AGENDA
FINANCE & ADMINISTRATION COMMITTEE MEETING
OF THE BOARD OF DIRECTORS
OF THE
INLAND EMPIRE UTILITIES AGENCY*

WEDNESDAY, JUNE 10, 2026
11:00 AM

AGENCY HEADQUARTERS
BOARD ROOM
6075 KIMBALL AVENUE, BUILDING A
CHINO, CALIFORNIA 91708

*A MUNICIPAL WATER DISTRICT

VIEW THE MEETING LIVE ONLINE AT IEUA.ORG

TELEPHONE ACCESS: (415) 856-9169 / Conf Code: 849 958 2#

The public may participate and provide public comment during the meeting by dialing the number provided above. Comments may also be submitted by email to the Director of Board and Administrative Services Denise Garzaro at recordingsecretary@ieua.org prior to the completion of the Public Comment section of the meeting. Comments will be distributed to the Committee Members.

CALL TO ORDER

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. Those wishing to address the Committee on any matter, whether or not it appears on the agenda, are requested to email the Recording Secretary prior to the scheduled meeting time or address the Committee during the public comments section of the meeting. Comments will be limited to three minutes per speaker.

ADDITIONS TO THE AGENDA

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

1. CONSENT ITEMS

A. MINUTES

Approve the minutes of the April 8, 2026 Finance and Administration Committee meeting.

B. APPROVE REPORT ON GENERAL DISBURSEMENTS

Staff recommends that the Committee/Board approve the total disbursements for the month of April 2026 in the amount of $22,914,768.48.

C. ADOPT RESOLUTION NO. 2026-6-2, ESTABLISHING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/27

Staff recommends that the Committee/Board adopt Resolution No. 2026-6-2, establishing an appropriations limit for Fiscal Year 2026/27.

D. ADOPT RESOLUTION NO. 2026-6-11, APPROVING SANTA ANA WATERSHED PROJECT AUTHORITY AMENDED BUDGET FOR FISCAL YEAR 2026/27

Staff recommends that the Committee/Board:

1. Ratify the Santa Ana Watershed Project Authority amended budget for Fiscal Year 2026/27, as submitted; and
2. Adopt Resolution No. 2026-6-11, approving the Santa Ana Watershed Project Authority general and specific project amended budget for Fiscal Year 2026/27.

2. ACTION ITEM

A. APPROVE FISCAL YEAR 2026/27 PROPOSED MID-YEAR BUDGET AMENDMENT AND ADOPT RATE RESOLUTIONS

Staff recommends that the Committee/Board:

1. Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment;
2. Adopt Resolution No. 2026-6-1 Approving and Adopting the Amended Budget for Fiscal Year 2026/27;
3. Adopt Resolution No. 2026-6-3 Equipment Rental Rates;
4. Adopt Resolution No. 2026-6-4 Establishing Imported Water Rates and Readiness-to-Serve Pass-Through;
5. Adopt Resolution No. 2026-6-5 Extra Territorial Sewer Service Charge;
6. Adopt Resolution No. 2026-6-6 Establishing Charges for Laboratory Analyses;
7. Adopt Resolution No. 2026-6-7 Inland Empire Brine Line Service Rates and Charges;
8. Adopt Resolution No. 2026-6-8 Non-Reclaimable Wastewater System Service Rates and Charges;
9. Adopt Resolution No. 2026-6-9 Service Rates for Wastewater Dischargers to the Regional Wastewater System; and

10. Adopt Resolution No. 2026-6-10 Etiwanda Wastewater Line Service Rates and Charges.

3. INFORMATION ITEM

A. FISCAL YEAR 2025/26 THIRD QUARTER BUDGET VARIANCE, AND BUDGET TRANSFER UPDATES (WRITTEN/POWERPOINT)

4. RECEIVE AND FILE INFORMATION ITEM

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

5. GENERAL MANAGER'S COMMENTS

6. COMMITTEE MEMBER COMMENTS

7. COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS

ADJOURN

Declaration of Posting

I, Denise Garzaro, CMC, Director of Board and Administrative Services 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 www.ieua.org at least seventy-two (72) hours prior to the meeting date and time above.

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

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

WEDNESDAY, APRIL 8, 2026
11:00 A.M.

COMMITTEE MEMBERS PRESENT

Marco Tule, Chair
Paul Hofer, Director

CALL TO ORDER

Committee Chair Tule called the meeting to order at 11:07 a.m. There were no public comments received or additions to the agenda.

1A. – 1B. CONSENT ITEMS

The Committee:

- Approved the Minutes of the February 11, 2026 Finance and Administration Committee meeting.
- Recommended that the Board approve the total disbursements for the month of February 2026 in the amount of $21,892,897.66; as a Consent Calendar item on the April 15, 2026 Board meeting agenda.

2A. ACTION ITEM

The Committee:

- Recommended that the Board:

  1. Approve the third quarter budget amendment; and
  2. Adopt Resolution No. 2026-4-1, approving and adopting the amended budget for Fiscal Year 2025/26;

  as a Consent Calendar item on the April 15, 2026 Board Meeting agenda.

3A. INFORMATION ITEM

The following information item was presented:

- Treasurer's Report of Financial Affairs

4. GENERAL MANAGER'S COMMENTS

There were no General Manager comments.

DRAFT

5. COMMITTEE MEMBER COMMENTS
There were no Committee member comments.

6. COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS
Director Tule requested an overview of IEUA's memberships with nonprofit organizations, including eligibility requirements, and ways IEUA can support those within its service area.

ADJOURN
Committee Chair Tule adjourned the meeting at 11:24 a.m.

Respectfully submitted,

Jennifer Hy-Luk
Board Services Officer

*A Municipal Water District

APPROVED: JUNE 10, 2026

DRAFT

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

1B

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Approve Report on General Disbursements

Executive Summary:

Total disbursements for the month of April 2026 were $22,914,768.48. Disbursement activity included check payments of $286,906.67 to vendors and $11,001.43 for workers' compensation related costs. Electronic payments included the Automated Clearing House of $17,717,424.14 and wire transfers (excluding payroll) of $2,178,381.48. The total payroll was $2,710,597.72 for employees and $10,457.04 for the Board of Directors.

Staff's Recommendation:

Staff recommends that the Committee/Board approve the total disbursements for the month of April 2026 in the amount of $22,914,768.48.

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

Regional Sewerage *Technical Committee (Y/N):*

Policy Committee (Y/N):

Aligns with Strategic Goal:

Goal 3. Fiscal Responsibility: Responsibly manage public funds and safeguard IEUAs fiscal health to support short-term and long-term needs, while providing cost-effective services to our customers.

Environmental Determination:

Not Applicable

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint
Attachment 3 - Report on General Disbursements

Background

Subject: Approve Report on General Disbursements

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

Table 1: Disbursement Details

Attachment	Payment Type	Amount
2A	Vendor Checks	$ 286,906.67
2B	Workers' Compensation Checks	$ 11,001.43
2C	Vendor Automated Clearing House	$ 17,717,424.14
2D	Vendor Wires (excludes Payroll)	$ 2,178,381.48
2E	Payroll - Net Pay - Directors	$ 10,457.04
2F	Payroll - Net Pay - Employees	$ 2,710,597.72
	Total Disbursements	**$ 22,914,768.48**

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

Vendor	Amount	Description
Chino Basin Desalter Authority	$ 1,759,836.60	07/2024 - 06/2025 Metropolitan Water District Local Resource Program (LRP) Pass-Through.
JF Shea Construction Inc	$ 1,535,655.20	Professional Services for: EN20057 - RP-4 Process Improvements Phase II, EN25070.00 - Compliance for Wastewater Facilities, EN25070.01 - Advanced Water Purification Demo Facility.
WM Lyles Construction Company	$ 1,384,610.17	Professional Services for: EN19001 - RP-5 Expansion to 30 mgd, EN19006 - RP-5 Biosolids Facility, EN22044 - RP-1 Thickening Building & Acid Phase Digester.
Southern California Edison	$ 1,332,355.47	07/18/2025 – 04/20/2026 Electricity.

Table 2: Disbursements in Excess of $500,000 per Vendor (continued)

Vendor	Amount	Description
Internal Revenue Service	$ 1,204,175.76	Payroll 07, 08, 108; Director 04 Taxes.
Carollo Engineers Inc	$ 871,147.93	Professional Services for: AM24010 - Agency Wide O&M Manual Updates, EN11039 - RP-1 Disinfection Improvements Project, EN18025 - RP-1 Secondary System Rehabilitation, EN20031 - Recycled Water Program Strategy, EN20057 - RP-4 Process Improvements Phase II, EN22044 - RP-1 Thickening Building & Acid Phase Digester, EN25036 - Non-Reclaimable Waste Connections, EN26037 - Non-Reclaimable Waste Connections, EN26043 - Recycled Water Connections, EN26048 - Regional Sewer Hydraulic Modeling, EN26059.02 - Eastern Trunk Analysis, RW15003.06 - Wineville/Jurupa/Force Main Improvements, RW15004 - Lower Day Basin Improvements, NRW Cost of Service Study.
Brightview Landscape Services	$ 787,388.68	Turnkey Turf Transformation - Rancho Cucamonga, Turnkey Turf Transformation - Baldwin Park.
Arcadis US Inc	$ 748,251.05	Professional Services for: EN19001 - RP-5 Expansion to 30 mgd, EN19006 - RP-5 Biosolids Facility, EN22022 - RP-1 Air Compressor Upgrades, EN22044 - RP-1 Thickening Building & Acid Phase Digester.
Public Employees Retirement System	$ 649,818.54	Payroll 07, 08.
Garney Pacific Inc	$ 642,061.18	Professional Services for: EN17006 - CCWRF Asset Management and Improvements.

Jacobs Engineering Group Inc	$ 533,440.24	Professional Services for: EN25022.01 - Rialto RW Supplemental Supply EN25022.02 - Aquifer Replenishment Facilities LB26002 - Lab Adaptation Plan.



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Approve Report on General Disbursements

Kimberly Snow
Controller

June 2026

2 Staff Recommendation

- Approve the total disbursements for the month of April 2026 in the amount of $22,914,768.48.

This item aligns with Strategic Goal(s): *3. Fiscal Responsibility*

Attachment 2A

Vendor Checks

Bank	JPMC	J.P. MORGAN CHASE BANK, N.A.	TAMPA FL 336100000
Bank Key	322271627		
Acct number	CHECK	520828586	

Check

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
240725	2200153214	04/01/2026	USD	1,051.31	BASIN VALVE COMPANY SIGNAL HILL CA	04/06/2026
240726	2200153215	04/01/2026	USD	16.42	DAVIS, MARTHA NICASIO CA	04/22/2026
240727	2200153213	04/01/2026	USD	479.00	SAN BERNARDINO COUNTY SAN BERNARDINO CA	04/09/2026
240728	2200153212	04/01/2026	USD	2,500.00	SOUTHERN CALIFORNIA WATER COALCORONA CA	04/29/2026
240729	2200153211	04/01/2026	USD	73,134.34	WOODRUFF & SMART, APC COSTA MESA CA	04/06/2026
240730	2200153280	04/03/2026	USD	624.94	FONTANA WATER COMPANY EL MONTE CA	04/08/2026
240731	2200153282	04/03/2026	USD	1,045.06	FRANCHISE TAX BOARD SACRAMENTO CA	04/27/2026
240732	2200153279	04/03/2026	USD	10,000.00	NO WORLD BORDERS INC CARSON CITY NV	04/14/2026
240733	2200153278	04/03/2026	USD	500.00	ORANGE COUNTY TREASURER-TAX COSANTA ANA CA	
240734	2200153283	04/03/2026	USD	1,415.84	QUINN, BRYCE CHINO HILLS CA	04/20/2026
240735	2200153281	04/03/2026	USD	290.00	VEHICLE REGISTRATION COLLECTIORANCHO CORDOVA CA	04/20/2026
240736	2200153332	04/08/2026	USD	10.00	DEPARTMENT OF MOTOR VEHICLES SACRAMENTO CA	04/21/2026
240737	2200153333	04/08/2026	USD	250.19	PERS LONG TERM CARE PROGRAM PASADENA CA	04/13/2026
240738	2200153331	04/08/2026	USD	401.18	TRANE US INC DAVIDSON NC	04/17/2026
240739	2200153435	04/15/2026	USD	1,368.00	DEPARTMENT OF HOUSING AND SACRAMENTO CA	04/30/2026
240740	2200153439	04/15/2026	USD	531.75	MICHAEL CROOK CHINO HILLS CA	04/20/2026
240741	2200153436	04/15/2026	USD	4,576.20	TRANE US INC DAVIDSON NC	
240742	2200153434	04/15/2026	USD	7,242.78	WM CORPORATE SERVICES INC LOS ANGELES CA	04/22/2026
240743	2200153438	04/15/2026	USD	3,000.00	WYLAND FOUNDATION RANCHO SANTA MARGARITA CA	04/22/2026
240744	2200153437	04/15/2026	USD	13,497.92	XYLEM WATER SOLUTIONS USA INC CHICAGO IL	04/20/2026
240745	2200153495	04/17/2026	USD	5,640.00	ENVIRONMENTAL APPLICATIONS INCSOUTH PASADENA CA	04/29/2026
240746	2200153497	04/17/2026	USD	300.00	FRANCHISE TAX BOARD SACRAMENTO CA	
240747	2200153496	04/17/2026	USD	12,948.26	SUNN AMERICA INC RANCHO CUCAMONGA CA	04/20/2026
240748	2200153494	04/17/2026	USD	1,552.00	THORSTEN PAPE NORCO CA	04/21/2026
240749	2200153493	04/17/2026	USD	49,920.35	WOODRUFF & SMART, APC COSTA MESA CA	04/20/2026
240750	2200153550	04/22/2026	USD	9,318.02	ONTARIO MUNICIPAL UTILITIES COONTARIO CA	04/27/2026
240751	2200153551	04/22/2026	USD	250.19	PERS LONG TERM CARE PROGRAM PASADENA CA	04/27/2026
240752	2200153578	04/24/2026	USD	32,085.95	LEVON CONSTRUCTION GROUP ANAHEIM CA	04/28/2026
240753	2200153577	04/24/2026	USD	488.25	ROWLAND UNIFIED SCHOOL DISTRICWALNUT CA	
240754	2200153579	04/24/2026	USD	3,700.00	WILD WONDERS BONSALL CA	04/30/2026
240755	2200153672	04/29/2026	USD	15,889.62	CALIFORNIA WATER EFFICIENCY SACRAMENTO CA	
240756	2200153671	04/29/2026	USD	9,300.00	RODNEY HUNT COMPANY ORANGE MA	05/04/2026
240757	2200153941	04/30/2026	USD	16.42	DAVIS, MARTHA NICASIO CA	
240758	2200153942	04/30/2026	USD	360.00	LEWIS MANGEMENT CORP UPLAND CA	05/04/2026
240759	2200153939	04/30/2026	USD	16,128.51	SOUTH COAST AQMD DIAMOND BAR CA	
240760	2200153943	04/30/2026	USD	5,859.00	TRIPOINTE HOMES IRVINE CA	
* Payment method Check			USD	285,691.50		

Bank	JPMC	J.P. MORGAN CHASE BANK, N.A.	TAMPA FL 336100000
Bank Key	322271627		
Acct number	CHECK	520828586	

Separate Check

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
240761	2200153940	04/30/2026	USD	1,215.17	SOUTH COAST AQMD DIAMOND BAR CA	
* Payment method Separate Check			USD	1,215.17		

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
**			USD	286,906.67		

Attachment 2B

Workers' Comp Checks

Bank	JPMC	J.P. MORGAN CHASE BANK, N.A.	TAMPA FL 336100000
Bank Key	322271627		
Acct number	WCOMP	520829832	

Checks created manually

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
101443	2200153325	04/01/2026	USD	503.75	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/06/2026
101444	2200153326	04/01/2026	USD	750.00	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	
101445	2200153327	04/01/2026	USD	446.00	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	
101446	2200153328	04/01/2026	USD	319.00	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/06/2026
101447	2200153329	04/01/2026	USD	61.50	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/03/2026
101448	2200153429	04/08/2026	USD	6,299.25	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/13/2026
101449	2200153430	04/08/2026	USD	308.00	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/13/2026
101450	2200153431	04/08/2026	USD	17.50	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/13/2026
101451	2200153432	04/08/2026	USD	70.00	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/13/2026
101452	2200153433	04/08/2026	USD	20.50	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/10/2026
101453	2200153546	04/15/2026	USD	231.90	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/21/2026
101454	2200153547	04/15/2026	USD	143.50	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/17/2026
101455	2200153548	04/15/2026	USD	597.18	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/23/2026
101456	2200153549	04/15/2026	USD	758.41	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/21/2026
101457	2200153660	04/22/2026	USD	454.44	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	04/24/2026
101458	2200154015	04/29/2026	USD	20.50	SEDGWICK CLAIMS MANAGEMENT SVCMEMPHIS TN	
* Payment method Checks created manually			USD	11,001.43		

Check number from to	Payment	Pmnt date	Crcy	Amount paid (FC)	Recipient/void reason code	Enca./void
**			USD	11,001.43		

Attachment 2C

Vendor ACHs

Check	Payee / Description			Amount
ACH	FISHER SCIENTIFIC			
	MEMBRANE, SULFURIC ACID, BUFF SOL	7308399		1,075.48
	BUFF PH10.0 BLU	7401755		164.05
	FISHER SCIENTIFIC		$	1,239.53
ACH	HARRINGTON INDUSTRIAL PLASTICS			
	ADAPTER INSERT MALE PVC	01202525		37.82
	Fittings, Adapter, Flage	01202673		630.01
	HARRINGTON INDUSTRIAL PLASTICS		$	667.83
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	RCA-Bridge/Scanner Module	6441-1174596		2,130.65
	ROYAL INDUSTRIAL SOLUTIONS		$	2,130.65
ACH	UNDERGROUND SERVICE ALERT/SC			
	3/26 California State Fee for Regulatory	25-262857		194.77
	UNDERGROUND SERVICE ALERT/SC		$	194.77
ACH	GENERAL BOTTLE INC			
	NATURAL HDPE PINT BOTTLES (160 PER CASE)	INV0087452		744.07
	GENERAL BOTTLE INC		$	744.07
ACH	FLW INC			
	ASHCROFT DURALIFE GAUGES	1382758		1,140.12
	FLW INC		$	1,140.12
ACH	MARK IV COMMUNICATIONS INC			
	Category 6A CMR Data Cable	27432		9,965.85
	MARK IV COMMUNICATIONS INC		$	9,965.85
ACH	KONICA MINOLTA BUSINESS SOLUTI			
	RP1-2/26 Copier Ovr/Mnt C6501	507003903		6.53
	12/27-1/26/226 Copier Ovr/Mnt	9010754741		266.80
	RP4-2/26 Copier Ovr/Mnt C6501	507003711		2.59
	RP1-2/26 Copier Ovr/Mnt	507003544		26.38
	HQBOps-2/26 Copier Ovr/Mnt	507003524		9.68
	HRTrlr-2/26 Copier Ovr/Mnt C7501	507003279		107.17
	KONICA MINOLTA BUSINESS SOLUTI		$	419.15
ACH	GOVCONNECTION INC			
	IS26009-HPE ANW AP-755 5PK CAMPUS	77405718		9,119.74
	IS22006-1 YEAR HW, FC PREMIUM	77416676		4,846.77
	GOVCONNECTION INC		$	13,966.51
ACH	AUTOMATIONDIRECT.COM INC			
	AutomationDirect signal conditioner,	19057467		213.15
	AUTOMATIONDIRECT.COM INC		$	213.15

Check	Payee / Description			Amount
ACH	PEST OPTIONS INC			
	3/26 Basin Weed Control Svcs	475769		12,203.00
	PEST OPTIONS INC		$	12,203.00
ACH	ATKINSON, ANDELSON, LOYA,			
	Feb 26 Legal Services	782263		13,960.50
	ATKINSON, ANDELSON, LOYA,		$	13,960.50
ACH	V3IT CONSULTING INC			
	2/26 Onshore ad-hoc hours	V3IT2026IEUA0		572.25
	V3IT CONSULTING INC		$	572.25
ACH	FERREIRA CONSTRUCTION COMPANY			
	SN25002ADM-Rls Cmplt Robertson's	SN25002ADM-RL		3,353.67
	SN25002-Rls Robertson's	SN25002-RLS C		13,414.66
	FERREIRA CONSTRUCTION COMPANY		$	16,768.33
ACH	TECHNICAL SYSTEMS INC			
	EN13016.05-2/26 Prof Svcs-SCADA Migratio	8164-028		48,624.30
	TECHNICAL SYSTEMS INC		$	48,624.30
ACH	DXP ENTERPRISES INC			
	CAVITY PUMP, SEEPEX O-RING	55702552		8,949.01
	DXP ENTERPRISES INC		$	8,949.01
ACH	LA OPINION			
	3/22/26 LADT Online Banner Discover Wate	32315		585.00
	3/15/26 LADT Online Banner Discover Wate	32277		585.00
	LA OPINION		$	1,170.00
ACH	CAPO PROJECTS GROUP LLC			
	EN22031-2/26 Prof Svcs	11540		180.00
	EN23000-2/26 Prof Svcs	11539		527.00
	CAPO PROJECTS GROUP LLC		$	707.00
ACH	CAEATFA			
	RP-5 Prjct- Semi- Annl Progress Rprt 7/1	20-SM016 SEMI		3,356.05
	CAEATFA		$	3,356.05
ACH	STAPLES INC			
	500 SHEET 96 ROLL. TOWELS,	6058419143		122.21
	STAPLES INC		$	122.21
ACH	INLAND EMPIRE WINDUSTRIAL CO			
	Nippple, Bush	069090 01		143.21
	INLAND EMPIRE WINDUSTRIAL CO		$	143.21
ACH	LIBERTY LANDSCAPING INC			

Check	Payee / Description			Amount
	Regional Plant #1 Maintenance	142792		406.05
	LIBERTY LANDSCAPING INC		$	406.05
ACH	ERAMOSA INTERNATIONAL INC			
	EN13016.05-10/25-2/20/26 Prof Svcs	US28022-30		61,579.90
	ERAMOSA INTERNATIONAL INC		$	61,579.90
ACH	DOPUDJA & WELLS CONSULTING INC			
	46-3534 2/26 Prof. Svcs	2594		577.50
	DOPUDJA & WELLS CONSULTING INC		$	577.50
ACH	SOLENIS LLC			
	RP1-11,465 Lbs Zetag Polymers	135445171		19,489.02
	RP5-36,688 Lbs Zetag Polymers	135358496		63,174.82
	RP1-11,465 Lbs/11,465 Lbs Zetag Polymers	75896750		39,484.25-
	SOLENIS LLC		$	43,179.59
ACH	CANON FINANCIAL SERVICES INC			
	2/26 Copiers Ovr/Mnt-Contract#926767-3	42882250		57.10
	CANON FINANCIAL SERVICES INC		$	57.10
ACH	WSP USA INC			
	46-2855-1/26 Prof Svcs	40319283		7,970.90
	WSP USA INC		$	7,970.90
ACH	GOLDEN STATE NEWSPAPERS LLC			
	4/11/26 Full Page Contract Display Ad Bu	208169G		1,709.05
	GOLDEN STATE NEWSPAPERS LLC		$	1,709.05
ACH	SO CAL TEAM SPORTS LLC			
	Polo Shirts, Hats	5407		4,767.15
	SO CAL TEAM SPORTS LLC		$	4,767.15
ACH	HANSON BRIDGETT LLP			
	2/26 Legal Svcs	1551666		10,920.00
	HANSON BRIDGETT LLP		$	10,920.00
ACH	SO CALIF EDISON			
	RP4/TP4/RCA-2/5-3/8 12811 6th St	8000036690	2/	272,094.07
	CCWRP/TP-2/27-3/29 14950 Telephone Ave	8003543714	3/	65.59
	1630WPmpStn-2/27-3/29 1530 6th St	8004881955	3/	14,180.10
	SnSvnRW-2/25-3/25 6000 Cherry Ave	8000141055	3/	69.36
	RP4-2/5-3/8 12811 6th St	8000598564	2/	497.25
	930RsvrPrjct-2/24-3/24 2950 Galloping Hi	8001775817	3/	155.80
	MWDCB11-1/20-2/18 10498 Banyan St	8013383903	3/	36.30
	VctrBsn-2/19-3/19 3650 Victoria St	8004604345	3/	132.51
	MWDCB14/20-2/18-3/18 5752 East Ave/481 1	8000207806	3/	195.50
	1630EPmpStn-2/18-3/18 7420 1/2 East	8000414223	3/	56,935.21
	I/WLn-2/18-3/18 East End-Grand	8013246396	3/	18.24
	MNTC1SPLTBX-2/18-3/18 11294 Roswell Ave	8000629815	3/	105.83

Check	Payee / Description			Amount
	MWDTrnt18-2/18-3/18 13400 Betsy Ross CT	8000136547 3/		60.13
				- - - - - - - -
	SO CALIF EDISON		$	344,545.89
ACH	MARTIN, OSCAR			
	Emp Assist PC Loan Purchase	PC LOAN1		2,088.50
				- - - - - - - -
	MARTIN, OSCAR		$	2,088.50
ACH	COUNTY SANITATION DISTRICTS			
	Treatment Surcharge,	51675		9,908.54
				- - - - - - - -
	COUNTY SANITATION DISTRICTS		$	9,908.54
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	RCA-Rpr Onet Bridge/SC LNX	6441-1174598		1,132.09
				- - - - - - - -
	ROYAL INDUSTRIAL SOLUTIONS		$	1,132.09
ACH	GRAINGER INC			
	Respirators, Cable Tie, Strainer	9848541893		1,983.43
	Silicon Sealants,FloatSwitches	9845216754		854.39
				- - - - - - - -
	GRAINGER INC		$	2,837.82
ACH	APPLEONE EMPLOYMENT SERVICES			
	Bozzo A, & Garcia, M W/E 3/18/26	01-7265698		5,592.31
				- - - - - - - -
	APPLEONE EMPLOYMENT SERVICES		$	5,592.31
ACH	KONICA MINOLTA BUSINESS SOLUTI			
	HQBPrTrmt/SC-2/26 Copier Ovr/Mnt	507003355		5.89
				- - - - - - - -
	KONICA MINOLTA BUSINESS SOLUTI		$	5.89
ACH	GOVCONNECTION INC			
	VM Data Cld M365 Rnw 1Y	77447551		19,950.00
				- - - - - - - -
	GOVCONNECTION INC		$	19,950.00
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Hernandez,Sal 03/27/2026	66054906		4,160.00
	Mosley,Jocelyn 03/27/2026	66054907		5,200.00
				- - - - - - - -
	ROBERT HALF MANAGEMENT RESOURC		$	9,360.00
ACH	WEST COAST ADVISORS			
	3/26 Legislative Consulting Fee	14535		10,000.00
				- - - - - - - -
	WEST COAST ADVISORS		$	10,000.00
ACH	INLAND EMPIRE WINDUSTRIAL CO			
	Nipples and Bush	069570 02		99.90
				- - - - - - - -
	INLAND EMPIRE WINDUSTRIAL CO		$	99.90
ACH	JACOBS ENGINEERING GROUP INC			
	46-3420 2/26 Prof Svcs	W9Y41100-31		521,089.44
				- - - - - - - -

Check	Payee / Description			Amount
	JACOBS ENGINEERING GROUP INC		$	521,089.44
ACH	BAKER TILLY US LLP			
	IEUA-3/26 Financial Statement Audit Svcs	BT3555168		15,905.00
	BAKER TILLY US LLP		$	15,905.00
ACH	WHITTINGHAM PUBLIC AFFAIRS ADV			
	3/26 Local Outreach and Engagement Servi	003356		7,000.00
	WHITTINGHAM PUBLIC AFFAIRS ADV		$	7,000.00
ACH	ACE PARTNERSHIP LLC			
	ELECTRODE	INV3749144		187.92
	ELECTRODE	INV3747662		344.79
	ACE PARTNERSHIP LLC		$	532.71
ACH	AQUATIC TESTING LABORATORIES I			
	RP-1 3/17 Ceriodaphnia Chronic & Reprodu	260135		2,150.00
	RP-5 3/17 Ceriodaphnia Chronic & Reprodu	260134		2,150.00
	AQUATIC TESTING LABORATORIES I		$	4,300.00
ACH	SO CALIF EDISON			
	8thStBsn-2/27-3/29 1180 8th St	8000035339 3/		80.84
	CCWRP/TP/RWPS-2/27-3/29 14950 Telephone	8004814080 3/		92,933.88
	SO CALIF EDISON		$	93,014.72
ACH	BENEFIT COORDINATORS CORPORATI			
	3/26 LTD, Agency Pd Life, Employee Pd Li	18548		22,522.49
	BENEFIT COORDINATORS CORPORATI		$	22,522.49
ACH	AMERICAN HERITAGE LIFE INSURAN			
	MAR 2026 Cafeteria Plan	PR 5 & 6 3/24		127.52
	AMERICAN HERITAGE LIFE INSURAN		$	127.52
ACH	FISHER SCIENTIFIC			
	AMMONIUM PERSULFATE	7466905		93.85
	FISHER SCIENTIFIC		$	93.85
ACH	HARRINGTON INDUSTRIAL PLASTICS			
	PVC, Valves ,Couplings, Nipples, Elbow,	012O2759		171.49
	HARRINGTON INDUSTRIAL PLASTICS		$	171.49
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	Chassis, Logic Ctrlr, Block Kit, Modules	6441-1174669		21,356.01
	ROYAL INDUSTRIAL SOLUTIONS		$	21,356.01
ACH	PETE'S ROAD SERVICE			
	FORD F550 Service and Parts 3/23	26-0907369-00		1,289.98
	CASING CREDITS-See Inv 26-0897264-00	26-0900077-00		60.00-

Check	Payee / Description			Amount
		PETE'S ROAD SERVICE	$	1,229.98
ACH	APPLEONE EMPLOYMENT SERVICES			
	Bozzo ,A, Garcia ,M W/E 03/21/26	01-7269100		4,486.88
		APPLEONE EMPLOYMENT SERVICES	$	4,486.88
ACH	DELL MARKETING L P			
	PowerStore Upgrades	10865695149		125,309.45
		DELL MARKETING L P	$	125,309.45
ACH	IDEAL GLASS TINTING INC			
	Remove existing window film	184050		125.00
		IDEAL GLASS TINTING INC	$	125.00
ACH	GOVCONNECTION INC			
	RH Ent Linux Svr Std	77447549		2,616.93
	RACK PDU METERED	77434504		3,719.25
		GOVCONNECTION INC	$	6,336.18
ACH	CAROLLO ENGINEERINGS INC			
	EN22044 1/01-02/28 Prof Svcs	FB80195		412,700.31
	AM24010-2/26 Prof Svcs	FB79432		60,892.50
		CAROLLO ENGINEERINGS INC	$	473,592.81
ACH	LIEBERT CASSIDY WHITMORE			
	2/3-2/12 INTERVIEWING & HIRING COMPLIANC	316828		6,000.00
		LIEBERT CASSIDY WHITMORE	$	6,000.00
ACH	COOPERATIVE PERSONNEL SERVICES			
	2/26 Agency-FY26 Coaching Svcs	0019839		487.50
		COOPERATIVE PERSONNEL SERVICES	$	487.50
ACH	AUTOZONE PARTS INC			
	NITRILE Gloves - XLRG	05618963301		5,434.78
		AUTOZONE PARTS INC	$	5,434.78
ACH	ARCADIS US INC			
	EN22044-2/26 Prof Svcs	36115149		187,153.45
		ARCADIS US INC	$	187,153.45
ACH	TECHNICAL SYSTEMS INC			
	EN25070.00 2/26 Prof. Svcs	T25-004A-005		225.00
		TECHNICAL SYSTEMS INC	$	225.00
ACH	SUPERIOR ELECTRIC MOTOR SERVIC			
	Baldor Motor,Repairs and Labor	146582		11,380.42
		SUPERIOR ELECTRIC MOTOR SERVIC	$	11,380.42

Check	Payee / Description			Amount
ACH	JC LAW FIRM			
	3/26 Legal Svcs	1622		1,363.50
	3/26 Legal Svcs	1623		1,350.00
	3/26 Legal Svcs	1621		4,289.00
	JC LAW FIRM		$	7,002.50
ACH	COMPLETE PAPERLESS SOLUTIONS L			
	Document Import Workflow Pre	4802		6,750.00
	COMPLETE PAPERLESS SOLUTIONS L		$	6,750.00
ACH	STAPLES INC			
	Lens Towelettes, Re-claim -Gal Wht, 10 g	6058895414		52.05
	STAPLES INC		$	52.05
ACH	OCVIEW LLC DBA MULTIVISTA			
	EN19001 & EN19006 3/26 Prof. Svcs	19301		3,507.36
	OCVIEW LLC DBA MULTIVISTA		$	3,507.36
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI0804 3/23/26 Parts and Service	8046		720.00
	Generator- 3/23 Parts and Service	8045		643.51
	ON CALL MECHANICAL SERVICES IN		$	1,363.51
ACH	HARKEY COMPLIANCE			
	3/31 Designated Operator Inspection	4335		200.00
	HARKEY COMPLIANCE		$	200.00
ACH	SDI PRESENCE LLC			
	2/26 Tech Advisory & Support Svcs	21905		21,620.00
	SDI PRESENCE LLC		$	21,620.00
ACH	WWEX FRANCHISE HOLDINGS LLC			
	W/E 3/18/26 Shipment Charges	260315W083257		328.12
	WWEX FRANCHISE HOLDINGS LLC		$	328.12
ACH	PERKINELMER US LLC			
	Lab-MERCURY ANALYZER	441302830		4,548.00
	PERKINELMER US LLC		$	4,548.00
ACH	WHITTINGHAM PUBLIC AFFAIRS ADV			
	1/26 Local Outreach and Engagement Servi	003319		7,000.00
	WHITTINGHAM PUBLIC AFFAIRS ADV		$	7,000.00
ACH	GAFCON PM-CM LLC			
	EN22024 2/26 Prof Svcs	53691		245.00
	EN22024.01 2/26 Prof Svcs	53692		109.20
	GAFCON PM-CM LLC		$	354.20

