$114.5	1.763%	43.90%
Total		\$163.2	\$66.3	\$31.4	\$260.9	2.999%	100.0%

Table 1: Agency Portfolio

*LAIF - Local Agency Investment Fund **CAMP - California Asset Management Program

***CBB - Citizens Business Bank

+/- due to rounding

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 costs, and capital expenditures. The average days cash on hand decreased from 325 days to 311 days for the month of January 2023 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: https://www.ieua.org/read-our-reports/cash-and-investment/



Treasurer's Report of Financial Affairs for the Month Ended January 2023

Alex Lopez

Acting Budget Officer

March 2023

Agency Liquidity

- Decrease in Cash, Investment, and Restricted Deposits is primarily due to the RP-5 Expansion and other capital project expenditures.
- Increase in Investment Portfolio Yield is due to market conditions and an increased earnings yield in the Local Agency Investment Fund and the California Asset Management Program (CAMP) accounts.

Description	January \$ Millions	December \$ Millions	Increase / (Decrease) \$ Millions
Investment Portfolio	\$260.9	\$272.3	\$(11.4)
Cash and Restricted Deposits	\$229.6	\$225.0	\$4.6
Total Investments, Cash, and Restricted Deposits	\$490.5	\$497.3	\$(6.8)
Investment Portfolio Yield	2.999%	2.573%	0.426%
Weighted Average Duration (Years)	1.19	1.22	(0.03)
Average Cash on Hand (Days)	311	325	(14)

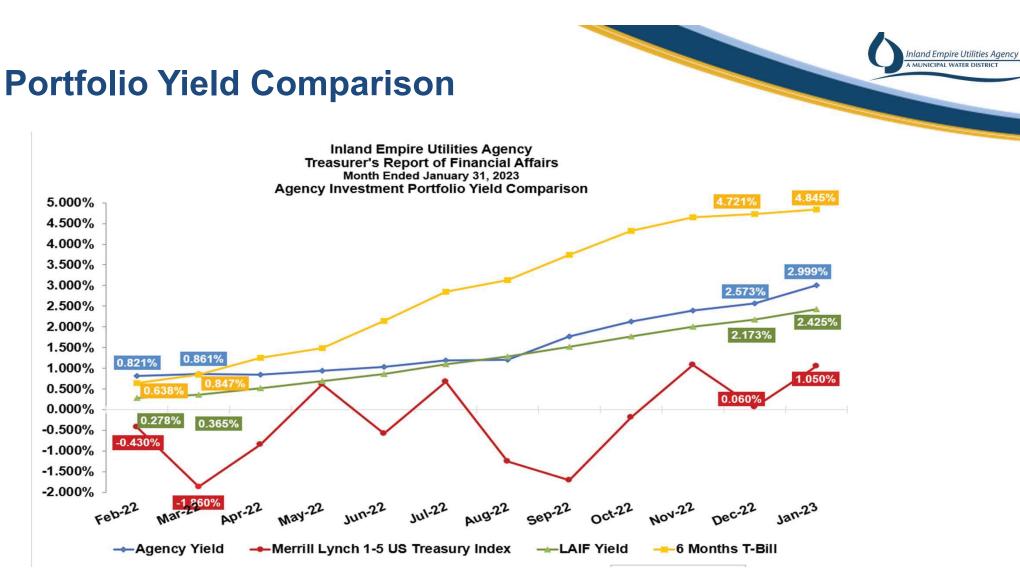
Monthly cash and investment summaries available at: <u>https://www.ieua.org/read-our-reports/cash-and-investment/</u>

Inland Empire Utilities Agency



Authorized Investments	Allowable Threshold (\$ million or %)	Under 1 Year	1 – 3 Years	Over 3 Years	Total	Average Yield %	Portfolio % (Unrestricted)
Local Agency Investment Fund	\$75	\$22.6	\$0.0	\$0.0	\$22.6	2.425%	8.65%
California Asset Management Program	n/a	115.1	0.0	0.0	115.1	4.530%	44.12%
Citizens Business Bank – Sweep	40%	8.7	0.0	\$0.0	8.7	0.500%	3.33%
Sub-Total Agency Managed		\$146.4	\$0.0	\$0.0	\$146.4	3.966%	56.10%
Brokered Certificates of Deposit (CD)	30%	\$0.7	\$1.1	\$0.0	\$1.8	3.444%	0.69%
Medium Term Notes	30%	1.9	11.5	7.4	20.8	2.673%	7.99%
Municipal Bonds	10%	0.2	1.9	0.0	2.1	0.986%	0.82%
Supranational Bonds	20%	0.0	1.7	0.0	1.7	0.520%	0.64%
US Treasury Notes	n/a	8.1	34.2	24.0	66.3	1.739%	25.42%
US Government Securities	n/a	5.9	15.9	0.0	21.8	0.995%	8.34%
Sub-Total PFM Managed		\$16.8	\$66.3	\$31.4	\$114.5	1.763%	43.90%
Total		\$163.2	\$66.3	\$31.4	\$260.9	2.999%	100.0%

Inland Empire Utilities Agency A MUNICIPAL WATER DISTRICT



TREASURER'S REPORT OF FINANCIAL AFFAIRS

For the Month Ended January 31, 2023



All investment transactions have been executed in accordance with the criteria stated in the Agency's Investment Policy (Resolution No. 2022-4-8) adopted by the Inland Empire Utilities Agency's Board of Directors during its regular meeting held on April 20, 2022.

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

Month Ended

January 31, 2023

	January	December	Variance
Cash, Bank Deposits, and Bank Investment Accounts	\$2,190,365	\$2,306,395	(\$116,030)
<u>Investments</u>			
Agency Managed			
Citizens Business Bank (CBB) Repurchase (Sweep)	\$8,672,313	\$30,909,127	(\$22,236,814)
Local Agency Investment Fund (LAIF)	22,582,810	22,416,678	166,132
California Asset Management Program (CAMP)	115,120,038	104,661,659	10,458,379
Total Agency Managed Investments	146,375,161	157,987,464	(\$11,612,303)
PFM Managed			
Certificates of Deposit	\$1,810,000	\$1,810,000	\$0
Municipal Bonds	2,140,837	2,140,866	(29)
Supra-National Agency Bonds	1,669,323	1,669,289	34
Medium Term Notes	20,852,434	17,044,608	3,807,826
U.S. Treasury Notes	66,316,973	67,976,800	(1,659,827)
U.S. Government Sponsored Entities	21,766,903	23,662,433	(1,895,530)
Total PFM Managed Investments	114,556,470	114,303,996	\$252,474
Total Investments	\$260,931,631	\$272,291,460	(\$11,359,829)
Total Cash and Investments Available to the Agency	\$263,121,996	\$274,597,855	(\$11,475,859)
Restricted Deposits			
CAMP Water Connection Reserve	\$25,867,696	\$25,484,066	\$383,630
LAIF Self Insurance Reserve	6,573,509	6,573,509	-
Bond and Note Accounts	18,733,677	18,665,447	68,230
2020B Construction Accounts	55,740,275	55,450,151	290,124
Capital Capacity Reimbursement Account (CCRA) Deposits Held by Member Agencies**	89,230,330	87,080,965	2,149,365
California Employers' Retirement Benefit Trust Account - CERBT (Other Post Employment Benefits - OPEB)	20,779,294	19,564,273	1,215,021
Escrow Deposits	10,506,201	9,914,494	591,707
Total Restricted Deposits	\$227,430,982	\$222,732,905	\$4,698,077
Total Cash, Investments, and Restricted Deposits	\$490,552,978	\$497,330,760	(\$6,777,782)
**Takel enverted as of Das 2022 (including the base balance)	,	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, , , -)

**Total reported as of Dec 2022 (incl. adjusted beg. balances)

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended January 31, 2023

Cash, Bank Deposits, and Bank Investment Accounts

CBB Demand Account (Negative balance offset by CBB Sweep Balance)	\$1,685,837
CBB Payroll Account CBB Workers' Compensation Account	- 40,865
Subtotal Demand Deposits	\$1,726,702
Other Cash and Bank Accounts	
Petty Cash	\$2,250
Subtotal Other Cash	\$2,250
US Bank Pre-Investment Money Market Account	\$461,413
Total Cash and Bank Accounts	\$2,190,365
Unrestricted Investments	
CBB Repurchase (Sweep) Investments	
Fannie Mae (FNMA)	\$8,672,313
Subtotal CBB Repurchase (Sweep)	\$8,672,313
Local Agency Investment Fund (LAIF)	
LAIF Fund	\$22,582,810
Subtotal Local Agency Investment Fund	\$22,582,810
California Asset Management Program (CAMP)	
Short Term	\$115,120,038
Subtotal CAMP	\$115,120,038
Subtotal Agency Managed Investment Accounts	\$146,375,161
Brokered Certificates of Deposit	
Brokered Certificates of Deposit	\$1,810,000
Subtotal Brokered Certificates of Deposit	\$1,810,000
Supra-National Agency Bonds Inter-American Development Bank Notes	\$1,669,323
Subtotal Supra-National Agency Bonds	\$1,669,323
Subtotal Supra-Matorial Agency Donus	ψ1,009,323

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended January 31, 2023

Unrestricted Investments Continued

Municipal Bonds	
Subtotal State and Local Municipal Bonds	\$2,140,837
Subtotal State and Municipal Bonds	\$2,140,837
Medium Term Notes	
Medium Term Notes	\$20,852,434
Subtotal Medium Term Notes	\$20,852,434
U.S. Treasury Notes	
Treasury Note	\$66,316,973
Subtotal U.S. Treasury Notes	\$66,316,973
U.S. Government Sponsored Entities	
Fannie Mae Bank	\$14,594,777
Freddie Mac Bank	5,159,853
Federal Home Loan Bank	2,012,273
Subtotal U.S. Government Sponsored Entities	\$21,766,903
Subtotal PFM Managed Investment Accounts	\$114,556,470
Total Investments	\$260,931,631
Restricted Deposits	
Investment Pool Accounts	
CAMP - Water Connection Reserves	\$25,867,696
LAIF - Self Insurance Fund Reserves	6,573,509
Subtotal Investment Pool Accounts	\$32,441,205
Subtotal Investment Pool Accounts Bond and Note Accounts	\$32,441,205
	\$32,441,205 \$431
Bond and Note Accounts	
Bond and Note Accounts 2017A Debt Service Accounts	\$431
Bond and Note Accounts 2017A Debt Service Accounts 2020A Debt Service Accounts	\$431 1
Bond and Note Accounts 2017A Debt Service Accounts 2020A Debt Service Accounts 2020B Debt Service Accounts	\$431 1 39

INLAND EMPIRE UTILITIES AGENCY

Cash and Investment Summary

Month Ended January 31, 2023

Restricted Deposits Continued

2020B Construction Project Accounts	
LAIF Construction Project Accounts	\$44,996,548
CAMP Construction Project Accounts	10,743,727
Subtotal 2020B Construction Project Accounts	\$55,740,275
CCRA Deposits Held by Member Agencies	
City of Chino	\$13,739,907
Cucamonga Valley Water District	14,207,149
City of Fontana	18,211,772
City of Montclair	4,063,976
City of Ontario	31,671,263
City of Chino Hills	3,265,266
City of Upland	4,070,997
Subtotal CCRA Deposits Held by Member Agencies**	\$89,230,330
**Total reported as of Dec 2022 (incl. adjusted beg. balances)	
CalPERS	
CERBT Account (OPEB)	\$20,779,294
Subtotal CalPERS Accounts	\$20,779,294
Escrow Deposits	
W.M. Lyles Construction	\$9,972,769
MNR Construction, Inc.	533,432
Subtotal Escrow Deposits	\$10,506,201
Total Restricted Deposits	\$227,430,982
Total Cash, Investments, and Restricted Deposits as of January 31, 2023	\$490,552,978
Total Cash, Investments, and Restricted Deposits as of 01/31/23	\$490,552,978
Less: Total Cash, Investments, and Restricted Deposits as of 12/31/2022	497,330,760
Total Monthly Increase (Decrease)	(\$6,777,782)