Check	Payee / Description			Amount
ACH	CANON FINANCIAL SERVICES INC			
	2/26 Copiers Ovr/Mnt-Contract#926767-8	42882252		64.40
	3/26 Copiers Ovr/Mnt-Contract#926767	42882249		4,790.18
	CANON FINANCIAL SERVICES INC		$	4,854.58
ACH	GVP VENTURES INC			
	Professional Services Executive Search	11433		8,000.00
	GVP VENTURES INC		$	8,000.00
ACH	THE CONVERSE PROFESSIONAL GROU			
	46-3680 1/31-02/27 Prof. Svcs	26-81120-30-0		3,489.00
	THE CONVERSE PROFESSIONAL GROU		$	3,489.00
ACH	FIFTH ASSET INC			
	Lease & SBITA Management Complete	DB2009557		12,500.00
	FIFTH ASSET INC		$	12,500.00
ACH	CALIFORNIA LIFE CARE PLANNING			
	Retainer- Medical Expert	1467		3,000.00
	CALIFORNIA LIFE CARE PLANNING		$	3,000.00
ACH	SO CALIF GAS			
	HQA/B-2/27-3/30 6075 Kimball Ave	06245951709 0		174.01
	RP5-2/27-3/30 6075 Kimball Ave	07718506376 0		4,865.39
	TP5-2/27-3/30 6075 Kimball Ave	11077650478 0		26.16
	SO CALIF GAS		$	5,065.56
ACH	IEUA EMPLOYEES' ASSOCIATION			
	P/R 7 4/3/26 Employee Ded	HR 0153100		135.00
	IEUA EMPLOYEES' ASSOCIATION		$	135.00
ACH	IEUA SUPERVISORS UNION ASSOCIA			
	P/R 7 4/3/26 Employee Ded	HR 0153100		360.00
	IEUA SUPERVISORS UNION ASSOCIA		$	360.00
ACH	IEUA GENERAL EMPLOYEES ASSOCIA			
	P/R 7 4/3/26 Employee Ded	HR 0153100		1,204.10
	IEUA GENERAL EMPLOYEES ASSOCIA		$	1,204.10
ACH	INLAND EMPIRE UNITED WAY			
	P/R 7 4/3/26 Employee Ded	HR 0153100		5.00
	INLAND EMPIRE UNITED WAY		$	5.00
ACH	IEUA PROFESSIONAL EMPLOYEES AS			
	P/R 7 4/3/26 Employee Ded	HR 0153100		768.00
	IEUA PROFESSIONAL EMPLOYEES AS		$	768.00
ACH	WEX HEALTH INC			

Check	Payee / Description			Amount
	P/R 7 4/3/26 Caffeteria Plan	HR	0153100	8,677.11
	WEX HEALTH INC		$	8,677.11
ACH	LEGALSHIELD			
	3/26 Employee Prepaid Legal	13078 3/26		637.10
	LEGALSHIELD		$	637.10
ACH	CITY EMPLOYEES ASSOCIATES			
	P/R 7 4/3/26 Employee Ded	HR	0153100	600.00
	CITY EMPLOYEES ASSOCIATES		$	600.00
ACH	FIDELITY SECURITY LIFE			
	4/26 Agency Vision Premium	167288290		3,785.45
	FIDELITY SECURITY LIFE		$	3,785.45
ACH	FISHER SCIENTIFIC			
	HEXADECANE 100ML	7530148		106.07
	THERMOMETER FRIO-TEMP	7499491		1,010.22
	FISHER SCIENTIFIC		$	1,116.29
ACH	JCI JONES CHEMICALS INC			
	RP1-4,913 Gal HYPOCHLORITE SOLUTION	993084		8,727.94
	RP4-4,869 Gal HYPOCHLORITE SOLUTION	992645		8,649.78
	RP1-4,857 Gal HYPOCHLORITE SOLUTION	992623		8,628.46
	RP2-1,999 Gal HYPOCHLORITE SOLUTION	993103		3,535.24
	RP1-4,821 Gal HYPOCHLORITE SOLUTION	992622		8,564.51
	RP1-4,487 Gal HYPOCHLORITE SOLUTION	992411		7,971.16
	CCWRF-3,962 Gal HYPOCHLORITE SOLUTION	992631		7,038.49
	RP1-4,774 Gal HYPOCHLORITE SOLUTION	992790		8,481.01
	RP4-4,820 Gal HYPOCHLORITE SOLUTION	992940		8,562.73
	RP5-4,842 Gal HYPOCHLORITE SOLUTION	992945		8,601.81
	CCWRF-3,904 Gal HYPOCHLORITE SOLUTION	992930		6,935.46
	RP1-4,770 Gal HYPOCHLORITE SOLUTION	992942		8,473.91
	RP5-2,851 Gal HYPOCHLORITE SOLUTION	993048		5,164.80
	CCWRF-3,915 Gal HYPOCHLORITE SOLUTION	993098		6,955.00
	RP1-4,879 Gal HYPOCHLORITE SOLUTION	993061		8,667.54
	JCI JONES CHEMICALS INC		$	114,957.84
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	UPS, Vinyl Electrical Tape	6441-1178568		9,180.46
	CONV CHASSIS, CTRLR, MODULe	6441-1174674		20,569.80
	ROYAL INDUSTRIAL SOLUTIONS		$	29,750.26
ACH	UNDERGROUND SERVICE ALERT/SC			
	4/26 251 Tkts Dig Safe Brd	320260364		549.65
	UNDERGROUND SERVICE ALERT/SC		$	549.65
ACH	UNIVAR SOLUTIONS USA INC			
	RP5- 12,595 DLB SOD BISULFITE 25% BULK	53773479		9,060.60
	RP1- 12,695 DLB SOD BISULFITE 25% BULK	53768578		9,132.54

Check	Payee / Description			Amount
		UNIVAR SOLUTIONS USA INC	$	18,193.14
ACH	AIRGAS USA LLC			
	CCWRF-1CL Forklift Propane	9170106290		56.22
	HQA-4CL Forklift Propane	9170106301		224.90
		AIRGAS USA LLC	$	281.12
ACH	GRAINGER INC			
	Switch, Grease, Ear Plugs, Lahels	9855576766		762.26
	PAIL,POLYETHYLENE,WHITE,OPEN HEAD	9844888819		255.78
	NUCLEAR GRD ANTI-SEIZE,1/2	9857555586		248.54
	ELECTRICAL DEGREASER	9858179212		276.79
	Brush, Adapters,,	9857461868		144.25
		GRAINGER INC	$	1,687.62
ACH	CUCAMONGA VALLEY WATER DISTRIC			
	2025 URBAN WATER MANAGEMENT	22185		2,368.80
	2025 URBAN WATER MANAGEMENT	22210		4,244.93
		CUCAMONGA VALLEY WATER DISTRIC	$	6,613.73
ACH	APPLEONE EMPLOYMENT SERVICES			
	Bozzo ,A, Garcia ,M W/E 03/28/26	01-7273558		4,180.61
		APPLEONE EMPLOYMENT SERVICES	$	4,180.61
ACH	CDM SMITH INC			
	EN24002 12/14-03/14 Prof Svcs	90259423		17,311.75
	EN17006-2/15-3/14 Prof Svcs	90259099		9,997.00
		CDM SMITH INC	$	27,308.75
ACH	DELL MARKETING L P			
	PowerEdge Servers, Dell Switches, PowerS	10858288070		317,801.00
		DELL MARKETING L P	$	317,801.00
ACH	WATER EDUCATION FOUNDATION			
	2026 Agency Wide Mbrshp Rnwl-Water Educa	MEM2050-2026		4,500.00
		WATER EDUCATION FOUNDATION	$	4,500.00
ACH	THATCHER COMPANY OF CALIFORNIA			
	RP1-10.985 Ton Aluminum Sulfate	2026250100868		6,799.36
		THATCHER COMPANY OF CALIFORNIA	$	6,799.36
ACH	GOVCONNECTION INC			
	HPE ANW AP-755 US 5PK CAMPUS	77438779		9,090.38
	RACK PDU METERED	77438762		3,719.25
		GOVCONNECTION INC	$	12,809.63
ACH	CAROLLO ENGINEERINGS INC			
	46-3661 2/26 Prof Svcs	FB80242		46,745.00
	RW15003/RW15004-2/26 Prof Svcs	FB79027		18,004.00
	46-3017 2/26 Prof Svcs	FB80243		1,717.50

Check	Payee / Description			Amount
				- - - - - - -
		CAROLLO ENGINEERINGS INC	$	66,466.50
ACH	PARSONS WATER & INFRASTRUCTURE			
	EN19001 & EN19006 1/31-2/27 Prof Svcs	2603A982		5,050.00
				- - - - - - -
		PARSONS WATER & INFRASTRUCTURE	$	5,050.00
ACH	DESERT PUMPS AND PARTS INC			
	Gear Joint Kit	4493		1,906.00
				- - - - - - -
		DESERT PUMPS AND PARTS INC	$	1,906.00
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Rapisora,Krishna Ma T 03/27/2026	66054926		2,880.00
				- - - - - - -
		ROBERT HALF MANAGEMENT RESOURC	$	2,880.00
ACH	CARAHSOFT TECHNOLOGY CORPORATI			
	Dashboard Manage	IN2252704		14,910.00
				- - - - - - -
		CARAHSOFT TECHNOLOGY CORPORATI	$	14,910.00
ACH	ROGERS, PETER J			
	04/26 Policy Cmmt Fee- Rogers, P	RCP-04/26		100.00
				- - - - - - -
		ROGERS, PETER J	$	100.00
ACH	REED, RANDALL J			
	04/26 Policy Cmmt Fee- Reed, R	RCP-04/26		100.00
				- - - - - - -
		REED, RANDALL J	$	100.00
ACH	ULINE			
	Markers, Chisel tips, Kits, Desktop Moni	206226185		1,031.71
				- - - - - - -
		ULINE	$	1,031.71
ACH	GHD INC			
	EN25050 1/1-2/28 Prof Svcs	380-0088031		57,304.47
				- - - - - - -
		GHD INC	$	57,304.47
ACH	CIVIC PUBLICATIONS INC			
	Half-page ads	1974		16,280.00
				- - - - - - -
		CIVIC PUBLICATIONS INC	$	16,280.00
ACH	CALIFORNIA WATER TECHNOLOGIES			
	RP1-41,340 Lbs Ferric Chloride Solution	50304		11,260.89
	PhilLS- 44,060 Lbs Ferric Chloride Solut	50306		12,298.89
	RP1-43,480 Lbs Ferric Chloride Solution	50272		12,195.61
	RP2-44,240 Lbs Ferric Chloride Solution	50319		12,199.98
	RP2-45,400 Lbs Ferric Chloride Solution	50311		12,734.16
				- - - - - - -
		CALIFORNIA WATER TECHNOLOGIES	$	60,689.53
ACH	V3IT CONSULTING INC			
	SAP Basis Support for March 2026	V3IT2026IEUA0		6,184.00

Check	Payee / Description			Amount
				- - - - - - - -
		V3IT CONSULTING INC	$	6,184.00
ACH	ARCADIS US INC			
	EN22022-2/26 Prof Svcs	36115364		50,356.60
				- - - - - - - -
		ARCADIS US INC	$	50,356.60
ACH	TECHNICAL SYSTEMS INC			
	EN21045-2/26 Prof Svcs-Montclair Force M	26004-001		450.00
				- - - - - - - -
		TECHNICAL SYSTEMS INC	$	450.00
ACH	SUPERIOR ELECTRIC MOTOR SERVIC			
	ABS Pump Motor	146732		23,524.75
				- - - - - - - -
		SUPERIOR ELECTRIC MOTOR SERVIC	$	23,524.75
ACH	THE SHREDDERS			
	3/26 Shredding Svcs	CINV-083150		628.00
				- - - - - - - -
		THE SHREDDERS	$	628.00
ACH	WALLACE & ASSOCIATES CONSULTIN			
	46-2853 2/26 Prof Svcs	38911		66,907.50
				- - - - - - - -
		WALLACE & ASSOCIATES CONSULTIN	$	66,907.50
ACH	MEANS CONSULTING LLC			
	46-2502 3/26 Prof. Svcs	IE-5692		1,950.00
				- - - - - - - -
		MEANS CONSULTING LLC	$	1,950.00
ACH	GARRATT CALLAHAN COMPANY			
	RP2-3/26 Water Treatment Program	1469079		510.70
				- - - - - - - -
		GARRATT CALLAHAN COMPANY	$	510.70
ACH	CAPO PROJECTS GROUP LLC			
	EN17006	11537		180.00
				- - - - - - - -
		CAPO PROJECTS GROUP LLC	$	180.00
ACH	PPS ENTERPRISES INC			
	Kids Bottle w/ Straw	B294011790A		19,819.69
				- - - - - - - -
		PPS ENTERPRISES INC	$	19,819.69
ACH	RINCON CONSULTANTS INC			
	Magnolia Channel Basin Maintenance Proje	73047		7,351.18
				- - - - - - - -
		RINCON CONSULTANTS INC	$	7,351.18
ACH	DUTREY, JAVIER J			
	04/26 Policy Cmmt Fee- Dutrey , J	RCP-04/26		100.00
				- - - - - - - -
		DUTREY, JAVIER J	$	100.00
ACH	ADAM'S FALCONRY SERVICE LLC			

Check	Payee / Description			Amount
	03/01-03/15 Bird Control Svcs	20251		1,820.00
	ADAM'S FALCONRY SERVICE LLC		$	1,820.00
ACH	VELTO, BILL			
	04/26 Policy Cmmt Fee- Velto, B	RCP-04/26		100.00
	VELTO, BILL		$	100.00
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI0700 3/23 Parts and Service	8044		768.64
	VQUI9216 3/1 BIT Inspection	8030		400.00
	ON CALL MECHANICAL SERVICES IN		$	1,168.64
ACH	DOPUDJA & WELLS CONSULTING INC			
	Executive and Senior Management Advisory	2585		7,295.00
	DOPUDJA & WELLS CONSULTING INC		$	7,295.00
ACH	CARPI & CLAY INC			
	3/26 ED GOVT ADVOCACY SVCS	26-03-IEU		8,000.00
	CARPI & CLAY INC		$	8,000.00
ACH	WWEX FRANCHISE HOLDINGS LLC			
	W/E 3/25/26 Shipment Charges	260322W076731		296.96
	WWEX FRANCHISE HOLDINGS LLC		$	296.96
ACH	SOLENIS LLC			
	RP1-22,930 Lbs/9,172 Lbs Zetag Polymers	135507706		55,581.68
	RP1-22,930 Lbs/9,172 Lbs Zetag Polymers	135496117		55,581.68
	SOLENIS LLC		$	111,163.36
ACH	E-TECHNOLOGIES GROUP,INC			
	EN22044-2/26 Prof Svcs-RP1 Solids Thicke	INV-38512		8,280.00
	EN23000-2/26 Prof Svcs	INV-38606		25,026.75
	E-TECHNOLOGIES GROUP,INC		$	33,306.75
ACH	RUTH VILLALOBOS & ASSOCIATES			
	RW15003.3 2/26 Prof. Svcs	1915		8,834.00
	RUTH VILLALOBOS & ASSOCIATES		$	8,834.00
ACH	GAFCON PM-CM LLC			
	EN25022.01 02/26 Prof Svcs	53697		98.00
	IEUA- TO8 - LCP 2/26 Prof Svcs	53696		1,078.00
	ENEN23089.02 & EN24059 2/26 Prof Svcs	53694		179.40
	EN22027 2/26 Prof. Svcs	53695		2,077.60
	EN23124, 2/26 Prof Svcs	53693		1,185.80
	GAFCON PM-CM LLC		$	4,618.80
ACH	CANON FINANCIAL SERVICES INC			
	2/26 Copiers Ovr/Mnt-Contract#926767-7	42882251		327.76

Check	Payee / Description			Amount
	CANON FINANCIAL SERVICES INC		$	327.76
ACH	NEXTPOINT INC			
	3/26-02/27 Annual Subscription	INV-42613		8,752.19
	NEXTPOINT INC		$	8,752.19
ACH	CURTIS BURTON			
	04/26 Policy Cmmt Fee- Burton, C	RCP-04/26		100.00
	CURTIS BURTON		$	100.00
ACH	AIRGAP LABS LLC			
	AirGap Labs Professional Services	214781		5,220.00
	AIRGAP LABS LLC		$	5,220.00
ACH	US BANCORP ASSET MANAGEMENT IN			
	IEUA INVESTMENT PORTFOLIO	15172997		8,391.35
	US BANCORP ASSET MANAGEMENT IN		$	8,391.35
ACH	SO CALIF EDISON			
	RP5/TP5/HQA/B-3/3-3/31 6075 Kimball Ave	8002326317 3/		206,310.83
	Add'l-RP1-4/4-11/3/25 2450 Phila St	8000032453 4/		31,142.22
	RP1-2/5-3/8 2450 Phila St	8000032453 2/		233,596.15
	RP2MntLnchRm-3/1-3/31 16400 El Prado Rd	8005078295 3/		22,014.79
	Trnr3&4-3/2-3/30 916 Archibald Ave	8001265279 3/		86.87
	TrnrBsnRW-3/2-3/30 1063 Turner Ave	8004601423 3/		21.22
	RP1EV-3/2-3/30 2450 Phila St-EV	8019716932 3/		879.95
	SnSvn5PmpStn-3/3-3/31 13785 Banyan	8004022929 3/		745.62
	RP1-3/1-3/31 2450 Phila St	8000389509 3/		112.98
	PrdDchlStn-3/3-3/31 34 Johnson-Pine S/O	8000932049 3/		720.13
	RP2MntLnchRm-3/1-3/31 16400 El Prado Rd	8000703247 3/		263.84
	PrdDchlStn-3/3-3/31 34 Johnson-Pine	8000032094 3/		107.55
	RP1StLts-3/1-3/31 34 Phila	8000340637 3/		28.72
	CllgHgts/LwrDy/RP3Bsn/TrnrBsn-3/3-3/31	8000022029 3/		700.62
	Wineville-3/3-3/31 5165 E Francis St	8019040748 3/		1,095.93
	SO CALIF EDISON		$	497,827.42
ACH	SO CALIF GAS			
	RP1Cmplx-3/2-3/31 2450 Phila St	14392309002 0		680.62
	Lab-3/2-3/30 2450 Phila St	07255941689 0		13.81
	CCWRP/TP-3/3-4/1 14950 Telephone Ave	01462161009 0		239.49
	SO CALIF GAS		$	933.92
ACH	MP2 ENERGY NE LLC			
	Add'l-RP1-1/7-2/4 2450 Phila St-Pwr Usag	CA-7508 00191		384.21
	RP2-2/1-2/28 16400 ElPrado Rd-Pwr Usage	CA-7508 00646		13,805.52
	CCWRP-1/28-2/26 14950 Tlphn Av-Pwr Usge	CA-7508 00049		63,428.27
	MP2 ENERGY NE LLC		$	77,618.00
ACH	FRONTIER COMMUNICATIONS HOLDIN			
	CCWRF-3/18-4/17 Data Svc	9096063727 4/		130.48
	IS-3/19-4/18 FIOS	3231682487 4/		841.46
	BrksBsn-EM9-3/22-4/21 042-6764 Orcd-GWR	2090426764 4/		175.85

Check	Payee / Description			Amount
				- - - - - - - -
	FRONTIER COMMUNICATIONS HOLDIN		$	1,147.79
ACH	FISHER SCIENTIFIC			
	MERCURY IN HNO3	7341108		84.11
	BROKEN GLASS FLOOR,AQUAFAST	7371880		408.01
	METHANOL,CENT TBE PP SLV,	7434576		1,302.69
				- - - - - - - -
	FISHER SCIENTIFIC		$	1,794.81
ACH	JCI JONES CHEMICALS INC			
	RP1-4,905 Gal HYPOCHLORITE SOLUTION	993329		8,713.73
	RP1-4,614 Gal HYPOCHLORITE SOLUTION	993226		8,196.77
	RP1-4,749 Gal HYPOCHLORITE SOLUTION	993455		8,436.60
	CCWRF-4,027 Gal HYPOCHLORITE SOLUTION	993331		7,153.97
	RP5-4,507 Gal HYPOCHLORITE SOLUTION	993332		8,006.69
	RP4-4,976 Gal HYPOCHLORITE SOLUTION	993457		8,839.86
				- - - - - - - -
	JCI JONES CHEMICALS INC		$	49,347.62
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	Controls and Modules, Conv. Mod	6441-1174667		17,080.64
				- - - - - - - -
	ROYAL INDUSTRIAL SOLUTIONS		$	17,080.64
ACH	WAXIE SANITARY SUPPLY			
	PAPER HOT CUP, LIDS	83859952		1,055.61
				- - - - - - - -
	WAXIE SANITARY SUPPLY		$	1,055.61
ACH	AIRGAS USA LLC			
	CCWRF-3/26 Cylinder Rentals	5523904218		27.28
	RPI- 3/26 Cylinder Rentals	5523904314		74.71
	RP1-31 Gal Propane	9170352882		183.40
				- - - - - - - -
	AIRGAS USA LLC		$	285.39
ACH	GRAINGER INC			
	Ear Muffs,Safety Glasses,Threadlocker	9869198615		532.39
				- - - - - - - -
	GRAINGER INC		$	532.39
ACH	POLYDYNE INC			
	RP1-13,000 Lbs FLOSPERSE 30 S	2017775		18,548.40
				- - - - - - - -
	POLYDYNE INC		$	18,548.40
ACH	GOVCONNECTION INC			
	VMw vSphere Fndtn 1 Year Cld (128)	77470920		34,169.60
				- - - - - - - -
	GOVCONNECTION INC		$	34,169.60
ACH	POWER SYSTEMS SERVICES INC			
	GE PowerVac Circuit Breakers	6273		3,250.26
				- - - - - - - -
	POWER SYSTEMS SERVICES INC		$	3,250.26
ACH	U S POSTAL SERVICE			
	26/27 Annl Rntl PO Box 9020, 2650	BOX #2650, 90		2,458.00

Check	Payee / Description			Amount
				- - - - - - - -
	U S POSTAL SERVICE		$	2,458.00
ACH	MPS SECURITY			
	IEUA-Security Services - February 2026 G	4645		8,376.88
				- - - - - - - -
	MPS SECURITY		$	8,376.88
ACH	CHINO HILLS FORD			
	VEH1804-Rpr Drivers Seat Botton Cusiion	F0CS94506		525.00
	VEH0714-Reupholster Bench Seat,Rpr Floor	FOCS94497		1,300.00
	19/FORD-Rpr Drivers Seat Botton Cusiion	FOCS94495		487.50
				- - - - - - - -
	CHINO HILLS FORD		$	2,312.50
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Rapisora,Krishna Ma T 04/03/2026	66089002		3,840.00
	Hernandez,Sal 04/03/2026	66089073		4,160.00
	Mosley,Jocelyn 04/03/2026	66089006		5,200.00
				- - - - - - - -
	ROBERT HALF MANAGEMENT RESOURC		$	13,200.00
ACH	CS-ASSOCIATED MUNICIPAL SALES			
	DEZURIK,VALVE,PLUG	031982		6,087.25
				- - - - - - - -
	CS-ASSOCIATED MUNICIPAL SALES		$	6,087.25
ACH	ENDRESS & HAUSER INC			
	Waterpilot, Probe Connection	6002821202		1,817.92
				- - - - - - - -
	ENDRESS & HAUSER INC		$	1,817.92
ACH	CINTAS CORPORATION NO 3			
	BATH TOWELS-WHITE-	4263524623		40.63
	RP4 3/17 AIR RFL, Mats, Bowl Clips, Uni	4262934631		256.96
	RP1-03/19 Scraper, Onyx, Towels, Uniform	4263299163		3,098.39
	CDA-3/23 Scraper/Mat Svcs	4263527627		142.34
				- - - - - - - -
	CINTAS CORPORATION NO 3		$	3,538.32
ACH	DEVAR INC			
	WGSE Indicator	91939		1,300.50
				- - - - - - - -
	DEVAR INC		$	1,300.50
ACH	JB'S POOLS & PONDS INC			
	3/26 Pond Maint Svcs	26667603001		1,400.00
				- - - - - - - -
	JB'S POOLS & PONDS INC		$	1,400.00
ACH	DAVID WHEELER'S PEST CONTROL I			
	RP1-4/1 Pest Control Svcs,Refill Rodent	80334		1,519.00
	RP2-3/2 Monthly Svcs,Rodent Bait Refill	79906		1,470.00
	HQA/B-4/1 Rat Control-Refill Bait	80199		542.00
	RP4-4/1 Monthly Pest Control Bait Refill	80273		1,075.00
	RP2-4/1 Rodent Refill Boxes	80274		1,470.00
	HQA/B/Lab-4/1 Gopher Svcs	80422		345.00
	CCWRF-3/25 Gopher Svcs	80062		345.00
	HQA/B-4/1 Monthly Service	80462		1,565.00

Check	Payee / Description			Amount
	CCWRF-4/1 Pest Control Svcs	80440		444.00
	CCWRF-4/1 Monthly Svcs,Refill Bait for R	80295		2,796.00
	RP5-4/1 Pest Control Svcs	80309		536.00
	CCWRF-4/1 Gopher Svcs	80424		345.00
	WQLab-4/1 Monthly Svcs-Refill Rodent/Squ	80327		4,448.00
	DAVID WHEELER'S PEST CONTROL I		$	16,900.00
ACH	TRICO CORPORATION			
	CCWRF Industrial Oil /Advanced Analysis	P76796		259.00
	RP2 Industrial Oil /Advanced Analysis	P76815		111.00
	TRICO CORPORATION		$	370.00
ACH	CIVIC PUBLICATIONS INC			
	Earth Day Event	1975		13,969.00
	CIVIC PUBLICATIONS INC		$	13,969.00
ACH	CONSERV CONSTRUCTION INC			
	IEUA RISE Program	3349		86,530.08
	CONSERV CONSTRUCTION INC		$	86,530.08
ACH	TECHNICAL SYSTEMS INC			
	EN17006-2/26 Prof Svcs	8172-015		8,250.00
	TECHNICAL SYSTEMS INC		$	8,250.00
ACH	PACIFIC COURIERS INC			
	3/26 Warehouse Daily Courier Svcs	26-03-2008		8,730.55
	PACIFIC COURIERS INC		$	8,730.55
ACH	JWC ENVIRONMENTAL LLC			
	INPUT ADAPTER & COUPLING	125211		1,936.61
	JWC ENVIRONMENTAL LLC		$	1,936.61
ACH	GARRATT CALLAHAN COMPANY			
	RP1-3/26 Water Treatment Program	1469356		610.75
	GARRATT CALLAHAN COMPANY		$	610.75
ACH	LA OPINION			
	3/28 LAOP Local Display	32357		1,311.00
	3/29/26 LADT Online Banner Discover Wate	32356		585.00
	LA OPINION		$	1,896.00
ACH	CASAMAR GROUP LLC			
	EN19001/EN19006 3/26 Prof Svcs	14720-B		7,223.58
	CASAMAR GROUP LLC		$	7,223.58
ACH	ADAM'S FALCONRY SERVICE LLC			
	3/17-03/29/26 Bird Control Svcs	20298		1,560.00
	ADAM'S FALCONRY SERVICE LLC		$	1,560.00

Check	Payee / Description			Amount
ACH	ACCUSOURCE HR INC			
	3/26 Background Screening	90494		868.03
	ACCUSOURCE HR INC		$	868.03
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI2002-4/1 BIT Inspection	8068		160.00
	VQUI2401-4/1 BIT Inspection	8069		160.00
	VQU12305-3/30 BIT Inspection,Clean Truck	8067		320.00
	VQUI1203-Rplc Radiator,Coolant	8064		4,303.74
	ON CALL MECHANICAL SERVICES IN		$	4,943.74
ACH	DOPUDJA & WELLS CONSULTING INC			
	46-3407 02/26 Prof Svcs	2580		1,835.00
	DOPUDJA & WELLS CONSULTING INC		$	1,835.00
ACH	BRIAN THOMAS GRIGGS			
	Microbe Lift IND 30 gallon	5576		7,232.96
	BRIAN THOMAS GRIGGS		$	7,232.96
ACH	E-TECHNOLOGIES GROUP,INC			
	EN20057-2/26 Prof Svcs	INV-38515		7,744.00
	E-TECHNOLOGIES GROUP,INC		$	7,744.00
ACH	EVERTHRIVE LANDSCAPE INC			
	Turf Conversion Project	12754		12,170.14
	EVERTHRIVE LANDSCAPE INC		$	12,170.14
ACH	BRIGHTVIEW LANDSCAPE SERVICES			
	Turf Turnkey Baldwin ParkUnif	9735811		7,530.78
	Turf Turnkey Baldwin ParkUnif	9735743		4,500.00
	BRIGHTVIEW LANDSCAPE SERVICES		$	12,030.78
ACH	IEUA EMPLOYEES' ASSOCIATION			
		HR 0154100		12.00
	IEUA EMPLOYEES' ASSOCIATION		$	12.00
ACH	WEX HEALTH INC			
	March 2026 Admin Fees	0002342729-IN		380.00
	WEX HEALTH INC		$	380.00
ACH	CAMACHO, MICHAEL			
	MlgReim-2/26 Committee/Board Meetings/MW	MLG 2/26		318.86
	Camacho,M-ExpRpt-2/25-2/27	TE 2/25-27 UW		940.80
	Camacho,M-ExpRpt-3/9-3/10 WateReuse Symp	TE 3/9-10 WTR		360.45
	CAMACHO, MICHAEL		$	1,620.11
ACH	FISHER SCIENTIFIC			
	BUFF SOL PH6.86 LABCHEM	7659367		314.48

Check	Payee / Description			Amount
	CONDUCTIVITY STANDARD	7659368		142.40
	FISHER SCIENTIFIC		$	456.88
ACH	JCI JONES CHEMICALS INC			
	CCWRF-4,026 Gal HYPOCHLORITE SOLUTION	993715		7,152.19
	JCI JONES CHEMICALS INC		$	7,152.19
ACH	RMA GROUP			
	EN23089.02 1/26-03/01 Prof Svcs	108341		2,960.00
	RMA GROUP		$	2,960.00
ACH	CUCAMONGA VALLEY WATER DISTRIC			
	WU26010- Parkway Transformation Prog	FLXFND-WTR SV		58,800.00
	CUCAMONGA VALLEY WATER DISTRIC		$	58,800.00
ACH	IDEAL GLASS TINTING INC			
	Remove existing window film on 3 Sidelig	184058		285.00
	IDEAL GLASS TINTING INC		$	285.00
ACH	KONICA MINOLTA BUSINESS SOLUTI			
	2/27-03/26 Copier Ovr/Mnt	9010823517		236.74
	KONICA MINOLTA BUSINESS SOLUTI		$	236.74
ACH	CAROLLO ENGINEERINGS INC			
	46-2324 3/26 Prof Svcs	FB80734		1,450.00
	EN26048 3/26 Prof. Svcs	FB80609		8,791.71
	CAROLLO ENGINEERINGS INC		$	10,241.71
ACH	CINTAS CORPORATION NO 2			
	3/11 Cabinet Organization and Supplies	8408216521		479.60
	3/30 Cabinet Organization and Supplies	5326724907		443.33
	3/31 Cabinet Organization and Supplies	8408216522		1,825.33
	CINTAS CORPORATION NO 2		$	2,748.26
ACH	TRUSSELL TECHNOLOGIES INC			
	46-3024 1/26- 3/31/26 Prof Svcs	0000011384		482.50
	TRUSSELL TECHNOLOGIES INC		$	482.50
ACH	ROBERT HALF MANAGEMENT RESOURC			
	K.Fong Conversion Fee 4/07/26	66095681		8,000.00
	ROBERT HALF MANAGEMENT RESOURC		$	8,000.00
ACH	INSIDE PLANTS INC			
	HQ/Lab/HR 2/26 Plant Maintenance	109299		847.00
	INSIDE PLANTS INC		$	847.00
ACH	CARAHSOFT TECHNOLOGY CORPORATI			
	WalkMe Premium for SAP SuccessFactors	IN2245887		3,491.25

Check	Payee / Description			Amount
				- - - - - - -
	CARAHSOFT TECHNOLOGY CORPORATI$			3,491.25
ACH	ENDRESS & HAUSER INC			
	Waterpilot,Probe Connection:	6002821833		3,926.97
				- - - - - - -
	ENDRESS & HAUSER INC	$		3,926.97
ACH	CINTAS CORPORATION NO 3			
	RP4- 4/6 Mat/Bowl Clip Svcs	4265050072		246.07
	RP4- 4/06 Towel Svcs	4265050018		40.63
	RP4-3/23 Mat/Scraper/Towel Svcs	4263524618		49.95
	RP4-3/23 Mat/Bowl Clip Svcs	4263524637		246.07
	CCWRF-3/23 Scrapers/Mat/Towel Svcs	4263527677		232.00
	RP4 3/24 Scraper, Mat, Freshener, Unifor	4263695765		256.96
	RP1 03/27 Uniforms	9365552057		220.85
	FR JKT/LND/5OZ/ARAMID/NAVY/LS-00MLS	9365501596		295.54
	RP2-3/30 Towel/Mat/Scraper Svcs	4264263194		189.50
	TOWELS-WHITE-	4264260057		40.63
	RP4-3/30 Mat/Scraper/Towel Svcs	4264260108		49.95
	RP4-3/30 Mat/Bowl Clip Svcs	4264260070		246.07
	RP1-03/26 Towel, Mats, Scraper, Uniforms	4264007327		2,751.48
	IEUA 3/30/26 Scraper, Mats, Towels	4264263236		446.75
	RP4-3/31 Mat/Scraper/Towel Svcs	4264457145		256.96
	RP4- 4/02 Mat/Scraper/Towel Svcs, Unifor	4264802619		2,999.69
	CCWR -4/06 Scraper, Mats, Towels	4265053051		232.00
	RP1- 04/02 Uniforms	4264799474		144.73
	RP1-04/06 Towel, Mats, Scraper	4265050864		812.00
	CDA - 4/06 SCRAPERS & MATS	4265053123		142.34
	RP1-03/23 Towel, Mats, Scraper Svcs	4263525535		812.00
	4/07 Scraper, Air Freshener, Uniforms	4265269050		448.16
	RP4-4/6 Mat/Scraper/Towel Svcs	4265050048		49.95
				- - - - - - -
	CINTAS CORPORATION NO 3	$		11,210.28
ACH	CORRPRO COMPANIES INC			
	46-3057 Assessment Services	824014		82,758.70
				- - - - - - -
	CORRPRO COMPANIES INC	$		82,758.70
ACH	ALTA FOODCRAFT			
	Teas, Stirrers	12612721		110.47
	Teas, Coffe,Platic Stirrers, Filters	12613623		1,737.68
	TEAS	12613624		64.56
	AK-VACULATOR	12614585		25.00
	NEWCO RD3 P/O	12614461		25.00
				- - - - - - -
	ALTA FOODCRAFT	$		1,962.71
ACH	DAVID WHEELER'S PEST CONTROL I			
	HQ - AB -GOPHER TREATMENT	80060		345.00
				- - - - - - -
	DAVID WHEELER'S PEST CONTROL I$			345.00
ACH	TRICO CORPORATION			
	RP1 AST / Alternative Solvent Test	P76795		74.00
	Industrial Oil /Advanced Analysis & Serv	P76798		37.00
				- - - - - - -
	TRICO CORPORATION	$		111.00

Check	Payee / Description		Amount
ACH	EUROFINS EATON ANALYTICAL LLC		
	RP5 3/30/26 Dioxins	3800121052	543.38
	RP5 3/30/26 Dioxins	3800121050	543.38
	PTSC	3800120721	621.00
	RP5 2/19/26 Dioxins	3800120113	543.38
	RP5 2/19/26 Dioxins	3800120112	543.38
	EUROFINS EATON ANALYTICAL LLC $		2,794.52
ACH	PMC-STS INC		
	1 -pair DIN rail plug-	00000446-01-I	165.00
	PMC-STS INC $		165.00
ACH	CALIFORNIA WATER TECHNOLOGIES		
	RP1-42,620 Lbs Ferric Chloride Solution	50374	11,954.40
	RP1-41,540 Lbs Ferric Chloride Solution	50344	11,623.46
	PhilLS- 41,400 Lbs Ferric Chloride Solut	50350	11,723.86
	RP2-43,740 Lbs Ferric Chloride Solution	50370	12,209.56
	CALIFORNIA WATER TECHNOLOGIES $		47,511.28
ACH	TECHNICAL SYSTEMS INC		
	EN13016.05-12/1-1/31/26 Prof Svcs	8164-027	108,585.84
	TECHNICAL SYSTEMS INC $		108,585.84
ACH	PACIFIC COURIERS INC		
	HQA-3/26 Board Packages	26-03-2007	3,451.50
	LAB -3/26 Sample deliveries.	26-03-2006	5,171.30
	PACIFIC COURIERS INC $		8,622.80
ACH	AMERICAN TRAINCO LLC		
	Sample Master annual renewal 2026	INV277	27,589.92
	AMERICAN TRAINCO LLC $		27,589.92
ACH	CSI SERVICES INC		
	EN17006-1/26/26-3/1/26 Prof Svcs	4381	10,580.00
	CSI SERVICES INC $		10,580.00
ACH	MICHAEL BAKER INTERNATIONAL IN		
	EN23089.02 01/01-03/01 Prof Svcs	1281710	2,450.00
	EN24023 2/02-03/01 Prof Svcs	1281813	13,436.50
	MICHAEL BAKER INTERNATIONAL IN$		15,886.50
ACH	38DN POWER FUND 1 LLC		
	RP1/RP5/CCWRP-3/26 Energy Storage System	1069	10,458.33
	38DN POWER FUND 1 LLC $		10,458.33
ACH	LIBERTY LANDSCAPING INC		
	EN22027-HVAC Pad Area Grade Imprvmnts	142934	5,194.33
	LIBERTY LANDSCAPING INC $		5,194.33

Check	Payee / Description			Amount
ACH	ERAMOSA INTERNATIONAL INC			
	46-3533-10/25-02/20/26 Prof Svcs	US32724-14		21,470.75
	ERAMOSA INTERNATIONAL INC		$	21,470.75
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI1203 4/07-BIT Inspection	8086		240.00
	VQUI1900 4/01 Parts and Service	8084		755.43
	VQUI2306 4/07 BIT Inspection	8085		344.23
	ON CALL MECHANICAL SERVICES IN		$	1,339.66
ACH	HORIBA INSTRUMENTS INCORPORATE			
	JUNCTION CAP, STD SOL	5105173006		11,838.50
	HORIBA INSTRUMENTS INCORPORATE		$	11,838.50
ACH	JAMES T MCCARRON			
	3/24-03/31 Individual Coaching	2677		700.00
	JAMES T MCCARRON		$	700.00
ACH	INFINITE CONTROL SYSTEMS INC			
	46-3676- 4/26 Building Monthly maintenan	6218		3,211.60
	INFINITE CONTROL SYSTEMS INC		$	3,211.60
ACH	DISABLED VETERAN MODULAR BUILD			
	RP-5 Site - Electrical Room TPO Roof	1779		29,734.38
	Inrterior Modifications.	1778		5,380.00
	DISABLED VETERAN MODULAR BUILD		$	35,114.38
ACH	ECONOMIC ALTERNATIVES INC			
	4/26 Monthly Water Treatment Service	CINV54966		927.50
	ECONOMIC ALTERNATIVES INC		$	927.50
ACH	ESKER INC			
	3/26 Monthly Svcs/Time & Material	460330825		3,209.80
	ESKER INC		$	3,209.80
ACH	WECK LABORATORIES			
	1/21 Sample Analysis	W6D0119		283.00
	DILUENT 2/18 Samples Analysis	W6D0121		2,045.00
	2/26 K-Pure Samples Analysis	W6D0124		271.00
	Lab-3/3 Recycled Water Asbestos	W6C1334		400.00
	2/18 Diluent Samples Analysis	W6D0122		2,045.00
	2/18 Diluent Samples Analysis	W6D0120		2,095.00
	03/05/25 Diluent Samples Analysis	W6D0125		271.00
	03/11/26 Quarterly Lysimiter	W6D0118		285.00
	6B19123 2/19 Samples	W6D0123		271.00
	WECK LABORATORIES		$	7,966.00
ACH	DIVERSIFIED THERMAL SERVICES I			
	RP1-3/26 HVAC Maint Contract Svcs	S411877		8,643.00

Check	Payee / Description			Amount
	RP4 -3/26 HVAC Maint Contract Svcs	S411884		5,413.00
	DIVERSIFIED THERMAL SERVICES I		$	14,056.00
ACH	BLUEYEQ LLC			
	46-3664 Remote Vibration Monitoring	I-260406-01		65,428.60
	BLUEYEQ LLC		$	65,428.60
ACH	CONTINUANT INC			
	4/26 Teams Phones Enhancement	INV/2026/1026		2,986.90
	CONTINUANT INC		$	2,986.90
ACH	SOLENIS LLC			
	RP2-27,516 Lbs Zetag Polymers	135526498		47,381.10
	SOLENIS LLC		$	47,381.10
ACH	JACOBS ENGINEERING GROUP INC			
	W9Y41101 02/26 Prof Svcs	W9Y41101-04		12,350.80
	JACOBS ENGINEERING GROUP INC		$	12,350.80
ACH	E-TECHNOLOGIES GROUP,INC			
	46-3488 02/26 Prof Svcs	INV-38394		26,021.00
	E-TECHNOLOGIES GROUP,INC		$	26,021.00
ACH	SILIXA LLC			
	EN25022.02-Temperature Sensor-Ruggedized	SIN001454		70,103.64
	SILIXA LLC		$	70,103.64
ACH	38DN POWER FUND 1 LLC			
	RP4/IERCF-3/26 Energy Storage System Mgm	2069		27,708.33
	38DN POWER FUND 1 LLC		$	27,708.33
ACH	BRIGHTVIEW LANDSCAPE SERVICES			
	Turf Turnkey Baldwin ParkUnif	9736242		199,784.70
	BRIGHTVIEW LANDSCAPE SERVICES		$	199,784.70
ACH	WEST PUBLISHING CORPORATION			
	3/26 Online Software Subscription Charge	853449871		1,513.60
	WEST PUBLISHING CORPORATION		$	1,513.60
ACH	BENEFIT COORDINATORS CORPORATI			
	4/26 Agency Dental Plan	BOMP4X		25,097.50
	BENEFIT COORDINATORS CORPORATI		$	25,097.50
ACH	EMPOWER RETIREMENT			
	P/R 7 4/3/26 Defered Comp	HR 0153100		183,202.85
	EMPOWER RETIREMENT		$	183,202.85

Check	Payee / Description			Amount
ACH	BROWN AND CALDWELL			
	46-2697 1/23-02/19/26 Prof Svcs	12597483		342,563.04
	BROWN AND CALDWELL		$	342,563.04
ACH	HARRINGTON INDUSTRIAL PLASTICS			
	SEWAGE 3HP 3"/4" ANSI	012O2559		9,007.70
	HARRINGTON INDUSTRIAL PLASTICS		$	9,007.70
ACH	JCI JONES CHEMICALS INC			
	RP5-4,473 Gal HYPOCHLORITE SOLUTION	993941		7,946.28
	RP1-4,651 Gal HYPOCHLORITE SOLUTION	994046		8,262.50
	CCWRF-4,974 Gal HYPOCHLORITE SOLUTION	993940		8,836.31
	RP1-4,707 Gal HYPOCHLORITE SOLUTION	993833		8,361.99
	RP1-4,485 Gal HYPOCHLORITE SOLUTION	993588		7,967.60
	RP1-4,834 Gal HYPOCHLORITE SOLUTION	993712		8,587.60
	RP4-4,612 Gal HYPOCHLORITE SOLUTION	993733		8,193.22
	RP1-4,700 Gal HYPOCHLORITE SOLUTION	993938		8,349.55
	JCI JONES CHEMICALS INC		$	66,505.05
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	Offset w/ CM6441-1166567-3-PORT ENET/IP	6441-1166177		1,773.30
	ROYAL INDUSTRIAL SOLUTIONS		$	1,773.30
ACH	UNIVAR SOLUTIONS USA INC			
	RP1-12,535 DLB SOD BISULFITE 25% BULK	53807990		9,017.44
	RP5- 11,910 DLB SOD BISULFITE 25% BULK	53819458		8,567.84
	UNIVAR SOLUTIONS USA INC		$	17,585.28
ACH	AIRGAS USA LLC			
	NITROGEN INDUSTRIAL	9170675031		111.75
	Rent Cyl Ind	5523904162		47.08
	AIRGAS USA LLC		$	158.83
ACH	PETE'S ROAD SERVICE			
	F350 #VEH2301-Tire Repair Service	26-0908893-00		175.61
	PETE'S ROAD SERVICE		$	175.61
ACH	APPLEONE EMPLOYMENT SERVICES			
	Bozzo, Arleen, Garcia Melanie W/E 4/04	01-7276437		4,213.80
	APPLEONE EMPLOYMENT SERVICES		$	4,213.80
ACH	DELL MARKETING L P			
	Dell Pro 24 Plus QHD Monitor - P2425D	10869162707		6,927.52
	Dell Pro Thunderbolt	10867072958		5,478.68
	DELL MARKETING L P		$	12,406.20
ACH	O RINGS & THINGS			
	Parker Super Lube 2 oz.	156890		209.76
	O RINGS & THINGS		$	209.76

Check	Payee / Description			Amount
ACH	KONICA MINOLTA			
	RP1-3/19/26 COPIER LEASE C450I	48845299		172.92
	KONICA MINOLTA		$	172.92
ACH	CAROLLO ENGINEERINGS INC			
	AM24010.00 3/26 Prof. Svcs	FB80958		37,797.25
	CAROLLO ENGINEERINGS INC		$	37,797.25
ACH	TOM DODSON & ASSOCIATES			
	3/11-3/23 CEQA Support	IE-368-16		300.00
	TOM DODSON & ASSOCIATES		$	300.00
ACH	O S T S INC			
	3/16/26 Forklift Operator Safety Trainin	67778		160.00
	O S T S INC		$	160.00
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Hernandez,Sal 04/10/2026	66112996		4,160.00
	Mosley,Jocelyn 04/10/2026	66113009		4,680.00
	Rapisora,Krishna Ma T 04/10/2026	66112995		3,840.00
	ROBERT HALF MANAGEMENT RESOURC		$	12,680.00
ACH	SUN WIRELESS			
	Ely Basin to RP-1, 200 Mbps Upgrade	26028		48,703.76
	SUN WIRELESS		$	48,703.76
ACH	CORRPRO COMPANIES INC			
	AM25001-RP2 Sludge TS Installation	824565		87,234.38
	CORRPRO COMPANIES INC		$	87,234.38
ACH	ARLENE MONTES			
	VQUI2304 Rpr Front-Hood,Fndr,Bmpr	106914		15,341.97
	ARLENE MONTES		$	15,341.97
ACH	GHD INC			
	EN22031.00 2/26 Prof Svcs	380-0087871		4,477.58
	GHD INC		$	4,477.58
ACH	CALIFORNIA WATER TECHNOLOGIES			
	PhilLS- 41,500 Lbs Ferric Chloride Solut	50390		11,472.36
	CALIFORNIA WATER TECHNOLOGIES		$	11,472.36
ACH	V3IT CONSULTING INC			
	Onshore ad-hoc hours for March '2026	V3IT2026IEUA0		252.75
	3/26 ECP Migration Support	V3IT2026IEUA0		465.25
	V3IT CONSULTING INC		$	718.00

Check	Payee / Description			Amount
ACH	EHS INTERNATIONAL INC			
	CPR/First Aid/AED/BBP	3-21771R		1,485.00
	EHS INTERNATIONAL INC		$	1,485.00
ACH	VIDEO SERVICES			
	Videography	312		1,061.00
	VIDEO SERVICES		$	1,061.00
ACH	LIBERTY LANDSCAPING INC			
	Magnolia Channel Detention Basin	142933		16,448.00
	LIBERTY LANDSCAPING INC		$	16,448.00
ACH	ERAMOSA INTERNATIONAL INC			
	EN23000 10/25-02/20/26 Prof Svcs	US29322-32		43,568.42
	ERAMOSA INTERNATIONAL INC		$	43,568.42
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI2302 1/17 BIT Inspection	8089		160.00
	VQUI2101 4/07 BIT Insp.	8087		320.00
	VQUI0700 BIT Inspection	8088		340.00
	VQUI2302 4/11/26 Clean Truck Test	8090		160.00
	VQUI9700 4/09 Parts and Service	8093		173.46
	VQUI0250 4/09 Parts and Service	8094		1,141.25
	VEH0602 4/07 Parts and Service	8091		581.02
	ON CALL MECHANICAL SERVICES IN		$	2,875.73
ACH	GENOVEVA L ARELLANO			
	46-3472 3/26 Prof Svcs	23809		360.56
	GENOVEVA L ARELLANO		$	360.56
ACH	VITAL RECORDS HOLDINGS LLC			
	03/26 Contracted Storage Services	6226370		427.48
	VITAL RECORDS HOLDINGS LLC		$	427.48
ACH	ANTHESIS SERVICES			
	3/26 Janitorial/Portering Service	IEUA - 0326		7,764.00
	ANTHESIS SERVICES		$	7,764.00
ACH	CONTINUANT INC			
	4/26 Teams Phone Svcs	9936		3,203.64
	CONTINUANT INC		$	3,203.64
ACH	DYCOM INDUSTRIES INC			
	2/26 Dig Alert Svcs	348989		17,816.65
	DYCOM INDUSTRIES INC		$	17,816.65
ACH	GAFCON PM-CM LLC			
	EN26004-2/26 Prof Svcs	53698		288.00

Check	Payee / Description			Amount
	GAFCON PM-CM LLC		$	288.00
ACH	SC COMMERCIAL LLC			
	RP2-404.20 Gals Dyed Diesel	IN-0000309484		2,006.52
	SC COMMERCIAL LLC		$	2,006.52
ACH	BEC EQUIPMENT LLC			
	Element, Complete Assy, NVC,	IW01673		21,971.40
	BEC EQUIPMENT LLC		$	21,971.40
ACH	HANSON BRIDGETT LLP			
	3/26 Legal Svcs	1554233		2,903.58
	HANSON BRIDGETT LLP		$	2,903.58
ACH	SO CALIF EDISON			
	Adj-RP2MntLnchRm-7/18-1/15/26 16400 El P	8-1015118 7/2		28,662.15-
	RP2MntLnchRm-8/18-3/18/26 16400 El Prado	8001015118 8/		40,743.37
	DclzBsn-3/5-4/5 13978 Phila Ave	8002283946 3/		67.23
	RP5/TP5/HQA/B-3/6-4/6 6075 Kimball Ave	8001610323 3/		5.04
	RP4-3/9-4/7 12811 6th St	8000598564 3/		461.82
	RP5/TP5/HQA/B-3/9-4/7 6075 Kimball Ave	8002740158 3/		146.57
	BnaBsn-3/10-4/8 14017 Whittram Ped	8004504662 3/		31.40
	ElyBsn-3/10-4/8 1665 Phila Ave	8000057558 3/		51.34
	JrpBsn-3/10-4/8 13450 Jurupa	8000401711 3/		3,037.83
	HckryDm-3/10-4/8 13400/13701 Whittram Av	8000257085 3/		149.07
	PhilLS-3/10-4/8 1818 Phila St	8000031143 3/		10,033.80
	SO CALIF EDISON		$	26,065.32
ACH	SO CALIF GAS			
	RP1-3/1-4/1 2450 Phila St	14462491003 0		4,009.28
	RP2Dg-3/1-4/1 16400 El Prado Rd	17192441008 0		541.40
	SO CALIF GAS		$	4,550.68
ACH	FRONTIER COMMUNICATIONS HOLDIN			
	RP1/RP5-4/1-4/30 209-089-5251	2090895251 4/		165.38
	IS-4/4-5/3 FIOS-IEUA Trailer	3231611510 4/		215.90
	HQ-4/4-5/3 FIOS Internet	2131572849 4/		365.48
	HQA&B-4/4-5/3 597-8702 Fx Tlphn	9095978702 4/		231.85
	PhilLS-4/4-5/3 947-3312	9099473312 4/		61.04
	PhilLS-4/4-5/3 041-8147 Tlmtry	2130418147 4/		142.28
	RP1-4/2-5/1 951-197-1479	9511970046 4/		2,710.00
	IS-4/4-5/3 DSL-6075 Kimball Ave	2131696528 4/		164.48
	MWDTRN-3/2-4/1 987-1365 GWR 10498 Banyan	9099871365 4/		83.82
	RP1-4/1-5/1 197-1479	9511971479 4/		945.00
	GWR-4/1-4/30 DSL-2662 Walnut	2091682221 4/		130.48
	Mntcl Splitter-FIOS 4-1-4/30 909-397-549	9093975499 4/		130.48
	FRONTIER COMMUNICATIONS HOLDIN		$	5,346.19
ACH	IEUA EMPLOYEES' ASSOCIATION			
	P/R 8 4/17/26 Employee Ded	HR 0154200		135.00
	IEUA EMPLOYEES' ASSOCIATION		$	135.00

Check	Payee / Description			Amount
ACH	IEUA SUPERVISORS UNION ASSOCIA			
	P/R 8 4/17/26 Employee Ded	HR	0154200	375.00
	IEUA SUPERVISORS UNION ASSOCIA$			375.00
ACH	IEUA GENERAL EMPLOYEES ASSOCIA			
	P/R 8 4/17/26 Employee Ded	HR	0154200	1,204.10
	IEUA GENERAL EMPLOYEES ASSOCIA$			1,204.10
ACH	INLAND EMPIRE UNITED WAY			
	P/R 8 4/17/26 Employee Ded	HR	0154200	5.00
	INLAND EMPIRE UNITED WAY $			5.00
ACH	WESTERN DENTAL PLAN			
	4/26 Agency Dental Plan	365080		1,835.45
	WESTERN DENTAL PLAN $			1,835.45
ACH	IEUA PROFESSIONAL EMPLOYEES AS			
	P/R 8 4/17/26 Employee Ded	HR	0154200	792.00
	IEUA PROFESSIONAL EMPLOYEES AS$			792.00
ACH	WEX HEALTH INC			
	P/R 8 4/17/26 Cafeteria Plan	HR	0154200	8,677.11
	WEX HEALTH INC $			8,677.11
ACH	CITY EMPLOYEES ASSOCIATES			
	P/R 8 4/17/26 Employee Ded	HR	0154200	600.00
	CITY EMPLOYEES ASSOCIATES $			600.00
ACH	HUIZAR, ARMANDO			
	Huizar,A-ExpRpt-2026 CSMFO Annl Conf	T01020		104.91
	HUIZAR, ARMANDO $			104.91
ACH	BADILLO, ONYE			
	Badillo,O-ExpRpt-2026 CSMFO Annl Conf	T01019		98.67
	BADILLO, ONYE $			98.67
ACH	FISHER SCIENTIFIC			
	TURBIDITY STD NTU	7854699		118.78
	PSEUDO.AERUGINSA	7854698		590.52
	FISHER SCIENTIFIC $			709.30
ACH	JCI JONES CHEMICALS INC			
	RP1-4,683 Gal HYPOCHLORITE SOLUTION	994157		8,319.35
	RP1-4,301 Gal HYPOCHLORITE SOLUTION	994398		7,640.73
	CCWRF-4,032 Gal HYPOCHLORITE SOLUTION	994275		7,162.85
	RP5-4,885 Gal HYPOCHLORITE SOLUTION	994276		8,678.20
	RP1-4,600 Gal HYPOCHLORITE SOLUTION	994274		8,171.90
	RP4-4,503 Gal HYPOCHLORITE SOLUTION	994293		7,999.58

Check	Payee / Description			Amount
	JCI JONES CHEMICALS INC		$	47,972.61
ACH	UNIVAR SOLUTIONS USA INC			
	RP1- 12,185 DLB SOD BISULFITE 25% BULK	53829024		8,765.66
	RP1-12,535 DLB SOD BISULFITE 25% BULK	53825957		8,880.76
	UNIVAR SOLUTIONS USA INC		$	17,646.42
ACH	CUCAMONGA VALLEY WATER DISTRIC			
	WU26010- Parkway Transformation Prog	FLXFND-WTR SV		66,200.00
	CUCAMONGA VALLEY WATER DISTRIC		$	66,200.00
ACH	INLAND EMPIRE REGIONAL			
	RP1-3/26 Biosolids	90042128		236,323.63
	RP2-3/26 Biosolids	90042129		205,709.58
	INLAND EMPIRE REGIONAL		$	442,033.21
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Choudhry,Suhaib 04/10/2026	66113174		6,000.00
	Pineda,Fernando E 04/10/2026	66118242		4,863.92
	Booka Raghu,Nathasha 04/10/2026	66113078		5,940.00
	ROBERT HALF MANAGEMENT RESOURC		$	16,803.92
ACH	EUROFINS EATON ANALYTICAL LLC			
	Monte VistaWater DistrictWell 30	3800122108		55.35
	EUROFINS EATON ANALYTICAL LLC		$	55.35
ACH	CALIFORNIA WATER TECHNOLOGIES			
	RP1-42,680 Lbs Ferric Chloride Solution	50401		11,884.90
	CALIFORNIA WATER TECHNOLOGIES		$	11,884.90
ACH	THE SOLIS GROUP			
	EN23000 3/26 Prof. Svcs	17479		1,137.75
	EN22031 3/26 Prof Svcs	17481		132.50
	THE SOLIS GROUP		$	1,270.25
ACH	SOLENIS LLC			
	RP5-36,688 Lbs Zetag Polymers	135496113		63,174.82
	SOLENIS LLC		$	63,174.82
ACH	SO CALIF EDISON			
	MntclLS-3/12-4/12 34 Palmetto-Phila	8000031789 3/		1,703.15
	MWDTrnt-3/18-4/16 12100 E Banyan St	8004147332 4/		7.89
	SBLfStn-3/18-4/16 13707 San Bernardino A	8003058251 4/		6,605.16
	BrksStBsn-3/17-4/15 10661 Silicon Ped	8000094378 3/		60.07
	MntclBsn-3/17-4/15 4700 San Jose	8000092569 3/		52.71
	SO CALIF EDISON		$	8,428.98
ACH	SO CALIF GAS			
	RP4-3/19-4/17 12811 6th St	12292917270 0		39.00

Check	Payee / Description			Amount
	SO CALIF GAS		$	39.00
ACH	FRONTIER COMMUNICATIONS HOLDIN			
	PrdDchl-4/7-5/6 393-7323	9093937323 4/		123.47
	GWR-4/7-5/6 FIOS-CBWCD	2091820808 4/		159.75
	FRONTIER COMMUNICATIONS HOLDIN		$	283.22
ACH	BENEFIT COORDINATORS CORPORATI			
	4/26 LTD, Agency Pd Life, Employee Pd Li	18711		22,556.37
	BENEFIT COORDINATORS CORPORATI		$	22,556.37
ACH	J F SHEA CONSTRUCTION INC			
	EN20057 3/31 Pay Est 1	PE 1-EN20057		928,340.00
	EN25070.01-3/26 Pay Est 4	PE 4-EN25070.		397,994.32
	EN25070-3/26 Pay Est 8	PE 8-EN25070		209,320.88
	J F SHEA CONSTRUCTION INC		$	1,535,655.20
ACH	W A RASIC CONSTRUCTION CO INC			
	EN22022-03/31 Pay Est 4	PE 4-EN22022		169,575.00
	W A RASIC CONSTRUCTION CO INC		$	169,575.00
ACH	W M LYLES COMPANY			
	EN22044-3/26 Pay Est 12	PE 12-EN22044		988,246.22
	EN19006-3/26 Pay Est 65	PE 65-EN19006		55,831.29
	EN19001-3/26 Pay Est 65	PE 65-EN19001		340,532.66
	W M LYLES COMPANY		$	1,384,610.17
ACH	SUN WIRELESS			
	EN19001-3/26 Pay Est 16	PE 16-EN19001		164,973.21
	SUN WIRELESS		$	164,973.21
ACH	ECOLOGY AUTO PARTS, INC.			
	EN22024.01-2/26 Pay Est 4	PE 4-EN22024.		118,818.64
	ECOLOGY AUTO PARTS, INC.		$	118,818.64
ACH	MLADEN BUNTICH CONSTRUCTION CO			
	EN22024.01-1/26 Pay Est 3	PE 3 EN24023.		34,200.00
	MLADEN BUNTICH CONSTRUCTION CO		$	34,200.00
ACH	CDM CONSTRUCTORS INC			
	EN13016.05-3/26 Pay Est 24	PE 24-EN13016		141,914.41
	CDM CONSTRUCTORS INC		$	141,914.41
ACH	GARNEY PACIFIC INC			
	EN17006-3/26 Pay Est 35	PE 35-EN17006		642,061.18
	GARNEY PACIFIC INC		$	642,061.18
ACH	LEED ELECTRIC INC			
	EN23000-3/26 Pay Est 15	PE 15-EN23000		158,288.81

Check	Payee / Description			Amount
	EN23004.01 Retention Release	RTRLS-EN23004		18,655.55
	LEED ELECTRIC INC		$	176,944.36
ACH	STEVE P RADOS INC			
	EN25022.01-3/26 Pay Est 7	PE 7-EN25002.		436,759.41
	STEVE P RADOS INC		$	436,759.41
ACH	FISHER SCIENTIFIC			
	THERMOMETER, CARBVOY	7912940		977.44
	FISHER SCIENTIFIC		$	977.44
ACH	JCI JONES CHEMICALS INC			
	RP5-4,820 Gal HYPOCHLORITE SOLUTION	994528		8,562.73
	CCWRF-4,048 Gal HYPOCHLORITE SOLUTION	994527		7,191.27
	RP1-4,867 Gal HYPOCHLORITE SOLUTION	994522		8,646.22
	RP1- 4,814 Gal HYPOCHLORITE SOLUTION	994611		8,552.07
	RP4 - 4,792-Gal HYPOCHLORITE SOLUTION	994617		8,512.99
	JCI JONES CHEMICALS INC		$	41,465.28
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	FSE-ROCKWELL BLOCK OF TIME	6441-1178990		45,942.00
	ROYAL INDUSTRIAL SOLUTIONS		$	45,942.00
ACH	SANTA ANA WATERSHED			
	February2026 NRW Truck Discharge	10875		21,601.97
	February 2026 Services	10881		91,875.08
	SANTA ANA WATERSHED		$	113,477.05
ACH	UNDERGROUND SERVICE ALERT/SC			
	4/26 California State Fee for Regulatory	25-263230		194.77
	UNDERGROUND SERVICE ALERT/SC		$	194.77
ACH	WEST VALLEY MOSQUITO AND			
	3/26 VECTOR CONTROL SERVICES	3079		1,999.43
	WEST VALLEY MOSQUITO AND		$	1,999.43
ACH	AIRGAS USA LLC			
	RP4- 4/26 Cylinder Rentals	5523904345		13.64
	CCWRF-4/26 Cylinder Rentals	5523904394		127.60
	CBM-3/26 Cylinder Rentals	5523904269		40.92
	RP1-Forklift Propane Cylinders	9170916714		133.70
	AIRGAS USA LLC		$	315.86
ACH	TETRA TECH INC			
	EN24007-1299 Pre -Demolition Asbestos S	52571295		5,989.00
	TETRA TECH INC		$	5,989.00
ACH	KONICA MINOLTA BUSINESS SOLUTI			
	02/27/2026-03/26/2026 copier	9010823369		31.58

Check	Payee / Description			Amount
	RP1-3/26 Copier Ovr/Mnt C6501	507567781		37.91
	RP4-3/26 Copier Ovr/Mnt C6501	507567584		5.54
	3/26 Copies & Rental C-650I	507568316		3.07
	HQB IT-3/26 Copier Ovr/Mnt	507568111		41.12
	KONICA MINOLTA BUSINESS SOLUTI		$	119.22
ACH	GOVCONNECTION INC			
	FORTIANALYZER-VM	77489081		14,885.26
	GOVCONNECTION INC		$	14,885.26
ACH	CAROLLO ENGINEERINGS INC			
	EN26059.02 3/26 Prof svcs	FB81027		16,838.37
	EN25036 3/26 Prof Svsc	FB81025		2,062.20
	46-3167 03/26 Prof Svcs	FB81218		6,195.90
	46-3017-1/26 Prof Svcs	FB78212		1,603.00
	EN11039 3/26 Prof Svcs	FB80860		939.00
	46-3017 3/263 Prof Svcs	FB81069		9,045.50
	EN26037 3/26 Prof Svcs	FB80703		662.85
	CAROLLO ENGINEERINGS INC		$	37,346.82
ACH	POWER SYSTEMS SERVICES INC			
	Replace the spring charge motor in Break	6272		9,831.44
	POWER SYSTEMS SERVICES INC		$	9,831.44
ACH	TOM DODSON & ASSOCIATES			
	3/09-03/30 Pre-Construction Screening Su	IE-409-1		1,800.00
	3/02-03/29/26 CEQA Support	IE353 26-3		9,000.00
	TOM DODSON & ASSOCIATES		$	10,800.00
ACH	PROJECT PARTNERS INC			
	46-2852 3/02- 3/25 Prof Svcs	28607		14,495.00
	46-2852 3/09-3/23/26 Prof Svcs	28609		727.50
	PROJECT PARTNERS INC		$	15,222.50
ACH	CINTAS CORPORATION NO 2			
	4/09 Cabinet Organization and Supplies	5328758403		879.69
	4/09 RP2 Cabinet Organization and Supp	5328758402		543.80
	4/09 Cabinet Organization and Supplies	5328758404		1,071.04
	CCWRF 4/09 Cabinet Organization and Sup	5328758401		517.43
	CINTAS CORPORATION NO 2		$	3,011.96
ACH	BUTIER ENGINEERING INC			
	46-2847-3/26 Prof Svcs	IEUA 045		37,636.64
	EN22044-3/26 Prof Svcs	IEUA A006		45,043.20
	BUTIER ENGINEERING INC		$	82,679.84
ACH	O S T S INC			
	4/7 CCO 2-day Preparation Class	67963		815.00
	Fall Protection - Awareness/User up to 2	67803		1,190.00
	O S T S INC		$	2,005.00

Check	Payee / Description		Amount
ACH	TRUSSELL TECHNOLOGIES INC		
	6-3024- 7/25-3/26 Prof Svcs	0000011379	580.00
	TRUSSELL TECHNOLOGIES INC	$	580.00
ACH	ROBERT HALF MANAGEMENT RESOURC		
	Hernandez,Sal 04/17/2026	66136203	4,160.00
	Rapisora,Krishna Ma T 04/17/2026	66126519	3,720.00
	Mosley,Jocelyn 04/17/2026	66136207	5,200.00
	Pineda,Fernando E 04/17/2026	66135354	5,705.00
	ROBERT HALF MANAGEMENT RESOURC	$	18,785.00
ACH	STANTEC CONSULTING INC		
	EN21045 01/31-02/27 Prof Svcs	2540574	6,037.37
	STANTEC CONSULTING INC	$	6,037.37
ACH	NATIONAL CONSTRUCTION RENTALS		
	4/10 -5/07/26 EL Prado - Weekly service	8173777	1,693.75
	3/13 -4/09/26 EL Prado - Weekly service	8144198	1,693.75
	RP1-4/2-4/29/26 HOLDING TANK - RENTAL	8166089	290.88
	NATIONAL CONSTRUCTION RENTALS	$	3,678.38
ACH	GEI CONSULTANTS INC		
	46-2662 2/28-03/27 Prof Svcs	3199189	20,531.50
	GEI CONSULTANTS INC	$	20,531.50
ACH	CINTAS CORPORATION NO 3		
	RP1 4/09 Scraper, Mats, Uniforms	4265623260	3,486.31
	RP4-4/14 Mat/Scraper/Towel Svcs	4265985135	256.96
	CDA - 4/20 SCRAPERS & MATS	4266549207	142.34
	RP4 4/13 TOWEL-WHITE-	4265812790	40.63
	CCWR -4/20 Scraper, Mats, Towels	4266549303	232.00
	RP2- 4/13 Towel/Mat/Scraper Svcs	4265816120	189.50
	RP1 4/09 Uniform	4265621229	6.17
	RP4-4/20 Mat/Scraper/Towel Svcs	4266547419	812.00
	RP4- 4/13 Mat/Bowl Clip Svcs	4265812839	246.07
	RP4 4/13 Scraper, Mats, Towels	4265816208	446.75
	RP4- 4/13 Mat/Scraper/Towel/Mats Svcs	4265812860	49.95
	RP4- 4/20 Mat/Bowl Clip/Screen Svcs	4266546617	246.07
	RP4-4/21 Mat/Scraper/Air Freshener Svcs	4266712036	256.96
	CINTAS CORPORATION NO 3	$	6,411.71
ACH	U S BANK		
	*4246 0445 5564 6425 4/26 - P-CARD	5564 6425 4/2	456,590.59
	U S BANK	$	456,590.59
ACH	CONCENTRA MEDICAL CENTERS		
	1/05/26 Employee Physicals & Test	89444701	634.00
	1/26 Employee Physicals & Test	89609502	1,588.00
	CONCENTRA MEDICAL CENTERS	$	2,222.00

Check	Payee / Description			Amount
ACH	JB'S POOLS & PONDS INC			
	3/25/2026 950 GPH POND PUMPS	2666760300		649.24
	JB'S POOLS & PONDS INC		$	649.24
ACH	ALTA FOODCRAFT			
	Coffee and Cocoa	12617950		591.33
	Cocoa	12617949		39.12
	RP5Trlr-Coffee,Coffee Mate	12616191		178.37
	HQB-Coffee Decanter	12617693		101.07
	ALTA FOODCRAFT		$	909.89
ACH	DAVID WHEELER'S PEST CONTROL I			
	3/25 Service Headquarter	79902		524.00
	DAVID WHEELER'S PEST CONTROL I		$	524.00
ACH	GHD INC			
	EN22031.00 3/26 Prof Svcs	380-0089348		2,438.91
	GHD INC		$	2,438.91
ACH	EPI-USE AMERICA INC			
	46-3405 2/26 SAP AMS Support	263931986		555.00
	EPI-USE AMERICA INC		$	555.00
ACH	ATKINSON, ANDELSON, LOYA,			
	Mar 26 Legal Services	785841		5,415.00
	ATKINSON, ANDELSON, LOYA,		$	5,415.00
ACH	CALIFORNIA WATER TECHNOLOGIES			
	RP1-40,680 Lbs Ferric Chloride Solution	50427		11,519.97
	CALIFORNIA WATER TECHNOLOGIES		$	11,519.97
ACH	TECHNICAL SYSTEMS INC			
	EN22031-2/26 Prof Svcs	T25-004B-012		5,710.00
	EN25081-2/26 Prof Svcs	T25-004F-004		225.00
	TECHNICAL SYSTEMS INC		$	5,935.00
ACH	THE RAND CORPORATION			
	PL25008-1/26-2/22/26 -Water Infrstrcture	CINV00075715		6,030.52
	THE RAND CORPORATION		$	6,030.52
ACH	SUPERIOR ELECTRIC MOTOR SERVIC			
	RP1-New Essco 3.00 Mechanical Seal	147124		1,292.05
	SUPERIOR ELECTRIC MOTOR SERVIC		$	1,292.05
ACH	WEST COAST ADVISORS			
	4/26 Legislative Consulting Fee	14561		10,000.00
	WEST COAST ADVISORS		$	10,000.00