Month Ended

		January 31, 2	2023					
						%		
-	Par	Cost Basis	Term	January	%	Yield to	Maturity	Market
	Amount	Amount	(Days)	Value	Coupon	Maturity	Date	Value
Cash, Bank Deposits, and Bank Investment Accou	<u>ints</u>							
Citizens Business Bank (CBB)								
Demand Account	\$1,685,837	\$1,685,837	N/A	\$1,685,837		N/A	N/A	\$1,685,837
Payroll Checking	0	0	N/A	0		N/A	N/A	0
Workers' Compensation Account	40,865	40,865	N/A	40,865	_	N/A	N/A	40,865
Subtotal CBB Accounts	\$1,726,702	\$1,726,702		\$1,726,702	-			\$1,726,702
US Bank (USB)								
Custodial Money Market (Investment Mgmt.)	\$80,752	\$80,752	N/A	\$80,752		3.88%	N/A	\$80,752
Custodial Money Market (Debt Service)	380,661	380,661	N/A	380,661		3.88%	N/A	380,661
Subtotal USB Account	\$461,413	\$461,413		\$461,413	-	3.88%		\$461,413
Petty Cash	\$2,250	\$2,250	N/A	\$2,250	_	N/A	N/A	\$2,250
Total Cash, Bank Deposits and			_		-			
Bank Investment Accounts	\$2,190,365	\$2,190,365	_	\$2,190,365	-		-	\$2,190,365
Investments								
CBB Daily Repurchase (Sweep) Accounts	¢0 (72 212	¢0 (70 010	NI / A	¢0 (72 212		0 500/	NI / A	¢0 (72 212
Fannie Mae (FNMA)	\$8,672,313	\$8,672,313 \$8,672,313	N/A	\$8,672,313 \$8.672,313	-	0.50%	N/A	\$8,672,313
Subtotal CBB Repurchase Accounts	\$8,672,313	\$8,672,313		\$8,672,313		0.50%		\$8,672,313
LAIF Accounts	¢22 502 01 0	¢22 F02 010	NT / A	¢22 502 01 0		2 4250/	NT / A	¢22 502 010
Non-Restricted Funds	\$22,582,810	\$22,582,810	N/A	\$22,582,810	-	2.425%	N/A	\$22,582,810
Subtotal LAIF Accounts	\$22,582,810	\$22,582,810		\$22,582,810		2.425%		\$22,582,810
CAMP Accounts								
Non-Restricted Funds	\$115,120,038	\$115,120,038	N/A	\$115,120,038	_	4.53%	N/A	\$115,120,038
Subtotal CAMP Accounts	\$115,120,038	\$115,120,038		\$115,120,038	-	4.53%		\$115,120,038
Subtotal Agency Managed Investment Accounts	\$146,375,161	\$146,375,161	-	\$146,375,161	-	3.97%	· –	\$146,375,161
Brokered Certificates of Deposit (CDs)								
Credit Suisse NY	\$745,000	\$745,000	724	\$745,000	0.59%	0.59%	03/17/23	\$740,923
Toronto Dominion Bank NY	1,065,000	1,065,000	1312	1,065,000	5.47%	5.44%	10/25/24	1,064,411
Subtotal Brokered CDs	\$1,810,000	\$1,810,000	_	\$1,810,000	-	3.44%		\$1,805,334

Month Ended

January 31, 2023								
	Par	Cost Basis	Term	January	%	% Yield to	Maturity	Market
	Amount	Amount	(Days)	Value	Coupon	Maturity	Date	Value
Investments (continued)	1							
US Treasury Note								
US Treasury Note	\$1,875,000	\$1,870,898	877	\$1,873,658	0.25%	0.34%	11/15/23	\$1,809,668
US Treasury Note	1,825,000	1,843,464	1713	1,828,093	2.75%	2.52%	11/15/23	1,795,914
US Treasury Note	2,525,000	2,479,826	1786	2,517,361	2.13%	2.52%	11/30/23	2,470,160
US Treasury Note	990,000	988,608	1044	989,577	0.13%	0.17%	12/15/23	950,864
US Treasury Note	120,000	120,356	1813	120,066	2.63%	2.56%	12/31/23	117,694
US Treasury Note	810,000	806,235	917	808,571	0.13%	0.31%	01/15/24	775,069
US Treasury Note	675,000	709,778	566	689,681	2.38%	0.35%	02/29/24	658,230
US Treasury Note	2,345,000	2,355,534	1792	2,347,669	2.00%	1.90%	04/30/24	2,269,520
US Treasury Note	210,000	208,679	1059	209,415	0.25%	0.47%	05/15/24	198,581
US Treasury Note	575,000	580,930	1824	576,674	2.00%	1.78%	06/30/24	554,785
US Treasury Note	1,000,000	1,016,172	2183	1,004,857	2.13%	1.78%	07/31/24	965,781
US Treasury Note	1,310,000	1,349,146	1824	1,323,027	2.13%	1.50%	09/30/24	1,262,922
US Treasury Note	595,000	614,454	1822	601,812	2.25%	1.57%	10/31/24	574,082
US Treasury Note	510,000	521,814	1789	514,411	2.13%	1.63%	11/30/24	490,636
US Treasury Note	1,820,000	1,876,875	1258	1,850,201	1.50%	0.58%	11/30/24	1,731,559
US Treasury Note	1,445,000	1,383,588	1009	1,401,543	1.13%	2.73%	01/15/25	1,361,687
US Treasury Note	340,000	335,232	1475	337,252	0.25%	0.60%	05/31/25	311,525
US Treasury Note	1,900,000	1,866,230	1440	1,880,067	0.25%	0.71%	05/31/25	1,740,875
US Treasury Note	2,050,000	2,027,898	1488	2,036,008	0.25%	0.52%	08/31/25	1,864,859
US Treasury Note	990,000	968,228	1463	975,535	0.25%	0.81%	09/30/25	899,508
US Treasury Note	1,600,000	1,573,125	1482	1,582,373	0.25%	0.67%	09/30/25	1,453,750
US Treasury Note	435,000	427,965	1658	430,617	0.38%	0.74%	11/30/25	394,219
US Treasury Note	1,910,000	1,873,218	1623	1,886,589	0.38%	0.82%	11/30/25	1,730,937
US Treasury Note	2,925,000	2,845,591	1489	2,869,910	0.38%	1.06%	11/30/25	2,650,781
US Treasury Note	815,000	810,034	1814	812,087	0.38%	0.50%	12/31/25	738,212
US Treasury Note	1,780,000	1,751,145	1699	1,761,929	0.38%	0.73%	12/31/25	1,612,290
US Treasury Note	870,000	820,995	1439	832,710	0.38%	1.86%	01/31/26	784,903
US Treasury Note	1,520,000	1,466,087	1486	1,480,273	0.38%	1.27%	01/31/26	1,371,325
US Treasury Note	1,540,000	1,400,437	1368	1,428,289	0.38%	2.95%	01/31/26	1,389,369
US Treasury Note	2,345,000	2,248,910	1479	2,273,858	0.38%	1.42%	01/31/26	2,115,630
US Treasury Note	2,940,000	3,257,428	1822	3,130,771	2.63%	0.43%	01/31/26	2,838,938
US Treasury Note	1,765,000	1,717,428	1850	1,730,399	0.50%	1.15%	02/28/26	1,594,567
US Treasury Note	3,110,000	3,068,088	1821	3,084,153	0.50%	0.78%	02/28/26	2,809,691
US Treasury N/B Note	1,360,000	1,359,469	1664	1,359,632	0.75%	0.76%	03/31/26	1,237,175
US Treasury N/B Note	1,464,000	1,453,192	1805	1,456,725	0.75%	0.90%	05/31/26	1,324,920
US Treasury N/B Note	2,120,000	1,942,947	1453	1,971,948	0.75%	2.99%	05/31/26	1,918,600

Month Ended January 31, 2023

	·	January 31,	2023					
	Par	Cost Basis	Term	January	%	% Yield to	Maturity	Market
	Amount	Amount	(Days)	Value	Coupon	Maturity	Date	Value
Investments (continued)	· · · ·					· · · · ·		
US Treasury N/B Note	\$890,000	\$819,461	1637	\$832,388	0.88%	2.77%	09/30/26	\$802,808
US Treasury N/B Note	1,190,000	1,086,851	1604	1,104,021	0.88%	3.00%	09/30/26	1,073,417
US Treasury Note	1,500,000	1,457,637	1686	1,462,938	2.25%	2.91%	02/15/27	1,419,375
US Treasury N/B Note	2,115,000	1,890,281	1729	1,913,676	0.50%	2.92%	04/30/27	1,853,599
US Treasury Note	1,055,000	936,436	1784	948,000	0.50%	2.99%	06/30/27	920,158
US Treasury Note	3,315,000	3,142,905	1804	3,157,024	2.25%	3.40%	08/15/27	3,122,316
US Treasury Note	1,965,000	1,952,181	1792	1,952,825	4.13%	4.27%	09/30/27	2,004,607
US Treasury Note	1,105,000	1,120,366	1788	1,119,894	4.13%	3.81%	10/31/27	1,127,791
US Treasury Note	2,165,000	1,843,717	1788	1,848,466	0.50%	3.91%	10/31/27	1,870,695
Subtotal US Treasuries	\$67,709,000	\$66,189,839		\$66,316,973		1.74%		\$62,963,992
U.S. Government Sponsored Entities								
Fannie Mae Bond	\$645,000	\$645,000	1,092	\$645,000	0.36%	0.36%	08/18/23	\$629,111
Freddie Mac Bond	885,000	884,097	1,098	884,832	0.25%	0.28%	08/24/23	862,442
Fannie Mae Bond	855,000	853,273	1,741	854,779	2.88%	2.92%	09/12/23	844,741
Fannie Mae Bond	1,820,000	1,803,274	1,772	1,817,895	2.88%	3.08%	09/12/23	1,798,162
Freddie Mac Bond	805,000	804,203	1,095	804,777	0.25%	0.28%	12/04/23	775,169
Federal Home Loan Bank	870,000	895,642	1,772	874,486	3.38%	2.72%	12/08/23	859,765
Federal Home Loan Bank	190,000	189,327	1,824	189,861	2.50%	2.58%	02/13/24	185,784
Fannie Mae Bond	2,055,000	2,130,234	1,769	2,085,025	1.63%	0.85%	01/07/25	1,953,876
Freddie Mac Bond	1,215,000	1,214,065	1,825	1,214,620	1.50%	1.52%	02/12/25	1,150,546
Federal Home Loan Bank	950,000	945,288	1,824	947,926	0.50%	0.60%	04/14/25	877,065
Fannie Mae Bond	495,000	496,629	1,792	495,737	0.63%	0.56%	04/22/25	458,130
Fannie Mae Bond	1,275,000	1,272,373	1,824	1,273,832	0.63%	0.67%	04/22/25	1,180,033
Fannie Mae Bond	1,425,000	1,432,296	1,782	1,428,320	0.63%	0.52%	04/22/25	1,318,860
Fannie Mae Bond	240,000	241,126	1,716	240,569	0.50%	0.40%	06/17/25	220,539
Fannie Mae Bond	995,000	996,473	1,693	995,754	0.50%	0.47%	06/17/25	914,319
Fannie Mae Bond	1,435,000	1,441,931	1,778	1,438,380	0.50%	0.40%	06/17/25	1,318,642
Fannie Mae Bond	1,480,000	1,476,936	1,824	1,478,544	0.50%	0.54%	06/17/25	1,359,993
Freddie Mac Bond	895,000	890,543	1,824	892,798	0.38%	0.48%	07/21/25	817,481
Fannie Mae Bond	950,000	945,554	1,824	947,719	0.38%	0.47%	08/25/25	866,034
Freddie Mac Bond	1,365,000	1,360,891	1,824	1,362,826	0.38%	0.44%	09/23/25	1,241,847
Fannie Mae Bond	895,000	891,796	1,821	893,223	0.50%	0.57%	11/07/25	814,676
Subtotal U.S. Gov't Sponsored Entities	\$21,740,000	\$21,810,951		\$21,766,903	-	0.995%	· · ·	\$20,447,215
Supra-National Agency Bond								
Inter-American Development Bank Notes	\$1,670,000	\$1,668,764	1,096	\$1,669,323	0.50%	0.52%	09/23/24	\$1,566,806
Subtotal Supra-National Agency Bond	\$1,670,000	\$1,668,764		\$1,669,323		0.52%		\$1,566,806

Month Ended January 31, 2023

		January 31,	2023					
	Par	Cost Basis	Term	January	%	% Yield to	Maturity	Market
	Amount	Amount	(Days)	Value	Coupon		Date	Value
Investments (continued)								
<u>Municipal Bonds</u>								
CA State Earthquake Authority Taxable Rev	\$195,000	\$195.000	949	\$195,000	1.48%	1.48%	07/01/23	\$192,124
Maryland State GO Bond	250,000	249,930	1457	249,974	0.51%	0.52%	08/01/24	237,135
CA State Dept of Wtr Res	100,000	100,000	1578	100,000	0.56%	0.56%	12/01/24	93,274
Univ. of CA Revenue Bond	90,000	90,326	1764	90,151	0.88%	0.81%	05/15/25	82,744
Univ. of CA Revenue Bond	205,000	205,000	1764	205,000	0.88%	0.88%	05/15/25	188,473
Florida State Board of Admin. Taxable Rev	200,000	201,414	1749	200,712	1.26%	1.11%	07/01/25	184,856
Florida State Board of Admin. Taxable Rev	520,000	520,000	1749	520,000	1.26%	1.26%	07/01/25	480,626
Los Angeles CCD CA Taxable GO Bonds	375,000	375,000	1725	375,000	0.77%	0.77%	08/01/25	344,974
NJ TPK Authority	205,000	205,000	1792	205,000	1.05%	1.05%	01/01/26	187,138
Subtotal State and Local Municipal Bonds	\$2,140,000	\$2,141,670		\$2,140,837		0.99%		\$1,991,344
<u>Medium Term Notes</u>								
Bank of NY Mellon	\$610,000	\$615,588	1555	\$610,309	3.50%	3.27%	04/28/23	\$608,154
Apple Inc. Corp.	565,000	563,463	1095	564,861	0.75%	0.84%	05/11/23	558,347
UnitedHealth Group Inc	720,000	755,741	1330	723,601	3.50%	2.08%	06/15/23	716,441
Pfizer Inc	1,260,000	1,276,393	1807	1,263,494	2.95%	2.67%	03/15/24	1,235,514
Amazon Com. Inc.	560,000	559,182	1096	559,652	0.45%	0.50%	05/12/24	531,054
Walmart Inc	1,425,000	1,495,195	1768	1,444,912	2.85%	1.78%	07/08/24	1,391,977
JP Morgan Chase	570,000	570,000	1461	570,000	0.65%	0.65%	09/16/24	553,906
Bank of America	725,000	725,000	1464	725,000	0.81%	0.81%	10/24/24	702,602
John Deere Capital Corp	790,000	770,045	1037	776,356	1.25%	2.17%	01/10/25	742,918
Toyota Motor	315,000	318,078	1724	316,326	1.80%	1.58%	02/13/25	297,479
Toyota Motor	425,000	429,152	1724	426,790	1.80%	1.58%	02/13/25	401,361
Novartis Capital	1,425,000	1,475,744	1743	1,446,134	1.75%	0.98%	02/13/25	1,353,285
JP Morgan Chase	555,000	555,000	1461	555,000	0.82%	0.82%	06/01/25	521,541
Pepsico Inc	1,115,000	1,092,510	1437	1,092,561	3.50%	4.37%	07/17/25	1,094,902
Intel Corp	1,115,000	1,091,474	1449	1,091,525	3.70%	4.60%	07/29/25	1,091,389
JP Morgan Chase	355,000	355,000	1460	355,000	0.77%	0.77%	08/09/25	330,653
Microsoft Corp (Callable)	560,000	543,346	1546	543,379	3.13%	4.28%	11/03/25	545,243
Bristol Myers	349,000	345,524	1606	346,801	0.75%	0.98%	11/13/25	317,262
Bank of Americ Corp	880,000	880,000	1472	880,000	3.38%	3.38%	04/02/26	851,795
Microsoft Corp (Callable)	1,100,000	1,112,199	1625	1,109,485	2.40%	2.14%	08/08/26	1,036,676
Mastercard Inc	1,705,000	1,621,148	1430	1,623,552	2.95%	4.33%	11/21/26	1,630,278
Target Corp	150,000	149,745	1430	149,797	1.95%	1.99%	01/15/27	138,358
Target Corp	690,000	689,579	1810	689,664	1.95%	1.99%	01/15/27	636,448
Truist Financial Corp	935,000	817,779	2010	829,347	1.13%	3.91%	01/13/27	811,716
Home Depot Inc	1,145,000	1,079,586	1726	1,079,664	2.80%	4.17%	08/03/27	1,078,414
Amazon Inc	1,075,000	1,079,322	1804	1,079,224	4.55%	4.46%	12/01/27	1,087,063
Subtotal Medium Term Notes	\$21,119,000	\$20,965,792		\$20,852,434	-	2.67%	-	\$20,264,776
Subtotal PFM Managed Investment Accounts	\$116,188,000	\$114,587,016		\$114,556,470	-	1.764%		\$109,039,467
Total Investments	\$262,563,161	\$260,962,177		\$260,931,631	-			\$255,414,628
(Source of Investment Amortized Cost: PEM)	<i>\$404,303,101</i>	φ 400,704,1 77	· -	φ400,731,031	-		-	<i>φ</i> 233, 717, 020

(Source of Investment Amortized Cost: PFM)

Month Ended

		January 31, 2	2023					
						%		
-	Par	Cost Basis	Term	January	%	Yield to	Maturity	Market
	Amount	Amount	(Days)	Value	Coupon	Maturity	Date	Value
Restricted Deposits								
Investment Pool Accounts								
CAMP - Water Connection Reserves	\$25,867,696	\$25,867,696	N/A	\$25,867,696		4.53%	N/A	\$25,867,696
LAIF - Self Insurance Reserves	6,573,509	6,573,509	N/A	6,573,509		2.43%	N/A	6,573,509
Total Investment Pool Accounts	\$32,441,205	\$32,441,205		\$32,441,205		4.10%		\$32,441,205
Bond and Note Accounts								
2017A Debt Service Accounts	\$431	\$431	N/A	\$431		0.00%	N/A	\$431
2020A Debt Service Accounts	1	1	N/A	1		0.00%	N/A	1
2020B Debt Service Accounts	39	39	N/A	39		0.00%	N/A	39
2020B Capitalized Interest Account	18,733,206	18,733,206	N/A	18,733,206		4.53%	N/A	18,733,206
Total Bond and Note Accounts	\$18,733,677	\$18,733,677		\$18,733,677		4.53%		\$18,733,677
2020B Construction Project Account								
LAIF Construction Fund	\$44,996,548	\$44,996,548	N/A	\$44,996,548		2.43%	N/A	\$44,996,548
CAMP Construction Fund	10,743,727	10,743,727	,	10,743,727		4.53%	N/A	10,743,727
Subtotal 2020B Construction Fund	\$55,740,275	\$55,740,275		\$55,740,275	•	2.83%	,	\$55,740,275
Total 2020B Construction Project Accts	\$55,740,275	\$55,740,275		\$55,740,275		2.831%		\$55,740,275
CCRA Deposits Held by Member Agencies								
City of Chino	\$13,739,907	\$13,739,907	N/A	\$13,739,907		N/A	N/A	\$13,739,907
City of Chino Hills	3,265,266	3,265,266	N/A	3,265,266		N/A	N/A	3,265,266
Cucamonga Valley Water District	14,207,149	14,207,149	N/A	14,207,149		N/A	N/A	14,207,149
City of Fontana	18,211,772	18,211,772	N/A	18,211,772		N/A	N/A	18,211,772
City of Montclair	4,063,976	4,063,976	N/A	4,063,976		N/A	N/A	4,063,976
City of Ontario	31,671,263	31,671,263	N/A	31,671,263		N/A	N/A	31,671,263
City of Upland	4,070,997	4,070,997	N/A	4,070,997		N/A	N/A	4,070,997
Subtotal CCRA Deposits Held by Member Agencies**	\$89,230,330	\$89,230,330		\$89,230,330				\$89,230,330
**Total reported as of Dec 2022 (incl. adjusted beg. balances)	1							
CalPERS Deposits								
CERBT Account (OPEB)	\$16,000,000	\$16,000,000	N/A	\$20,779,294		N/A	N/A	\$20,779,294
Subtotal CalPERS Deposits	\$16,000,000	\$16,000,000		\$20,779,294	•			\$20,779,294
CERBT Strategy 2 Performance as of November 30.2022 ba	ased on 1 year net return	n was -13.78%						
Escrow Deposits								
W. M. Lyles Construction	\$9,972,769	\$9,972,769	N/A	\$9,972,769		N/A	N/A	\$9,972,769
MNR Construction, Inc	533,432	533,432	N/A	533,432		N/A	N/A	533,432
Subtotal Escrow Deposits	\$10,506,201	\$10,506,201		\$10,506,201				\$10,506,201
Total Restricted Deposits	\$222,651,688	\$222,651,688		\$227,430,982				\$227,430,982
Total Cash, Investments, and Restricted Deposits as of January 31,2023	\$487,405,214	\$485,804,230		\$490,552,978				\$485,035,975
=	φ10/j100j41Τ	φ105j001j250		φτ70,352,770				φ103,033,773

Month Ended January 31, 2023

January Purchases

No.	Date	Transaction	Investment Security	Туре	Par Amount Purchased	Investment Yield to Maturity
1	1/6/2023	Purchase	US Treasury Notes	US Treasury	\$2,165,000	3.910%
2	1/30/2023	Purchase	Intel Corp Notes	Corporate	1,115,000	4.600%
3	1/30/2023	Purchase	Microsoft Corp Notes	Corporate	560,000	4.280%
4	1/30/2023	Purchase	Home Depot Inc Corp Notes	Corporate	1,145,000	4.170%
5	1/30/2023	Purchase	Pepsico Inc Corp Notes	Corporate	1,115,000	4.370%
			Total Purchases		\$ 6,100,000	-

January Investment Maturities, Calls & Sales

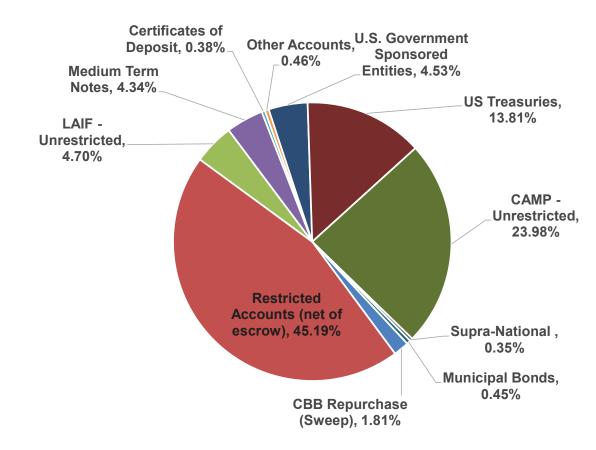
,	y		,		Par Amount	Investment
No.	Date	Transaction	Investment Security	Туре	Matured/Sold	Yield to Maturity
1	1/6/2023	Sale	Fannie Mae Notes	Fed Agency Note	\$1,875,000	0.320%
2	1/6/2023	Sale	Freddie Mac Notes	Fed Agency Note	20,000	0.350%
3	1/30/2023	Sale	US Treasury Notes	US Treasury	650,000	2.250%
4	1/30/2023	Sale	US Treasury Notes	US Treasury	1,260,000	2.440%
5	1/30/2023	Sale	US Treasury Notes	US Treasury	1,625,000	2.520%
			Total Maturities, Calls & Sales		\$ 5,430,000	-

Month Ended January 31, 2023

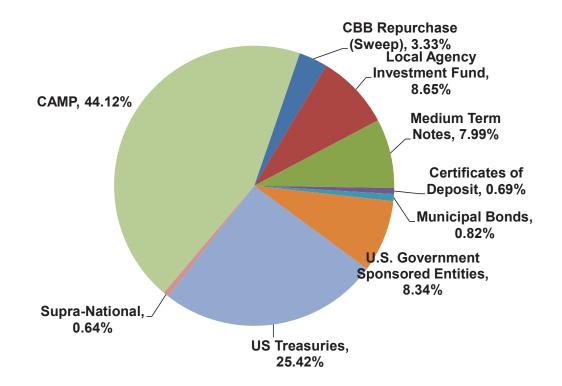
Directed Investment Category	Amount Invested	Yield
CBB Repurchase (Sweep)	\$8,672,313	0.500%
LAIF - Unrestricted	22,582,810	2.425%
CAMP - Unrestricted	115,120,038	4.530%
Brokered Certificates of Deposit	1,810,000	3.444%
Medium Term Notes	20,852,434	2.673%
Municipal Bonds	2,140,837	0.986%
Supra-National Bonds	1,669,323	0.520%
US Treasury Notes	66,316,973	1.739%
U.S. Government Sponsored Entities	21,766,903	0.995%
Total Investment Portfolio	\$260,931,631	
Investment Portfolio Rate of Return		2.999%
Restricted/Transitory/Other Accounts	Amount Invested	Yield
CCRA Deposits Held by Member Agencies	\$89,230,330	N/A
CalPERS OPEB (CERBT) Account	20,779,294	N/A
CAMP Restricted Water Connection Reserve	25,867,696	4.530%
LAIF Restricted Insurance Reserve	6,573,509	2.425%
US Bank - 2017A Debt Service Accounts	431	0.000%
US Bank - 2020A Refunding Bond Accounts	1	0.000%
US Bank - 2020B Revenue Note Accounts	18,733,245	4.530%
US Bank - Pre-Investment Money Market Account	461,413	3.880%
LAIF Construction Account	44,996,548	2.425%
CAMP Construction Account	10,743,727	4.530%
Citizens Business Bank - Demand Account	1,685,837	N/A
Citizens Business Bank - Workers' Compensation Account	40,865	N/A
Citizens Business Bank - Payroll Account	0	N/A
Other Accounts*	2,250	N/A
Escrow Account	10,506,201	N/A
Total Restricted/Transitory/Other Accounts	\$229,621,347	
Average Yield of Other Accounts		3.516%
Total Agency Directed Deposits	\$490,552,978	

*Petty Cash

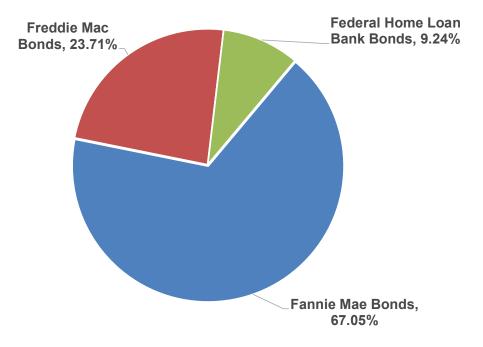
Inland Empire Utilities Agency Treasurer's Report of Financial Affairs Month Ended January 31, 2023 Agency Investment Portfolio (Net of Escrow Accounts) \$480,046,777



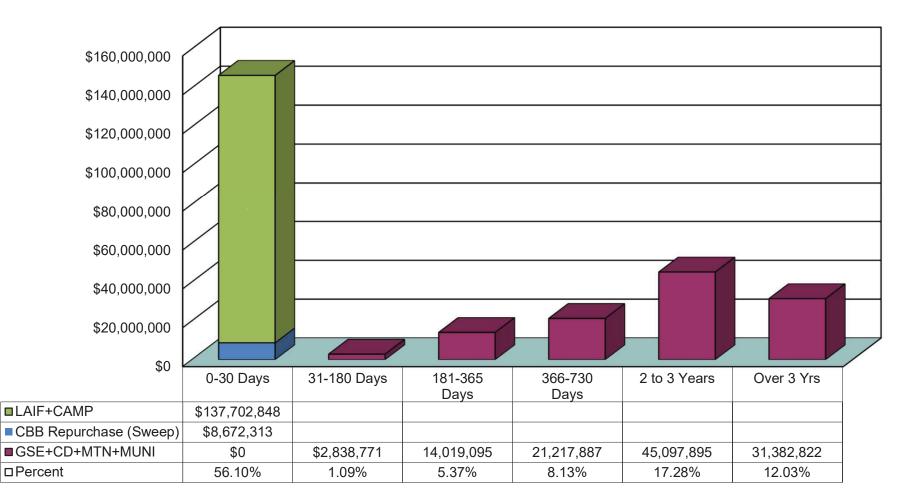
Inland Empire Utilities Agency Treasurer's Report of Financial Affairs Month Ended January 31, 2023 Unrestricted Agency Investment Portfolio \$260,931,631