Check	Payee / Description			Amount
ACH	WALLACE & ASSOCIATES CONSULTIN			
	46-2853-2/26 Prof Svcs	38633		50,568.00
	WALLACE & ASSOCIATES CONSULTIN		$	50,568.00
ACH	PRIORITY BUILDING SERVICES LLC			
	3/26 RP5 Trailer Janitorial Svcs	99842		1,574.79
	PRIORITY BUILDING SERVICES LLC		$	1,574.79
ACH	MWH CONSTRUCTORS INC			
	EN20057 2/26 Prof Svcs	25007-05		11,250.00
	MWH CONSTRUCTORS INC		$	11,250.00
ACH	QUINN COMPANY			
	TROUBLESHOOT ALARM	WOG00025067		1,100.00
	QUINN COMPANY		$	1,100.00
ACH	JWC ENVIRONMENTAL LLC			
	6in ANSI CL150 FF FLANGES	125286		4,370.88
	JWC ENVIRONMENTAL LLC		$	4,370.88
ACH	COMPLETE PAPERLESS SOLUTIONS L			
	3/10 Scanning Svcs to Microfiche Convers	4769		55,585.00
	COMPLETE PAPERLESS SOLUTIONS L		$	55,585.00
ACH	LA OPINION			
	4/17 LAOP Local Display	32466		1,311.00
	4/16/26 LADT Online Banner Earth Day	32467		585.00
	4/9/26 Earth Day Online Banners	32438		585.00
	LA OPINION		$	2,481.00
ACH	CAPO PROJECTS GROUP LLC			
	EN20057-2/26 Prof Svcs	11541		360.00
	CAPO PROJECTS GROUP LLC		$	360.00
ACH	WOODARD & CURRAN INC			
	SEPTIC TO SEWER STUDY UPDATE	262044		11,182.50
	WOODARD & CURRAN INC		$	11,182.50
ACH	LIBERTY LANDSCAPING INC			
	3/26 All Locations MonthlyMaintenance	143196		20,107.00
	LIBERTY LANDSCAPING INC		$	20,107.00
ACH	RADAR ENVIRONMENTAL INC			
	2/26 Monthly site survey	3656		7,540.58
	RADAR ENVIRONMENTAL INC		$	7,540.58
ACH	RINCON CONSULTANTS INC			
	Magnolia Channel Basin Maintenance Proje	73441		9,057.25

Check	Payee / Description			Amount
	IEUA Golden Mussel Response	73304		5,307.05
	RINCON CONSULTANTS INC		$	14,364.30
ACH	PILLSBURY WINTHROP SHAW PITTMA			
	2/26 Employee Benefits Advice	8707812		1,504.00
	PILLSBURY WINTHROP SHAW PITTMA		$	1,504.00
ACH	LOGO JOE'S INC			
	Polos various sizes	45668		635.23
	LOGO JOE'S INC		$	635.23
ACH	ON CALL MECHANICAL SERVICES IN			
	VQUI2000 4/07 Parts and Service	8092		2,440.13
	ON CALL MECHANICAL SERVICES IN		$	2,440.13
ACH	HUNT ORTMANN PALFFY NIEVES			
	EN19001-3/26 Professional Svcs	117939		10,132.50
	HUNT ORTMANN PALFFY NIEVES		$	10,132.50
ACH	ASPIRE HR INC			
	Support Consultant 3/26 Prof Svcs	INV038542		18,850.50
	46-3400-2/26 Prof Svcs-Support Consultan	INV038446		21,832.50
	ASPIRE HR INC		$	40,683.00
ACH	SDI PRESENCE LLC			
	3/26 Tech Advisory & Support Svcs	22252		25,817.50
	SDI PRESENCE LLC		$	25,817.50
ACH	PACIFIC SAFETY CENTER			
	4/01 LOTO General Awareness	88088		1,990.00
	PACIFIC SAFETY CENTER		$	1,990.00
ACH	SPHEROS ENVIRONMENTAL GROUP PA			
	PFAS Removal Study-Grant-Well Rehabilita	33632		1,199.50
	SPHEROS ENVIRONMENTAL GROUP PA		$	1,199.50
ACH	WHITTINGHAM PUBLIC AFFAIRS ADV			
	4/26 Local Outreach and Engagement Servi	#003395		7,000.00
	WHITTINGHAM PUBLIC AFFAIRS ADV		$	7,000.00
ACH	SYNAGRO WEST LLC			
	RP1/RP2- 3/26 BIOSOLIDS TRANSPORTED	66976		48,250.18
	SYNAGRO WEST LLC		$	48,250.18
ACH	GCAP SERVICES INC			
	EN26053.01-3/26 Prof. Svcs	27-08346		1,482.50
	GCAP SERVICES INC		$	1,482.50

Check	Payee / Description			Amount
ACH	BRIGHTVIEW LANDSCAPE SERVICES			
	Turnkey Turf Transform Rancho	6524794		51,708.69
	Turf Turnkey Transform Rancho	6503658		178,511.79
	Turnkey Turf Transform Rancho	6470819		345,352.72
	BRIGHTVIEW LANDSCAPE SERVICES		$	575,573.20
ACH	CANON FINANCIAL SERVICES INC			
	04/26 Copiers Ovr/Mnt-Contract#926767	43047762		4,309.97
	CANON FINANCIAL SERVICES INC		$	4,309.97
ACH	NOVA LANDSCAPE GROUP INC			
	3/26 Landscaping Mnt-All Locations	9082		5,250.00
	NOVA LANDSCAPE GROUP INC		$	5,250.00
ACH	WSP USA INC			
	46-2855 2/26 Prof Svcs	40330231		14,119.88
	WSP USA INC		$	14,119.88
ACH	KAYUGA SOLUTION INC			
	EN25048-3/21 Prof Svcs	INV-AHAC-003		29,278.00
	KAYUGA SOLUTION INC		$	29,278.00
ACH	HOVERSON ONLINE LLC			
	Conveyor Motor-112MP/4 CUS 184TC	SO5595		2,328.23
	HOVERSON ONLINE LLC		$	2,328.23
ACH	SO CALIF EDISON			
	VctrBsn-3/20-4/20 3650 Victoria St	8004604345 4/		110.80
	MWDCB14/20-3/19-4/19 5752 East Ave/481 1	8000207806 4/		151.07
	MWDTrnt18-3/19-4/19 13400 Betsy Ross CT	8000136547 4/		12.83
	RP2MntLnchRm-3/19-4/19 16400 El Prado Rd	8001015118 4/		5,929.51
	MNTC1SPLTBX-3/19-4/19 11294 Roswell Ave	8000629815 4/		82.09
	1630EPmpStn-3/19-4/19 7420 1/2 East	8000414223 4/		75,959.66
	MWDCB11-3/20-4/20 10498 Banyan St	8013383903 4/		4.76
	RP4/TP4/RCA-3/9-4/7 12811 6th St	8000036690 3/		280,222.42
	SO CALIF EDISON		$	362,473.14
ACH	SO CALIF GAS			
	TP1-3/20-4/20 2564 Walnut St	14822415007 0		23.63
	RP4-3/20-4/20 12811 6th St	15032415000 0		309.49
	SO CALIF GAS		$	333.12
ACH	MP2 ENERGY NE LLC			
	Credit-RP1-6/5-7/7/25 2450 Phila St-Pwr	CA-7588 00344		998.08-
	Add'l-RP1-8/6-9/4/25 2450 Phila St-Pwr U	CA-7588 00344		713.57
	Add'l-RP1-11/4-12/4/25 2450 Phila St-Pwr	CA-7588 00191		0.03
	Add'l RP1-5/6-6/4/25 2450 Phila St-Pwr U	CA-7588 00344		1,318.09
	Add'l-RP1-10/6-11/3/25 2450 Phila St-Pwr	CA-7588 00344		4,597.88
	Add'l-RP1-9/5-10/5 2450 Phila St-Pwr Usa	CA-7588 00344		2,142.80
	Add'l-RP1-4/4-5/5 2450 Phila St-Pwr Usag	CA-7588 00344		24,993.15

Check	Payee / Description		Amount
	Add'l-RP1-7/8-8/5/25 2450 Phila St-Pwr U	CA-7588 00344	172.05
	MP2 ENERGY NE LLC	$	32,939.49
ACH	FRONTIER COMMUNICATIONS HOLDIN		
	HQA-4/10-5/9 606-7364 Fx Tlphn	9096067364 4/	134.35
	HQ-4/13-5/12 197-0876 Internet	7601970876 4/	2,758.42
	4/7-5/6 393-4827	9093934827 4/	746.12
	FRONTIER COMMUNICATIONS HOLDIN	$	3,638.89
ACH	COLONIAL LIFE & ACCIDENT INSUR		
	4/26 Disability, Cancer, Universal Term	7274194040136	187.22
	COLONIAL LIFE & ACCIDENT INSUR	$	187.22
ACH	ELIE, STEVE		
	Reim-Chino Hills City Mgr Retireement Ev	TE-03/27	25.00
	ELIE, STEVE	$	25.00
ACH	BALL, NOAH		
	WateReuse 2026 Symposium	T01126	64.60
	BALL, NOAH	$	64.60
ACH	RUFF, CHRISTOPHER		
	EdReim-Construction Mgr Cert	1997956/19979	2,250.00
	RUFF, CHRISTOPHER	$	2,250.00
ACH	WU, ANNIE		
	Wu,A-ExpRpt-2/25-2/27 CSMFO Annl Conf	T01039 2/25-2	109.21
	WU, ANNIE	$	109.21
ACH	HUYNH, DAVID		
	Examination and Registration Fees	CERTIFICATE E	300.00
	HUYNH, DAVID	$	300.00
ACH	MARTINEZ MORENO, ALEJANDRO		
	Center for Employment Training Electrica	MLG 2/26/26	18.85
	MARTINEZ MORENO, ALEJANDRO	$	18.85
ACH	SAMANTELLO JR, CARL		
	WateReuse 2026 Symposium	T01118	107.28
	SAMANTELLO JR, CARL	$	107.28
ACH	ISTANDAR, ARIJANTO		
	Attend CB-12 Shutdown	MLG 2/24	29.36
	ISTANDAR, ARIJANTO	$	29.36
ACH	Inland Empire Reg. Composting		
	1/26 RCA PCard Reimbursement	1/26 RCA PCAR	784.94
	11/25 RCA PCard Reimbursement	11/25 RCA PCA	1,332.82

Check	Payee / Description			Amount
				- - - - - - -
	Inland Empire Reg. Composting		$	2,117.76
ACH	EMPOWER RETIREMENT			
	P/R 8 4/17/26 Defferred Comp	HR 0154200		185,974.20
				- - - - - - -
	EMPOWER RETIREMENT		$	185,974.20
ACH	FISHER SCIENTIFIC			
	TURBIDITY STD	8007768		348.73
	TEST STRIP HR CHLORIDE	8036441		244.38
	PROCARE UNIVERSAL	7977444		952.65
				- - - - - - -
	FISHER SCIENTIFIC		$	1,545.76
ACH	HARRINGTON INDUSTRIAL PLASTICS			
	COUPLING FPT GRY PVC, GASKET	01203073		41.52
	GASKET GARLOCK	01203146		106.54
	FITTING , FLANGE	01203053		480.14
	1" VALVE BALL UTIL FPT WHT PVC	01202956		73.06
				- - - - - - -
	HARRINGTON INDUSTRIAL PLASTICS		$	701.26
ACH	JCI JONES CHEMICALS INC			
	CCWRF-4,014 Gal HYPOCHLORITE SOLUTION	994859		7,130.87
	RP1-4,768 Gal HYPOCHLORITE SOLUTION	994848		8,470.35
	RP1-4,794 Gal HYPOCHLORITE SOLUTION	994718		8,516.54
				- - - - - - -
	JCI JONES CHEMICALS INC		$	24,117.76
ACH	ROYAL INDUSTRIAL SOLUTIONS			
	INT THRD BALL STUD, CHANGE COVER BALL	6441-1171765		4,230.38
				- - - - - - -
	ROYAL INDUSTRIAL SOLUTIONS		$	4,230.38
ACH	WAXIE SANITARY SUPPLY			
	Soap, U-Screen, Bags, ,	83881171		2,853.72
				- - - - - - -
	WAXIE SANITARY SUPPLY		$	2,853.72
ACH	AIRGAS USA LLC			
	RP1-13.80 Gal Propane	9171331418		81.64
				- - - - - - -
	AIRGAS USA LLC		$	81.64
ACH	GRAINGER INC			
	Safety Glasses, Respirator, Glass Cleane	9879495134		2,974.95
	CEILING TILE,24	9878580266		26,774.06
				- - - - - - -
	GRAINGER INC		$	29,749.01
ACH	TETRA TECH INC			
	46-3531 Qrtly Groundwater Monitoring Wel	52568800		1,298.00
				- - - - - - -
	TETRA TECH INC		$	1,298.00
ACH	GUY L WARDEN & SONS			
	BURKERT	0321128-IN		666.24
				- - - - - - -

Check	Payee / Description			Amount
	GUY L WARDEN & SONS		$	666.24
ACH	APPLEONE EMPLOYMENT SERVICES			
	Garcia, Melanie W/E 4/18	01-7284742		2,193.28
	APPLEONE EMPLOYMENT SERVICES		$	2,193.28
ACH	DELL MARKETING L P			
	Dell Pro Rugged, RB14250 XCTO	10869814143		2,287.34
	Dell Pro Rugged, RB14250 XCTO	10869590400		9,888.77
	DELL MARKETING L P		$	12,176.11
ACH	KONICA MINOLTA			
	ExeWng/Eng-Copier Leases C6501's	48943547		424.14
	HQ-4/26 Copier Lease C650I,C750I	48943549		229.11
	HQ-3/26 Copier Lease C650I,C750I	48943546		859.13
	ExeWng/Eng-Copier Leases C6501's	48943548		424.14
	KONICA MINOLTA		$	1,936.52
ACH	KONICA MINOLTA BUSINESS SOLUTI			
	HQB-3/9-3/31/26 Copier Ovr/Mnt	507568113		5.61
	HQB-3/1-3/31/26 Copier Ovr/Mnt	507567583		5.81
	HRTrlr-3/26 Copier Ovr/Mnt C7501	507567694		114.31
	KONICA MINOLTA BUSINESS SOLUTI		$	125.73
ACH	GOVCONNECTION INC			
	CISCO CATALYST 9400 SERIES SUP	77511491		20,713.07
	RACK PDU METERED 2U 30A 208V 1	77511521		9,918.00
	GOVCONNECTION INC		$	30,631.07
ACH	CAROLLO ENGINEERINGS INC			
	EN20057 3/26 Prof Svcs	FB80443		45,716.99
	EN18025 3/26 Prof. Svcs	FB80582		32,648.35
	46-3661 3/26 Prof Svcs	FB81074		40,817.50
	46-3549-2/26 Prof Svcs	FB79494		126,520.00
	CAROLLO ENGINEERINGS INC		$	245,702.84
ACH	LIEBERT CASSIDY WHITMORE			
	3/26 Legal Services	320834		2,034.00
	3/26 Legal Services	319129		2,250.00
	3/26 Legal Service	320835		2,259.50
	LIEBERT CASSIDY WHITMORE		$	6,543.50
ACH	PROJECT PARTNERS INC			
	46-2852 3/2-3/26 Prof Svcs	28611		15,730.00
	PROJECT PARTNERS INC		$	15,730.00
ACH	CHINO BASIN DESALTER AUTHORITY			
	CDA-7/24-6/25 MWD LRP Pass Through	797		1,759,836.60
	CHINO BASIN DESALTER AUTHORITY		$	1,759,836.60

Check	Payee / Description			Amount
ACH	ALFA LAVAL INC			
	BELT,LWR, WP84(2)	284181319		4,038.62
	ALFA LAVAL INC		$	4,038.62
ACH	DR MCNATTY & ASSOCIATES INC			
	EN21020 3/26 Prof Svcs	SI-105722 1		1,170.00
	DR MCNATTY & ASSOCIATES INC		$	1,170.00
ACH	DESERT PUMPS AND PARTS INC			
	Pump Trim, Baldor	4497		6,252.01
	DESERT PUMPS AND PARTS INC		$	6,252.01
ACH	GOLDEN STATE LABOR COMPLIANCE			
	EN13016.05 RP-1 3/26 Scada Migration	04.2026.05		1,740.29
	GOLDEN STATE LABOR COMPLIANCE		$	1,740.29
ACH	O S T S INC			
	3/27 Confined Space Entry Initial up to	67882		1,450.00
	O S T S INC		$	1,450.00
ACH	ROBERT HALF MANAGEMENT RESOURC			
	Choudhry,Suhaib 04/17/2026	66136227		6,000.00
	Booka Raghu,Nathasha 04/17/2026	66136139		5,940.00
	ROBERT HALF MANAGEMENT RESOURC		$	11,940.00
ACH	REOTEMP INSTRUMENTS CORP			
	Ceramic tubes assembly	0452754-IN		6,975.11
	REOTEMP INSTRUMENTS CORP		$	6,975.11
ACH	INSIDE PLANTS INC			
	HQ/Lab/HR 3/26 Plant Maintenance	110002		847.00
	INSIDE PLANTS INC		$	847.00
ACH	MONTE VISTA WATER DISTRICT			
	Reim Mncpl Leak Dtctn & Repair Grant	66648 2/26 MW		31,119.50
	MONTE VISTA WATER DISTRICT		$	31,119.50
ACH	GK & ASSOCIATES			
	46-2.849 03/26 Prof Svcs	26-017		33,264.00
	GK & ASSOCIATES		$	33,264.00
ACH	CONCENTRA MEDICAL CENTERS			
	1/12 Employee Test	89528738		165.00
	1/26 Employee Physicals & Test	89689735		349.00
	2/26 Employee Physicals & Test	89862408		1,433.00
	CONCENTRA MEDICAL CENTERS		$	1,947.00
ACH	COOPERATIVE PERSONNEL SERVICES			

Check	Payee / Description			Amount
	3/26 Agency-FY26 Coaching Svcs	0020020		487.50
	COOPERATIVE PERSONNEL SERVICES		$	487.50
ACH	ALTA FOODCRAFT			
	Coffee	12618206		75.25
	ALTA FOODCRAFT		$	75.25
ACH	ENVIRONMENTAL SCIENCE ASSOCIAT			
	46-2932 03/26 Prof Svcs	217952		415.00
	ENVIRONMENTAL SCIENCE ASSOCIAT		$	415.00
ACH	PMC-STS INC			
	Moisture Protection	00000445-01-I		269.58
	PMC-STS INC		$	269.58
ACH	CALIFORNIA WATER TECHNOLOGIES			
	PhilLS- 43,400 Lbs Ferric Chloride Solut	50441		12,143.91
	CALIFORNIA WATER TECHNOLOGIES		$	12,143.91
ACH	TRIPEPI SMITH AND ASSOCIATES I			
	3/26 Outreach & Communication Support	16894		4,669.50
	TRIPEPI SMITH AND ASSOCIATES I		$	4,669.50
ACH	ARCADIS US INC			
	EN22022-3/26 Prof Svcs	36121152		30,268.90
	EN22044-3/26 Prof Svcs	36119175		170,046.22
	EN19001/EN19006-2/26 Prof Svcs	36117465		310,425.88
	ARCADIS US INC		$	510,741.00
ACH	TECHNICAL SYSTEMS INC			
	EN22053.10 02/26 Prof. Svcs	8205-006		450.00
	TECHNICAL SYSTEMS INC		$	450.00
ACH	DXP ENTERPRISES INC			
	SERVICE REPAIR KITS	55742949		26,265.65
	DXP ENTERPRISES INC		$	26,265.65
ACH	TRANSENE COMPANY INC			
	Acetic Acid, Glacial,	256254		1,237.08
	TRANSENE COMPANY INC		$	1,237.08
ACH	THE SOLIS GROUP			
	WU24016 3/26 Prof Svcs	17482		1,393.00
	EN21056 3/26 Prof Svcs	17480		1,137.75
	THE SOLIS GROUP		$	2,530.75
ACH	MSA SAFETY SALES LLC			
	SENSOR,	965523855		1,002.48

Check	Payee / Description			Amount
				- - - - - - -
	MSA SAFETY SALES LLC		$	1,002.48
ACH	CAPO PROJECTS GROUP LLC			
	EN13016.05 3/26 Prof Svcs	11682		1,336.00
	EN22022 3/26 Prof Svcs	11686		1,080.00
				- - - - - - -
	CAPO PROJECTS GROUP LLC		$	2,416.00
ACH	STAPLES INC			
	PURIFIED AND SPARKLING WATER	6060877694		1,089.85
				- - - - - - -
	STAPLES INC		$	1,089.85
ACH	FRESNO FIRST BANK			
	EN19001-3/26 Pay Est 65	PE 65-EN19001		17,922.77
	EN19006 03-31-26 Pay Est 65	PE 65 EN19006		2,938.49
				- - - - - - -
	FRESNO FIRST BANK		$	20,861.26
ACH	DIVERSIFIED THERMAL SERVICES I			
	3/26 HP-2 Trane Work	S414362		681.20
				- - - - - - -
	DIVERSIFIED THERMAL SERVICES I		$	681.20
ACH	BRIDGEWATER CONSULTING GROUP I			
	Professional Coaching Services	9013		540.00
	03/26 Prof Coaching Svcs-L Diaz	9012		540.00
				- - - - - - -
	BRIDGEWATER CONSULTING GROUP I		$	1,080.00
ACH	THERMX TEMPERATURE TECHNOLOGIE			
	Thermocouple	2600933		409.41
				- - - - - - -
	THERMX TEMPERATURE TECHNOLOGIE		$	409.41
ACH	GAFCON PM-CM LLC			
	EN23124, 3/26 Prof Svcs	53985		735.00
	EN22024.01 3/26 Prof Svcs	53984		446.10
	IEUA- TO8 - LCP 3/26 Prof Svcs	53987		563.50
	IEUA- TO7 - LCP 3/26 Prof Svcs	53986		1,151.50
	EN25022.01 3/26 Prof. Svcs	53991		465.50
	EN25070 3/26 Prof. Svcs	53988		392.00
				- - - - - - -
	GAFCON PM-CM LLC		$	3,753.60
ACH	CANON FINANCIAL SERVICES INC			
	4/26 Copiers Ovr/Mnt-Contract#926767-8	43047765		80.88
	4/26 Copiers Ovr/Mnt-Contract#926767-6	43047764		348.06
				- - - - - - -
	CANON FINANCIAL SERVICES INC		$	428.94
ACH	AMCO STRUCTURES INC			
	re-stamped plans showingA Occupancy	2282		3,350.00
				- - - - - - -
	AMCO STRUCTURES INC		$	3,350.00
ACH	PREMIER VALLEY BANK A DIV UMB			
	EN22044-3/26 Pay Est 12	PE 12-EN22044		52,012.96

Check	Payee / Description			Amount
				- - - - - - -
		PREMIER VALLEY BANK A DIV UMB	$	52,012.96
ACH	PDQ.COM CORPORATION			
	04/21-9/16/26 PDQ Deploy & Inventory	PDQ-82007		2,491.20
				- - - - - - -
		PDQ.COM CORPORATION	$	2,491.20
ACH	SAFETY RAIL COMPANY LLC			
	Installation - Real Property/Interior	INV048668		19,856.17
	Floor Mounted Rail -	INV048608		8,478.63
				- - - - - - -
		SAFETY RAIL COMPANY LLC	$	28,334.80
ACH	BEC EQUIPMENT LLC			
	Freight - Old Dominion Pro 27620038763	IW01687		386.14
				- - - - - - -
		BEC EQUIPMENT LLC	$	386.14
ACH	US BANCORP ASSET MANAGEMENT IN			
	3/26 IEUA INVESTMENT PORTFOLIO	15210686		9,330.09
				- - - - - - -
		US BANCORP ASSET MANAGEMENT IN	$	9,330.09
ACH	MP2 ENERGY NE LLC			
	RP2-3/1-3/31 16400 ElPrado Rd-Pwr Usage	CA-7617 00646		15,507.38
	CCWRP-2/27-3/29 14950 Tlphn Av-Pwr Usge	CA-7617 00049		68,738.33
	RP1-2/5-3/8 2450 Phila St-Pwr Usage	CA-7617 00191		171,387.58
				- - - - - - -
		MP2 ENERGY NE LLC	$	255,633.29
ACH	KING, JUSTIN			
	MlgReim-1/8 & 1/14 RP5 Call Out Svs	MLG 1/8 &1/14		5.35
				- - - - - - -
		KING, JUSTIN	$	5.35
ACH	VILLALOBOS, JORDAN			
	MlgReim-2/2/26 SD Cappo Conference	MLG 2/2/26 AD		5.30
				- - - - - - -
		VILLALOBOS, JORDAN	$	5.30
ACH	MARTINEZ, ARNOLDO			
	MlgReim-2/3/26 RP4 On Call Svcs	MLG 2/3/26 AD		1.20
				- - - - - - -
		MARTINEZ, ARNOLDO	$	1.20
ACH	QIAN, MENG			
	MlgReim-RP2-1/4/26 DAFT Pumps System Ala	MLG 1/5/26 AD		0.71
				- - - - - - -
		QIAN, MENG	$	0.71
ACH	LY, PAUL			
	MlgReim-RP1 Call Out Svc-Rag Compactor F	MLG 1/23/26 A		1.66
				- - - - - - -
		LY, PAUL	$	1.66
ACH	NAVARRETE, OCTAVIO			
	MlgReim-1/10,2/7,2/13 3 C/O's	2026 MLG ADJ		5.58
				- - - - - - -

Check	Payee / Description			Amount
		NAVARRETE, OCTAVIO	$	5.58
ACH	MARTIN, OSCAR			
	Emp Assist PC Loan Purchase	PCLOAN4		2,087.53
		MARTIN, OSCAR	$	2,087.53
ACH	VU, HUY			
	MlgReim-2/12/26 3 C/O's	MLG 2/12/26A		1.98
		VU, HUY	$	1.98
ACH	CORREA, SUSANA			
	MlgReim-2/10/26 Perform Mgmt Training Me	MLG 2/10/26 A		0.75
		CORREA, SUSANA	$	0.75
ACH	ISTANDAR, ARIJANTO			
	MlgReim-Attend CB-12 Shutdown	MLG 2/24 ADJ		1.01
		ISTANDAR, ARIJANTO	$	1.01
ACH	BREIG, ANNA			
	Reim Monthly Health Prem	HEALTH PREM		194.83
		BREIG, ANNA	$	194.83
ACH	DYKSTRA, BETTY			
	Reim Monthly Health Prem	HEALTH PREM		194.83
		DYKSTRA, BETTY	$	194.83
ACH	MUELLER, CAROLYN			
	Reim Monthly Health Prem	HEALTH PREM		194.83
		MUELLER, CAROLYN	$	194.83
ACH	CANADA, ANGELA			
	Reim Monthly Health Prem	HEALTH PREM		194.83
		CANADA, ANGELA	$	194.83
ACH	CUPERSMITH, LEIZAR			
	Reim Monthly Health Prem	HEALTH PREM		16.42
		CUPERSMITH, LEIZAR	$	16.42
ACH	DELGADO-ORAMAS JR, JOSE			
	Reim Monthly Health Prem	HEALTH PREM		356.83
		DELGADO-ORAMAS JR, JOSE	$	356.83
ACH	GRANGER, BRANDON			
	Reim Monthly Health Prem	HEALTH PREM		175.08
		GRANGER, BRANDON	$	175.08
ACH	WEBB, DANNY C			
	Reim Monthly Health Prem	HEALTH PREM		162.00

Check	Payee / Description			Amount
				- - - - - - - -
	WEBB, DANNY C		$	162.00
ACH	HUMPHREYS, DEBORAH E			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	HUMPHREYS, DEBORAH E		$	178.42
ACH	MOUAT, FREDERICK W			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	MOUAT, FREDERICK W		$	178.42
ACH	MORGAN, GARTH R			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	MORGAN, GARTH R		$	162.00
ACH	MAZUR, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		662.94
				- - - - - - - -
	MAZUR, JOHN		$	662.94
ACH	HAMILTON, MARIA			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	HAMILTON, MARIA		$	162.00
ACH	FISHER, JAY			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	FISHER, JAY		$	162.00
ACH	KING, PATRICK			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	KING, PATRICK		$	16.42
ACH	DIETZ, JUDY			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	DIETZ, JUDY		$	162.00
ACH	MONZAVI, TAGHI			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	MONZAVI, TAGHI		$	16.42
ACH	PETERSEN, KENNETH			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - - -
	PETERSEN, KENNETH		$	194.83
ACH	TIEGS, KATHLEEN			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - - -
	TIEGS, KATHLEEN		$	194.83
ACH	DIGGS, GEORGE			

Check	Payee / Description			Amount
	Reim Monthly Health Prem	HEALTH PREM		356.83
				- - - - - - - -
	DIGGS, GEORGE		$	356.83
ACH	RODRIGUEZ, LOUIS			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	RODRIGUEZ, LOUIS		$	178.42
ACH	VARBEL, VAN			
	Reim Monthly Health Prem	HEALTH PREM		356.83
				- - - - - - - -
	VARBEL, VAN		$	356.83
ACH	CLIFTON, NEIL			
	Reim Monthly Health Prem	HEALTH PREM		356.83
				- - - - - - - -
	CLIFTON, NEIL		$	356.83
ACH	CALLAHAN, CHARLES			
	Reim Monthly Health Prem	HEALTH PREM		13.08
				- - - - - - - -
	CALLAHAN, CHARLES		$	13.08
ACH	LESNIAKOWSKI, NORBERT			
	Reim Monthly Health Prem	HEALTH PREM		188.16
				- - - - - - - -
	LESNIAKOWSKI, NORBERT		$	188.16
ACH	VER STEEG, ALLEN J			
	Reim Monthly Health Prem	HEALTH PREM		175.08
				- - - - - - - -
	VER STEEG, ALLEN J		$	175.08
ACH	HACKNEY, GARY			
	Reim Monthly Health Prem	HEALTH PREM		356.83
				- - - - - - - -
	HACKNEY, GARY		$	356.83
ACH	TOL, HAROLD			
	Reim Monthly Health Prem	HEALTH PREM		188.16
				- - - - - - - -
	TOL, HAROLD		$	188.16
ACH	BANKSTON, GARY			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - - -
	BANKSTON, GARY		$	194.83
ACH	ATWATER, RICHARD			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	ATWATER, RICHARD		$	162.00
ACH	CARAZA, TERESA			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	CARAZA, TERESA		$	16.42

Check	Payee / Description			Amount
ACH	ANDERSON, JOHN L			
	Reim Monthly Health Prem	HEALTH PREM		551.66
	ANDERSON, JOHN L		$	551.66
ACH	SANTA CRUZ, JACQUELYN			
	Reim Monthly Health Prem	HEALTH PREM		953.66
	SANTA CRUZ, JACQUELYN		$	953.66
ACH	HECK, ROSELYN			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	HECK, ROSELYN		$	16.42
ACH	SOPICKI, LEO			
	Reim Monthly Health Prem	HEALTH PREM		350.16
	SOPICKI, LEO		$	350.16
ACH	GOSE, ROSEMARY			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	GOSE, ROSEMARY		$	162.00
ACH	KEHL, BARRETT			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	KEHL, BARRETT		$	162.00
ACH	RITCHIE, JANN			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	RITCHIE, JANN		$	162.00
ACH	LONG, ROCKWELL DEE			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	LONG, ROCKWELL DEE		$	194.83
ACH	FATTAHI, MIR			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	FATTAHI, MIR		$	162.00
ACH	WALL, DAVID			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	WALL, DAVID		$	178.42
ACH	CHUNG, MICHAEL			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	CHUNG, MICHAEL		$	178.42
ACH	ADAMS, PAMELA			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	ADAMS, PAMELA		$	16.42

Check	Payee / Description			Amount
ACH	BLASINGAME, MARY			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	BLASINGAME, MARY		$	194.83
ACH	ANDERSON, KENNETH			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	ANDERSON, KENNETH		$	178.42
ACH	MOE, JAMES			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	MOE, JAMES		$	16.42
ACH	POLACEK, KEVIN			
	Reim Monthly Health Prem	HEALTH PREM		356.83
	POLACEK, KEVIN		$	356.83
ACH	ELROD, SONDRA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	ELROD, SONDRA		$	178.42
ACH	FRAZIER, JACK			
	Reim Monthly Health Prem	HEALTH PREM		13.08
	FRAZIER, JACK		$	13.08
ACH	HOAK, JAMES			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	HOAK, JAMES		$	162.00
ACH	DEZHAM, PARIVASH			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	DEZHAM, PARIVASH		$	16.42
ACH	FOLEY III, DANIEL J.			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	FOLEY III, DANIEL J.		$	16.42
ACH	CLEVELAND, JAMES			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	CLEVELAND, JAMES		$	162.00
ACH	LANGNER, CAMERON			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	LANGNER, CAMERON		$	194.83
ACH	HAMILTON, LEANNE			
	Reim Monthly Health Prem	HEALTH PREM		13.08

Check	Payee / Description			Amount
		HAMILTON, LEANNE	$	13.08
ACH	HOOSHMAND, RAY			
	Reim Monthly Health Prem	HEALTH PREM		162.00
		HOOSHMAND, RAY	$	162.00
ACH	POOLE, PHILLIP			
	Reim Monthly Health Prem	HEALTH PREM		16.42
		POOLE, PHILLIP	$	16.42
ACH	ADAMS, BARBARA			
	Reim Monthly Health Prem	HEALTH PREM		175.08
		ADAMS, BARBARA	$	175.08
ACH	RUESCH, GENECE			
	Reim Monthly Health Prem	HEALTH PREM		13.08
		RUESCH, GENECE	$	13.08
ACH	VANDERPOOL, LARRY			
	Reim Monthly Health Prem	HEALTH PREM		188.16
		VANDERPOOL, LARRY	$	188.16
ACH	AMBROSE, JEFFREY			
	Reim Monthly Health Prem	HEALTH PREM		356.83
		AMBROSE, JEFFREY	$	356.83
ACH	MERRILL, DIANE			
	Reim Monthly Health Prem	HEALTH PREM		175.08
		MERRILL, DIANE	$	175.08
ACH	HOUSER, RODERICK A			
	Reim Monthly Health Prem	HEALTH PREM		874.56
		HOUSER, RODERICK A	$	874.56
ACH	RUSSO, VICKI			
	Reim Monthly Health Prem	HEALTH PREM		16.42
		RUSSO, VICKI	$	16.42
ACH	HUSS, KERRY			
	Reim Monthly Health Prem	HEALTH PREM		188.16
		HUSS, KERRY	$	188.16
ACH	BINGHAM, GREGG			
	Reim Monthly Health Prem	HEALTH PREM		194.83
		BINGHAM, GREGG	$	194.83
ACH	CHARLES, DAVID			
	Reim Monthly Health Prem	HEALTH PREM		162.00