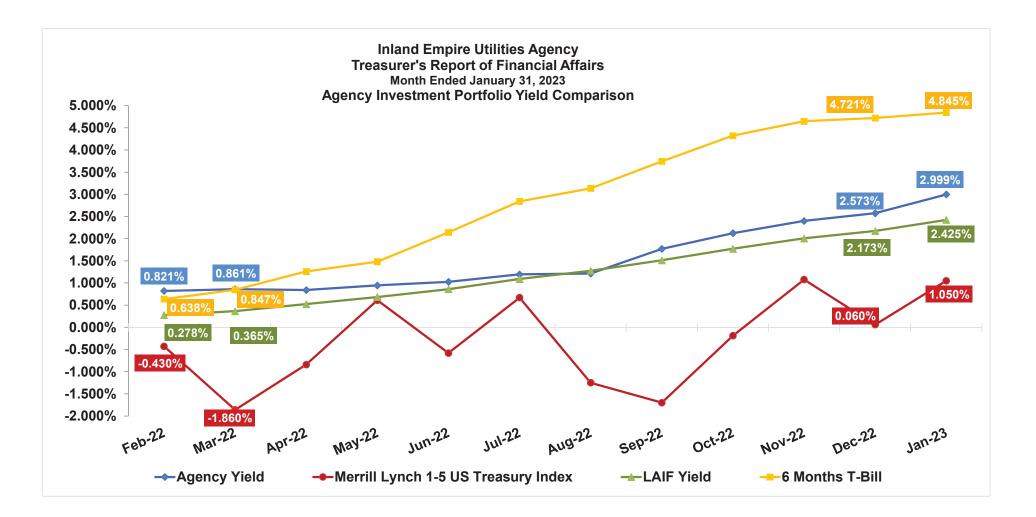


Inland Empire Utilities Agency Treasurer's Report of Financial Affairs Month Ended January 31, 2023 U.S. Government Sponsored Entities Portfolio \$21,766,903



Inland Empire Utilities Agency Treasurer's Report of Financial Affairs Month Ended January 31, 2023 Agency Investment Portfolio Maturity Distribution (Unrestricted) \$260,931,631





AGENCY REPRESENTATIVES' REPORTS





PURSUANT TO THE PROVISIONS OF AB 361, THIS MEETING WILL BE CONDUCTED VIRTUALLY WITH THE OPPORTUNITY FOR PUBLIC COMMENT. ALL VOTES TAKEN WILL BE CONDUCTED BY ORAL ROLL CALL.

This meeting will be accessible as follows:

Meeting Access Via Computer (Zoom)*:	Meeting Access Via Telephone:	
• <u>https://sawpa.zoom.us/j/87028603420</u>	 1 (669) 900-6833 	
• Meeting ID: 870 2860 3420	 Meeting ID: 870 2860 3420 	
*Participation in the meeting via the Zoom app (a free download) is strongly encouraged.		

REGULAR COMMISSION MEETING TUESDAY, FEBRUARY 21, 2023 – 9:30 A.M.

<u>AGENDA</u>

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE (Bruce Whitaker, Vice Chair)

2. ROLL CALL

3. PUBLIC COMMENTS

Members of the public may address the Commission on items within the jurisdiction of the Commission; however, no action may be taken on an item not appearing on the agenda unless the action is otherwise authorized by Government Code §54954.2(b).

4. ITEMS TO BE ADDED OR DELETED

5. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered routine and non-controversial and will be acted upon by the Commission by one motion as listed below.

A. <u>APPROVAL OF MEETING MINUTES: FEBRUARY 7, 2023</u> Recommendation: Approve as posted.

6. NEW BUSINESS

- A. <u>SOLVE THE WATER CRISIS PRESENTATION BY WESTERN MUNICIPAL WATER</u> <u>DISTRICT (CM#2023.10)</u> Presenter: Mike Gardner Recommendation: Receive and file.
- B. <u>UPDATED PROCUREMENT POLICY AND PURCHASING AUTHORITY (CM#2023.11)</u> Presenter: Karen Williams Recommendation: Approve the updated PRO110 – Procurement Policy and Purchasing Authority.

- C. <u>FYE 2024 AND 2025 OWOW AND ROUNDTABLE FUND DRAFT BUDGETS</u> (CM#2023.12) Presenter: Karen Williams Recommendation: Review and discuss the Draft FYE 2024 and 2025 OWOW and Roundtable Fund Budgets.
- D. BROWN ACT REMOTE MEETING GUIDELINES (CM#2023.13) Presenter: Jeff Mosher Recommendation: Receive and file.
- 7. <u>INFORMATIONAL REPORTS</u> Recommendation: Receive for information.
 - A. <u>CASH TRANSACTIONS REPORT DECEMBER 2022</u> Presenter: Karen Williams
 - B. INTER-FUND BORROWING DECEMBER 2022 (CM#2023.14) Presenter: Karen Williams
 - C. <u>PERFORMANCE INDICATORS/FINANCIAL REPORTING DECEMBER 2022</u> (CM#2023.15) Presenter: Karen Williams
 - D. <u>PROJECT AGREEMENT 25 OWOW FUND FINANCIAL REPORT,</u> <u>NOVEMBER 2022</u> Presenter: Karen Williams
 - E. <u>PROJECT AGREEMENT 26 ROUNDTABLE FUND FINANCIAL REPORT,</u> <u>NOVEMBER 2022</u> Presenter: Karen Williams
 - F. <u>GENERAL MANAGER REPORT</u> Presenter: Jeff Mosher
 - G. <u>STATE LEGISLATIVE REPORT</u> Presenter: Jeff Mosher
 - H. CHAIR'S COMMENTS/REPORT
 - I. <u>COMMISSIONERS' COMMENTS</u>
 - J. COMMISSIONERS' REQUEST FOR FUTURE AGENDA ITEMS

8. <u>CLOSED SESSION</u>

There were no Closed Session items anticipated at the time of the posting of this agenda.

9. ADJOURNMENT

PLEASE NOTE:

Americans with Disabilities Act: If you require any special disability related accommodations to participate in this meeting, call (951) 354-4220 or email svilla@sawpa.org. 48-hour notification prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility for this meeting. Requests should specify the nature of the disability and the type of accommodation requested.

Materials related to an item on this agenda submitted to the Commission after distribution of the agenda packet are available for public inspection during normal business hours at the SAWPA office, 11615 Sterling Avenue, Riverside, and available at <u>www.sawpa.org</u>, subject to staff's ability to post documents prior to the meeting.

Declaration of Posting

I, Sara Villa, Clerk of the Board of the Santa Ana Watershed Project Authority declare that on February 16, 2023, a copy of this agenda has been uploaded to the SAWPA website at <u>www.sawpa.org</u> and posted at SAWPA's office at 11615 Sterling Avenue, Riverside, California.

2023 SAWPA Commission Meetings/Events

First and Third Tuesday of the Month

(NOTE: All meetings begin at 9:30 a.m., unless otherwise noticed, and are held at SAWPA.)

January		February	
1/3/23	Commission Workshop [cancelled]	2/7/23	Commission Workshop
1/17/23	Regular Commission Meeting	2/21/23	Regular Commission Meeting
March		April	
3/7/23	Commission Workshop	4/4/23	Commission Workshop
3/21/23	Regular Commission Meeting	4/18/23	Regular Commission Meeting
Мау		June	
5/2/23	Commission Workshop	6/6/23	Commission Workshop
5/16/23	Regular Commission Meeting	6/20/23	Regular Commission Meeting
5/9 – 5/11/2	23 ACWA Spring Conference, Monterey, CA		
July		August	
7/4/23	Commission Workshop	8/1/23	Commission Workshop
7/18/23	Regular Commission Meeting	8/15/23	Regular Commission Meeting
Septembe	r	October	
9/5/23	Commission Workshop	10/3/23	Commission Workshop
9/19/23	Regular Commission Meeting	10/17/23	Regular Commission Meeting
November		December	
11/7/23	Commission Workshop	12/5/23	Commission Workshop
11/21/23	Regular Commission Meeting	12/19/23	Regular Commission Meeting
11/28 – 11/	30/23 ACWA Fall Conference, Indian Wells, CA		_



Meeting Access Via Computer (Zoom):	Meeting Access Via Telephone:			
• https://sawpa.zoom.us/j/83148503884	 1 (669) 900-6833 			
• Meeting ID: 831 4850 3884	• Meeting ID: 831 4850 3884			

This meeting will be conducted in person at the address listed above. As a convenience to the public, members of the public may also participate virtually using one of the options set forth above. Any member of the public may listen to the meeting or make comments to the Commission using the call-in number or Zoom link above. However, in the event there is a disruption of service which prevents the Authority from broadcasting the meeting to members of the public, the meeting will not be postponed or rescheduled but will continue without remote participation. The remote participation option is provided as a convenience to the public and is not required. Members of the public are welcome to attend the meeting in-person.

REGULAR COMMISSION MEETING TUESDAY, MARCH 7, 2023 – 9:30 A.M.

<u>AGENDA</u>

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE (Bruce Whitaker, Chair)

2. ROLL CALL

3. PUBLIC COMMENTS

Members of the public may address the Commission on items within the jurisdiction of the Commission; however, no action may be taken on an item not appearing on the agenda unless the action is otherwise authorized by Government Code §54954.2(b).

Members of the public may make comments in-person or electronically for the Commissions' consideration by sending them to publiccomment@sawpa.org with the subject line "Public Comment". Submit your electronic comments by 5:00 p.m. on Monday, March 6, 2023. All public comments will be provided to the Chair and may be read into the record or compiled as part of the record. Individuals have a limit of three (3) minutes to make comments and will have the opportunity when called upon by the Commission.

4. ITEMS TO BE ADDED OR DELETED

Pursuant to Government Code §54954.2(b), items may be added on which there is a need to take immediate action and the need for action came to the attention of the SAWPA Commission subsequent to the posting of the agenda.

5. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered routine and non-controversial and will be acted upon by the Commission by one motion as listed below.

- A. <u>APPROVAL OF MEETING MINUTES: FEBRUARY 21, 2023</u> Recommendation: Approve as posted.
- B. TREASURER'S REPORT: JANUARY 2023 Recommendation: Approve as posted.

6. NEW BUSINESS

A. <u>FYE 2024 AND 2025 GENERAL FUND DRAFT BUDGET (CM#2023.16)</u>
 Presenter: Karen Williams
 Recommendation: To review and discuss the Draft FYE 2024 and 2025 General Fund Budget.

7. <u>INFORMATIONAL REPORTS</u> Recommendation: Receive for information.

A. CHAIR'S COMMENTS/REPORT

B. COMMISSIONERS' COMMENTS

C. COMMISSIONERS' REQUEST FOR FUTURE AGENDA ITEMS

8. CLOSED SESSION

There were no Closed Session items anticipated at the time of the posting of this agenda.

9. ADJOURNMENT

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Declaration of Posting

I, Sara Villa, Clerk of the Board of the Santa Ana Watershed Project Authority declare that on March 2, 2023, a copy of this agenda has been uploaded to the SAWPA website at <u>www.sawpa.org</u> and posted at SAWPA's office at 11615 Sterling Avenue, Riverside, California.

2023 SAWPA Commission Meetings/Events

First and Third Tuesday of the Month

(NOTE: All meetings begin at 9:30 a.m., unless otherwise noticed, and are held at SAWPA.)

January		February	
1/3/23	Commission Workshop [cancelled]	2/7/23	Commission Workshop
1/17/23	Regular Commission Meeting	2/21/23	Regular Commission Meeting
March		April	
3/7/23	Commission Workshop	4/4/23	Commission Workshop
3/21/23	Regular Commission Meeting	4/18/23	Regular Commission Meeting
May		June	
5/2/23	Commission Workshop	6/6/23	Commission Workshop
5/16/23	Regular Commission Meeting	6/20/23	Regular Commission Meeting
5/9 - 5/11/23	3 ACWA Spring Conference, Monterey, CA		
July		August	
7/4/23	Commission Workshop	8/1/23	Commission Workshop
7/18/23	Regular Commission Meeting	8/15/23	Regular Commission Meeting
September		October	
9/5/23	Commission Workshop	10/3/23	Commission Workshop
9/19/23	Regular Commission Meeting	10/17/23	Regular Commission Meeting
November		December	
11/7/23	Commission Workshop	12/5/23	Commission Workshop
11/21/23	Regular Commission Meeting	12/19/23	Regular Commission Meeting
11/28 – 11/3	0/23 ACWA Fall Conference, Indian Wells, CA		-

AGENCY REPRESENTATIVES' REPORTS

5B

The Metropolitan Water District of Southern California

The mission of the Metropolitan Water District of Southern California is to provide its service area with adequate and reliable supplies of high-quality water to meet present and future needs in an environmentally and economically responsible way.

Special Board Meeting - Final

February 28, 2023

1:00 PM

Tuesday, February 28, 2023 **Meeting Schedule**

Agenda

10:00 a.m. LRPPBM 11:30 a.m. Break 12:00 p.m. Exec 01:00 p.m. Sp BOD

Agendas, live streaming, meeting schedules, and other board materials are available here: https://mwdh2o.legistar.com/Calendar.aspx. A listen only phone line is available at 1-877-853-5257; enter meeting ID: 831 5177 2466. Members of the public may present their comments to the Board or a Committee on matters within their jurisdiction as listed on the agenda via in-person or teleconference. To participate via teleconference (833) 548-0276 and enter meeting ID: 815 2066 4276.

MWD Headquarters Building - 700 N. Alameda Street - Los Angeles, CA 90012

- Call to Order 1.
- 2. Roll Call
- 3. Determination of a Quorum
- 4. Opportunity for members of the public to address the Board limited to the items listed on agenda. (As required by Gov. Code §54954.3(a))

** CONSENT CALENDAR ITEMS -- ACTION **

5. **CONSENT CALENDAR OTHER ITEMS - ACTION**

- Α. **Approve Committee Assignments**
- Β. Adopt resolution authorizing remote teleconference meetings pursuant to the Brown Act Section 54953(e) for meetings of Metropolitan's legislative bodies for a period of 30 days; the General Manager has determined that this proposed action is exempt or otherwise not subject to CEQA

Attachments: 02282023 Sp BOD 5A Resolution

** END OF CONSENT CALENDAR ITEMS **

6. FOLLOW-UP ITEMS

NONE

21-2025

21-1953

7. FUTURE AGENDA ITEMS

8. ADJOURNMENT

NOTE: Each agenda item with a committee designation will be considered and a recommendation may be made by one or more committees prior to consideration and final action by the full Board of Directors. The committee designation appears in parenthesis at the end of the description of the agenda item e.g. (EOT). Committee agendas may be obtained from the Board Executive Secretary.

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Requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Executive Secretary in advance of the meeting to ensure availability of the requested service or accommodation.

The Metropolitan Water District of Southern California

The mission of the Metropolitan Water District of Southern California is to provide its service area with adequate and reliable supplies of high-quality water to meet present and future needs in an environmentally and economically responsible way.

Board of Directors - Final

March 14, 2023

12:00 PM

Tuesday, March 14, 2023 Meeting Schedule 09:00 a.m. OWS 11:00 a.m. EIA 11:30 a.m. Break 12:00 p.m. BOD 01:00 p.m. EOP Wksp

Agenda

Agendas, live streaming, meeting schedules, and other board materials are available here: https://mwdh2o.legistar.com/Calendar.aspx. A listen only phone line is available at 1-877-853-5257; enter meeting ID: 891 1613 4145. Members of the public may present their comments to the Board or a Committee on matters within their jurisdiction as listed on the agenda via in-person or teleconference. To participate via teleconference (833) 548-0276 and enter meeting ID: 815 2066 4276.

MWD Headquarters Building - 700 N. Alameda Street - Los Angeles, CA 90012

1. Call to Order

- a. Invocation: TBD
- b. Pledge of Allegiance: Director David D. De Jesus, Three Valleys Municipal Water District
- 2. Roll Call
- 3. Determination of a Quorum
- 4. Opportunity for members of the public to address the Board on matters within the Board's jurisdiction. (As required by Gov. Code §54954.3(a))

5. OTHER MATTERS AND REPORTS

A. Report on Directors' Events Attended at Metropolitan's Expense <u>21-1954</u>
 <u>Attachments</u>: <u>03142023 BOD 5A Report</u>
 B. Chair's Monthly Activity Report <u>21-1955</u>
 C. General Manager's summary of activities <u>21-1956</u>

Board of Directors

21-1961

D.	General Counsel's summary of activities	<u>21-1957</u>
	Attachments: 03142023 BOD 5D Report	
Е.	General Auditor's summary of activities	<u>21-1958</u>
F.	Ethics Officer's summary of activities	<u>21-1959</u>
-		

G. Presentation of Commendatory Resolution honoring Director Gloria <u>21-2018</u> D. Gray, West Basin Municipal Water District for her leadership during her term as Chair of Metropolitan's Board of Directors

** CONSENT CALENDAR ITEMS -- ACTION **

6. CONSENT CALENDAR OTHER ITEMS - ACTION

- A. Approval of the Minutes of the Special Board of the Directors Meeting for January 17, 2023 and Minutes of the Board of the Directors Meeting for February 13, 2023 (Copies have been submitted to each Director, any additions, corrections, or omissions)
- B. Approve Commendatory Resolutions for Directors Phillip D. Hawkins and Robert Apodaca both representing Central Basin Municipal Water District; Randy Record representing Eastern Municipal Water District; Steve Blois representing Calleguas Municipal Water District; Satoru Tamaribuchi representing Municipal Water District of Orange County; and Harold C. Williams representing West Basin Municipal Water District
- **C.** Approve Committee Assignments

7. CONSENT CALENDAR ITEMS - ACTION

 7-1 Adopt the Twenty-Fifth Supplemental Resolution to the Master Bond Resolution authorizing the issuance of up to \$330 million of Water Revenue Bonds, 2023 Series; and approve expenditures to fund the costs of issuance of the Bonds; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (FAIRP)

Attachments: 03132023 FAIRP 7-1 B-L

7-2 Authorize the General Manager to issue a new fifty-year license agreement, with options to extend for up to fifty additional years, to DesertXpress Enterprises, LLC for the purpose of a high-speed rail line traversing Metropolitan property in the city of Fontana, California; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (FAIRP)

Attachments: 03142023 FAIRP 7-2 B-L

7-3 Authorize agreement with Black & Veatch Corporation, Inc. in an amount not to exceed \$8 million for the preliminary design of conveyance Reach 1 of the Pure Water Southern California program; authorize agreement with HDR Engineering, Inc. in an amount not to exceed \$9 million for preliminary design of conveyance Reach 2 of the Pure Water Southern California program; and adopt a resolution to support a grant application to the U.S. Bureau of Reclamation for water recycling and desalination planning and authorize the General Manager to accept the grant if awarded; the General Manager has determined that the proposed actions are exempt or otherwise not subject to CEQA (EOT)

Attachments: 03142023 EOT 7-3 B-L

7-4 Authorize an increase of \$500,000 in change order authority for the contract to replace the overhead bridge cranes at the five Colorado River Aqueduct pumping plants; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOT)

Attachments: 03142023 EOT 7-4 B-L

7-5 Authorize on-call agreements with Fugro USA Land, Inc., GeoPentech, Inc., Geosyntec Consultants, Inc., and Kleinfelder West, Inc., in amounts not to exceed \$3 million each, for a maximum of five years for geotechnical engineering services; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOT)

Attachments: 03142023 EOT 7-5 B-L

7-6 Award a \$394,534 contract to Slater Waterproofing, Inc. to rehabilitate concrete walls within the ozone contactor structure at the Robert A. Skinner Water Treatment Plant; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOT)

Attachments: 03142023 EOT 7-6 B-L

7-7 Adopt Mitigated Negative Declaration for the Copper Basin <u>21-1968</u> Discharge Valve Replacement and Access Road Improvements Project and take related CEQA actions (EOT)

Attachments: 03142023 EOT 7-7 B-L

7-8 Authorize the General Manager to enter into an agreement with Western Municipal Water District, Rubidoux Community Services District, West Valley Water District, and San Bernardino Valley Municipal Water District to provide Rubidoux Community Services District assistance with water deliveries; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (OWS)

Attachments: 03142023 OWS 7-8 B-L

 7-9 Consider changes to the Water Shortage Emergency Condition and the Emergency Water Conservation Program for the State Water Project dependent area and reaffirm the Regional Drought Emergency for all member agencies; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (OWS)

Attachments: 03142023 OWS 7-9 B-L

- 7-10 Approve The Metropolitan Water District of Southern California's salary schedules pursuant to CalPERS regulations; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOP)
- 7-11 Adopt CalPERS Resolutions for Paying and Reporting the Value of Employer Paid Member Contributions; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOP)

- 7-12 Approve proposed amendment to Administrative Code section 6471 to increase the amount of the Ethics Officer's authority to obtain professional services for external investigations from \$50,000 to \$100,000; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (EOP)
- 7-13 Authorize an increase in the maximum amount payable under contract with Burke, Williams & Sorensen, LLP for legal services related to general real estate and leasing law issues by \$100,000 to a maximum amount payable of \$200,000; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA (LC)

Attachments: 03142023 LC 7-13 B-L

7-14 Authorize increase of \$100,000, to a maximum amount payable of \$400,000, for existing General Counsel contract with Olson Remcho LLP to provide general government law advice related to the Political Reform Act, the Fair Political Practices Commission regulations, conflict of interest law and other legislative and ethics matters; the General Manager has determined the proposed action is exempt or otherwise not subject to CEQA (LC)

Attachments: 03142023 LC 7-14 B-L

7-15 Approve amendments to the Metropolitan Water District Administrative Code to provide for the implementation of new legislation authorizing the use of alternative project delivery methods; adopt an organizational conflict-of-interest policy governing the solicitation of a design-build or progressive design-build project; and authorize an increase in the maximum amount payable under contract with Hanson Bridgett LLP, for legal services related to implementation of new legislation, by \$150,000 for an amount not-to-exceed \$250,000; the General Manager has determined the proposed action is exempt or otherwise not subject to CEQA (LC) 7-16 Report on litigation in Darren A. Reese v. Metropolitan Water District of Southern California, Riverside County Superior Court Case No. CVPS2204312; and authorize increase in maximum amount payable under contract for legal services with Seyfarth Shaw LLP in the amount of \$(TBD) for a total amount not to exceed \$(TBD); the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA [Conference with legal counsel - existing litigation; to be heard in closed session pursuant to Gov. Code Section 54956.9(d)(1)] (LC)

** END OF CONSENT CALENDAR ITEMS **

8. OTHER BOARD ITEMS - ACTION

NONE

9. BOARD INFORMATION ITEMS

9-1Conservation Program Board Report21-1977

Attachments: 03142023 BOD 9-1 Report

9-2 Information on the High Desert Water Bank Program status, <u>21-1978</u> updated costs, and water quality

Attachments: 03142023 OWS 9-2 B-L

10. OTHER MATTERS

NONE

11. FOLLOW-UP ITEMS

NONE

- 12. FUTURE AGENDA ITEMS
- 13. ADJOURNMENT

Board of Directors

Page 7

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AGENCY REPRESENTATIVES' REPORTS

5C



Regional Sewerage Program Policy Committee Meeting

AGENDA Thursday, March 2, 2023 3:30 p.m. Teleconference Call

Agency Headquarters – Board Room 6075 Kimball Avenue, Building A Chino, CA 91708 Telephone Access: (415) 856-9169/Conf ID: 966 283 115#

The public may participate and provide public comment during the meeting by joining in person or by calling the number provided above. Comments may also be submitted by email to the Recording Secretary Laura Mantilla at Imantilla@ieua.org prior to the completion of the Public Comment section of the meeting. Comments will be distributed to the Policy Members.

Call to Order

Roll Call

Flag Salute

Public Comment

Members of the public may address the Committee on any item that is within the jurisdiction of the Committee; 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. <u>Comments will be limited to three minutes per speaker.</u>

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.

Regional Sewerage Program Policy Committee Meeting Agenda March 2, 2023 Page 2 of 2

1. Technical Committee Report (Oral)

2. Action Item

- A. Approval of November 3, 2022 Policy Committee Meeting Minutes
- B. Carbon Canyon Water Recycling Facility Asset Management and Improvements Construction Contract Award

3. Informational Items

A. Regional Contract Negotiation Update (Oral)

4. Receive and File

- A. Building Activity Report
- B. Recycled Water Distribution Operations Summary

5. Other Business

- A. IEUA General Manager's Update
- B. Committee Member Requested Agenda Items for Next Meeting
- C. Committee Member Comments
- D. Next Meeting TBD

Adjourn

DECLARATION OF POSTING

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Laura Mantilla at (909) 993-1944 or <u>Imantilla@ieua.org</u> 48 hours prior to the scheduled meeting so that IEUA can make reasonable arrangements to ensure accessibility.

I, Laura Mantilla, Executive Assistant of the Inland Empire Utilities Agency*, a Municipal Water District, hereby certify that, per Government Code Section 54954.2, a copy of this agenda has been posted at the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA and on the Agency's website at <u>www.ieua.org</u> at least seventy-two (72) hours prior to the meeting date and time above.

AGENCY REPRESENTATIVES' REPORTS

5D

CHINO BASIN WATERMASTER WATERMASTER BOARD MEETING

11:00 a.m. – February 23, 2023 *Mr. Jim Curatalo, Chair Mr. Jeff Pierson, Vice-Chair Mr. Bob Kuhn, Secretary/Treasurer* **At The Offices Of Chino Basin Watermaster** 9641 San Bernardino Road Rancho Cucamonga, CA 91730

<u>AGENDA</u>

FLAG SALUTE

CALL TO ORDER

ROLL CALL

PUBLIC COMMENTS

This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the Chino Basin Watermaster. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act. Each member of the public who wishes to comment shall be allotted three minutes, and no more than three individuals shall address the same subject.