Check	Payee / Description			Amount
				- - - - - - -
		CHARLES, DAVID	$	162.00
ACH	YEBOAH, ERNEST			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - -
		YEBOAH, ERNEST	$	162.00
ACH	ALVARADO, ROSEMARY			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - -
		ALVARADO, ROSEMARY	$	194.83
ACH	BARELA, GEORGE			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - -
		BARELA, GEORGE	$	162.00
ACH	FETZER, ROBERT			
	Reim Monthly Health Prem	HEALTH PREM		969.05
				- - - - - - -
		FETZER, ROBERT	$	969.05
ACH	SPAETH, ERIC			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - -
		SPAETH, ERIC	$	16.42
ACH	ROOS, JAMES			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - -
		ROOS, JAMES	$	194.83
ACH	MULLANEY, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - -
		MULLANEY, JOHN	$	484.53
ACH	PACE, BRIAN			
	Reim Monthly Health Prem	HEALTH PREM		537.48
				- - - - - - -
		PACE, BRIAN	$	537.48
ACH	KING, JOSEPH			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - -
		KING, JOSEPH	$	162.00
ACH	VILLALOBOS, HECTOR			
	Reim Monthly Health Prem	HEALTH PREM		322.53
				- - - - - - -
		VILLALOBOS, HECTOR	$	322.53
ACH	BAXTER, KATHLEEN			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - -
		BAXTER, KATHLEEN	$	16.42
ACH	PENMAN, DAVID			

Check	Payee / Description			Amount
	Reim Monthly Health Prem	HEALTH PREM		807.05
				- - - - - - - -
	PENMAN, DAVID		$	807.05
ACH	ANGIER, RICHARD			
	Reim Monthly Health Prem	HEALTH PREM		807.05
				- - - - - - - -
	ANGIER, RICHARD		$	807.05
ACH	MERRILL, DEBORAH			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	MERRILL, DEBORAH		$	178.42
ACH	O'DEA, KRISTINE			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	O'DEA, KRISTINE		$	178.42
ACH	OAKDEN, LISA			
	Reim Monthly Health Prem	HEALTH PREM		969.05
				- - - - - - - -
	OAKDEN, LISA		$	969.05
ACH	LAUGHLIN, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	LAUGHLIN, JOHN		$	162.00
ACH	HUGHBANKS, ROGER			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	HUGHBANKS, ROGER		$	16.42
ACH	SPENDLOVE, DANNY			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	SPENDLOVE, DANNY		$	178.42
ACH	HOULIHAN, JESSE			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	HOULIHAN, JESSE		$	16.42
ACH	WARMAN, EVELYN			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	WARMAN, EVELYN		$	16.42
ACH	HERNANDEZ, DELIA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	HERNANDEZ, DELIA		$	178.42
ACH	GUARDIANO, GARY			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	GUARDIANO, GARY		$	178.42

Check	Payee / Description			Amount
ACH	POMERLEAU, THOMAS			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	POMERLEAU, THOMAS		$	178.42
ACH	BARRER, SATURNINO			
	Reim Monthly Health Prem	HEALTH PREM		484.53
	BARRER, SATURNINO		$	484.53
ACH	LACEY, STEVEN			
	Reim Monthly Health Prem	HEALTH PREM		1,097.77
	LACEY, STEVEN		$	1,097.77
ACH	MILLS, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	MILLS, JOHN		$	16.42
ACH	REED, RANDALL			
	Reim Monthly Health Prem	HEALTH PREM		969.05
	REED, RANDALL		$	969.05
ACH	RAMIREZ, REBECCA			
	Reim Monthly Health Prem	HEALTH PREM		484.53
	RAMIREZ, REBECCA		$	484.53
ACH	RAZAK, HALLA			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	RAZAK, HALLA		$	162.00
ACH	OSBORN, CINDY L			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	OSBORN, CINDY L		$	178.42
ACH	FESTA, GARY			
	Reim Monthly Health Prem	HEALTH PREM		699.48
	FESTA, GARY		$	699.48
ACH	MENDEZ, DAVID G			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	MENDEZ, DAVID G		$	16.42
ACH	DELGADO, FLOR MARIA			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	DELGADO, FLOR MARIA		$	162.00
ACH	GROENVELD, NELLETJE			
	Reim Monthly Health Prem	HEALTH PREM		322.53
	GROENVELD, NELLETJE		$	322.53

Check	Payee / Description			Amount
ACH	BATONGMALAQUE, CHARLIE L			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	BATONGMALAQUE, CHARLIE L		$	194.83
ACH	BOBBITT, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	BOBBITT, JOHN		$	162.00
ACH	NEIGHBORS, CLAUDIA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	NEIGHBORS, CLAUDIA		$	178.42
ACH	JONES, LONDON S			
	Reim Monthly Health Prem	HEALTH PREM		13.08
	JONES, LONDON S		$	13.08
ACH	CHENG, TINA Y			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	CHENG, TINA Y		$	194.83
ACH	JACKSON, PATRICIA M			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	JACKSON, PATRICIA M		$	178.42
ACH	GIBSON, CONSTANCE A			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	GIBSON, CONSTANCE A		$	162.00
ACH	GU, JASON			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	GU, JASON		$	178.42
ACH	KOPP, LINDA L			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	KOPP, LINDA L		$	16.42
ACH	SCHERCK, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	SCHERCK, JOHN		$	178.42
ACH	SOELTER, PETER M			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	SOELTER, PETER M		$	162.00
ACH	WOODRUFF, APRIL F			
	Reim Monthly Health Prem	HEALTH PREM		16.42

Check	Payee / Description			Amount
		WOODRUFF, APRIL F	$	16.42
ACH	ELEBY, CRYSTAL			
	Reim Monthly Health Prem		HEALTH PREM	13.08
				- - - - - - - -
		ELEBY, CRYSTAL	$	13.08
ACH	BUCHANAN, JAMES S			
	Reim Monthly Health Prem		HEALTH PREM	162.00
				- - - - - - - -
		BUCHANAN, JAMES S	$	162.00
ACH	LUCAS, LARRY			
	Reim Monthly Health Prem		HEALTH PREM	162.00
				- - - - - - - -
		LUCAS, LARRY	$	162.00
ACH	GARCIA, PAUL			
	Reim Monthly Health Prem		HEALTH PREM	969.05
				- - - - - - - -
		GARCIA, PAUL	$	969.05
ACH	LOPEZ, MARK A			
	Reim Monthly Health Prem		HEALTH PREM	178.42
				- - - - - - - -
		LOPEZ, MARK A	$	178.42
ACH	SANTA CRUZ, VICTOR			
	Reim Monthly Health Prem		HEALTH PREM	791.66
				- - - - - - - -
		SANTA CRUZ, VICTOR	$	791.66
ACH	TRAUGOTT, JEFFREY P			
	Reim Monthly Health Prem		HEALTH PREM	178.42
				- - - - - - - -
		TRAUGOTT, JEFFREY P	$	178.42
ACH	RIVERA, VINCENT J			
	Reim Monthly Health Prem		HEALTH PREM	356.83
				- - - - - - - -
		RIVERA, VINCENT J	$	356.83
ACH	DOAN, KHANH V			
	Reim Monthly Health Prem		HEALTH PREM	969.05
				- - - - - - - -
		DOAN, KHANH V	$	969.05
ACH	ARGUELLES, ALEX			
	Reim Monthly Health Prem		HEALTH PREM	807.05
				- - - - - - - -
		ARGUELLES, ALEX	$	807.05
ACH	PROCTOR, CRAIG			
	Reim Monthly Health Prem		HEALTH PREM	500.94
				- - - - - - - -
		PROCTOR, CRAIG	$	500.94
ACH	STONE, VICTORIA L			
	Reim Monthly Health Prem		HEALTH PREM	807.05

Check	Payee / Description			Amount
				- - - - - - - -
		STONE, VICTORIA L	$	807.05
ACH	KREIMEYER, CARL L			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - - -
		KREIMEYER, CARL L	$	484.53
ACH	CHAVEZ, NESTOR			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - - -
		CHAVEZ, NESTOR	$	484.53
ACH	CUNNINGHAM, RICHARD A			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
		CUNNINGHAM, RICHARD A	$	178.42
ACH	MYERS, ALAN R			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
		MYERS, ALAN R	$	162.00
ACH	MCCHRISTY, KAREN			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
		MCCHRISTY, KAREN	$	178.42
ACH	ROSALES, TIMOTEO P			
	Reim Monthly Health Prem	HEALTH PREM		662.94
				- - - - - - - -
		ROSALES, TIMOTEO P	$	662.94
ACH	PELLY, GARY			
	Reim Monthly Health Prem	HEALTH PREM		175.08
				- - - - - - - -
		PELLY, GARY	$	175.08
ACH	GUTIERREZ, MICHAEL C			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
		GUTIERREZ, MICHAEL C	$	16.42
ACH	ROBISON, JOHN			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
		ROBISON, JOHN	$	162.00
ACH	DELZER, HARLAN D			
	Reim Monthly Health Prem	HEALTH PREM		356.83
				- - - - - - - -
		DELZER, HARLAN D	$	356.83
ACH	OAKDEN, SCOTT A			
	Reim Monthly Health Prem	HEALTH PREM		807.05
				- - - - - - - -
		OAKDEN, SCOTT A	$	807.05
ACH	HEIN, DAVID J			

Check	Payee / Description			Amount
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	HEIN, DAVID J		$	178.42
ACH	VALENCIA, CHRISTINA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	VALENCIA, CHRISTINA		$	178.42
ACH	FRESQUEZ, ADRIAN			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - - -
	FRESQUEZ, ADRIAN		$	484.53
ACH	MALDONADO, ARTHUR			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	MALDONADO, ARTHUR		$	16.42
ACH	SARMIENTO, JESSICA			
	Reim Monthly Health Prem	HEALTH PREM		322.53
				- - - - - - - -
	SARMIENTO, JESSICA		$	322.53
ACH	VANBREUKELEN, ALBERT			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - - -
	VANBREUKELEN, ALBERT		$	162.00
ACH	O'BRIEN, MICHELLE			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - - -
	O'BRIEN, MICHELLE		$	178.42
ACH	AVILA, GLORIA			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	AVILA, GLORIA		$	16.42
ACH	MALKANI, SURESH			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - - -
	MALKANI, SURESH		$	484.53
ACH	JONES, ALLAN D			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	JONES, ALLAN D		$	16.42
ACH	VARGAS, CARLOS A			
	Reim Monthly Health Prem	HRALTH PREM		162.00
				- - - - - - - -
	VARGAS, CARLOS A		$	162.00
ACH	NORIEGA, MANUEL			
	Reim Monthly Health Prem	HEALTH PREM		16.42
				- - - - - - - -
	NORIEGA, MANUEL		$	16.42

Check	Payee / Description			Amount
ACH	KLING, WANDA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	KLING, WANDA		$	178.42
ACH	RUSSO, EFRAIN			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	RUSSO, EFRAIN		$	178.42
ACH	MEDEIROS, SHAWN			
	Reim Monthly Health Prem	HEALTH PREM		1,097.77
	MEDEIROS, SHAWN		$	1,097.77
ACH	WITTE, ANGELA			
	Reim Monthly Health Prem	HEALTH PREM		178.42
	WITTE, ANGELA		$	178.42
ACH	MORGAN-PERALES, LISA			
	Reim Monthly Health Prem	HEALTH PREM		322.53
	MORGAN-PERALES, LISA		$	322.53
ACH	DELGADO-ORAMAS III, JOSE M			
	Reim Monthly Health Prem	HEALTH PREM		1,097.77
	DELGADO-ORAMAS III, JOSE M		$	1,097.77
ACH	GLAZIER, JONATHAN			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	GLAZIER, JONATHAN		$	162.00
ACH	REYES, RAYMOND G			
	Reim Monthly Health Prem	HEALTH PREM		322.53
	REYES, RAYMOND G		$	322.53
ACH	KILE, WALLACE EDWARD			
	Reim Monthly Health Prem	HEALTH PREM		13.08
	KILE, WALLACE EDWARD		$	13.08
ACH	SKINNER, JOHN H			
	Reim Monthly Health Prem	HEALTH PREM		1,259.77
	SKINNER, JOHN H		$	1,259.77
ACH	ESTRADA, HELEN L			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	ESTRADA, HELEN L		$	194.83
ACH	GADDY, FERRY D			
	Reim Monthly Health Prem	HEALTH PREM		175.08
	GADDY, FERRY D		$	175.08

Check	Payee / Description			Amount
ACH	SCHLAPKOHL, KATHRYN A			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	SCHLAPKOHL, KATHRYN A		$	162.00
ACH	ARCHER, WILLIAM			
	Reim Monthly Health Prem	HEALTH PREM		484.53
	ARCHER, WILLIAM		$	484.53
ACH	HAYES, MYRNA			
	Reim Monthly Health Prem	HEALTH PREM		194.83
	HAYES, MYRNA		$	194.83
ACH	BARKER, JOHN M.			
	Reim Monthly Health Prem	HEALTH PREM		807.05
	BARKER, JOHN M.		$	807.05
ACH	HORNE, JACQUELINE			
	Reim Monthly Health Prem	HEALTH PREM		188.16
	HORNE, JACQUELINE		$	188.16
ACH	ALONSO JR, RONALD C			
	Reim Monthly Health Prem	HEALTH PREM		322.53
	ALONSO JR, RONALD C		$	322.53
ACH	GUZMAN, MARIA			
	Reim Monthly Health Prem	HEALTH PREM		484.53
	GUZMAN, MARIA		$	484.53
ACH	CASHION, LAURA			
	Reim Monthly Health Prem	HEALTH PREM		16.42
	CASHION, LAURA		$	16.42
ACH	CHEN, TING			
	Reim Monthly Health Prem	HEALTH PREM		322.53
	CHEN, TING		$	322.53
ACH	SPRINGER, DONNA			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	SPRINGER, DONNA		$	162.00
ACH	QUINN, CASEY			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	QUINN, CASEY		$	162.00
ACH	SAHAGUN, ALEX			
	Reim Monthly Health Prem	HEALTH PREM		322.53

Check	Payee / Description			Amount
		SAHAGUN, ALEX	$	322.53
ACH	ZIEGENBEIN, JEFF			
	Reim Monthly Health Prem		HEALTH PREM	484.53
				- - - - - - - -
		ZIEGENBEIN, JEFF	$	484.53
ACH	RECUPERO, LAURAMAE			
	Reim Monthly Health Prem		HEALTH PREM	484.53
				- - - - - - - -
		RECUPERO, LAURAMAE	$	484.53
ACH	ECHAVARRIA, CAROLYN			
	Reim Monthly Health Prem		HEALTH PREM	699.48
				- - - - - - - -
		ECHAVARRIA, CAROLYN	$	699.48
ACH	WALLIN, ROBERT J.			
	Reim Monthly Health Prem		HEALTH PREM	51.16
				- - - - - - - -
		WALLIN, ROBERT J.	$	51.16
ACH	DAISY, CHRISTIANA			
	Reim Monthly Health Prem		HEALTH PREM	162.00
				- - - - - - - -
		DAISY, CHRISTIANA	$	162.00
ACH	JOHNSON, LINDA			
	Reim Monthly Health Prem		HEALTH PREM	16.42
				- - - - - - - -
		JOHNSON, LINDA	$	16.42
ACH	BARBER, MICHAEL R.			
	Reim Monthly Health Prem		HEALTH PREM	322.53
				- - - - - - - -
		BARBER, MICHAEL R.	$	322.53
ACH	MERRILL, DEBORAH			
	Reim Monthly Health Prem		HEALTH PREM	16.42
				- - - - - - - -
		MERRILL, DEBORAH	$	16.42
ACH	DIGGS, GEORGE			
	Reim Monthly Health Prem		HEALTH PREM	188.16
				- - - - - - - -
		DIGGS, GEORGE	$	188.16
ACH	VERGARA, EVANGELINE M			
	Reim Monthly Health Prem		HEALTH PREM	178.42
				- - - - - - - -
		VERGARA, EVANGELINE M	$	178.42
ACH	MELTON, DANIEL J			
	Reim Monthly Health Prem		HRALTH PREM	1,097.77
				- - - - - - - -
		MELTON, DANIEL J	$	1,097.77
ACH	MEDRANO FRANCISCO J			
	Reim Monthly Health Prem		HEALTH PREM	807.05

Check	Payee / Description			Amount
				- - - - - - -
		MEDRANO FRANCISCO J	$	807.05
ACH	JUAREZ, CRUZ			
	Reim Monthly Health Prem	HEALTH PREM		51.16
				- - - - - - -
		JUAREZ, CRUZ	$	51.16
ACH	RODRIGUEZ, VICTOR H			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - -
		RODRIGUEZ, VICTOR H	$	484.53
ACH	KING, JEFFREY L			
	Reim Monthly Health Prem	HEALTH PREM		322.53
				- - - - - - -
		KING, JEFFREY L	$	322.53
ACH	VEGA, YOLANDA			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - -
		VEGA, YOLANDA	$	162.00
ACH	SWEZEY, THOMAS L			
	Reimb Monthly Health Prem	HEALTH PREM		322.53
				- - - - - - -
		SWEZEY, THOMAS L	$	322.53
ACH	CORLEY, REILEE B K			
	Reim Monthly Health Prem	HEALTH PREM		178.42
				- - - - - - -
		CORLEY, REILEE B K	$	178.42
ACH	MELTON, JOSEPH C			
	Reim Monthly Health Prem	HEALTH PREM		322.53
				- - - - - - -
		MELTON, JOSEPH C	$	322.53
ACH	PADDA, KAWALPREET K			
	Reim Monthly Health Prem	HEALTH PREM		194.83
				- - - - - - -
		PADDA, KAWALPREET K	$	194.83
ACH	SMITH, MICHAEL			
	Reim Monthly Health Prem	HEALTH PREM		484.53
				- - - - - - -
		SMITH, MICHAEL	$	484.53
ACH	BURKE, JERRY L			
	Reim Monthly Health Prem	HEALTH PREM		162.00
				- - - - - - -
		BURKE, JERRY L	$	162.00
ACH	ZUGHBI, JAMAL			
	Reim Monthly Health Prem	HEALTH PREM		500.94
				- - - - - - -
		ZUGHBI, JAMAL	$	500.94
ACH	LESSER, ERIC			

Check	Payee / Description			Amount
	Reim Monthly Health Prem	HEALTH PREM		32.84
	LESSER, ERIC		$	32.84
ACH	ROBSON, PATRICK			
	Reim Monthly Health Prem	HEALTH PREM		162.00
	ROBSON, PATRICK		$	162.00
ACH	SCW CONTRACTING CORPORATION			
	RW15003.06-3/26 Pay Est 4	PE 4-RW15003.		21,546.00
	SCW CONTRACTING CORPORATION		$	21,546.00
ACH	WESTERN AUDIO VISUAL			
	Equipment Installation Svcs	23818		41,749.13
	WESTERN AUDIO VISUAL		$	41,749.13

Grand Total Payment Amount: $ 17,717,424.14

Attachment 2D

Vendor Wires
(excludes Payroll)

Check	Payee / Description			Amount
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 7 4/03/26 Taxes	HR	0153100	29,427.27
	P/R 7 4/03/26 Taxes	HR	0153100	122,561.67
	EMPLOYMENT DEVELOPMENT DEPARTM$			151,988.94
Wire	INTERNAL REVENUE SERVICE			
	P/R 7 4/03/26 Taxes	HR	0153100	619,769.03
	INTERNAL REVENUE SERVICE $			619,769.03
Wire	PUBLIC EMPLOYEES RETIREMENT SY			
	P/R 7 4/03/26 Emp ee/er PERS Adj	PR 7 4/3/26 A		865.15-
	P/R 7 4/3/26 PERS	HR	0153100	326,118.24
	PUBLIC EMPLOYEES RETIREMENT SY$			325,253.09
Wire	STATE DISBURSEMENT UNIT			
	P/R 7 4/3/26	HR	0153100	1,863.22
		HR	0153100	289.84
	STATE DISBURSEMENT UNIT $			2,153.06
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R DIR 4 4/10/26 Taxes	HR	0154100	423.78
	EMPLOYMENT DEVELOPMENT DEPARTM$			423.78
Wire	INTERNAL REVENUE SERVICE			
	P/R DIR 4 4/10/26 Taxes	HR	0154100	3,486.25
	INTERNAL REVENUE SERVICE $			3,486.25
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 8 4/17/26 Taxes	HR	0154200	28,135.20
	P/R 8 4/17/26 Taxes	HR	0154200	112,402.52
	EMPLOYMENT DEVELOPMENT DEPARTM$			140,537.72
Wire	INTERNAL REVENUE SERVICE			
	P/R 8 4/17/26 Taxes	HR	0154200	580,872.68
	INTERNAL REVENUE SERVICE $			580,872.68
Wire	STATE DISBURSEMENT UNIT			
	P/R 8 4/17/26	HR	0154200	289.84
	P/R 8 4/17/26	HR	0154200	1,863.22
	STATE DISBURSEMENT UNIT $			2,153.06
Wire	EMPLOYMENT DEVELOPMENT DEPARTM			
	P/R 108 4/24/26 Taxes	HR	0153200	4.16
	P/R 108 4/24/26 Taxes	HR	0153200	2.46
	EMPLOYMENT DEVELOPMENT DEPARTM$			6.62
Wire	INTERNAL REVENUE SERVICE			
	P/R 108 4/24/26 Taxes	HR	0153200	47.80

Check	Payee / Description			Amount
				- - - - - - - -
	INTERNAL REVENUE SERVICE		$	47.80
Wire	PUBLIC EMPLOYEES RETIREMENT SY			
	P/R 8 4/17 ADJ	P/R 8 4/17 AD		3,948.71-
	P/R 8 4/17/26 PERS	HR 0154200		328,514.16
				- - - - - - - -
	PUBLIC EMPLOYEES RETIREMENT SY		$	324,565.45
Wire	STATE BOARD OF EQUALIZATION			
	3/26 Sales Tax Deposit	23784561 3/26		27,124.00
				- - - - - - - -
	STATE BOARD OF EQUALIZATION		$	27,124.00

Grand Total Payment Amount: $ 2,178,381.48

Attachment 2E

Payroll-Net Pay-Directors

INLAND EMPIRE UTILITIES AGENCY

Ratification of Board of Directors

Payroll for April 10, 2026
Presented at Board Meeting on June 17, 2026

DIRECTOR NAME	GROSS PAYROLL	NET PAYROLL
Michael Camacho	$10,147.91	$4,951.81
Steven J. Elie	$6,086.47	$2,118.54
Jasmin A. Hall	$3,859.20	$2,234.96
Paul Hofer	$0.00	$0.00
Marco Tule	$5,155.91	$1,151.73
TOTALS	$25,249.49	$10,457.04

	Count	Amount
TOTAL EFTS PROCESSED	4	$10,457.04
TOTAL CHECKS PROCESSED	0	$0.00
CHECK NUMBERS USED	N/A	

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

MICHAEL CAMACHO
EMPLOYEE NO.: 1140
ACCOUNT NO.: 10200-120100-100000-501010
MARCH 2026

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
3/2/2026	**MWD** - MWD Debrief; Updates with Chair, GM, & BVC Camacho & Sutley	Yes (MWD)	$312.00
3/2/2026	**MWD** - MWD Ad Hoc Committee on Comm & Facilities Naming	Yes (MWD/ same day)	$0.00
3/2/2026	**IEUA -** 2026 State Legislation Review with West Coast Advisors	Yes	$312.00
3/3/2026	**MWD -** MWD Planning Meeting; Engineering, Operations, & Technology Committee Planning Meeting	Yes (MWD)	$312.00
3/4/2026	**IEUA -** IEUA Board Workshop	Yes	$312.00
3/4/2026	**IEUA -** IEUA Water Discovery Center Ribbon Ceremony	Yes (same day)	$0.00
3/5/2026	**IEUA -** Joint Inland and Orange County Caucus Meeting	Yes	$312.00
3/6/2026	**IEUA -** Meeting w/Bob Bowcock	Yes	$312.00
3/9/2026	**MWD -** MWD Committee Meeting**s**	Yes (MWD)	$312.00
3/9/2026	**IEUA -** WateReuse Symposium (Meetings)	Yes	$312.00
3/10/2026	**MWD -** MWD Committee and Board Meeting**s**	Yes (MWD)	$312.00
3/10/2026	**IEUA -** WateReuse Symposium (Meetings)	Yes	$312.00
3/11/2026	**IEUA -** IEUA Committee Meetings	Yes	$312.00
3/12/2026	**IEUA -** San Bernardino Valley Water 2026 Foundations Summit Tour	Yes	$312.00
3/12/2026	**MWD -** MWD Updates (Board Leadership & GM/Exec Staff	Yes (MWD)	$312.00
3/16/2026	**MWD -** Meeting with MWD Marcia Scully and Kelli Shope	Yes (MWD)	$312.00

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

3/16/2026	**MWD -** MWD Ad Hoc Committee on Comm & Facilities Naming	Yes (MWD/ same day)	$0.00
3/17/2026	**MWD -** MWD Ad Hoc Committee on Ag and Tribal Partnerships (ATP)	Yes (MWD)	$312.00
3/17/2026	**IEUA -** Meeting w/ SMWD Director Frank Ury	Yes	$312.00
3/18/2026	**IEUA -** IEUA Board Meeting	Yes	$312.00
3/18/2026	**IEUA** - Rancho Cucamonga City Council Mtg	Yes (same day)	$0.00
3/19/2026	**MWD -** San Diego County Water Authority Board Meeting and Inter-Agency Transfer Signing	Yes (MWD)	$312.00
3/24/2026	**MWD -** MWD Board Workshop and Committee Meetings	Yes (MWD)	$312.00
3/30/2026	**MWD -** MWD Central Arizona Project Helicopter Tour	Yes (MWD)	$312.00

TOTAL REIMBURSEMENT $6,240.00

TOTAL MEETINGS ATTENDED 24

TOTAL MEETINGS PAID 20

10 MWD / 10 IEUA

Director's Signature

Michael Camacho, Director

Approved by:

Kevin Alexander, Acting General Manager

NOTE:

IEUA/MWD/IERCA

Up to 10 days of service per month per Ordinance No. 113, plus an additional 10 day of service per month for MWD meetings at $312.00 (eff. 05/14/23). IEUA pays both primary and alternate for attendance.

SAWPA

Up to 10 days of service per month per Ordinance No. 113. The per day of service rate for Commissioners and Alternate Commissioners will automatically increase by five percent (5%) effective January 2026 (i.e., $32.00 – difference between SAWPA ($280.00 and Agency meetings $312.00 (eff. 5/14/23). SAWPA pays both primary and alternate for attendance, including mileage.

DIRECTOR PAYSHEET
IEUA/CBWM
Regional Policy Cte (alternate)

STEVEN J. ELIE, EMPLOYEE NO.: 1175
ACCOUNT NO.: 10200-120100-100000-501010
MARCH 2026

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
3/2/2026	**IEUA -** 2026 State Legislation Review with West Coast Advisors and staff	Yes	$312.00
3/3/2026	**IEUA -** Mtg w/staff and Hazen & Sawyer re IEUA's Energy Mangement Plan	Yes	$312.00
3/4/2026	**IEUA -** IEUA Board Workshop	Yes	$312.00
3/4/2026	**IEUA -** IEUA Water Discovery Center Ribbon Ceremony	Yes (same day)	$0.00
3/7/2026	**IEUA -** Coffee and Conversation with Senator Susan Rubio	Yes	$312.00
3/11/2026	**IEUA -** IEUA Committee Meeting	Yes	$312.00
3/13/2026	**IEUA -** Meeting w/ Chino Council Member Curtis Burton	Yes	$312.00
3/13/2026	**CBWM -** Chino Basin Watermaster Special Board Meeting	Yes (decline payment)	$0.00
3/17/2026	**IEUA -** Mtg w/staff and consultant re fee collection	Yes	$312.00
3/18/2026	**IEUA -** IEUA Board Meeting	Yes	$312.00
3/19/2026	**IEUA -** SCWC Board Member Retreat	Yes	$312.00
3/24/2026	**IEUA -** Chino Hills City Council Meeting	Yes	$312.00
3/26/2026	**CBWM -** Chino Basin Watermaster Brd Mtg	Yes (decline payment)	$0.00
3/27/2026	**IEUA -** Retirement event for Chino Hills City Manager Ben Montgomery	Yes (10 mtg max)	$0.00

TOTAL REIMBURSEMENT	$3,120.00
TOTAL MEETINGS ATTENDED	14
TOTAL MEETINGS PAID	10

Director's Signature



Steven J. Elie, President

Approved by:



Kevin Alexander, Acting General Manager

NOTE:

IEUA
Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 05/14/23). IEUA pays both primary and alternate for attendance.

CBWM
Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 5/14/23). IEUA pays both primary and alternate for attendance. (i.e., $187.00 - difference between Watermaster $125.00 and Agency meetings $312.00 (eff. 5/14/2023). 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.

Regional Policy Committee
Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 5/14/23) IEUA pays Regional Policy Committee members (total amount should reflect on timesheet).

***Decline IEUA portion of CBWM**

IEUA DIRECTOR PAYSHEET
IEUA\IERCA\SAWPA
1 of 2

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

MARCH 2026

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
3/2/2026	**IEUA -** IEUA Women's History Month Watch Party and Local Event	Yes	$312.00
3/2/2026	**IEUA -** SCWC Legislative Task Force	Yes (same day)	$0.00
3/3/2026	**SAWPA -** SAWPA Committee and Workshop Meetings	Yes (decline payment)	$0.00
3/4/2026	**IEUA -** IEUA Board Workshop	Yes	$312.00
3/5/2026	**IEUA -** Sustainable Water Investment Summit	Yes	$312.00
3/6/2026	**IEUA -** Sustainable Water Investment Summit	Yes	$312.00
3/8/2026	**IEUA -** WateReuse 2026 Symposium	Yes	$312.00
3/9/2026	**IEUA -** WateReuse 2026 Symposium	Yes	$312.00
3/10/2026	**IEUA -** WateReuse 2026 Symposium	Yes	$312.00
3/11/2026	**IEUA -** WateReuse 2026 Symposium	Yes (3 day conference max.)	$0.00
3/12/2026	**IEUA -** ACWA Spring Policy Committee Meetings	Yes	$312.00
3/12/2026	**IEUA -** CASA ACE Workgroup Monthly Meeting	Yes (same day)	$0.00
3/12/2026	**IEUA -** CAAWEF Board Meetiing	Yes (same day)	$0.00
3/16/2026	**IEUA -** IEWorks Monthly Board Meeting	Yes	$312.00
3/16/2026	**SAWPA -** Basin Monitoring Program Task Force Meeting	Yes (partial reimbursement difference of SAWPA and IEUA stipend)	$32.00

IEUA DIRECTOR PAYSHEET
IEUA\IERCA\SAWPA
2 of 2

3/17/2026	**SAWPA -** SAWPA Commission Meeting	Yes (decline payment)	$0.00

TOTAL REIMBURSEMENT	$2,840.00
TOTAL MEETINGS ATTENDED	16
TOTAL MEETINGS PAID	10

Director's Signature

Jasmin A. Hall, Vice President

Approved by:

Kevin Alexander, Acting General Manager

NOTE:

IEUA/IERCA

Up to 10 days of service per month per Ordinance No. 113 at $312.00 (eff. 05/14/23). IEUA pays both primary and alternate for attendance.

SAWPA

Up to 10 days of service per month per Ordinance No. 113. The per day of service rate for Commissioners and Alternate Commissioners will automatically increase by five percent (5%) effective January 2026 (i.e., $32.00 – difference between SAWPA $280.00 and IEUA $312.00 (eff. 5/14/23). SAWPA pays both primary and alternate for attendance, including mileage.

DIRECTOR PAYSHEET
IEUA/IERCA
1 of 1

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

MARCH 2026

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
3/4/2026	**IEUA -** IEUA Board Workshop	Yes	$0.00
3/18/2026	**IEUA -** IEUA Board Meeting	Yes	$0.00
	TOTAL REIMBURSEMENT		$0.00
	TOTAL MEETINGS ATTENDED		2
	TOTAL MEETINGS PAID		0

NOTE:

IEUA/IERCA
Up to 10 days of service per month per Ordinance No. 113 at $312.00 (eff. 05/14/23). IEUA pays both primary and alternate for attendance.

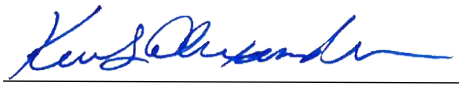
Director Hofer has waived all stipend payments.

Director's Signature



Paul Hofer, Director

Approved by:



Kevin Alexander, Acting General Manag

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

MARCO TULE
EMPLOYEE NO.: 1520
ACCOUNT NO.: 10200-120100-100000-501010
MARCH 2026

DATE	TYPE OF MEETING	ATTENDANCE	TOTAL COMPENSATION
3/5/2026	**CDA** - Chino Basin Desalter Authority Board Meeting	Yes	$312.00
3/23/2026	**IEUA -** Upland City Council Meeting	Yes	$312.00
3/27/2026	**IEUA -** Meeting w/Rich Nagel from Jacobs and Acting GM Alexander	Yes	$312.00
3/31/2026	**IEUA -** Meeting w/Peter Whittingham	Yes	$312.00

TOTAL REIMBURSEMENT $1,248.00
TOTAL MEETINGS ATTENDED 4
TOTAL MEETINGS PAID 4

Director's Signature

Marco Tule, Director

Approved by:

Kevin Alexander, Acting General Manager

NOTE:
IEUA/IERCA

Up to 10 days of service per month per Ordinance No. 113, with an additional 10 MWD meetings (for the MWD rep) at $312.00 (eff. 05/14/23). IEUA pays both primary and alternate for attendance.

Regional Policy Committee
Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 05/14/23), (total amount should reflect on timesheet).

CDA
Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 05/14/23). CDA pays directly to IEUA. Record full amount on timesheet. CDA pays both primary and alternate for attendance

CBWM *Up to 10 days of service per month per Ordinance No. 113, including MWD meetings at $312.00 (eff. 05/14/23). 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 respreseantive 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 7 Checks	PP 7 EFTs	PP 8 Checks	PP 8 EFTs	April
NET PAY TO EE	$0.00	$1,383,872.01	$0.00	$1,326,725.71	$2,710,597.72

INLAND EMPIRE UTILITIES AGENCY

Payroll for April 3, 2026

Presented at Board Meeting on June 17, 2026

GROSS PAYROLL COSTS			$2,521,179.27
DEDUCTIONS			($1,137,307.26)
NET PAYROLL			1,383,872.01

NET PAYROLL BREAKDOWN	CHECKS	EFT	TOTAL
CHECKS USED			
TRANSACTION PROCESSED	0	479	479
AMOUNT	$0.00	$1,383,872.01	$1,383,872.01

INLAND EMPIRE UTILITIES AGENCY

Payroll for April 17, 2026

Presented at Board Meeting on June 17, 2026

GROSS PAYROLL COSTS			$2,421,462.36
DEDUCTIONS			($1,094,736.65)
NET PAYROLL			1,326,725.71

NET PAYROLL BREAKDOWN	CHECKS	EFT	TOTAL
CHECKS USED			
TRANSACTION PROCESSED	0	475	475
AMOUNT	$0.00	$1,326,725.71	$1,326,725.71

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

1C

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Adopt Resolution No. 2026-6-2, Establishing an Appropriations Limit for Fiscal Year 2026/27

Executive Summary:

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

To calculate the annual appropriations limit, IEUA applies the population growth and per capita personal income tax (PIT) growth factors to the prior year's appropriations limit. For Fiscal Year (FY) 2026/27, San Bernardino County population decreased by 0.06 percent and the State of California PIT index was 4.95 percent.