AGENDA – ADDITIONS/REORDER

I. <u>CONSENT CALENDAR</u>

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

A. MINUTES

Approve as presented:

1. Minutes of the Watermaster Board Meeting held January 26, 2023 (Page 1)

B. FINANCIAL REPORTS

Receive and file as presented:

- 1. Cash Disbursements for the month of December 2022 (Page 10)
- 2. Watermaster VISA Check Detail for the month of December 2022 (Page 22)
- 3. Combining Schedule for the Period July 1, 2022 through December 31, 2022 (Page 26)
- 4. Treasurer's Report of Financial Affairs for the Period December 1, 2022 through December 31, 2022 (*Page 29*)
- 5. Budget vs. Actual Report for the Period July 1, 2022 through December 31, 2022 (Page 33)
- 6. Cash Disbursements for January 2023 (Information Only) (Page 62)

C. WATER TRANSACTION - CITY OF UPLAND TO FONTANA WATER COMPANY

Approve the proposed transaction:

The purchase of 10,000 acre-feet of water from City of Upland by Fontana Water Company. This purchase is made from City of Upland's Excess Carryover Account. (*Page 74*)

D. WATER TRANSACTION - CITY OF CHINO TO CUCAMONGA VALLEY WATER DISTRICT

Approve the proposed transaction:

The purchase of 7,500 acre-feet of water from City of Chino by Cucamonga Valley Water District. This purchase is made from City of Chino's Excess Carryover Account. (*Page 82*)

E. WATER TRANSACTION - CITY OF CHINO TO FONTANA WATER COMPANY

Approve the proposed transaction:

The purchase of 10,000 acre-feet of water from City of Chino by Fontana Water Company. This purchase is made from City of Chino's Excess Carryover Account. (*Page 90*)

II. BUSINESS ITEMS

A. BUDGET AMENDMENT TO THE EXISTING SAFE YIELD COURT ORDER IMPLEMENTATION PLAN

Adopt the budget amendment as presented. (Page 98)

B. OPTIMUM BASIN MANAGEMENT PROGRAM (OBMP) UPDATE ESSENTIAL MANAGEMENT ACTIONS

Provide direction to staff to proceed with the identified management actions. (Page 111)

III. <u>REPORTS/UPDATES</u>

A. WATERMASTER LEGAL COUNSEL

- 1. January 20, 2023 Hearing
- 2. March 17, 2023 Hearing
- 3. April 5, 2023 Hearing
- 4. Court of Appeal Case No. E079052
- 5. Court of Appeal Case No. E080457
- 6. Court of Appeal Case No. E080533
- 7. Kaiser Permanente Lawsuit
- 8. Rules and Regulations Update

B. ENGINEER

- 1. Ground-Level Monitoring Committee
- 2. Prado Basin Habitat Sustainability Committee (PBHSC)

C. CHIEF FINANCIAL OFFICER

1. Fiscal Year 2023/24 Budget Schedule

D. GENERAL MANAGER

- 1. OBMP CEQA Project Description Comments Deadline
- 2. OBMP Implementation Plan Update
- 3. Other

IV. BOARD MEMBER COMMENTS

V. OTHER BUSINESS

VI. CONFIDENTIAL SESSION – POSSIBLE ACTION

Pursuant to Article II, Section 2.6, of the Watermaster Rules & Regulations, a Confidential Session may be held during the Watermaster Board meeting for the purpose of discussion and possible action.

1. CONFERENCE WITH LEGAL COUNSEL – PENDING LITIGATION: a) Chino Basin Municipal Water District v. City of Chino et al., San Bernardino County Superior Court Case No: RCVRS51010

VII. FUTURE MEETINGS AT WATERMASTER

Thu 9:30 a.m.	Watermaster Orientation*
Thu 11:00 a.m.	Watermaster Board
Tue 9:00 a.m.	Groundwater Recharge Coordinating Committee (GRCC)
Thu 9:00 a.m.	Ground-Level Monitoring Committee (GLMC)
Wed 2:00 p.m.	Prado Basin Habitat Sustainability Committee (PBHSC)
Thu 9:00 a.m.	Appropriative Pool Committee
Thu 11:00 a.m.	Non-Agricultural Pool Committee
Thu 1:30 p.m.	Agricultural Pool Committee
Thu 9:00 a.m.	Advisory Committee
Tue 9:00 a.m.	Safe Yield Court Order – Data Collection and Evaluation
Tue 1:00 p.m.	Fiscal Year 2023/24 Budget Release
Thu 9:30 a.m.	Watermaster Orientation*
Thu 11:00 a.m.	Watermaster Board
	Thu11:00 a.m.Tue9:00 a.m.Thu9:00 a.m.Wed2:00 p.m.Thu9:00 a.m.Thu1:00 a.m.Thu1:30 p.m.Thu9:00 a.m.Tue9:00 a.m.Tue1:00 p.m.Thu9:30 a.m.

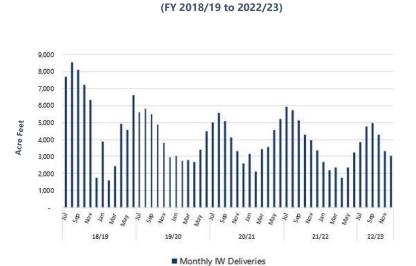
* Meeting held in person only, no remote access.

ADJOURNMENT

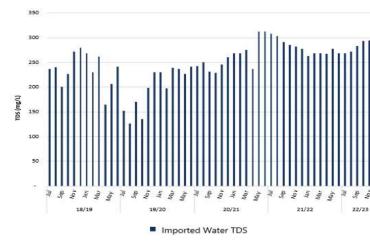
GENERAL MANAGER'S REPORT

MARCH 2023

Imported Water



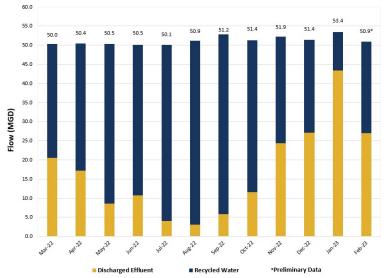
Full Service Imported Water Deliveries Summary



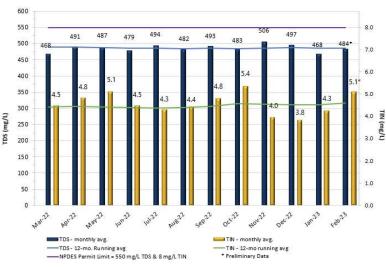
Imported Water TDS Summary

(FY 2018/19 to 2022/23)

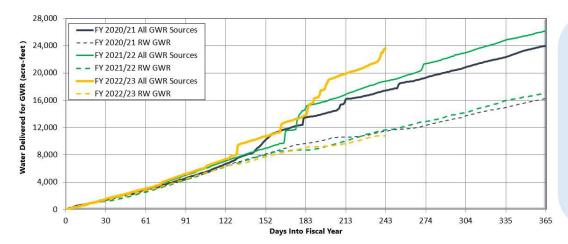
Recycled Water



Recycled Water Use



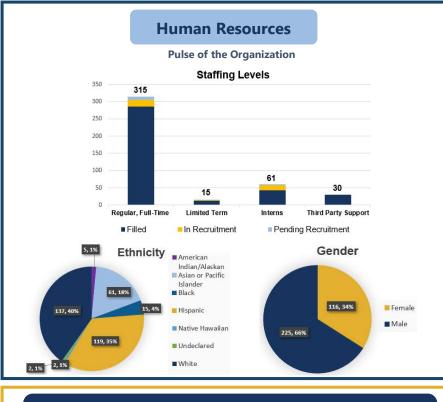
Groundwater Recharge



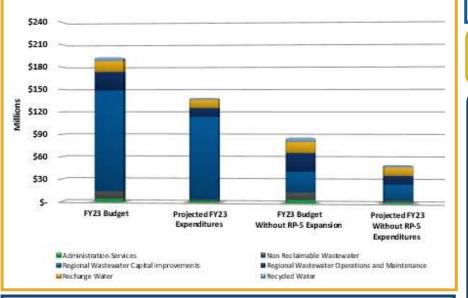
FEBRUARY 2023 NOTES:

- Total stormwater and dry weather flow recharged is preliminarily estimated at 2,200 acre-feet.
- Recycled water delivered for recharge totaled 1,196 acre-feet.
- Imported water recharge did not occur.
- Chino Basin Watermaster will remove 1.5% for evaporation losses from delivered supplemental water sources (imported water and recycled water).
- Considering evaporation losses, total recharge is preliminarily estimated at 3,378 acre-feet.

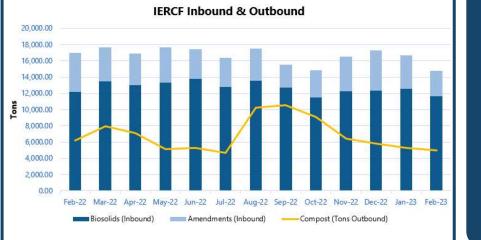
Agency-Wide Effluent TDS & TIN

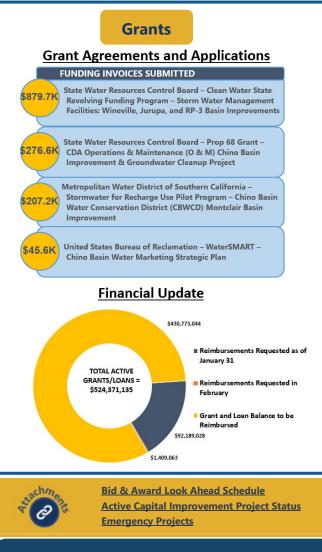


Engineering & Construction Management FY 2022/23 Budget Status Update



Biosolids/Compost





Agency Highlights

* Members of the Technical Resources Division attended the 50th Annual Pretreatment, Pollution, Prevention, and Stormwater (P3S) Conference hosted by the California Water Environment Association (CWEA). Staff took the opportunity to participate in technical sessions on EPA regulations, environment investigations, controlling prominent and emerging pollutants, and the power of effective communication.

* On February 1, the Agency participated in the 2023 Virtual California Water Career Fair hosted by the California Water Environment Association (CWEA), which featured over 154 registered job seekers. 8 other agencies and associations were in attendance including Brown and Caldwell, Central Contra Costa Sanitary District, United States EPA, West Yost, CWEA SFBS Students & Young Professionals Committee, Valley Water, City of Santa Cruz, and the CA State Water Resources Control Board. The virtual job fair connected water industry professionals with high quality employers. By offering a platform for connection and employment opportunities, the event aimed to support the growth and success of both the job seekers and employers.

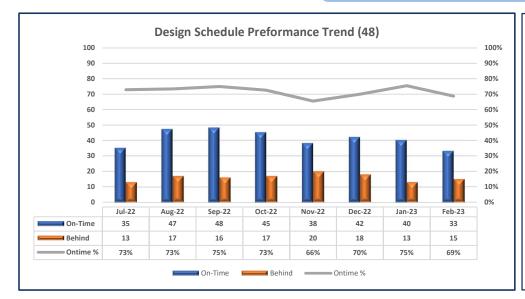
* On February 1, Chino Basin Program Manager Liz Hurst and Senior Engineer Liza Muñoz, attended the Santa Ana River Science and Conservation Symposium at the ESRI campus in Redlands. The event featured presentations and research and conservation activities occurring throughout the Santa Ana River Watershed.

* On February 16, supervisors from the Agency's Mutual Aid partners attended the quarterly Mutual Aid Supervisor/Manager meeting to discuss Fats, Oils, and Grease (FOG) concerns and upcoming trainings. The group also participated in a tour of the RP-5 Expansion Project as part of the meeting.

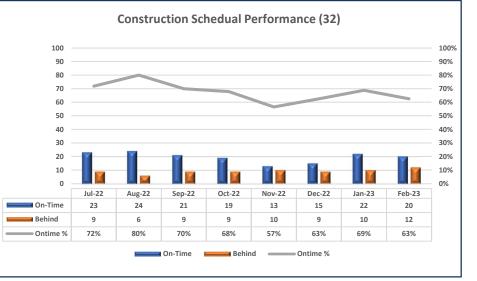
* On February 24, the Agency participated in the 2023 Education and Social Impact Career Fair hosted by UC Riverside. More than 50 employers were in attendance, including the County of Riverside, Chino Valley Unified School District, and IEUA. The fair focused on connecting employers with diverse and well-prepared students from the School of Education and the College of Humanities, Arts, and Social Sciences.