As a result, IEUA's total appropriations limit for FY 2026/27 is $283,235,277, an increase of $13,196,782, or 4.9 percent, compared to the limit of $270,038,495 for FY 2025/26. The expenses that will utilize anticipated property tax revenue of $95,604,700 are well below the FY 2026/27 calculated appropriations limit.

The state requires a minimum 15-day notice of IEUA's intent to adopt the appropriations limit and documentation of staff's determination of the limit has been met.

Staff's Recommendation:

Staff recommends that the Committee/Board adopt Resolution No. 2026-6-2, establishing an appropriations limit for Fiscal Year 2026/27.

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

Regional Sewerage *Technical Committee (Y/N):* N

Policy Committee (Y/N): N

Prior Board Action:

On June 18, 2025, the Board of Directors adopted Resolution No. 2025-6-2, establishing an appropriations limit for Fiscal Year 2025/26.

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint

Item No: 1381

Background

Subject: Adopt Resolution No. 2026-6-2, Establishing an Appropriations Limit for Fiscal Year 2026/27

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

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

IEUA's appropriations limit 1978/79 base year calculation was retroactively modified each year for changes in population and the State of California per capita personal income index. IEUA applies the population and per capita personal income factors to calculate its annual appropriations limit. For FY 2026/27, factors reported are as follows: San Bernardino population change was a decrease of 0.06 percent, and the State of California per capita personal income index was 4.95 percent.

Based on the change in population and per capita personal income index, IEUA's total appropriations limit for FY 2026/27 is $283,235,277, an increase of $13,196,782 compared to $270,038,495 for FY 2025/26. IEUA's FY 2026/27 budget subject to the appropriations limit is $95,604,700, equal to the projected amount of property tax proceeds. This is well below the fiscal year calculated limit.



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Adopt Resolution No. 2026-6-2, Establishing an Appropriations Limit for Fiscal Year 2026/27

Paula Hooven
Acting Treasurer

June 2026

2 Fiscal Year (FY) 2026/27 Appropriations Limit

- Propositions 4 and 111 limit state and local government spending (Proposition 4) and allow yearly adjustments to that limit based on inflation and population or per capita personal income growth (Proposition 111)

- **FY 2026/27 Adjustment Factors:**

San Bernardino County Population Change:	-0.06%
California Per Capita Personal Income Change:	+4.95%
Appropriations Limit for FY 2026/27:	**$283,235,277**

- The appropriations limit sets a cap on the amount of property tax revenue that state and local governments can spend each fiscal year

    - For FY 2026/27, projected property tax revenue of $95,604,700 remains well below the appropriations limit

3 Staff Recommendation

- Adopt Resolution No. 2026-6-2, establishing an appropriations limit for Fiscal Year 2026/27.

This item aligns with Strategic Goal(s): *3. Fiscal Responsibility*

RESOLUTION NO. 2026-6-2

RESOLUTION OF THE BOARD OF DIRECTORS OF INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/27.

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

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

WHEREAS, Article XIIIB and its implementing legislation were modified by Proposition 111 and SB 88 (Chapter 60/90) to establish new annual adjustment factors beginning with the 1990/91 Appropriations Limit;

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

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

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

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

WHEREAS, except for data on non-residential assessed valuation due to new construction (since 1986/87), data concerning per capita personal income and population changes necessary for determining the Fiscal Year 2026/27 Appropriation Limits are now available.

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

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

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

Section 3. Appropriations Limit. That pursuant to Section 7910 of the Government Code, the Board of Directors does hereby establish the following Appropriations Limit for Fiscal Year 2026/27 is $283,235,277.

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

Section 5. Filing. That after a 15-day period to allow for public review and comment, the Board Secretary is hereby authorized and directed to file a certified copy of this Resolution with the State Auditor Controller.

Section 6. This Resolution shall take effect on July 1, 2026.

Section 7. That upon the effective date of this Resolution, Resolution No. 2025-6-2 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-2, was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

EXHIBIT I

APPROPRIATIONS LIMIT

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

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

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

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

The legislation also requires a governing body to annually adopt, by Resolution, an appropriations limit for the following year, along with a recorded vote regarding which of the annual adjustment factors have been selected. Inland Empire Utilities Agency's appropriation limit and annual adjustment factors are adopted at the same meeting as the budget. The two factors used for FY 2026/27 are the change in the State of California per capita personal income, and the change in the San Bernardino County population.

The following table shows the annual appropriations limit and the proceeds from taxes for the last five years and for FY 2026/27. The change in the limit is based upon population decrease of 0.06% within the county and a per capita personal income change of 4.95%**,** as provided by the State Department of Finance.

Fiscal Year	Annual Appropriations Limit	Proceeds of Taxes (Appropriations)
2021/22	$215,549,215	$ 57,486,000
2022/23	$232,148,660	$ 74,017,999
2023/24	$242,746,245	$ 79,035,000
2024/25	$252,589,605	$ 82,073,200
2025/26	$270,038,495	$ 92,444,500
2026/27	**$283,235,277**	**$ 95,604,700**

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

EXHIBIT II

INLAND EMPIRE UTILITIES AGENCY
Proposed Budget Fiscal Year 2026/27
Appropriations Limit Calculation

	Agency Total
2025/26 Appropriations Limit	**$270,038,495**
2026/27 Change in Per Capita Personal income @ 1.04950	
2026/27 Change in Population @ 0.99940	
Ratio of Change (1.04950 x 0.99940)	1.04887
2026/27 APPROPRIATIONS LIMIT	**$283,235,277**

	Agency Total
Total Expenses	$269,049,894
Net Change in Capital Outlay	148,139,000
Debt Service	31,333,925
Subtotal of Appropriations	$448,522,819
Increase/(Decrease) in Working Capital Reserves	-6,984,381
Total Appropriations	$441,538,438
Less: Non-Tax Proceeds	-345,933,738
APPROPRIATIONS SUBJECT TO LIMITATION	**$95,604,700**

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

1D

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Adopt Resolution No. 2026-6-11, Approving Santa Ana Watershed Project Authority Amended Budget for Fiscal Year 2026/27

Executive Summary:

The Santa Ana Watershed Project Authority (SAWPA) biennial budget for Fiscal Years (FYs) 2025/26 and 2026/27 was adopted by the SAWPA Commission on April 1, 2025 and by the IEUA Board of Directors on June 18, 2025.

On June 10, 2025, the SAWPA Commission canceled the Cloud Seeding program, which amended FY 2026/27 member contribution budget to $2,251,233. The amended contribution budget is $170,000 lower than the original budget amount of $2,421,233, reflecting a $34,000 average reduction per member. IEUA's share of the SAWPA member contribution for FY 2026/27 is now $450,247, compared to the previously adopted amount of $484,247.

Member contributions are equally shared among the five member agencies: Eastern Municipal Water District, Orange County Water District, San Bernardino Valley Municipal Water District, Western Municipal Water District, and IEUA.

Staff's Recommendation:

Staff recommends that the Committee/Board:

1. Ratify the Santa Ana Watershed Project Authority amended budget for Fiscal Year 2026/27, as submitted; and
2. Adopt Resolution No. 2026-6-11, approving the Santa Ana Watershed Project Authority general and specific project amended budget for Fiscal Year 2026/27.

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

Fiscal Impact (explain if not budgeted):

IEUA's share of SAWPA's Fiscal Year 2026/27 member contribution amended budget of $450,247, is included in IEUA's proposed amended budget in the Administrative Services, Recycled Water, Water Resources, and Regional Wastewater Operations & Maintenance funds.

Regional Sewerage *Technical Committee (Y/N):* N

Policy Committee (Y/N): N

Item No: 1386

Prior Board Action:

On June 18, 2025, IEUA Board of Directors adopted Resolution No. 2025-6-10, approving the adopted general and specific project budgets for SAWPA's adopted two-year budgets (Fiscal Years 2025/26 and 2026/27).

Aligns with Strategic Goal:

Goal 3. Fiscal Responsibility: Responsibly manage public funds and safeguard IEUAs fiscal health to support short-term and long-term needs, while providing cost-effective services to our customers.

Environmental Determination:

Not Applicable

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint
Attachment 3 - Resolution No. 2026-6-11
Attachment 4 - Member Agency Contribution Budget

Background

Subject: Adopt Resolution No. 2026-6-11, Approving Santa Ana Watershed Project Authority Amended Budget for Fiscal Year 2026/27

The Inland Empire Utilities Agency is one of five member agencies of the Santa Ana Watershed Project Authority (SAWPA). In accordance with the Joint Exercise of Powers Agreement (JPA) that established SAWPA, all general and specific project budgets that may impose financial liability on member agencies require formal approval by each agency.

SAWPA's proposed biennial budget for Fiscal Years (FYs) 2025/26 and 2026/27 was adopted by SAWPA Commission on April 1, 2025. On June 18, 2025, the IEUA Board of Directors approved and ratified the SAWPA FY 2026/27 budget of $2,421,233.

On June 10, 2025, the SAWPA Commission canceled the Cloud Seeding program, which amended the FY 2026/27 member contribution to $2,251,233. The amended contribution is $170,000 lower than the original budget amount of $2,421,233, reflecting a $34,000 reduction. The IEUA share of the SAWPA member contribution for FY 2026/27 is now $450,247, compared to the previously adopted amount of $484,247.

Member contributions are shared equally among the five member agencies: Eastern Municipal Water District, Orange County Water District, San Bernardino Valley Municipal Water District, Western Municipal Water District, and IEUA.

In accordance with the JPA, the amended budget must be formally approved and ratified by each of the five member agencies. Table 1 below provides a comparison of the SAWPA adopted member agency contributions for FYs 2025/26 and 2026/27 and the proposed amended contribution for FY 2026/27.

Table 1: Member Agency Annual Contribution Budget

Activity	Adopted FY 2025/26	Adopted FY 2026/27	Amended FY 2026/27
Planning			
General Planning	$500,000	$500,000	$500,000
United States Bureau of Reclamation (USBR) Partnership Studies	20,000	20,000	20,000
Watershed Management Plan	500,000	500,000	500,000
Santa Ana (SA) River Fish Conservation	20,000	20,000	20,000
Lake Elsinore and San Jacinto Watersheds Authority (LESJWA) Management	10,000	10,000	10,000
Subtotal (Planning)	**$1,050,000**	**$1,050,000**	**$1,050,000**
Administration			
General Fund Costs	500,000	550,000	550,000
State/Federal Legislation/Regulatory Outreach	233,400	251,233	251,233
Subtotal (Administration)	**$733,400**	**$801,233**	**$801,233**
Special Projects			
Integrated Climate Adaptation and Resiliency Program (ICARP)	40,000	-	-
Per-and Polyfluoroalkyl Substances (PFAS) Study	450,000	400,000	400,000
Cloud Seeding Pilot Project	-	170,000	-
Subtotal (Special Projects)	**$490,000**	**$570,000**	**$400,000**
Total Member Agency Contribution	**$2,273,400**	**$2,421,233**	**$2,251,233**
Contribution Per Member Agency	**$454,680**	**$484,247**	**$450,247**



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Adopt Resolution No. 2026-6-11, Approving Santa Ana Watershed Project Authority Amended Budget for Fiscal Year 2026/27

Cecilia House
Acting Budget Officer

June 2026

2 Santa Ana Watershed Project Authority Amended Budget Fiscal Year 2026/27

EMWD = Eastern Municipal Water District
FYE = Fiscal Year End
LESJWA = Lake Elsinore and San Jacinto Watersheds Authority
OCWD = Orange County Water District
OWOW = One Water One Watershed
PFAS = Per- and Polyfluoroalkyl Substances
SA = Santa Ana
SAWPA = Santa Ana Watershed Project Authority
SBVMWD = San Bernardino Valley Municipal Water District
USBR = United States Bureau of Reclamation
WMWD = Western Municipal Water District

MEMBER CONTRIBUTION
by Agency
FYE 2027

ACTIVITY	TOTAL	EMWD	IEUA	OCWD	SBVMWD	WMWD
370 General Planning	$500,000	$100,000	$100,000	$100,000	$100,000	$100,000
370 USBR Partnership Studies	20,000	4,000	4,000	4,000	4,000	4,000
373 Watershed Management (OWOW)	500,000	100,000	100,000	100,000	100,000	100,000
381 SA River Fish Conservation	20,000	4,000	4,000	4,000	4,000	4,000
477 LESJWA Administration	10,000	2,000	2,000	2,000	2,000	2,000
Subtotal (Planning)	*1,050,000*	*210,000*	*210,000*	*210,000*	*210,000*	*210,000*
377 PFAS Study	400,000	80,000	80,000	80,000	80,000	80,000
Subtotal (Special Projects)	*400,000*	*80,000*	*80,000*	*80,000*	*80,000*	*80,000*
State/Federal Legislative/Regulatory Outreach	251,233	50,247	50,247	50,247	50,247	50,247
General Fund Costs	550,000	110,000	110,000	110,000	110,000	110,000
Subtotal (Administration)	*801,233*	*160,247*	*160,247*	*160,247*	*160,247*	*160,247*
Member Agency Contributions to SAWPA	***$2,251,233***	***$450,247***	***$450,247***	***$450,247***	***$450,247***	***$450,247***

3 Staff Recommendation

1. Ratify the Santa Ana Watershed Project Authority amended budget for Fiscal Year 2026/27, as submitted; and
2. Adopt Resolution No. 2026-6-11, approving the Santa Ana Watershed Project Authority general and special project amended budget for Fiscal Year 2026/27.

This item aligns with Strategic Goal(s): *3. Fiscal Responsibility*

RESOLUTION NO. 2026-6-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, APPROVING THE AMENDED BUDGET OF THE SANTA ANA WATERSHED PROJECT AUTHORITY FOR FISCAL YEAR 2026/27

WHEREAS, the Inland Empire Utilities Agency* is a member agency of the Santa Ana Watershed Project Authority (SAWPA);

WHEREAS, the Joint Exercise of Powers Agreement (JPA), which created SAWPA, requires approval by the member agencies of all general and specific project budgets of SAWPA to the extent that such budgets may impose any liability on the member agencies; and

WHEREAS, Paragraphs 9 and 27 of the JPA requires the Inland Empire Utilities Agency's* approval of such budgets be evidenced by a certified copy of a Resolution of Approval filed with SAWPA.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Inland Empire Utilities Agency* hereby approves SAWPA's Amended Fiscal Year 2026/27 Budget, directs the Director of Board and Administrative Services to send a certified copy of this Resolution to SAWPA, and authorizes payment to SAWPA of the member agency contribution for $450,247 (Fiscal Year 2026/27).

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-11 was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

*A Municipal Water District

FYE = Fiscal Year End
ICARP = Integrated Climate Adaptation and Resiliency Program
LESJWA = Lake Elsinore and San Jacinto Watersheds Authority
OWOW = One Water One Watershed
PFAS = Per- and Polyfluoroalkyl Substances
SA = Santa Ana
USBR = United States Bureau of Reclamation

MEMBER CONTRIBUTION
Summary Schedule

Member Agency Contributions		*Adopted* FYE 2025	*Adopted* FYE 2026	*Adopted* FYE 2027
Exempt from Indirect Costs	**Funds**			
General Fund Costs	**100-00**	$ 475,000	$ 500,000	$ 550,000
State Legislative/Regulatory Outreach	**100-03**	$ 215,250	$ 233,400	$ 251,233
Federal Legislative/Regulatory Outreach	**100-04**	$ 22,660	$ -	$ -
		$ 712,910	$ 733,400	$ 801,233
Planning Projects				
General Planning	**370-01**	$ 400,000	$ 500,000	$ 500,000
USBR Partnership Studies	**370-02**	$ 20,000	$ 20,000	$ 20,000
Watershed Management (OWOW)	**373**	$ 400,000	$ 500,000	$ 500,000
SA River Fish Conservation	**381**	$ 10,000	$ 20,000	$ 20,000
LESJWA Administration	**477**	$ 10,000	$ 10,000	$ 10,000
		$ 840,000	$ 1,050,000	$ 1,050,000
Special Projects				
ICARP	**376**	$ -	$ 40,000	$ -
PFAS Study	**377**	$ 550,000	$ 450,000	$ 400,000
Cloud Seeding Pilot Project	**378**	$ 158,500	$ -	$ -
		$ 708,500	$ 490,000	$ 400,000
Total Member Agency Contributions		*$ 2,261,410*	*$ 2,273,400*	*$ 2,251,233*
Per Member Agency		*$ 452,282*	*$ 454,680*	*$ 450,247*

[This page intentionally left blank]

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

2A

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment and Adopt Rate Resolutions

Executive Summary:

On June 18, 2025, the Board of Directors approved IEUA's biennial budget for Fiscal Years (FYs) 2025/26 and 2026/27 and the Ten-Year Capital Improvement Plan (TYCIP) for FYs 2026-2035. Amendments related to the Regional Wastewater programs, along with the corresponding rates and fees were reviewed and by the Regional Technical Committee and the Regional Policy Committee on May 28, 2026, and June 4, 2026, respectively.

As part of IEUA's biennial budget process, staff conducted a mid-year review of the second year of the adopted biennial budget to assess whether adjustments were warranted based on updated financial assumptions, operating conditions, and capital execution schedules. The proposed budget amendments relate to all IEUA programs.

The proposed amendment results in a $67.1 million decrease in total Sources of Funds and a $5.7 million decrease in total Uses of Funds, with a net $7.0 million use of fund reserves. These changes primarily reflect revisions to IEUA's financing strategy and expenditure timing, including the elimination of planned new debt issuance, increased reimbursements from federal and state loan and grant programs, updates to capital project timing incorporated in the TYCIP, and revised pass-through water sales, purchases, and Readiness to Serve fees based on adopted Metropolitan Water District of Southern California rates.

The accompanying FY 2026/27 rate resolution numbers 2026-6-1 and 2026-6-3 through 2026-6-10 approve and adopt the amended Budget for FY 2026/27, establish service rates necessary to recover costs associated with equipment rentals, imported water deliveries, wastewater services, laboratory analyses, and use of IEUA wastewater and brine line systems.

Staff's Recommendation:

Staff recommends that the Committee/Board:

1. Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment;
2. Adopt Resolution No. 2026-6-1 Approving and Adopting the Amended Budget for Fiscal Year 2026/27;
3. Adopt Resolution No. 2026-6-3 Equipment Rental Rates;
4. Adopt Resolution No. 2026-6-4 Establishing Imported Water Rates and Readiness-to-Serve Pass-Through;

5. Adopt Resolution No. 2026-6-5 Extra Territorial Sewer Service Charge;
6. Adopt Resolution No. 2026-6-6 Establishing Charges for Laboratory Analyses;
7. Adopt Resolution No. 2026-6-7 Inland Empire Brine Line Service Rates and Charges;
8. Adopt Resolution No. 2026-6-8 Non-Reclaimable Wastewater System Service Rates and Charges;
9. Adopt Resolution No. 2026-6-9 Service Rates for Wastewater Dischargers to the Regional Wastewater System; and
10. Adopt Resolution No. 2026-6-10 Etiwanda Wastewater Line Service Rates and Charges.

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

Regional Sewerage *Technical Committee (Y/N):* Y

Policy Committee (Y/N): Y

Prior Board Action:

On June 18, 2025, the Board of Directors approved IEUA's biennial budget for Fiscal Years 2025/26 and 2026/27.

Aligns with Strategic Goal:

Goal 3. Fiscal Responsibility: Responsibly manage public funds and safeguard IEUAs fiscal health to support short-term and long-term needs, while providing cost-effective services to our customers.

Environmental Determination:

Not Applicable

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint
Attachment 3 - Sources and Uses of Funds
Attachment 4 - Resolution No. 2026-6-1
Attachment 5 - Resolution No. 2026-6-3
Attachment 6 - Resolution No. 2026-6-4
Attachment 7 - Resolution No. 2026-6-5
Attachment 8 - Resolution No. 2026-6-6
Attachment 9 - Resolution No. 2026-6-7
Attachment 10 - Resolution No. 2026-6-8
Attachment 11 - Resolution No. 2026-6-9
Attachment 12 - Resolution No. 2026-6-10

Background

Subject: Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment and Adopt Rate Resolutions

On June 18, 2025, the Board of Directors adopted IEUA's Biennial Budget for Fiscal Years (FYs) 2025/26 and 2026/27, along with the Ten-Year Capital Improvement Plan (TYCIP) for FYs 2025/26 through 2034/35. Towards the end of the first biennial budget year, staff evaluates the second year of the biennial budget to assess whether adjustments are warranted based on updated assumptions, operating conditions, financial forecasts, and capital execution schedules.

The proposed FY 2026/27 mid-year biennial budget amendment pertains to all IEUA programs. The final amendments related to the Regional Wastewater Programs were reviewed by the Regional Technical Committee on May 28, 2026, and the Regional Policy Committee on June 4, 2026.

Overall, the proposed amendment results in a $67.1 million decrease in total Sources of Funds, a $5.7 million decrease in total Uses of Funds, and a net $7.0 million use of fund reserves, reflecting updated financing strategies and revised capital delivery schedules.

FY 2026/27 Budget Amendment Overview

The proposed amendment reflects changes in IEUA's financing and cash flow assumptions, including the removal of planned new debt issuance, increased reimbursement of eligible capital expenditures through federal and state loan programs, and updated capital spending projections incorporated in the TYCIP. In addition, pass-through water revenues and expenditures have been updated to reflect adopted Metropolitan Water District of Southern California (MWD) rates. Collectively, these financial adjustments realign funding sources and expenditure timing and result in a net use of reserves, while maintaining sufficient reserve levels to support ongoing operations, debt obligations, and planned capital investments.

Table 1 below summarizes the recommended FY 2026/27 amendments for all IEUA programs. Details of the changes to sources and uses of funds are included below.

Table 1: FY 2026/27 Proposed Budget Amendment for All IEUA Programs ($Millions)

FY 2026/27	Adopted	Proposed	Amendment Amount
Total Sources of Funds	$508.6	$441.5	($67.1)
Total Uses of Funds	($454.2)	($448.5)	$5.7
Increase (Decrease) in Net Position	**$54.4**	**($7.0)**	**($61.4)**

Sources of Funds

Updated assumptions result in a $67.1 million decrease in total Sources of Funds for FY 2026/27, primarily reflecting the removal of planned new debt issuance, partially offset by increased federal and state loan and grant proceeds. Sources of Funds by major category are shown below in Table 2.

Table 2: FY 2026/27 Proposed Amendment to Total Sources of Funds ($Millions)

Sources of Funds	Adopted	Proposed	Amendment Amount
User Charges	$137.7	$139.0	$1.3
Debt Proceeds	89.2	0.0	(89.2)
Federal & State Loans/Grants	37.8	58.4	20.6
Property Tax	95.6	95.6	0.0
MWD Pass-Through Water Sales	65.6	60.7	(4.9)
Connection Fees	33.7	33.7	0.0
Recycled Water Sales	27.5	27.5	0.0
Cost Reimbursements JPA	9.3	9.1	(0.2)
*Other Sources	12.2	17.5	5.3
Total	**$508.6**	**$441.5**	**($67.1)**

JPA = Joint Powers Authority

**Other Sources include contract cost reimbursements, interest income, interfund loan repayment and miscellaneous revenue.*

User Charges: Increased by $1.3 million is primarily attributed to a higher Readiness to Serve (RTS) pass-through charges based on increases in MWD adopted rates and charges for calendar year 2027.

Debt Proceeds: Decreased by $89.2 million following the removal of a proposed new debt issuance. Regional Wastewater projects will instead be funded with a call from the Sewage Collection Agencies Capital Capacity Reimbursement Account. The funds will support selected Regional Wastewater Operations and Maintenance fund projects such as the RP-1 Primary Clarifier 1 through 10 Rehabilitation, RP-4 Process Improvements Phase II, and RP-1 Secondary System Rehabilitation projects.

Federal & State Loans/Grants: Increased by $20.6 million, reflecting continued reimbursement of eligible capital expenditures through federal and state financing programs and grant funding for Water Resources projects.

MWD Pass-Through Water Sales: Decreased by $4.9 million due to the MWD adoption of lower full-service untreated water rates than what was projected in the adopted FY 2026/27 budget.

Property Tax: There are no changes to projected property tax receipts for FY 2026/27. Property taxes remain a key funding source supporting debt service, pay-as-you-go capital investment, and regulatory and safety compliance projects. There is no change to the allocation criteria for property taxes received by IEUA as adopted in the biennial budget for FYs 2025/26 and 2026/27. Property tax allocation by fund is reflected in Table 3 below.

Other Sources: Increased by $5.3 million primarily due to the addition of a $2.0 million interfund loan repayment from the Recharge Water fund to the Regional Wastewater Capital fund and an increase in capital contract reimbursements for projects related to the Recharge Master Plan Update.

Table 3: Property Tax Allocation

Fund	FY 2025/26	FY 2026/27
Regional Wastewater Capital	65.0%	65.0%
Regional Wastewater Operations	23.0%	23.0%
Recycled Water	6.0%	6.0%
Administrative Services	4.5%	4.5%
Water Resources	1.5%	1.5%
Total	**100.0%**	**100.0%**

Uses of Funds

Total Uses of Funds decrease by $5.7 million in FY 2026/27, largely due to reduced capital expenditures associated with revised project timelines and lower MWD pass-through water purchases. These reductions are partially offset by increases in operations and administration and debt service costs. Table 4 below provides a summary of the changes to Total Uses of Funds by category.

Table 4: FY 2026/27 Proposed Amendments to Total Uses of Funds ($Millions)

Uses of Funds	Adopted	Proposed	Amendment Amount
Operations & Administration	$201.9	$208.4	($6.5)
Capital Projects	157.4	148.1	9.3
MWD Pass-Through Water Purchases	65.6	60.7	4.9
Debt Service	29.3	31.3	(2.0)
Total	**$454.2**	**$448.5**	**$5.7**

Operations & Administration: Increased by $6.5 million, reflecting higher non-capital project costs, increased RTS pass-through fees based on adopted MWD rates, higher professional fees and services, and materials and supplies.

Capital Projects: Decreased by $9.3 million as a result of changes to project scope and execution timelines. Adjustments to project phasing and timing were made to align with revised delivery approaches and resource needs as reflected in FY 2026/27-2035/36 TYCIP.

MWD Pass-Through Water Purchases: Decreased by $4.9 million, consistent with reduced pass-through water sales.

Debt Service: Increased by $2.0 million, reflecting the proposed repayment of principal from the Recharge Water Fund to the Regional Wastewater Capital fund. A $10.1 million loan, issued in FY 2022/23, provided interim financing for Recharge Master Plan Update projects due to delays in State Revolving Fund loan reimbursements. As of the end of FY 2024/25, the outstanding loan balance totaled $5.1 million. A principal repayment of $3.1 million is scheduled for FY 2025/26 with the remaining $2.0 million proposed for repayment in FY 2026/27.

Rates and Fees

There is no change to the adopted rates and fees for FY 2026/27. All proposed rates remain consistent with previously adopted Board actions as shown below in Table 5.

Table 5: Adopted Fees and Rates

Fund	FY 2023/24	FY 2024/25	FY 2025/26*	FY 2026/27*
Monthly Sewer Equivalent Dwelling Unit (EDU)	$23.39	$24.79	$27.02	$29.45
Wastewater Connection Fees (EDU)	$8,132	$8,620	$8,620	$8,620
Recycled Water Direct Use Acre Feet (AF)**	$510	$465	$507	$552
Recycled Water Groundwater Recharge (AF)**	$660	$665	$715	$769
Fixed Cost Recovery (Millions)**	$2.36	$4.96	$5.11	$5.26
One Water Connection Fee Meter Equivalent Unit (MEU)***	$1,896	$1,953	$1,953	$1,953
Meter Equivalent Unit (MEU)***	$1.12	$1.14	$1.17	$1.20
Readiness to Serve Recovery	100%	100%	100%	100%

*Rates for FYs 2025/26 through 2026/27 adopted April 2025
** Rates for FYs 2022/23 through 2024/25 adopted June 2022
***Rates for FYs 2020/21 through 2024/25 adopted July 2020
EDU = Equivalent Dwelling Unit
MEU = Meter Equivalent Unit
AF = Acre Feet

The primary funding source for the Non-Reclaimable Wastewater fund are the pass-through rates from the Los Angeles County Sanitation Districts (LACSD) for the north Non-Reclaimable Wastewater System (NRWS) and Etiwanda Wastewater Line (EWL), and the Santa Ana Watershed Project Authority (SAWPA) for the south system, Inland Empire Brine Line (IEBL).

Pass-through rates, established in 2005, are used to recover costs more equitably from north and south customers as well as provide a more sustainable financing structure for the fund. Staff's

recommendation is to adopt the rates for FY 2026/27 for both the north and south systems based on the adopted rates from SAWPA and the LACSD. The proposed pass-through rates for the Non-Reclaimable Wastewater program are shown below in Table 6.

Table 6: FY 2026/27 Proposed North and South System Pass-Through Rates

Rate Description	FY 2025/26	FY 2026/27	Change
North System **Non-Reclaimable Wastewater System**			
Capacity Units (NRWSCU)[(1)] Allocated	12,564	11,059	(11.98%)
Flow - $/MG	$1,044.00	$1,261.00	20.79%
COD - $/klb	$213.90	$254.00	18.75%
TSS - $/klb	$505.80	$712.40	40.85%
Peak Flow - $/MG	$349.08	$447.59	28.22%
CU Purchase - $/CU	$4,172	$4,172	0%
CU Lease - $/CU/Yr	$208.60	$208.60	0%
Etiwanda Wastewater Line			
Capacity - $/CU/Month[(2)]	$84.00	$92.40	10.00%
Flow - $/MG	$774.00	$733.00	(5.30%)
Min Flow - $/0.1 MG/CU/Month	$77.40	$73.30	(5.30%)
COD - $/klb	$181.20	$171.50	(5.35%)
TSS - $/klb	$403.20	$381.60	(5.36%)
CU Purchase - $/CU	$215,000	$215,000	0%
South System **Inland Empire Brine Line**			
Capacity - $/CU[(2)]	$444.14	$453.04	2.00%
Flow - $/MG	$1,119.00	$1,141.00	1.97%
Min Flow - $/0.1 MG/CU/Month	$111.90	$114.10	1.97%
BOD - $/klb	$416.00	$462.00	11.06%
TSS - $/klb	$522.00	$579.00	10.92%
CU Purchase - $/CU	$215,000	$215,000	0%

BOD = Biochemical Oxygen Demand
COD = Chemical Oxygen Demand
CU = Capacity Unit
Klb = Kilopound
MG = Million Gallons
NRWSCU = Non-Reclaimable Wastewater System Capacity Unit
TSS = Total Suspended Solids

(1) Capacity Unit – Total NRW Capacity Unit (NRWSCU) allocated to North NRW industrial users is determined by a formula using flow, COD, and TSS as defined by LACSD.
(2) Capacity Units in the IEBL and EWL are defined as the maximum instantaneous peak flow not-to-exceed fifteen (15) gallons per minute.

FY 2026/27 Rate Resolutions

The proposed FY 2026/27 rate resolutions establish service rates necessary to recover costs associated with equipment rentals, imported water deliveries, wastewater services, laboratory analyses, and use of the IEUA Brine Line, NRWS, and EWL systems.

Table 7: Proposed Rate Resolutions

Resolution No.	Description
2026-6-1	Approving and Adopting the Amended Budget for FY 2026/27
2026-6-3	Equipment Rental Rates
2026-6-4	Establishing Imported Water Rates and Readiness-to-Serve Pass-Through
2026-6-5	Extra Territorial Sewer Service Charge
2026-6-6	Establishing Charges for Laboratory Analyses
2026-6-7	Inland Empire Brine Line Service Rates and Charges
2026-6-8	Non-Reclaimable Wastewater System Service Rates and Charges
2026-6-9	Service Rates for Wastewater Dischargers to the Regional Wastewater System
2026-6-10	Etiwanda Wastewater Line Service Rates and Charges

Resolution No. 2026-6-1, Approving and Adopting the Amended Budget for FY 2026/27

This resolution amends the adopted budget for FY 2026/27.

Resolution No. 2026-6-3, Equipment Rental Rates

This resolution provides rental equipment rates for local governmental agencies that may occasionally require the use of IEUA's equipment. The rates cover IEUA's labor cost, materials and supplies, and fuel costs. The cost for rental equipment in FY 2026/27 increases slightly to allow for inflationary increases.

Resolution No. 2026-6-4, Establishing Imported Water Rates and the Readiness to Serve Ten-Year Rolling Average Pass-Through

This resolution establishes rates for delivery of imported water supplies; the rates are based on the approved and adopted rates by MWD Board on April 14, 2026. The rates for sales of imported water are a direct pass-through charged by MWD for Tier 1 untreated water to IEUA customer agencies.

Resolution No. 2026-6-5, Extra Territorial Sewer Service Charge

This resolution establishes an extra-territorial monthly sewer service charge for system users whose property served is located outside the boundaries of the Inland Empire Utilities Agency service area.

Resolution No. 2026-6-6, Establishing Charges for Laboratory Analyses

This resolution establishes rates on a variety of laboratory analyses for local governmental agencies who enter into agreement with IEUA for laboratory analysis services. The rates support the laboratory staff time and supplies associated with laboratory analyses. The FY 2026/27 laboratory rates increase due to inflationary costs.

Resolution No. 2026-6-7, Capacity Charges, Volumetric Charges, Strength Charges, Capital Improvement Project (CIP) Charges, IEUA Administrative Charges, and Application and Wastewater Discharge Permit Application Fees for the Inland Empire Brine Line

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

Resolution No. 2026-6-8, Capacity Charges, Volumetric Charges, Operations and Maintenance Charges, Strength Charges, IEUA Program Charges and Application Fees for the Non-Reclaimable Wastewater System

This resolution establishes a rate structure for the collection of costs associated for the sewerage service for the NRW north system under the NRWS *Wastewater Disposal Agreement No. 4830* entered between LACSD and IEUA.

Resolution No. 2026-6-9, Service Rates for Wastewater Dischargers to the Regional Wastewater System for Septage, Commercial or Industrial Wastewaters, and Excessive Strength Charges

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

Resolution No. 2026-6-10, Capacity Charges, Volumetric Charges, Strength Charges, Capital Improvement Project Charges, Operations and Maintenance Charges, IEUA Administrative Charges, and Application and Wastewater Discharge Permit Application Fees for the Etiwanda Wastewater Line

This resolution establishes a rate structure for the collection of costs associated with the sewerage service for the EWL under the Etiwanda Wastewater Line Disposal Agreement entered between LACSD and IEUA.