Bid and Award Look Ahead Schedule

	Bid and Award Look Ahead Schedule		
	Project Name	Projected Bid Opening Date	Projected Bid Award Date
	Apr-23		
1	AM23001.00 Old VFD Replacement (Wastewater)	3/1/2023	4/19/2023
2	AM23002.00 Old VFD Replacement (Recycled Water)	3/1/2023	4/19/2023
3	EN13016.06 RP-1 TP Building Water Piping Upgrades	1/31/2023	4/19/2023
	Мау-23		
4	EN13016.05 SCADA Enterprise System - (Regional Water Recycling Plant No. 1)	3/14/2023	5/17/2023
5	EN17042.00 Digester 6 and 7 Roof Repairs	3/30/2023	5/17/2023
6	EN23124.00 1630 East Pump Station VFD Installation	4/4/2023	5/17/2023
	Jun-23		
7	EN21053.00 RP-1 Filter Effluent Structure #2	5/3/2023	6/21/2023
8	RW15003.03 Montclair Basin Improvements	5/10/2023	6/21/2023
9	EN23121.00 1299 Reservoir Paint/Coating Repairs and Upgrades	4/19/2023	6/21/2023
	Jul-23		
10	EN23123.00 RP-4 Outfall Valve Replacement and Blow off Upgrades	5/24/2023	7/19/2023
	Oct23		
11	EN21041.00 RP-4 Chlorine Contact Basin Cover Repair & RW Wet Well Passive Overflow Line	8/24/2023	10/18/2023
12	EN23113.00 RW/GRW Safety Work Improvements for Basin Gate Actuator Access	9/6/2023	10/18/2023
13	PA22003.01 Agency Wide Paving at RP-1 Dump Station	8/13/2023	10/18/2023
	Nov23		
14	EN24020.00 RP-1 Dewatering Centrate Pumps	9/16/2023	11/15/2023
	Nov23		
15	EN22027.00 RP-1 Repurpose Lab	10/26/2023	12/20/2023
16	EN23000.00 RP-1 Device Net Replacement	10/15/2023	12/20/2023



Active Capital Improvement Project Status



	Agency-Wide										
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan				
1	EN21020.00	Oracle P6 Migration and Web Hosting Services	3,199	325,000	Behind Schedule	Consultant Contract Award	The Request for Proposal was placed on Planet Bids on December 12, 2022, and proposals were received on February 2. The project will be rebaselined once the consultant contract is awarded.				
2	EN20034.03	RP5 Solids Handling Future Uses Evaluation	401,214	550,000	Behind Schedule	Consultant Contract Award	A workshop is needed with the PMO and senior leadership for approval prior to releasing the RFP. The RFP will be to invite interested parties for submitting proposals for investing/utilizing in the Facility. (No Change in note this update)				
3	EN19024.00	Regional System Asset Management (Assessment Only)	3,467,482	3,919,419	Behind Schedule	Pre-Design	The sewer system operations plan, and tactical asset management plan are currently being prepared and reviewed. No recovery plan at this point. (No Change in note this update)				
4	EN22040.00	NFPA 70E Arc Flash Labels	150,669	210,000	On-Time	Construction					
5	EN19051.00	RW Hydraulic Modeling	123,851	677,534	On-Time	Pre-Design					
6	EN20038.00	Agency Wide Pavement Management Study	218,170	340,000	On-Time	Design					
7	PA22003.01	Agency Wide Paving at RP-1 Dump Station	8,303	260,000	On-Time	Design					
8	AM23001.00	Old VFD Replacement (Wastewater)	8,294	1,350,000	On-Time	Bid & Award					
9	AM23002.00	Old VFD Replacement (Recycled Water)	8,34	1,350,000	On-Time	Bid & Award					
10	FM21005.01	Structural Agency Wide Roofing Phase III	1,652,836	1,942,000	Behind Schedule	Construction	Weather days has extended project completion as well as additional scope that was added. No remaining contingency.				
11	EN19030.00	WC Asset Management	90,403	1,087,510	On-Time	Construction					
12	EN23043.00	HQ/Lab New Potable Water Connection	9,375	30,000	On-Time	Project Acceptance					
13	EN22024.00	AM Cleaning Services	7,429	15,000,000	N/A	N/A					
14	EN19023.00	Asset Management Planning Document	961,982	245,976	N/A	N/A					
15	EN19023.01	RO Assessment Project	131,036	250,000	N/A	N/A					

	Agency-Wide (Cont.)									
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan			
16	EN22005.00	RO Asset Management	57,239	6,450,000	N/A	N/A				
17	EN23077.00	NRW Assessment Projects	-	50,000	N/A	N/A				
18	EN23078.00	GWR Assessment Projects	-	50,000	N/A	N/A				
19	EN23079.00	GG Assessment Projects	-	50,000	On-Time	N/A				
20	EN22006.00	RC Asset Management	-	51,150,000	N/A	N/A				
21	EN22009.00	WC Asset Management Project	-	54,100,000	N/A	N/A				
22	EN22010.00	GG Asset Management Project	-	6,350,000	N/A	N/A				
23	EN22008.00	GWR Asset Management Project	18,896	4,500,000	N/A	N/A				
24	EN23025.00	Agency Power Monitoring	181	530,000	N/A	Not Started				
25	EN23099.00	CIPO Enhancements	-	150,000	N/A	Not Started				
26	EN22045.00	New Regional Project PDR's	-	2,500,000	N/A	Not Started				
27	EN23021.00	Agency Wide Infiltration and Inflow Study	-	600,000	N/A	Not Started				
28	EN23034.00	Agency Wide EV Charging Stations	609	1,100,000	N/A	Not Started				
29	EN23085.00	New Regional Project PDR's FY22/23	-	4,955,000	N/A	Not Started				
30	EN23087.00	New Recycled Water Project PDR's FY 22/23	-	955,000	N/A	Not Started				
31	EN23088.00	RO On-Call/Small Projects FY 22/23	16,334	(330,000)	N/A	Not Started				
32	EN23089.00	RO Safety On-Call/Small Projects FY 22/23	-	475,000	N/A	Not Started				
33	EN23090.00	WC On-Call/Small Projects FY 22/23	2,346	(38,000)	N/A	Not Started				
		Sub Total	7 220 404	161 121 120						
		505 10101	7,338,191	161,134,439						
					Carbon C	anyon				
			Total							
No.	Project ID	Project Title	Expenditures thru 2/23	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan			
No. 34	Project ID EN23005.00	Project Title CCWRF Filter Effluent Sodium Hypochlorite Modification	Expenditures	Budget	Schedule	Status Project Evaluation	Schedule Recovery Plan			
34	-	-	Expenditures thru 2/23 (\$)	Budget (\$)	Schedule Performance	Project	Schedule Recovery Plan			
	EN23005.00 EN23038.00	CCWRF Filter Effluent Sodium Hypochlorite Modification	Expenditures thru 2/23 (\$) 19,498 20,511	Budget (\$) 105,000 50,000	Schedule Performance On-Time On-Time	Project Evaluation	Schedule Recovery Plan			
34 35	EN23005.00	CCWRF Filter Effluent Sodium Hypochlorite Modification	Expenditures thru 2/23 (\$) 19,498	Budget (\$) 105,000	Schedule Performance On-Time	Project Evaluation Consultant Contract Award Consultant	Schedule Recovery Plan			
34	EN23005.00 EN23038.00 EN23035.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement	Expenditures thru 2/23 (\$) 19,498 20,511 22,750	Budget (\$) 105,000 50,000 285,000	Schedule Performance On-Time On-Time On-Time	Project Evaluation Consultant Contract Award Consultant Contract Award	Schedule Recovery Plan			
34 35	EN23005.00 EN23038.00	CCWRF Filter Effluent Sodium Hypochlorite Modification	Expenditures thru 2/23 (\$) 19,498 20,511	Budget (\$) 105,000 50,000	Schedule Performance On-Time On-Time	Project Evaluation Consultant Contract Award Consultant Contract Award Consultant	Schedule Recovery Plan			
34 35 36 37	EN23005.00 EN23038.00 EN23035.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement	Expenditures thru 2/23 (\$) 19,498 20,511 22,750	Budget (\$) 105,000 50,000 285,000	Schedule Performance On-Time On-Time On-Time	Project Evaluation Consultant Contract Award Consultant Contract Award	Schedule Recovery Plan			
34 35 36	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840	Budget (\$) 105,000 50,000 285,000 600,000 1,500,000	Schedule Performance On-Time On-Time On-Time	Project Evaluation Consultant Contract Award Consultant Consultant Consultant Consultant				
34 35 36 37	EN23005.00 EN23038.00 EN23035.00 EN23074.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087	Budget (\$) 105,000 50,000 285,000 600,000	Schedule Performance On-Time On-Time On-Time	Project Evaluation Consultant Consultant Consultant Consultant Consultant Consultant Consultant	Schedule Recovery Plan			
34 35 36 37 38	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840	Budget (\$) 105,000 50,000 285,000 600,000 1,500,000	Schedule Performance On-Time On-Time On-Time On-Time Behind	Project Evaluation Consultant Contract Award Consultant Contract Award Consultant Contract Award Consultant Consultant	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits.			
34 35 36 37 38 39	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947	Budget (\$) 105,000 50,000 285,000 600,000 1,500,000 28,550,436	Schedule Performance On-Time On-Time On-Time On-Time Behind Schedule Behind	Project Evaluation Consultant Contract Award Consultant Consultant Consultant Consultant Consultant Consultant Contract Award Bid & Award	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this			
34 35 36 37 38 39	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit Improvements	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947 134,07	Budget (\$) 105,000 285,000 600,000 1,500,000 28,550,436 1,456,614 32,547,050	Schedule Performance On-Time On-Time On-Time On-Time Behind Schedule Behind Schedule	Project Evaluation Consultant Contract Award Consultant Consultant Consultant Consultant Contract Award Bid & Award Bid & Award	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this update)			
34 35 36 37 38 39	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit Improvements	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947 134,07 4,711,704	Budget (\$) 105,000 285,000 600,000 1,500,000 28,550,436 1,456,614 32,547,050	Schedule Performance On-Time On-Time On-Time On-Time Behind Schedule Behind Schedule	Project Evaluation Consultant Contract Award Consultant Consultant Consultant Consultant Consultant Consultant Contract Award Bid & Award	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this update)			
34 35 36 37 38 39	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit Improvements	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947 134,07	Budget (\$) 105,000 285,000 600,000 1,500,000 28,550,436 1,456,614 32,547,050	Schedule Performance On-Time On-Time On-Time On-Time Behind Schedule Behind Schedule	Project Evaluation Consultant Contract Award Consultant Consultant Consultant Consultant Contract Award Bid & Award Bid & Award	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this update)			
34 35 36 37 38 39 40	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00 EN17006.01	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit Improvements Sub Total	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947 134,07 4,711,704 4,711,704	Budget (\$) 105,000 50,000 285,000 600,000 1,500,000 28,550,436 1,456,614 32,547,050 Chino D Total Project	Schedule Performance On-Time On-Time On-Time On-Time On-Time Behind Schedule Behind Schedule Behind Schedule	Project Evaluation Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Construction Bid & Award Construction	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this update) DA)			
34 35 36 37 38 39 40 No.	EN23005.00 EN23038.00 EN23035.00 EN23074.00 EN23004.00 EN17006.00 EN17006.01	CCWRF Filter Effluent Sodium Hypochlorite Modification CWRF HVAC System Upgrade CCWRF RAS Header Replacement CCWRF Influent Box Rehab at the Primary Clarifiers CCWRF Aeration Basins 1-6 Drain Valve Replacements CCWRF Asset Management and Improvements CCWRF 12kV Backup Generator Control Circuit Improvements Sub Total Project Title	Expenditures thru 2/23 (\$) 19,498 20,511 22,750 26,087 27,840 4,460,947 134,07 4,711,704 4,711,704	Budget (\$) 105,000 50,000 285,000 600,000 1,500,000 28,550,436 1,456,614 32,547,050 Chino D Total Project Budget(\$)	Schedule Performance On-Time On-Time On-Time On-Time On-Time Behind Schedule Behind Schedule Behind Schedule	Project Evaluation Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Consultant Construction Bid & Award Construction	Project bid has now been extended due to the number of questions received from the bidders. Project has been delayed due to pending approval of the additional scope for the ammonia control design, and the issuance of the AQMD Permits. No recovery at this point. (No Change in note this update) The long lead time for the controllers delayed the project by 4 months. Controllers are planned to arrive on 4/6/23. There is a non-compensable time extension currently pending approval. No recovery at this point. (No Change in note this update) DA)			

	Collections/NRWS										
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan				
42	EN21058.00	Regional Sewer-Hydraulic Modeling	94,884	100,000	On-Time	Pre-Design					
43	EN20064.00	NSNT Sewer Siphon Replacement	975,207	4,500,000	On-Time	Construction					
44	EN23015.00	Collection System Upgrades FY 22/23	30,436	500,000	On-Time	Construction					
45	EN23014.00	NRWS Manhole Upgrades FY 22/23	24,616	200,000	On-Time	Construction					
46	EN19025.00	Regional Force Main Improvements	1,805,918	4,800,000	Behind Schedule	Construction	Contract has been executed. Awaiting mobilization date from contractor.				
47	EN19028.00	NRW Manhole and Pipeline Condition Assessment	831,400	1,256,000	Behind Schedule	Construction	The sewer system operations plan, and tactical asset management plan are currently being prepared and reviewed. No recovery plan at this point. (No Change in note this update)				
48	EN23075.00	NRWS On Call O&M Projects FY22/23	-	100,000	N/A	Not Started					
49	EN23086.00	New NRW Projects PDR's FY 22/23	-	990,000	N/A	Not Started					
		Sub Total	3,762,461	12,446,000							
			1 1	Grou	undwator	Recharge					
				Grou	unuwater	Kecharge					
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan				
50	EN23113.00	RW/GRW Safety Work Improvements for Basin Gate Actuator Access	27,649	1,020,000	On-Time	Design					
51	EN23040.00	Turner Basin 1 Turnout Fencing	2,414	45,000	On-Time	Bid & Award	Currently executing the construction contract and plan to start construction first week of March. The schedule has been delayed due to waiting on a budget transfer.				
52	EN23090.01	Turner Basin 1 Turnout Modifications	4,472	38,000	On-Time	Construction					
53	EN21051.00	Ely Monitoring Well	210,668	284,999	On-Time	Construction					
54	RW15003.03	Montclair Basin Improvements (RMPU PID 2)	384,769	1,788,100	Behind Schedule	Construction	Bidding was delayed because additional time was needed to complete the required CDWF permit 1602. The permit has now been received. There is no recovery plan at this point. The project will be rebaselined at the start of construction. (No Change in note this update)				
55	RW15003.06	Wineville/Jurupa/Force Main Improvements (RMPU PID 23a)	14,520,490	23,477,040	Behind Schedule	Construction	Project is estimated to be extended to October 2023 due to the delayed approval of the pump submittal, traffic control issues and SCE delays. Currently mitigating the SCE delay by providing contractor with a redesign. No recovery plan at this point. (No Change in note this update)				
56	EN21057.00	Recharge Basin Clean-up of Illegally Dumped Materials	102,071	247,919	Behind Schedule	Construction	Project is now out to bid for Jurupa and Turner, bids for Turner were extended due to no bids received. No recovery at this point. RP-3 Basin and Ely are in construction and planned for an on-time completion.				
57	EN23041.00	Ely Monitoring Well Capital Project	7,405	600,000	On-Time	Construction					
58	RW15003.05	RP-3 Basin Improvements (RMPU PID 21)	2,159,257	1,819,300	Behind Schedule	Project Acceptance					
59	EN23067.00	Hickory Basin Replacement Monitoring Well	-	-	N/A	Not Started					
60	EN22049.00	GWR-RW OIT Upgrades	-	56,100	N/A	Not Started					
61	EN22050.00	GWR Basin PLC Upgrades	-	900,000	N/A	Not Started					
62	EN22051.00	Jurupa Basin VFD Upgrades	117	300,000	N/A	Not Started					
		Sub Total	17,419,312	30,576,458							