Conclusion

The proposed FY 2026/27 mid-year biennial budget amendment reflects IEUA's disciplined approach to financial planning by aligning expenditures with updated operating conditions, revised capital execution schedules, and available financing resources. The amendment results in a $67.1 million decrease in Sources of Funds and a $5.7 million decrease in Uses of Funds, with a net $7.0

million use of fund reserves. Reserves continue to play a critical role in supporting IEUA's operations, debt obligations, long-term capital planning, required sinking funds, and the ability to respond to unplanned needs.

The proposed amendments and rate resolutions remain consistent with IEUA's adopted Strategic Plan priorities of Fiscal Responsibility, Water Supply Reliability, Public and Environmental Health, and fostering a Culture of Excellence. Adoption of the proposed FY 2026/27 budget amendment and rate resolutions will ensure IEUA remains fiscally sound, operationally responsive, and well-positioned to meet long-term service and infrastructure commitments.



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment and Adopt Rate Resolutions

Paula Hooven
Acting Treasurer

June 2026

2 Fiscal Year (FY) 2026/27 Proposed Mid-Year Budget Amendment: Timeline

Month	Budget Item	Regional Policy	IEUA Committee	IEUA Board	Regional Technical
March 2026 ***Information Item***	FY 2026/27 Regional Wastewater Program Budget Update			3/18/26	3/26/26
April 2026 ***Information Item***	FY 2026/27 Regional Wastewater Program Budget Update	4/2/26			
May 2026 ***Information Item***	FY 2026/27 Non-Regional Program Budget Update			5/13/26	
May 2026 ***Recommendation***	FY 2026/27 Regional Wastewater Program Budget Update				5/28/26
June 2026 ***Recommendation***	FY 2026/27 Regional Wastewater Program Budget Update and TYCIP* Adoption	6/4/26			
June 2026 ***Approval***	FY 2026/27 Consolidated Program Budget Update and TYCIP* Adoption		6/10/26	6/17/26	

**Ten-Year Capital Improvement Plan*

3 FY 2026/27 Proposed Mid-Year Budget Amendment: Assumptions

Sources of Funds:

- No change to adopted rates and fees
- Elimination of proposed new debt offset by an increase in federal and state loan proceeds
- Decrease in Metropolitan Water District of Southern California (MWD) Pass-Through Water Sales based on adopted MWD rates and charges for Calendar Year 2027

Rate and Fees	FY 2025/26	FY 2026/27
Monthly Sewer (EDU)	$27.02	$29.45
Wastewater Connection Fees (EDU)	$8,620	$8,620
Recycled Water Direct Use (AF)	$507	$552
Recycled Water Groundwater Recharge (AF)	$715	$769
Fixed Cost Recovery (Millions)	$5.11	$5.26
One Water Connection Fee (MEU)	$1,953	$1,953
Meter Equivalent Unit (MEU)	$1.17	$1.20

AF = Acre Feet
EDU = Equivalent Dwelling Unit
MEU = Meter Equivalent Unit

Uses of Funds:

- Decrease in capital project expense due to changes in the FY 2026/27-2035/36 TYCIP
- Increase in Operations and Administration expense
- Increase in Debt Service expense

4 FY 2026/27 Proposed Mid-Year Budget Amendment: Summary

- $67.1 million decrease in Sources of Funds primarily from elimination of proposed new debt, partially offset by increase from federal and state loans and capital cost reimbursements
- $5.7 million decrease in Uses of Funds primarily due to lower capital project expenditures, offset by an increase in operations and administration costs and debt service expense

$ Millions	FY 2026/27 Adopted	FY 2026/27 Proposed	Amendment
Total Sources of Funds	$508.6	$441.5	($67.1)
Total Uses of Funds	($454.2)	($448.5)	$5.7
Net Increase (Decrease) in Fund Balance	**$54.4**	**($7.0)**	**($61.4)**

5 FY 2026/27 Proposed Mid-Year Budget Amendment: Sources of Funds

Sources of Funds $ Millions	FY 2026/27 Adopted	FY 2026/27 Proposed	Amendments
User Charges	$137.7	$139.0	$1.3
Debt Proceeds	89.2	-	(89.2)
Federal and State Loans/Grants	37.8	58.4	20.6
Property Tax	95.6	95.6	-
MWD Pass-Through Water Sales	65.6	60.7	(4.9)
Connection Fees	33.7	33.7	-
Recycled Water Sales	27.5	27.5	-
Cost Reimbursements from JPA	9.3	9.1	(0.2)
Other Sources*	12.2	17.5	5.3
Total Sources of Funds	**$508.6**	**$441.5**	**($67.1)**

**Other Sources includes contract cost reimbursements, interest income, interfund loan repayments and miscellaneous revenue*

JPA = Joint Powers Authority

6 FY 2026/27 Proposed Mid-Year Budget Amendment: Uses of Funds

Uses of Funds $ Millions	FY 2026/27 Adopted	FY 2026/27 Proposed	Amendments
Operations and Administration	$201.9	$208.4	($6.5)
Capital Projects*	157.4	148.1	9.3
MWD Pass-Through Water Purchases	65.6	60.7	4.9
Debt Service	29.3	31.3	(2.0)
Total Uses of Funds	**$454.2**	**$448.5**	**$5.7**

** Includes investment in Inland Empire Regional Composting Authority*

7 Staff Recommendation

1. Approve Fiscal Year 2026/27 Proposed Mid-Year Budget Amendment;
2. Adopt Resolution No. 2026-6-1 Approving and Adopting the Amended Budget for Fiscal Year 2026/27;
3. Adopt Resolution No. 2026-6-3 Equipment Rental Rates;
4. Adopt Resolution No. 2026-6-4 Establishing Imported Water Rates and Readiness-to-Serve Pass-Through;
5. Adopt Resolution No. 2026-6-5 Extra Territorial Sewer Service Charge;
6. Adopt Resolution No. 2026-6-6 Establishing Charges for Laboratory Analyses;
7. Adopt Resolution No. 2026-6-7 Inland Empire Brine Line Service Rates and Charges;
8. Adopt Resolution No. 2026-6-8 Non-Reclaimable Wastewater System Service Rates and Charges;
9. Adopt Resolution No. 2026-6-9 Service Rates for Wastewater Dischargers to the Regional Wastewater System; and
10. Adopt Resolution No. 2026-6-10 Etiwanda Wastewater Line Service Rates and Charges.

This item aligns with Strategic Goal(s): 3. Fiscal Responsibility

Sources and Uses of Funds by Program Fund Report

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
ALL FUNDS - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
User Charges	$117,377	$127,288	$127,288	$137,741	$138,973
Property Tax - O&M	4,108	4,160	4,160	4,302	4,302
Cost Reimbursement from JPA	8,624	8,894	8,894	9,326	9,162
Contract Cost Reimbursement	1,456	253	253	253	278
Interest Revenue	17,014	8,876	8,876	9,453	10,339
Recycled Water Sales	25,444	25,667	25,667	27,504	27,504
Water Sales	31,764	57,312	57,312	65,556	60,696
TOTAL REVENUES	**$205,787**	**$232,450**	**$232,450**	**$254,136**	**$251,254**
OTHER FINANCING SOURCES					
Property Tax - Debt , Capital, Reserves	$87,369	$88,285	$88,285	$91,303	$91,303
Connection Fees	44,541	34,531	34,531	33,669	33,669
Debt Proceeds	203,900	53,516	53,516	124,250	47,893
State Loans	3,754	22,745	22,745	-	7,657
Grants	2,350	2,835	2,835	2,835	2,825
Capital Contract Reimbursement	1,017	1,220	1,258	1,964	4,428
Other Revenues	1,165	503	503	510	510
Loan Transfer from Internal Fund	15,433	3,105	3,105	-	2,000
TOTAL OTHER FINANCING SOURCES	**$359,529**	**$206,739**	**$206,776**	**$254,530**	**$190,284**
TOTAL REVENUE AND OTHER FINANCING SOURCES	**$565,316**	**$439,189**	**$439,226**	**$508,665**	**$441,538**
EXPENSES					
Employment Expense	$66,320	$82,474	$82,594	$90,513	$90,813
Contract Work/Special Projects	10,233	17,959	27,794	15,979	19,702
Utilities	15,897	19,016	18,976	21,524	21,505
Operating Fees	15,380	19,597	19,597	20,193	21,453
Chemicals	10,570	12,898	12,748	15,269	15,269
Professional Fees and Services	13,696	18,061	19,015	19,309	20,292
Office and Administrative Expense	2,592	3,603	3,039	4,041	4,003
Biosolids Recycling	5,514	6,083	6,065	6,591	6,591
Materials & Supplies	2,918	3,615	3,473	3,708	3,748
MWD Water Purchases	31,764	57,312	57,312	65,556	60,696
Other Expenses	4,758	4,397	4,422	4,814	4,979
TOTAL EXPENSES	**$179,640**	**$245,014**	**$255,034**	**$267,497**	**$269,050**

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
ALL FUNDS - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
(Continued from previous page)					
CAPITAL PROGRAM					
IERCA Investment	$1,463	$1,125	$1,125	$1,250	$1,675
Capital Construction & Expansion	97,245	153,543	161,789	156,151	146,464
TOTAL CAPITAL PROGRAM	**$98,707**	**$154,668**	**$162,914**	**$157,401**	**$148,139**
DEBT SERVICE					
Financial Expenses	$95	$41	$41	$40	$139
Interest	5,918	8,347	8,347	9,952	9,969
Principal	13,811	210,142	210,019	19,382	19,226
Short Term Interfund Loan	15,433	3,105	3,105	-	2,000
TOTAL DEBT SERVICE	**$35,257**	**$221,635**	**$221,512**	**$29,373**	**$31,334**
TRANSFERS IN (OUT)					
TOTAL INTERFUND TRANSFERS IN (OUT)	**$0**	**($0)**	**($0)**	**$0**	**($0)**
FUND BALANCE					
Net Increase (Decrease)	$251,712	($182,128)	($200,234)	$54,394	($6,984)
Beginning Fund Balance July 01	557,270	746,136	808,982	564,008	640,852
ENDING BALANCE AT JUNE 30*	**$808,982**	**$564,008**	**$608,748**	**$618,402**	**$633,868**
RESERVE BALANCE SUMMARY					
Operating Contingency	$46,970	$59,031	$61,249	$62,436	$65,865
Capital Construction	195,258	241,858	238,659	219,628	153,716
CCRA Capital Construction	173,053	117,569	150,636	94,290	135,622
Water Connection	30,072	37,192	37,192	40,144	39,242
Rehabilitation/Replacement	58,104	19,338	31,278	81,913	116,158
Water Resource Capital Reserve	38,390	7,590	6,660	7,455	11,980
Debt Service & Redemption	221,033	37,398	37,395	69,523	64,062
Self Insurance Program	3,686	3,617	3,617	3,476	5,807
Employee Retirement Benefit	6,000	4,000	5,646	3,122	4,000
Sinking Fund	36,415	36,415	36,415	36,415	37,415
ENDING BALANCE AT JUNE 30	**$808,982**	**$564,008**	**$608,748**	**$618,402**	**$633,868**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
REGIONAL WASTEWATER CAPITAL IMPROVEMENT FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
Interest Revenue	$6,351	$3,500	$3,500	$ 4,000	$ 3,050
TOTAL REVENUES	**$6,351**	**$3,500**	**$3,500**	**$4,000**	**$3,050**
OTHER FINANCING SOURCES					
Property Tax - Debt and Capital	$59,460	$60,089	$60,089	$62,143	$62,143
Regional System Connection Fees	37,421	27,584	27,584	26,722	26,722
Debt Proceeds	203,900	53,516	53,516	35,000	47,893
State Loans	3,754	17,029	17,029	-	7,657
Grants	484	-	-	-	-
Other Revenues	79	1	1	1	1
Interfund Loan	10,500	3,105	3,105	-	2,000
TOTAL OTHER FINANCING SOURCES	**$315,599**	**$161,323**	**$161,323**	**$123,866**	**$146,416**
EXPENSES					
Employment Expenses	$4,535	$6,079	$6,079	$6,670	$6,670
Contract Work/Special Projects	932	900	1,018	900	550
Operating Fees	289	282	282	291	291
Professional Fees and Services	456	643	698	727	802
Other Expenses	2,392	3,110	3,110	3,419	3,550
TOTAL EXPENSES	**$8,604**	**$11,014**	**$11,187**	**$12,006**	**$11,862**
CAPITAL PROGRAM					
Capital Construction and Expansion	$51,599	$94,000	$94,896	$92,510	$81,960
IERCA Investment	1,463	1,125	1,125	1,250	1,675
TOTAL CAPITAL PROGRAM	**$53,062**	**$95,125**	**$96,021**	**$93,760**	**$83,635**
DEBT SERVICE					
Financial Expenses	$86	$9	$9	$8	$108
Interest	2,558	5,438	5,438	7,239	7,239
Principal	5,150	201,757	201,757	9,981	9,981
TOTAL DEBT SERVICE	**$7,793**	**$207,204**	**$207,204**	**$17,229**	**$17,329**
TRANSFERS IN (OUT)					
Capital Contribution	$395	($5,767)	($9,540)	$120	($3,425)
Debt Service	(3,250)	(3,266)	(3,266)	(2,639)	(2,639)
Capital - Connection Fees Allocation	(4,630)	(8,004)	(8,004)	(6,029)	(50,513)
TOTAL INTERFUND TRANSFERS IN (OUT)	**($7,485)**	**($17,037)**	**($20,810)**	**($8,547)**	**($56,577)**
FUND BALANCE					
Net Increase (Decrease)	$245,006	($165,556)	($170,398)	($3,677)	($19,937)
Beginning Fund Balance July 01	284,701	498,979	529,707	333,422	307,728
ENDING FUND BALANCE AT JUNE 30*	**$529,707**	**$333,422**	**$359,309**	**$329,745**	**$287,791**
RESERVE BALANCE SUMMARY					
Operating Contingency	$2,868	$3,671	$3,729	$4,002	$3,954
Capital Construction	143,317	191,687	184,447	178,171	94,911
CCRA Capital Construction	173,053	117,569	150,636	94,290	135,622
Debt Service & Redemption	210,470	20,496	20,496	53,282	53,304
ENDING BALANCE AT JUNE 30	**$529,707**	**$333,422**	**$359,309**	**$329,745**	**$287,791**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
REGIONAL WASTEWATER OPERATIONS & MAINTENANCE FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
User Charges	$91,685	$98,081	$98,081	$107,394	$107,394
Cost Reimbursement JPA	4,978	5,057	5,057	5,282	5,282
Contract Cost Reimbursement	1,349	5	5	5	5
Interest Revenue	4,530	2,200	2,200	2,400	3,800
TOTAL REVENUES	**$102,542**	**$105,343**	**$105,343**	**$115,081**	**$116,481**
OTHER FINANCING SOURCES					
Property Tax Revenues - Debt/Capital/Reserves	$20,958	$21,262	$21,262	$21,989	$21,989
Debt Proceeds	-	-	-	89,250	-
Other Revenues	164	80	80	80	80
TOTAL OTHER FINANCING SOURCES	**$21,121**	**$21,342**	**$21,342**	**$111,319**	**$22,069**
EXPENSES					
Employment Expenses	$45,712	$50,690	$50,690	$55,632	$55,932
Contract Work/Special Projects	5,670	6,655	11,299	5,643	7,955
Utilities	9,467	12,270	12,270	14,394	14,394
Operating Fees	1,922	3,238	3,238	3,400	3,400
Chemicals	10,183	12,518	12,368	14,877	14,877
Professional Fees and Services	3,729	4,503	4,907	4,624	4,761
Office and Administrative expenses	20	0	0	0	0
Biosolids Recycling	5,472	6,035	6,035	6,539	6,539
Materials & Supplies	2,789	2,972	2,972	3,098	3,098
Other Expenses	5,999	8,499	8,487	9,338	9,677
TOTAL EXPENSES	**$90,964**	**$107,379**	**$112,265**	**$117,546**	**$120,634**
CAPITAL PROGRAM					
Capital Construction & Expansion	$21,108	$27,650	$28,485	$34,350	$36,292
TOTAL CAPITAL PROGRAM	**$21,108**	**$27,650**	**$28,485**	**$34,350**	**$36,292**
DEBT SERVICE					
Financial Expenses	$0	$1	$1	$1	$1
Interest	536	517	517	490	490
Principal	831	900	900	927	927
TOTAL DEBT SERVICE	**$1,368**	**$1,417**	**$1,417**	**$1,417**	**$1,417**
TRANSFERS IN (OUT)					
Capital Contribution	($4,767)	($939)	($939)	($8,732)	($195)
Debt Service	114	114	114	(514)	(514)
Operation Support	(651)	(1,404)	(2,267)	(827)	(1,823)
Capital - Connection Fees Allocation	2,990	4,217	4,217	2,874	48,336
TOTAL INTERFUND TRANSFERS IN (OUT)	**($2,314)**	**$1,989**	**$1,125**	**($7,199)**	**$45,805**
FUND BALANCE					
Net Increase (Decrease)	$7,910	($7,773)	($14,357)	$65,888	$26,012
Beginning Fund Balance July 01	116,688	104,448	124,598	96,675	167,245
ENDING FUND BALANCE AT JUNE 30*	**$124,598**	**$96,675**	**$110,241**	**$162,564**	**$193,256**
RESERVE BALANCE SUMMARY					
Operating Contingencies	$28,662	$34,108	$35,736	$37,421	$38,350
Rehabilitation/Replacement	58,104	19,341	31,278	81,913	116,158
Debt Service	1,417	6,812	6,812	6,815	1,333
Sinking Fund	36,415	36,415	36,415	36,415	37,415
ENDING BALANCE AT JUNE 30	**$124,598**	**$96,675**	**$110,241**	**$162,564**	**$193,256**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
RECYCLED WATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
Contract Cost Reimbursement	$83	$0	$0	$0	$0
Interest Revenue	2,098	1,644	1,644	1,688	1,958
Water Sales	25,444	25,667	25,667	27,504	27,504
TOTAL REVENUES	**$27,625**	**$27,311**	**$27,311**	**$29,192**	**$29,462**
OTHER FINANCING SOURCES					
Property Tax - Debt/Capital	$3,672	$5,547	$5,547	$5,736	$5,736
Connection Fees	7,120	6,947	6,947	6,947	6,947
Grants	561	-	-	-	-
Capital Contract Reimbursement	61	97	97	98	98
Other Revenues	52	-	-	-	-
Loan Transfer from Internal Fund	4,933	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**$16,400**	**$12,591**	**$12,591**	**$12,782**	**$12,782**
EXPENSES					
Employment Expenses	$6,525	$9,141	$9,141	$10,032	$10,032
Contract Work/Special Projects	801	1,563	2,521	1,465	2,000
Utilities	5,307	5,319	5,319	5,604	5,604
Operating Fees	-	11	11	12	12
Professional Fees and Services	884	1,012	1,177	1,098	1,173
Office and Administrative Expenses	1	9	9	10	10
Materials & Supplies	165	150	120	158	158
Other Expenses	1,942	2,299	2,299	2,521	2,600
TOTAL EXPENSES	**$15,625**	**$19,503**	**$20,597**	**$20,900**	**$21,589**
CAPITAL PROGRAM					
Capital Construction & Expansion	$8,215	$9,232	$9,232	$13,802	$15,342
TOTAL CAPITAL PROGRAM	**$8,215**	**$9,232**	**$9,232**	**$13,802**	**$15,342**
DEBT SERVICE					
Financial Expenses	$5	$7	$7	$6	$6
Interest	2,418	1,893	1,893	1,698	1,698
Principal	6,620	6,065	6,065	6,265	6,265
Short Term Interfund Loan	5,500	-	-	-	-
TOTAL DEBT SERVICE	**$14,542**	**$7,965**	**$7,965**	**$7,969**	**$7,969**
TRANSFERS IN (OUT)					
Capital Contribution	($245)	($1,473)	($648)	($1,584)	($655)
Debt Service	2,638	2,673	2,673	2,550	2,701
Operation Support	(488)	(1,581)	(1,638)	(1,697)	(2,068)
Water Connection Allocation	(429)	(4,085)	(4,085)	(1,029)	(2,594)
Property Tax Transfer	-	20,000	20,000	-	-
TOTAL INTERFUND TRANSFERS IN (OUT)	**$1,475**	**$15,533**	**$16,302**	**($1,760)**	**($2,616)**
FUND BALANCE					
Net Increase (Decrease)	$7,117	$18,735	$18,409	($2,457)	($5,272)
Beginning Fund Balance July 01	52,517	55,796	59,633	74,531	89,429
ENDING BALANCE AT JUNE 30*	**$59,633**	**$74,531**	**$78,043**	**$72,074**	**$84,157**
RESERVE BALANCE SUMMARY					
Operating Contingency	$5,208	$6,501	$6,866	$6,967	$7,196
Capital Construction	16,388	22,869	26,016	17,572	30,328
Water Connection	30,072	37,192	37,192	40,144	39,242
Debt Service	7,965	7,969	7,969	7,391	7,391
ENDING BALANCE AT JUNE 30	**$59,633**	**$74,531**	**$78,043**	**$72,074**	**$84,157**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
WATER RESOURCES FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
User Charges	$11,109	$11,807	$11,807	$12,049	$13,300
Contract Cost Reimbursement	18	248	248	248	248
Interest Revenue	1,463	295	295	240	340
Water Sales	31,764	57,312	57,312	65,556	60,696
TOTAL REVENUES	**$44,354**	**$69,662**	**$69,662**	**$78,093**	**$74,584**
OTHER FINANCING SOURCES					
Property Tax - Debt and Capital	$3,279	$1,387	$1,387	$1,434	$1,434
Grants	1,299	2,835	2,835	2,835	2,825
Other Revenues	6	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**$4,584**	**$4,222**	**$4,222**	**$4,269**	**$4,259**
EXPENSES					
Employment Expenses	$3,927	$4,869	$4,869	$5,343	$5,343
Contract Work/Special Projects	1,663	6,515	9,568	6,228	5,986
Operating Fees	5,350	5,861	5,861	5,920	7,196
Professional Fees and Services	641	405	460	457	532
Office and Administrative Expense	3	4	4	4	4
MWD Water Purchases	31,764	57,312	57,312	65,556	60,696
Other Expenses	535	645	644	704	714
TOTAL EXPENSES	**$43,884**	**$75,611**	**$78,718**	**$84,213**	**$80,472**
CAPITAL PROGRAM					
Capital Construction & Expansion	$6,467	$4,100	$5,799	$0	$2,100
TOTAL CAPITAL PROGRAM	**$6,467**	**$4,100**	**$5,799**	**$0**	**$2,100**
TRANSFERS IN (OUT)					
Water Connection Allocation	$325	$815	$815	$754	$621
Property Tax	-	(20,000)	(20,000)	-	-
TOTAL INTERFUND TRANSFERS IN (OUT)	**$325**	**($19,185)**	**($19,185)**	**$754**	**$621**
FUND BALANCE					
Net Increase (Decrease)	($1,088)	($25,012)	($29,818)	($1,096)	($3,108)
Beginning Fund Balance July 01	41,729	36,665	40,641	11,653	18,226
ENDING FUND BALANCE AT JUNE 30*	**$40,641**	**$11,653**	**$10,823**	**$10,557**	**$15,119**
RESERVE BALANCE SUMMARY					
Capital / Operation Contingencies	$2,251	$4,063	$4,163	$3,102	$3,139
Water Resources Capital	38,390	7,590	6,660	7,455	11,979
ENDING BALANCE AT JUNE 30	**$40,641**	**$11,653**	**$10,823**	**$10,557**	**$15,119**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
NON-RECLAIMABLE WASTEWATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
User Charges	$14,582	$17,400	$17,400	$18,299	$18,299
Contract Cost Reimbursement	5	-	-	-	-
Interest Revenue	1,063	730	730	610	750
TOTAL REVENUES	**$15,650**	**$18,130**	**$18,130**	**$18,909**	**$19,049**
OTHER FINANCING SOURCES					
Other Revenues	$593	$420	$420	$427	$427
TOTAL OTHER FINANCING SOURCES	**$593**	**$420**	**$420**	**$427**	**$427**
EXPENSES					
Employment Expenses	$2,267	$6,489	$6,489	$7,122	$7,122
Contract Work/Special Projects	321	650	736	750	950
Utilities	116	140	140	147	147
Operating Fees	7,779	10,145	10,145	10,513	10,513
Chemicals	387	380	380	391	391
Professional Fees and Services	119	277	277	294	294
Office and Administrative Expenses	1	-	-	-	-
Biosolids Recycling	42	49	30	52	52
Materials & Supplies	56	90	109	94	94
Other Expenses	644	921	919	1,012	1,051
TOTAL EXPENSES	**$11,731**	**$19,141**	**$19,225**	**$20,377**	**$20,615**
CAPITAL PROGRAM					
Capital Construction & Expansion	$1,030	$1,032	$1,725	$0	$1,570
TOTAL CAPITAL PROGRAM	**$1,030**	**$1,032**	**$1,725**	**$0**	**$1,570**
DEBT SERVICE					
Financial Expenses	($9)	$1	$1	$1	$1
Interest	194	176	176	153	153
Principal	418	440	440	463	463
TOTAL DEBT SERVICE	**$603**	**$617**	**$617**	**$617**	**$617**
TRANSFERS IN (OUT)					
Capital Contribution	($159)	($245)	($382)	($314)	($132)
Operation Support	(24)	(51)	(83)	(30)	(66)
Property Tax Transfer	217	78	78	104	260
TOTAL INTERFUND TRANSFERS IN (OUT)	**$33**	**($218)**	**($387)**	**($241)**	**$61**
FUND BALANCE					
Net Increase (Decrease)	$2,913	($2,457)	($3,404)	($1,899)	($3,265)
Beginning Fund Balance July 01	32,912	33,673	35,824	31,216	37,555
ENDING FUND BALANCE AT JUNE 30*	**$35,824**	**$31,216**	**$32,420**	**$29,318**	**$34,290**
RESERVE BALANCE SUMMARY					
Operating Contingencies	$3,910	$6,380	$6,408	$6,792	$6,872
Capital Construction	31,297	24,219	25,395	22,049	26,942
Debt Service	617	617	617	476	476
ENDING BALANCE AT JUNE 30	**$35,824**	**$31,216**	**$32,420**	**$29,318**	**$34,290**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
RECHARGE WATER FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
Cost Reimbursement from JPA	$1,700	$1,686	$1,686	$1,763	$1,546
Contract Cost Reimbursement	-	-	-	-	25
Interest Revenue	370	170	170	150	110
TOTAL REVENUES	**$2,069**	**$1,856**	**$1,856**	**$1,913**	**$1,681**
OTHER FINANCING SOURCES					
State Loans	$0	$5,716	$5,716	$0	$0
Capital Contract Reimbursement	955	1,123	1,161	1,865	4,330
TOTAL OTHER FINANCING SOURCES	**$955**	**$6,839**	**$6,877**	**$1,865**	**$4,330**
EXPENSES					
Employment Expenses	$842	$1,258	$1,258	$1,380	$1,380
Contract Work/Special Projects	4	-	50	-	50
Utilities	99	153	153	172	153
Operating Fees	-	12	12	9	12
Professional Fees and Services	975	1,648	1,648	1,730	1,829
Office and Administrative Expenses	4	16	16	19	16
Materials & Supplies	148	129	129	120	133
TOTAL EXPENSES	**$2,072**	**$3,216**	**$3,266**	**$3,431**	**$3,573**
CAPITAL PROGRAM					
Capital Construction & Expansion	$2,754	$3,593	$3,668	$3,097	$1,747
TOTAL CAPITAL PROGRAM	**$2,754**	**$3,593**	**$3,668**	**$3,097**	**$1,747**
DEBT SERVICE					
Financial Expenses	$0	$1	$1	$1	$1
Interest	200	323	323	372	389
Principal	793	981	858	1,746	1,590
Short Term Interfund Loan	9,933	3,105	3,105	-	2,000
TOTAL DEBT SERVICE	**$10,926**	**$4,410**	**$4,287**	**$2,118**	**$3,980**
TRANSFERS IN (OUT)					
Capital Contribution	$86	$1,228	$266	$1,270	$523
Debt Service	498	478	478	603	452
Operation Support	464	1,530	1,555	1,667	2,002
Water Connection Allocation	4	68	68	69	66
TOTAL INTERFUND TRANSFERS IN (OUT)	**$1,052**	**$3,305**	**$2,368**	**$3,608**	**$3,043**
FUND BALANCE					
Net Increase (Decrease)	($11,675)	$781	($120)	($1,259)	($246)
Beginning Fund Balance July 01	17,804	5,493	6,128	6,274	5,008
ENDING FUND BALANCE AT JUNE 30*	**$6,128**	**$6,274**	**$6,008**	**$5,015**	**$4,762**
RESERVE BALANCE SUMMARY					
Operating Contingencies	$691	$1,072	$1,089	$1,144	$1,191
Capital Expansion / Construction	4,256	3,084	2,801	1,836	1,535
Debt Service & Redemption	1,182	2,118	2,118	2,035	2,035
ENDING BALANCE AT JUNE 30	**$6,128**	**$6,274**	**$6,008**	**$5,015**	**$4,762**

**Totals may not tie due to rounding*

INLAND EMPIRE UTILITIES AGENCY
FISCAL YEAR 2026/27 MID-YEAR BUDGET
ADMINISTRATIVE SERVICES FUND - SOURCES AND USES OF FUNDS (In Thousands)

	2024/25 ACTUAL	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	2026/27 ADOPTED BUDGET	2026/27 AMENDED MID YEAR
REVENUES					
Property Tax	$4,108	$4,160	$4,160	$4,302	$4,302
Cost Reimbursement from JPA	1,947	2,151	2,151	2,280	2,333
Interest Revenue	1,141	337	337	365	331
TOTAL REVENUES	**$7,196**	**$6,648**	**$6,648**	**$6,948**	**$6,967**
OTHER FINANCING SOURCES					
Grants	$6	$0	$0	$0	$0
Other Revenues	271	2	2	2	2
TOTAL OTHER FINANCING SOURCES	**$277**	**$2**	**$2**	**$2**	**$2**
EXPENSES					
Employment Expenses	$2,511	$3,949	$4,069	$4,333	$4,333
Contract Work/Special Projects	842	1,676	2,603	993	2,211
Utilities	909	1,134	1,094	1,208	1,208
Operating Fees	40	47	47	49	49
Professional Fees and Services	6,892	9,573	9,847	10,378	10,901
Office and Administrative Expenses	2,562	3,574	3,009	4,008	3,972
Materials & Supplies	(241)	274	144	237	264
Other Expenses	(6,755)	(11,077)	(11,037)	(12,182)	(12,614)
TOTAL EXPENSES	**$6,761**	**$9,149**	**$9,776**	**$9,024**	**$10,325**
CAPITAL PROGRAM					
Capital Construction & Expansion	$6,072	$13,936	$17,984	$12,392	$7,453
TOTAL CAPITAL PROGRAM	**$6,072**	**$13,936**	**$17,984**	**$12,392**	**$7,453**
DEBT SERVICE					
Financial Expenses	$12	$23	$23	$23	$23
Interest	12	-	-	-	-
TOTAL DEBT SERVICE	**$24**	**$23**	**$23**	**$23**	**$23**
TRANSFERS IN (OUT)					
Capital Contribution	$4,691	$7,195	$11,244	$9,240	$3,884
Operation Support	699	1,506	2,432	887	1,956
Capital - Connection Fees Allocation	1,423	3,709	3,709	3,052	1,917
Water Connection Allocation	100	3,202	3,202	206	1,907
TOTAL INTERFUND TRANSFERS IN (OUT)	**$6,913**	**$15,612**	**$20,587**	**$13,385**	**$9,664**
FUND BALANCE					
Net Income (Loss)	$1,530	($845)	($545)	($1,105)	($1,168)
Beginning Fund Balance July 01	10,920	11,081	12,450	10,236	15,661
ENDING FUND BALANCE AT JUNE 30*	**$12,450**	**$10,236**	**$11,905**	**$9,130**	**$14,493**
RESERVE BALANCE SUMMARY					
Operating Contingency	$3,380	$3,236	$3,259	$3,008	$5,162
Self-Insurance Program	3,070	3,000	3,000	3,000	5,331
Employee Retirement Benefit	6,000	4,000	5,646	3,122	4,000
ENDING BALANCE AT JUNE 30	**$12,450**	**$10,236**	**$11,905**	**$9,130**	**$14,493**

**Totals may not tie due to rounding*

O&M = Operations and Maintenance
JPA = Joint Powers Authority
MWD = Metropolitan Water District of Southern California
IERCA = Inland Empire Regional Composting Authority
CCRA = Capital Capacity Reimbursement Account

RESOLUTION NO. 2026-6-1

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, APPROVING AND ADOPTING THE AMENDED BUDGET FOR FISCAL YEAR 2026/27.

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

Section 1. That this Board of Directors hereby approves and adopts the amended budget for Fiscal Year 2026/27, subject to any regulatory reform or action of the State legislature that would have negative impact on Inland Empire Utilities Agency's* revenues and expenditures.

Section 2. This resolution shall take effect on July 1, 2026.

Section 3. Upon the effective date of this Resolution, Resolution No. 2025-4-2 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-1 was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Michael Camacho
Secretary/Treasurer of the Inland
Empire Utilities Agency* and of the
Board of Directors thereof

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2026-6-3

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING EQUIPMENT RENTAL RATES FOR FISCAL YEAR 2026/27.

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

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES AND ORDERS that the rates for equipment rental are as shown in Exhibit 1 attached hereto and are effective July 1, 2026, and remain in effect until rescinded by a new resolution:

Upon the effective date of this Resolution, Resolution No. 2025-6-3 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
COUNTY OF) SS
SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-3 was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

(SEAL)

* A Municipal Water District

EXHIBIT 1

INLAND EMPIRE UTILITIES AGENCY*
MAINTENANCE EQUIPMENT RENTAL RATES
FISCAL YEAR 2026/27

GOVERNMENTAL AGENCIES WITHIN INLAND EMPIRE UTILITIES AGENCY* SERVICE BOUNDARIES

		RATE IN FORCE
CCTV Camera Equipment Truck		
With one operator	per hour portal-to-portal	$122.90
With two operators	per hour portal-to-portal	$220.24
Gap Vactor Truck 2001		
With one operator	per hour portal-to-portal	$152.24
With two operators	per hour portal-to-portal	$249.58
Gap Vactor Truck 1203		
With one operator	per hour portal-to-portal	$142.84
With two operators	per hour portal-to-portal	$240.17
Gap Vactor Truck 2305		
With one operator	per hour portal-to-portal	$124.32
With two operators	per hour portal-to-portal	$221.66
Safety Trailer		
With one operator	per hour portal-to-portal	$103.36
With two operators	per hour portal-to-portal	$200.69
Water Truck		
With one operator	per hour portal-to-portal	$111.52
With two operators	per hour portal-to-portal	$208.85

CCTV = Closed Circuit Television

* A Municipal Water District

RESOLUTION NO. 2026-6-4

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING IMPORTED WATER RATES AND THE READINESS-TO-SERVE TEN-YEAR ROLLING AVERAGE PASS-THROUGH.