	Headquarters									
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan			
63	EN23003.00	Central Plant Cooling Tower Replacement	22,347	2,400,000	On-Time	Consultant Contract Award				
64	EN23039.00	Lab Rooms Temperature Variation	362	240,000	On-Time	Project Evaluation				
65	FM20001.00	HQ Interior Replacements	134,433	320,000	On-Time	Project Evaluation				
		Sub Total	157,142	2,960,000						

	Lift Stations										
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan				
66	EN23036.00	San Bernardino Ave Lift Station Reliability Improvements	26,435	2,000,000	On-Time	Consultant Contract Award					
67	EN22020.00	Philadelphia Lift Station Pump Upgrades	253,618	2,500,000	On-Time	Pre-Design					
68	EN23002.00	Philadelphia Lift Station Force Main Improvements	1,642,530	20,977,940	On-Time	Design					
69	FM21005.02	Prado Dechlor Roofing Assessment	42,199	150,000	Behind Schedule	Design	Request for Qualifications is in progress and planned to be complete by 5/5/23. We have received four RFQ's and they are currently in review. No recovery plan at this point due to the decision to not solicite until after the rainy season. (No Change in note this update)				
70	EN000000066	Preserve Lift Station Improvements	221,783	-	On-Time	Construction					
71	EN22054.03	Montclair Lift Station Gate	30,032	150,000	On-Time	Project Acceptance					
72	EN22037.00	Prado De-Chlorination Station Inundation Protection	215,203	380,000	On-Time	Project Acceptance					
73	EN23066.00	Preserve Lift Station Improvements	3,832	1,050,000	N/A	Not Started					
Î		Sub Total	2,435,631	27,207,940							
			Re	gional Wate	er Recycli	ng Plant No	o. 1 (RP-1)				
No.	Project ID	Project Title	Total Expenditures thru 2/23(\$)	Total Project Budget(\$)	ProjectSched ulePerforma nce	Status	Schedule Recovery Plan				
74	EN23114.00	RP-1 Instrumentation and Control Enhancement	13,611	100,000	On-Time	Consultant Contract Award					
75	EN23024.00	RP-1 TP-1 Stormwater Drainage Upgrades	12,735	1,300,000	On-Time	Consultant Contract Award					
76	EN23000.00	RP-1 Device Net Replacement	20,252	4,100,000	Behind Schedule	Pre-Design	Project delayed due to the board being moved to February. At this point no recovery can be made but will rebase line project once we receive consultant's new schedule. (No Change in note this update)				
77	EN22022.00	RP-1 Air Compressor Upgrades	162,999	4,126,316	Behind Schedule	Pre-Design	Project was delayed due to an amendment needed for additional scope items and project charter needed. The amendment is still in progress. Project charter is anticipated to be approved by end of March. At this point no recovery can be made but will rebase line project once we receive consultant's new schedule.				
78	EN24020.00	RP-1 Dewatering Centrate Pumps	60,893	820,000	Behind Schedule	Design	Currently working on the 50% design. The centrate cleaning is planned to start first week of March.				
79	EN22031.00	RP-1 Intermediate Pump Station Electrical improvements	336,362	9,237,147	Behind Schedule	Design					
80	EN22027.00	RP-1 Repurpose Lab	130,547	1,847,400	On-Time	Design					
81	EN23102.00	RP-1 New Parking Lot	6,476	1,200,000	On-Time	Design					
82	EN20051.00	RP-1 MCB and Old Lab Building Rehab	225,146	2,546,161	On-Time	Design					
83	EN21053.00	RP-1 Filter Effluent Structure #2	264,796	2,450,050	On-Time	Design					
84	EN21056.00	RP-1 Evaporative Cooling for Aeration Blower Building	175,963	1,085,840	Behind Schedule	Design	Received new schedule from consultant, which is pushing project completion out due to amendment #2. The 60% design is currently in-progress. No recovery plan currently.				
85	EN22044.00	RP-1 Thickening Building & Acid Phase Digester	3,963,582	123,324,034	Behind Schedule	Design	Awaiting on approval from SCE for the current line capacity. Currently working on the 90% design submittal. There was additional scope added to the design as well as additional design coordination that delayed design completion. No recovery plan at this point. (No Change in note this update)				
86	EN13016.05	SCADA Enterprise System - (Regional Water Recycling Plant No. 1)	4,340,985	16,200,000	Behind Schedule	Bid & Award	Bid was extended to 3/14/23 to include an additional job walk and Q&A session. Board is anticipated for May. No recovery plan at this point.				
87	EN13016.06	RP-1 TP Building Water Piping Upgrades	239	200,000	Behind Schedule	Bid & Award	Board now required and anticipated for April 2023. May recover some time in construction once we receive the contractors schedule submittal, which is anticipated to have a shorter duration then estimated.				
88	EN22041.00	RP-1 Aeration Basins Utility Water System Improvement	154,982	2,090,941	On-Time	Construction					
89	EN22021.00	RP-1 Digester Area Utility Water (UW) Line Replacement	11,259	160,000	Behind Schedule	Construction	The contract with GCI has been executed. Schedule will be rebaselined once we receive the contractor's schedule. No recovery at this point. (No Change in note this update)				
90	EN23111.00	RP-1 Headworks Bar Screens Improvements	158,945	3,900,000	On-Time	Construction					
91	EN11039.00	RP-1 Disinfection Pump Improvements	3,310,365	12,997,043	On-Time	Construction					
92	EN17042.00	Digester 6 and 7 Roof Repairs	5,781,951	9,052,843	Behind Schedule	Construction	Design has slipped another month due to extensive coordination with operations and maintenance staff regarding digester 6 shutdown requirements and durations. Project is now out to bid and are due back on 3/30/23. No recovery plan currently. Project will be rebaselined once construction contract is awarded.				
93	EN18006.00	RP-1 Flare Improvements	7,879,129	9,200,000	Behind Schedule	Construction	The PLC program had delays with the flare supplier, delaying project completion. No recovery plan can occur at this point. (No Change in note this update)				

			Regior	nal Water Re	ecycling P	lant No. 1	(RP-1) (Cont.)
No.	Project ID	Project Title	Total Expenditures thru 2/23(\$)	Total Project Budget(\$)	ProjectSched ulePerforma nce	Status	Schedule Recovery Plan
94	EN21042.00	RP-1 East Influent Gate Replacement	197,110	666,117	On-Time	Construction	
95	EN22034.00	RP1/RP4 Generator Control Panel Retrofit/Modernization	32,933	440,000	Behind Schedule	Construction	No recovery at this point. Contract duration extended to make repairs to RP4 generator cables through an Agency issued change order. (No Change in note this update)
96	EN17082.01	RP-1 Clarifier Level Sensor Signal Cable	55,416	45,800	On-Time	Project Acceptance	
97	EN23022.00	RP-1 Solids Sludge Recirc Pump Upgrades	-	-	N/A	Not Started	
98	EN22030.00	Replace Anoxic Mixers with More Energy Efficient System	-	840,000	N/A	Not Started	
99	EN23020.00	RP-1 Solids Heat Exchanger Replacements & Upgrades	-	1,500,000	N/A	Not Started	
100	EN23076.00	RP-1 Centrate Line Improvements	-	-	N/A	Not Started	
101	EN19009.00	RP-1 Energy Recovery	408	4,325,000	N/A	Not Started	
101	EN23116.00	RP-1 Solids Electrical Panel Upgrades	-	1,800,000	N/A	Not Started	
102	EN23117.00	RP-1 Motor Control Center 9M Upgrades	-	1,050,000	N/A	Not Started	
105		Sub Total	27,297,081	216,604,692			
			Re	gional Wate	er Recycliu	ng Plant No	0 4 (RP-4)
			Total				
No.	Project ID	Project Title	Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan
104	EN20057.00	RP-4 Process Improvements Phase II	60,129	8,300,000	On-Time	Pre-Design	
105	EN23123.00	RP-4 Outfall Valve Replacement and Blow off Upgrades	36,233	1,700,000	On-Time	Design	
106	EN21041.00	RP-4 Chlorine Contact Basin Cover Repair & RW Wet Well Passive Overflow Line	290,393	4,844,690	On-Time	Design	
107	EN23115.00	RP-4 Headworks Utility Water Addition	15,563	175,000	On-Time	Bid & Award	
108	EN23090.02	RW Improvements (Valves, Blow Offs)	8,877	150,000	On-Time	Construction Work	
109	EN22039.00	RP-4 SCADA Performance Improvement	2,741	1,012,000	N/A	Not Started	
		Sub Total	413,935	16,181,690		-	
			Re	gional Wate	er Recyclii	ng Plant No	o. 5 (RP-5)
No.	Project ID	Project Title	Total Expenditures thru 2/23	Total Project Budget	Project Schedule	Status	Schedule Recovery Plan
			(\$)	(\$)	Performance		
110	EN19001.00	RP-5 Expansion to 30 mgd	114,724,448	245,000,000	On-Time	Construction	
111	EN19006.00	RP-5 Biosolids Facility	137,099,951	205,020,000	On-Time	Construction	
		Sub Total	251,824,398	450,020,000			
					Recycled	Water	
No.	Project ID	Project Title	Total Expenditures thru 2/23 (\$)	Total Project Budget (\$)	Project Schedule Performance	Status	Schedule Recovery Plan
112	EN23119.00	RW SCADA Migration	14,590	4,630,000	On-Time	Consultant Contract Award	
113	EN23037.01	Etiwanda Interceptor Grade-Breadk RW Relocation	2,538	-	On-Time	Consultant Contract Award	Everything is in place to sign the contract including the proposal from the Design Consultant. Due to issues with the current Design Consultant, City of Rancho Cucamonga is reconsidering their use for this project. This will not delay work since it is on hold while City looks for additional funding
114	EN15002.00	1158 Reservoir Site Cleanup	352,015	1,215,000	On-Time	Project Evaluation	
115	EN23121.00	1299 Reservoir Paint/Coating Repairs and Upgrades	6,968	2,000,000	On-Time	Design	
116	EN23124.00	1630 East Pump Station VFD Installation	96,241	750,000	Behind Schedule	Bid & Award	Project is showing delayed due to additional scope that was added to the design, as well as internal staff review times taking longer than planned. Construction duration was estimated longer than expected so project is planned to complete on time. Project is now out to bid. (No Change in note this update)

	Recycled Water (Cont.)									
No.	Project ID	Project Title	Total Total Project Project Expenditures Budget Schedule Schedule (\$) (\$) Performance		Status	Schedule Recovery Plan				
117	EN21045.00	Montclair Force Main Improvements	473,756	8,714,434	Behind Schedule	Design	60% Design is currently in progress. Cal Trans Permit and OMUC Permit are now delaying the project completion. Recovery may happen within the 90% design phase but is unknown at this time.			
		Sub Total	1,086,106	17,449,434						
		Overall Totals	316,445,962	967,127,703						

Emergency Projects

FY22/23 Emergency Projects											
	Project ID	Contractor	Task Order Description	Location	TO #	Original Not-to- Exceed /Estimate	Actual Cost thru 1/31	Date of Award	Status		
Age	Agency Wide										
1	EN23019.02	Norstar Plumbing and Engineering, Inc	El Prado Road 8-inch Ductile Iron Primary Sludge Leak	El Prado Road	TO-007	200,000	172,407	7/19/2022	Completed		
2	EN23017.01	W.A. Rasic	42-inch RW Leak South of I-10 fwy	Ontario	TO-032	98,615	12,803	11/19/2022	Completed		
					Sub Totals	298,615	185,210				
CCWRF											
3	EN23019.04	Norstar Plumbing and Engineering, Inc.	CCWRF 12-inch Backwash Water Pipeline Leak	CCWRF	TO-009	50,000	39,271	11/10/2022	Completed		
4	EN23019.05	Houston Harris	CCWRF CCTV Inspection Sludge Line to RP-2	CCWRF		50,000	0	12/20/2022	Completed		
					Sub Totals	100,000	39,271				
RP-1											
5	EN23019.01	Norstar Plumbing and Engineering, Inc.	West RP-1 Main Potable Water Line Leak	RP-1	TO-006	25,000	24,266	7/7/2022	Completed		
6	EN23019.03	Norstar Plumbing and Engineering, Inc.	13553 San Bernardino Ave., Fontana Force Main Strike	RP-1	TO-008	50,000	14,171	8/22/2022	Completed		
7	EN11039.00	Innovative construction solutions (ICS)	Water leak in roadway south of Equalization Basin #3	RP-1	N/A	N/A	N/A	12/23/2022	Active		
	Sub Totals										
					Grand Total	473,615	262,918				

February Emergency Project(s)									
Contractor	Task Order Description	Details of the Circumstances/Cause of Emergency	Scope of Repair	Location	Date of Call Out	Not-to-Exceed /Estimate			
	None this month								