WHEREAS, pursuant to Division II, Part II, Section 201 of Ordinance No. 104, the Board of Directors of the Inland Empire Utilities Agency* annually updates established rates and charges to cover the current cost of water purchased by Local Retail Agencies within the portions of their service areas that are eligible** for wholesale water deliveries from the Metropolitan Water District of Southern California (MWD);

WHEREAS, the Board of Directors of the Inland Empire Utilities Agency* establishes rates for delivery of MWD's water supplies; and the rates are based on the biennial budget, rates and charges adopted by the MWD Board on April 14, 2026; and

WHEREAS, the Board of Directors of the Inland Empire Utilities Agency* shall establish an annual Readiness to Serve (RTS) pass-through charge, based on a Ten-Year Rolling Average (TYRA) MWD methodology.

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES AND ORDERS the following to be effective July 1, 2026, and January 1, 2027, and to remain in effect until rescinded by a new Resolution:

Section 1. That the rates of sales of imported water are direct pass-through charged by MWD are as follows:

FOR FULL SERVICE UNTREATED
WATER – i.e., domestic and municipal purposes:

01/1/2026 – 12/31/2026 $984.00 per acre foot
01/1/2027 – 12/31/2027 $1,030.00 per acre foot

Section 2. That Inland Empire Utilities Agency* will impose any MWD rates and charges, applicable to each service connection, if invoiced by MWD to Inland Empire Utilities Agency* during Fiscal Year 2026/27 and Fiscal Year 2027/2028.

Section 3. The MWD levied total RTS Charge shall be as follows:

01/1/2026 – 12/31/2026	$188,000,000
01/1/2027 – 12/31/2027	$239,000,000

Inland Empire Utilities Agency* shall be charged by MWD a percentage of the annual total RTS Charge based on a Ten-Year Rolling Average of use by Inland Empire Utilities Agency* and any agencies to which Inland Empire Utilities Agency* serves MWD imported water. Inland Empire Utilities Agency's* share of the total RTS Charge has been calculated by MWD to be as follows:

01/1/2026 – 12/31/2026	4.31%
01/1/2027 – 12/31/2027	4.32%

Section 4. That a Readiness-to-Serve Ten Year Rolling Average pass-through shall be charged by Inland Empire Utilities Agency* to the Local Agencies (Cucamonga Valley Water District, Fontana Water Company and Water Facilities Authority) and any other agencies purchasing MWD imported water, to recover 100% of total RTS charges imposed by MWD.

07/01/2026 – 06/30/2027	$9,218,464

Section 5. The MWD levied Standby Charge for the year for Inland Empire Utilities Agency* shall be as follows:

07/01/2026 – 06/30/2027	$2,042,172

The RTS Charge levied on Inland Empire Utilities Agency* by MWD shall be reduced by an equivalent amount of the total Standby Charge.

Section 6. That the MWD levied Capacity Charge ($/cfs) shall be as follows:

01/1/2026 – 12/31/2026	$14,500 per cubic foot per second (cfs)
01/1/2027 – 12/31/2027	$17,500 per cubic foot per second (cfs)

Section 7. To the extent that MWD offers financial incentives as credits on their monthly invoices for participation in applicable MWD-sponsored water resources programs (such as the Dry-Year Yield Conjunctive Use Program, Conservation Credits Program, or Local Resources Program), Inland Empire Utilities Agency* will pass the credit onto the invoice(s) of the applicable Local Agency(ies), unless Inland Empire Utilities Agency* is the designated recipient.

Section 8. In the event of any delinquent payments for bills related to imported water or other charges, Inland Empire Utilities Agency* will apply Division III, Part I, Section 107 of Ordinance No. 104.

Section 9. That upon the effective date of this Resolution, Resolution No. 2025-6-4 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

*A Municipal Water District
**In order to be eligible for supplemental water provision from MWD, parcels must have been annexed into the service areas of both MWD and Inland Empire Utilities Agency*

STATE OF CALIFORNIA)
COUNTY OF) SS
SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-4, was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2026-6-5

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING EXTRA-TERRITORIAL SEWER SERVICE CHARGE FOR SYSTEM USERS OUTSIDE THE AGENCY'S BOUNDARIES FOR FISCAL YEAR (FY) 2026/27.

WHEREAS, pursuant to the Regional Sewage Service Contract and Ordinance 114, it is necessary to establish an extra-territorial monthly sewer service charge for system users whose property served is located outside the boundaries of the Inland Empire Utilities Agency (the Agency) service area;

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

WHEREAS, these taxes are to be the portion of taxes received from the Agency service area plus the portion of the Agency's General Taxes applied each year to the Regional Wastewater Systems and the General Administrative expenditures for the Regional Wastewater Systems; and

WHEREAS, modification to this Resolution may be included in future rate Resolutions.

NOW, THEREFORE, the Board of Directors hereby RESOLVE, DETERMINE, AND ORDER the following to be effective July 1, 2026, and remain in effect until rescinded by a new Resolution:

Section 1. That the extra-territorial monthly sewer service rate be determined based on the Agency-wide assessed valuation for FY 2026/27 as reported by the San Bernardino County Auditors Property Tax Division and the estimated number of billed EDU's listed in the Agency's FY 2027/28 Regional Wastewater Operations and Maintenance fund budget, as shown in Exhibit 1;

Section 2. That the extra-territorial monthly sewer service charge should be set at a rate of $24.29 per month per EDU in addition to the FY 2026/27 adopted monthly EDU rate of $29.45.

Section 3. That upon the effective date of this Resolution, Resolution No. 2025-4-7 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
COUNTY OF) SS
SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-5 was adopted at a Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

AVERAGE VALUE OF AN EDU FOR FISCAL YEAR 2026/27
CITY OF FONTANA MONTHLY EXTRA-TERRITORIAL USER SURCHARGE

The information utilized includes the EDU projections identified in the Regional Wastewater Operations and Maintenance Fund budget and the San Bernardino County Auditors' report which lists the Agency's assessed valuation for FY 2025/26. Based on this information the estimated average value of an EDU within the Agency is as follows:

FY 2025/26 Agency Assessed Value	=	$179,957,773,059	
FY 2025/26 Projected number of EDU's within Agency	=	308,121	EDU per month
$179,957,773,059 divided by 308,121	=	$584,049	

Annual tax obligation is calculated by:

$584,049 multiply by 0.000499 (adjusted Agency tax rate)	=	**$291.44**	**per year**
	=	**$24.29**	**per month**

RESOLUTION NO. 2026-6-6

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING CHARGES FOR LABORATORY ANALYSES FOR FISCAL YEAR 2026/27.

WHEREAS, the Inland Empire Utilities Agency* occasionally enters into agreements with other local governmental agencies to perform laboratory analyses; and

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

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES AND ORDERS, that, effective July 1, 2026, the single item prices for laboratory analyses are as shown on Exhibit 1 attached hereto, and remain in effect until rescinded by a new Resolution:

Upon the effective date of this Resolution, Resolution No. 2025-6-5 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
COUNTY OF) SS
SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-6, was adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire
Utilities Agency* and of the
Board of Directors thereof

(SEAL)

* A Municipal Water District

INLAND EMPIRE UTILITIES AGENCY
LABORATORY PRICES - FY 2026/27

Inorganic Chemistry		
Test	**Method**	**Price**
Alkalinity, Total	SM 2320B	$19.50
Ammonia as Nitrogen	EPA 350.1	$19.50
Anion Sum	SM 1050	$3.30
BOD, Soluble	SM 5210	$56.70
BOD, Total	SM 5210	$50.30
Bromide	EPA 300.1	$65.30
Bromate	EPA 300.1	$65.30
Cation Sum	SM 1050	$3.30
Chlorate	EPA 300.1	$65.30
Chloride	EPA 300.0	$26.60
Chlorite	EPA 300.1	$65.30
COD	SM 5220D	$43.10
Color	SM 2120B	$12.80
Conductivity	SM 2510	$12.20
Corrosivity	SM 2330B	$54.80
If Alkalinity, Ca, EC, or pH are requested on the sample, Corrosivity cost is reduce by their respective prices.		
Cyanide, Available	EPA OIA-1677	$68.50
Cyanide, Free	ASTM D7237	$137.40
Cyanide, Total	ASTM D7284	$68.50
Dissolved Organic Carbon	SM 5310B	$51.50
Dissolved Organic Carbon	SM 5310C	$45.00
Dissolved Oxygen	EPA 360.1	$16.20
Fluoride	EPA 300.0	$26.60
Hardness, Total (Calculation)	EPA 200.7	$29.00
If Ca and Mg is requested, calculation is reduced by their respective prices.		
Hardness, Total	SM 2340C	$24.00
Mercury	EPA 245.2	$51.50
Metals Digestion (liquid)		$61.80
Metals Digestion (solid)		$58.00
Metals by ICP	EPA 200.7	$12.80
Metals by ICP/MS	EPA 200.8	$12.80
Nitrate as Nitrogen	EPA 300.0	$26.60
Nitrite as Nitrogen	EPA 300.0	$26.60
Nitrogen, Organic	Various	$83.80
Oil & Grease, Polar (FOG)	EPA1664B	$31.20
Oil & Grease, Non-polar	EPA1664B	$47.90
Oil & Grease, Total	EPA1664B	$45.00
pH	SM 4500-H+ B	$16.00
Phosphorus, Ortho	EPA 300.0	$26.60
Phosphorus, Total	EPA 200.7	$12.80

Inorganic Chemistry		
Test	**Method**	**Price**
Silica	EPA 200.7	$12.80
Sulfate	EPA 300.0	$26.60
Sulfide, Dissolved	SM 4500-S D	$25.80
Sulfide, Total	SM 4500-S D	$20.60
Surfactants (MBAS)	SM 5540C	$64.30
TDS	SM 2540C	$32.00
TDS, Fixed/Volatile	SM 2540E	$42.60
TKN	EPA 351.2	$51.50
TOC	SM 5310B	$45.00
TOC	SM 5310C	$38.80
Total Solids	SM 2540B	$14.90
TSS	SM 2540D	$19.50
Turbidity	EPA 180.1	$11.70
Uranium pCi/L	EPA 200.8	$36.10
Volatile Solids	SM 2540E	$21.20
Volatile Suspended Solids	SM 2540E	$29.00

Bioassay/Microbiology		
Test	**Method**	**Price**
Bioassay, C.Dubia, Chronic	EPA 1002	$2,130.00
Coliform, Colilert P/A	SM 9223 B	$26.60
Coliform, Colilert Total Enumeration	SM 9223 B	$25.80
Coliform, Fecal	SM 9221E	$32.30
Coliform, Total (15 Tube)	SM 9221B	$32.30
Heterotrophic Plate Count	SM 9215B	$25.80

Organic Chemistry		
Test	**Method**	**Price**
1,4-Dioxane	EPA 624	$96.80
Acrolein & Acrylonitrile	EPA 624	$96.80
MTBE	EPA 524.2	$129.00
Pesticides	EPA 608	$322.30
Pesticides w/ PCBs	EPA 608	$418.90
PCBs	EPA 608	$322.30
Semi-Volatiles (Short list DW)	EPA 525	$418.90
Semi-Volatiles (Acid Extractables)	EPA 625	$290.10
Semi-Volatiles (Base/Neutrals)	EPA 625	$290.10
Semi-Volatiles (BNA)	EPA 625	$386.60
Tert-Butyl Alcohol (TBA)	EPA 524.2 MOD	$193.30
Thiobencarb	EPA 525	$386.60
Volatiles, DW	EPA 524.2	$193.30
Volatiles, WW	EPA 624	$244.80

RESOLUTION NO. 2026-6-7

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY (IEUA)*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING INITIAL AND MONTHLY CAPACITY CHARGES, VOLUMETRIC CHARGES, EXCESS STRENGTH CHARGES, CAPITAL IMPROVEMENT PROJECT (CIP) CHARGES, IEUA ADMINISTRATIVE CHARGES, APPLICATION AND WASTEWATER DISCHARGE PERMIT APPLICATION FEES FOR THE INLAND EMPIRE BRINE LINE (BRINE LINE) FOR FISCAL YEAR (FY) 2026/27.

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

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

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

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

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2026, and remain in effect until rescinded by a new Resolution:

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

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

(A) CAPACITY CHARGES:

For discharge to the Brine Line, which reaches jurisdiction of the Santa Ana Watershed Project Authority (SAWPA), the monthly Capacity Charge is $453.04 per CU.

(B) CAPITAL IMPROVEMENTS PROGRAM CHARGES:

The monthly CIP charge for Brine Line is $92.70 per CU per month.

(C) VOLUMETRIC CHARGES

For discharge to the Brine Line, the monthly Volumetric Charge is $1,141.00 per Million

Gallons of discharge. The minimum Volumetric Charge for discharge of 100,000 gallons or less per CU per month is $114.10 per CU per month.

(D) STRENGTH CHARGES

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

QUANTITY	RATE
BOD	$462.00 per 1,000 pounds (dry weight)
TSS	$579.00 per 1,000 pounds (dry weight)

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

(E) AGENCY ADMINISTRATIVE CHARGES

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

(F) Other Charges

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

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

Table 1 – Brine Line Tiered Rate Schedule for Trucks

Tiered Schedule	**BOD / TSS Concentration**	**Volumetric Charge Up to 5,000 gallons**	**Incremental Charge above 5,000 gallons, $ per one (1) gallon**	*Concentrations over 100 mg/L*	
				BOD Charge $ per lb	**TSS Charge $ per lb**
Brine	BOD and TSS Less than 100 mg/L	$359.41	$0.0171		
Non-Brine	BOD or TSS 100 mg/L and higher	$359.41	$0.0171	$0.8354	$0.7979

Section 4. That Application fees for a Capacity Right Agreement shall be: $558.00

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

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

Categorical Industrial User	$5,923.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$4,355.00
Non-Categorical, Non-Significant Industrial User	$3,612.00

Permit Renewal Fees:

Categorical Industrial User	$4,437.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

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

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

Categorical Industrial User	$5,923.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$4,355.00
Non-Categorical, Non-Significant Industrial User	$3,612.00

Permit Renewal Fees:

Categorical Industrial User	$4,437.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

Initial Permit Application for Wastewater Hauler	$475.00
Permit Renewal for Wastewater Hauler	$310.00

Section 7. That Permit Revision or Facility Expansion fees shall be: $2,291.00

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

Section 8. That for change of business name with no process changes shall be: $475.00

That Permit Addendum fees shall be: $1,218.00

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

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

Section 10. Zero Discharge Permit (Time and Material [T&M]) T&M

Section 11. SAWPA Pass-Through Annual Permit Fees

Direct Discharger	$600.00
Indirect Discharger	$300.00

Section 12. Miscellaneous processing fees that do not fall under any of the above sections shall be charged based on time and material of staff(s) evaluating such process using

adopted labor rates for the current fiscal year.

Section 13. That all provisions of the Brine Line Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 14. That upon the effective date of this Resolution, Resolution No. 2025-6-6 pertaining to the Brine Line (also known as South Non-Reclaimable Wastewater System) is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-7 as adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2026-6-8

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING CAPACITY CHARGES, VOLUMETRIC CHARGES, OPERATIONS AND MAINTENANCE CHARGES, STRENGTH CHARGES, AGENCY PROGRAM CHARGES, AND APPLICATION FEES FOR THE NON-RECLAIMABLE WASTEWATER SYSTEM (NRWS) FOR FISCAL YEAR (FY) 2026/27.

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

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

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

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

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

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

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

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2026, and remain in effect until rescinded by a new Resolution:

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

(A) NRWSCU ACQUISITION RATES

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

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

Where:
gpd = gallons per day
ppd = pounds per day

2. The minimum number of NRWSCU shall be 25 NRWSCU.

3. The **acquisition rate** for the right to discharge one (1) NRWSCU shall be $4,172.00 per NRWSCU.

4. The optional **annual lease rate** for the right to discharge one (1) NRWSCU shall be 5% per year of the acquisition rate, i.e., $208.60 per NRWSCU per each year.

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

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

(A) VOLUMETRIC CHARGES

For discharge to the NRWS, the monthly volumetric charge is $1,261.00 per million gallons of discharge.

(B) PEAK FLOW CHARGES

For discharge to the NRWS, the monthly Peak Flow (PF) Charge shall be $447.59 per million gallons of volumetric discharge.

(C) STRENGTH CHARGES

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

PARAMETER	RATE
COD	$254.00 per 1,000 pounds (dry weight)
TSS	$712.40 per 1,000 pounds (dry weight)

Strength charges for the NRWS discharges are calculated from the average of all

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

(D) AGENCY Operations and Maintenance (O&M) Charge

The Inland Empire Utilities Agency* O&M charge shall be $41.44 per NRWSCU per month.

(E) AGENCY CAPITAL IMPROVEMENT PROGRAM CHARGE

The Inland Empire Utilities Agency* capital improvement program charge shall be $10.55 per NRWSCU per month.

Section 3. IMBALANCE CHARGES

(A) SOLIDS DISCREPANCY CHARGES for NRWS

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

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

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

$$FSD_i = 0.090\ x\left[\frac{Alk_i}{Alk_T}\right] + 0.589\ x\left[\frac{BOD_i}{BOD_T}\right] + 0.060\ x\left[\frac{Ca_i}{Ca_T}\right] + 0.261\ x\left[\frac{Flow_i}{Flow_T}\right]$$

Where:
FSD_i= Fractional Solids Discrepancy for individual discharger (*i*)
Alk_i = Individual dissolved alkalinity loading to the NRWS for discharger (*i*)
Alk_T = Combined dissolved alkalinity loading from all dischargers to the NRWS
BOD_i = Individual BOD_5 loading to the NRWS for discharger (*i*)
BOD_T = Combined BOD_5 loading from all dischargers to the NRWS
Ca_i = Individual dissolved calcium loading to the NRWS for discharger (*i*)
Ca_T = Combine dissolved calcium loading from all dischargers to the NRWS
$Flow_i$ = Individual flow contribution to the NRWS from discharger (*i*)
$Flow_T$ = Combined flow from all dischargers to the NRWS

(B) OTHER IMBALANCE CHARGES

Inland Empire Utilities Agency* will pass to NRWS dischargers any other charges from County Sanitation Districts of Los Angeles County (CSDLAC) invoiced to Inland Empire Utilities Agency* as a result of imbalance in the NRWS, including volumetric, COD, and NRWSCU imbalance charges. The charges shall be calculated on pro rata share for each component and invoiced on a quarterly basis.

Section 4. OTHER CHARGES

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

Section 5. That Application fee for a NRWS Capacity Unit Purchase or Annual Lease shall be: $558.00

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

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

Categorical Industrial User	$5,923.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$4,355.00
Non-Categorical, Non-Significant Industrial User	$3,612.00

Permit Renewal Fees:

Categorical Industrial User	$4,437.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

Section 7. That Permit Revision or Facility Expansion fees shall be: $2,291.00

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

Section 8. That for change of business name with no process changes shall be: $475.00

That Permit Addendum fees shall be: $1,218.00

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

Section 9. Toxic Organic Management Plan Processing No Charge

Section 10. Zero Discharge Permit (Time and Material [T&M]) T&M

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

Section 12. That all provisions of the Non-Reclaimable Wastewater Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 13. That upon the effective date of this Resolution, the Resolution No. 2025-6-7 pertaining to the NRWS is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-8 as adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2026-6-9

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING SERVICE RATES FOR WASTEWATER DISCHARGERS TO THE REGIONAL WASTEWATER SYSTEM FOR SEPTAGE, COMMERCIAL OR INDUSTRIAL WASTEWATERS, AND EXCESSIVE STRENGTH CHARGES FOR FISCAL YEAR 2026/27.

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

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

WHEREAS, the Board of Directors of the Inland Empire Utilities Agency*, pursuant to Ordinance No. 109, may establish said service rates by Resolution.

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2026, and remain in effect until rescinded by a new Resolution:

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

Initial Permit Application Fee	$496.20
Permit Renewal Fee	$297.72

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

For each load up to 2,000 gallons	$108.54
Loads in excess of 2,000 gallons	$0.054 per one (1) gallon

Section 3. That a rate schedule effective July 1, 2026, for delivery of domestic and industrial wastewater to regional plants with excessive biochemical oxygen demand and suspended solids is hereby established as follows:

Quantity	Rate
Biochemical Oxygen Demand (BOD) in excess of 376 mg/L	$ 594.60 per 1,000 lb (dry weight)
Suspended Solids (SS) in excess of 331 mg/L	$ 698.26 per 1,000 lb (dry weight)

Section 4. A Non-Compliance fee of $182.79 shall be assessed to reinstate elapsed or expired insurance requirements.

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

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

Categorical Industrial User	$5,923.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$4,355.00
Non-Categorical, Non-Significant Industrial User	$3,612.00

Permit Renewal Fees:

Categorical Industrial User	$4,437.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

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

Initial Wastewater Discharge Permit Application Fees:

(Ownership Change with Process Changes included)

Categorical Industrial User	$3,777.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$2,291.00
Non-Categorical, Non-Significant Industrial User	$1,548.00

Permit Renewal Fees:

Categorical Industrial User	$3,117.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

Initial Permit Application for Wastewater Hauler	$475.00
Permit Renewal for Wastewater Hauler	$310.00

Section 7. That Permit Revision or Facility Expansion fees shall be: $2,291.00

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

Section 8. That for change of business name with no process changes shall be: $475.00

That Permit Addendum fees shall be: $1,218.00

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

Section 9. Toxic Organic Management Plan Processing No Charge

Section 10. Zero Discharge Permit (Time and Material [T&M]) T&M

Section 11. That Inland Empire Utilities Agency* will pass on to wastewater permit holder any other charges, such as, but not limited to, excessive strength charges, laboratory analysis charges, inspection activity charges, etc.

Section 12. Miscellaneous processing fees that do not fall under any of the above sections shall be charged based on time and material of staff(s) evaluating such process using adopted labor rates for the current fiscal year.

Section 13. That all provisions of the Regional Wastewater Ordinance and any amendments thereto are hereby applicable and will remain in full force and effect.

Section 14. That upon the effective date of this Resolution, Resolution No. 2025-6-9 is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
)SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-9 as adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

RESOLUTION NO. 2026-6-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE INLAND EMPIRE UTILITIES AGENCY*, SAN BERNARDINO COUNTY, CALIFORNIA, ESTABLISHING CAPACITY CHARGES, VOLUMETRIC CHARGES, STRENGTH CHARGES, CAPITAL IMPROVEMENT PROJECT (CIP) CHARGES, OPERATIONS AND MAINTENTANCE CHARGES, IEUA ADMINISTRATIVE CHARGES, APPLICATION AND WASTEWATER DISCHARGE PERMIT APPLICATION FEES FOR THE ETIWANDA WASTEWATER LINE (EWL) FOR FISCAL YEAR (FY) 2026/27.

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

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

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

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

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

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

NOW, THEREFORE, the Board of Directors of the Inland Empire Utilities Agency* hereby RESOLVES, DETERMINES, AND ORDERS the following to be effective July 1, 2026, and remain in effect until rescinded by a new Resolution:

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

(A) CAPACITY RIGHT ACQUISITION RATE

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

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

(A) CAPACITY CHARGES

For discharge to the EWL, which reaches the jurisdiction of the CSDLAC, the monthly Capacity Charge is $92.40 per month per each EWLCU.

(B) CAPITAL IMPROVEMENTS PROGRAM CHARGES:

The monthly Capital Improvements Program (CIP) charge for EWL is $101.09 per month per each EWLCU.

(C) VOLUMETRIC CHARGES

The Volumetric Charge for EWL is $733.00 per Million Gallons. The minimum Volumetric Charge for discharge of 100,000 gallons or less per each EWLCU per month is $73.30 per month per each EWLCU.

(D) STRENGTH CHARGES

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

PARAMETER	RATE
COD	$171.50 per 1,000 pounds (dry weight)
TSS	$381.60 per 1,000 pounds (dry weight)

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

(E) AGENCY CIP AND OPERATION AND MAINTENANCE (O&M) CHARGES

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

Section 3. OTHER CHARGES

Inland Empire Utilities Agency* will pass on any other charges from CSDLAC invoiced

to Inland Empire Utilities Agency* to dischargers to the EWL, such as, but not limited to, flow and strength imbalances charges, permit fees, inspection fees, analytical fees, etc.

Section 4. That Application fees for an EWL Capacity Right Agreement shall be: $558.00

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

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

Categorical Industrial User	$5,923.00
with Combined Waste Stream Formula, add	$1,548.00
with Production Based Standards, add	$888.00
with Multiple Categories, add	$2,952.00
Non-Categorical, Significant Industrial User	$4,355.00
Non-Categorical, Non-Significant Industrial User	$3,612.00

Permit Renewal Fees:

Categorical Industrial User	$4,437.00
with Combined Waste Stream Formula, add	$888.00
with Production Based Standards, add	$558.00
with Multiple Categories, add	$1,548.00
Non-Categorical, Significant Industrial User	$1,218.00
Non-Categorical, Non-Significant Industrial User	$888.00

Section 6. That Permit Revision or Facility Expansion fees shall be: $2,291.00

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

Section 7. That for change of business name with no process changes shall be: $475.00

That Permit Addendum fees shall be: $1,218.00

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

Section 8. Toxic Organic Management Plan Processing No Charge

Section 9. Zero Discharge Permit (Time and Material [T&M]) T&M

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

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

Section 12. That upon the effective date of this Resolution, Resolution No. 2025-6-8 pertaining to the EWL is hereby rescinded in its entirety.

ADOPTED this 17th day of June 2026.

Steven J. Elie
President of the Inland Empire Utilities Agency* and of the Board of Directors thereof

ATTEST:

Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

*A Municipal Water District

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN BERNARDINO)

I, Michael Camacho, Secretary/Treasurer of the Inland Empire Utilities Agency*, DO HEREBY CERTIFY that the foregoing Resolution being No. 2026-6-10 as adopted at a regular Board Meeting on June 17, 2026, of said Agency* by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Michael Camacho
Secretary/Treasurer of the Inland Empire Utilities Agency* and of the Board of Directors thereof

(SEAL)

* A Municipal Water District

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

3A

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Fiscal Year 2025/26 Third Quarter Budget Variance, and Budget Transfer Updates (Written/PowerPoint)

Executive Summary:

The attached budget variance report presents IEUA's financial performance through the third quarter, ending March 31, 2026, with the associated analyses provided in the attachments.

Total revenues collected through the third quarter were $244.2 million, or 56.0 percent of the amended budget. The variance is primarily due to the lower than budgeted grant and loan proceeds and Metropolitan Water District of Southern California (MWD) Pass-Through Water Sales.

Total expenses through the third quarter were $411.8 million, or 64.1 percent of budgeted expense. The variance is primarily due to lower than budgeted capital project costs and MWD Pass-Through Water Purchases.

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

Fiscal Impact (explain if not budgeted):

The net change of the total revenues and other funding sources over total expenses and other uses of funds is a decrease of $167.6 million for the quarter ending March 31, 2026.

Regional Sewerage *Technical Committee (Y/N):* N

Policy Committee (Y/N): N

Environmental Determination:

Not Applicable

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint
Attachment 3 - Exhibits Quarter 3

Background

Subject: Fiscal Year 2025/26 Third Quarter Budget Variance, and Budget Transfer Updates

The Budget Variance report outlines IEUA's financial performance through the third quarter ending March 31, 2026, and includes the following highlights:

TOTAL REVENUES AND OTHER FUNDING SOURCES

Overall, total revenue collected through March 31, 2026, was $244.2 million, or 56.0 percent of the anticipated budgeted revenues (Exhibit A). The following section highlights the key variances:

- ***User Charges*** – Total user charges were $95.7 million, or 75.2 percent of the amended budget. The category includes monthly sewer charges based on Equivalent Dwelling Units (EDU) of $75.4 million, $11.5 million non-reclaimable wastewater fees paid by industrial and commercial users connected to the brine line system, $8.8 million of monthly Meter Equivalent Unit (MEU) charges imposed on all potable water connections and Readiness-to-Serve pass-through charges to meet our Readiness-to-Serve obligation to Metropolitan Water District of Southern California (MWD).

- ***Property Tax*** – Property tax receipts from the San Bernardino County Tax Assessor through the third quarter totaled $59.4 million, or 64.2 percent of the amended budget. General ad-valorem property tax receipts from the San Bernardino County Tax Assessor were $37.5 million and former Redevelopment Agencies (RDA) pass through tax receipts were $21.9 million through the third quarter. The second payment of "pass through" incremental 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*** – Recycled water sales totaled $16.3 million through the third quarter with total deliveries of 25,057 Acre Feet (AF). Recycled water direct sales were $6.5 million for 16,651 AF; groundwater recharge sales were $6.0 million for 8,406 AF and recycled water fixed charges were $3.8 million. Budgeted fiscal year direct and recharge deliveries are 34,000 AF (18,000 AF of Direct and 16,000 AF of Groundwater Recharge). Demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, reuse supply, and basin availability.

- ***Interest Income*** – Interest income was $8.8 million, or 99.7 percent of budget through the third quarter. IEUA earns interest income by investing funds not immediately required for daily operations. IEUA's average portfolio yield at the end of March 2026 was 3.93 percent compared to the budgeted interest rate assumption of 2.50 percent.

- ***MWD Water Sales*** – Total MWD sales of pass-through imported water were $22.4 million, or 39.0 percent of the amended budget. Total imported water deliveries were 22,190 AF compared to the annual budgeted quantity of 60,000 AF.

- ***Connection Fees*** – Total connection fee receipts were $23.1 million or 66.9 percent of the budget. Receipts include $17.2 million for new regional wastewater system connections and $5.9 million for new water connections. A total of 1,997 new EDU wastewater connections were collected through the end of March compared to the annual budget of 3,200 new connections. The total number of new water connections was 3,249 MEUs compared to the budgeted 3,557 MEUs.

- ***Grants and Loans*** – Grants and loans invoiced through the end of the third quarter totaled $10.5 million. The Water Infrastructure Finance and Innovation Act (WIFIA) loan receipts were $8.9 million for Regional Wastewater Improvement projects. State Revolving Fund (SRF) loan receipts were $1.1 million for the RP-5 Expansion project. In addition, IEUA received $0.5 million in grants for the Turnkey Turf Transformation project, MWD conservation credits, Chino Basin Program early project funding, and other water conservation incentives. Grants and loans are primarily reimbursable in nature and dependent on related capital project expenditures. The annual grants budget is $3.1 million, including the Department of Water Resources funding for Turnkey Turf Transformation and MWD conservation credits. SRF loan proceeds are budgeted at $22.7 million and include $17.0 million for the RP-5 Expansion and $5.7 million for Recharge Master Plan Update projects in the Recharge Water Fund. WIFIA loan receipts are budgeted at $53.5 million for Regional Wastewater Improvement projects.

- ***Cost Reimbursements*** – Total cost reimbursements of $5.9 million or 65.9 percent of the budget were received through the end of the third quarter. Totals include reimbursements of $3.6 million from the Inland Empire Regional Composting Authority (IERCA) and $1.4 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 $0.9 million for operations & maintenance costs related to the groundwater recharge basins, net of IEUA's pro-rata share for recycled water recharge costs.

- ***Other Revenues*** – Total other revenues and project reimbursements were $2.1 million, or 123.1 percent of amended budget. Actual receipts include $0.7 million from Chino Basin Water Master for its share of the 2020A bond debt service and fixed project costs, and $1.4 million for lease revenues, other fees, and miscellaneous reimbursements.

TOTAL EXPENSES AND USES OF FUNDS

Total expenses through March 31, 2026, were $411.8 million, or 64.1 percent of the budgeted expenses. Key expense variances include:

Administrative and Operating Expenses

- ***Employment*** – Employment expenses totaled $51.8 million, representing 57.5 percent of the amended budget. At the end of the third quarter, IEUA had 338 regular positions and 4

limited-term positions filled. IEUA advanced several key workforce initiatives. IEUA continues to advance its Workforce Development Plan in partnership with Baker Tilly. Phases 1 and 2 of this strategic effort have been completed, supporting the assessment of future talent needs and the strengthening of development pathways. IEUA participated in four career fairs, attended five K-12 events, and facilitated two information sessions for college / trade school students. These efforts enhance visibility of water-sector careers and help build a diverse, future-ready talent pipeline. The budget includes a $4.0 million payment towards the Unfunded Accrued Liability (UAL) for IEUA's pension obligations with actual expenses of $3.0 million through the third quarter.

- ***Office and Administration*** – Total expenses through the end of the third quarter were $1.8 million or 54.6 percent of the amended budget. The variance is primarily due to lower-than-budgeted costs for training, office supplies, meetings, conferences, and subscriptions. Planned activities and expenditures anticipated in the fourth quarter include Mental Health Awareness Month, Public Service Day, along with Class A training, International Standards Organization Category I training, Electrical Workshops, and additional operational and safety related training initiatives.

- ***Professional Fees and Services*** – Total expenses for the third quarter were $9.5 million, representing 50.1 percent of the amended budget. The variance can be attributed to the timing of contracts and services anticipated in the fourth quarter, such as specialized safety and training programs, human resources coaching services, Earth Day, and a scheduled accreditation renewal for the laboratory. In addition, the external financial auditors will begin the external audit in June, the related expenses are anticipated in the fourth quarter.

- ***Materials & Supplies/Leases/Contribution*** – Expenditures totaled $3.7 million, representing 72.5 percent of the amended budget through the end of the third quarter. This category includes expenses such as laboratory supplies, maintenance parts and consumables, replacement electrical components, pH monitoring equipment, and safety-related materials and equipment.

- ***Biosolids Recycling*** – Biosolids expense through the end of the third quarter was $4.3 million or 70.7 percent of the amended budget. Total biosolids transported to IERCA was 52,618 tons with a hauling rate of $69.50 per ton. The biosolids budget includes costs for hauling and disposal of biosolids and non-biological materials. Tonnage of IEUA's biosolids is generated from all its water recycling facilities.

- ***Chemicals*** – Chemical expense was $8.6 million, or 68.4 percent of the amended budget. Chemicals are essential for maintenance, repairs, calibration of process control equipment, meeting regulatory requirements, and sustainment of high quality recycled water.

- ***MWD Water Purchases*** – Total MWD purchases of pass-through imported water were $22.4 million, or 39.0 percent of the amended budget. Total imported water deliveries were 22,190 AF compared to the annual budgeted quantity of 60,000 AF.

- ***Operating Fees*** – Total expenditures through the end of the third quarter were $12.2 million, representing 62.4 percent of the amended budget. A major portion of these

expenditures are for "pass-through" fees from Los Angeles County Sanitation District and Santa Ana Watershed Project Authority (SAWPA) for IEUA's non-reclaimable wastewater system . Additional expenses anticipated in the fourth quarter are for a SmartCover service contract, and traffic control and environmental compliance permits. However, overall permit fee expenditures are expected to be lower than originally planned because only one permit application will be required for the Magnolia Channel instead of two as budgeted.

- ***Utilities*** – Total utilities expense was $11.5 million, or 61.8 percent of the amended budget. This category includes the purchase of electricity, natural gas, and renewable energy generated on site from solar and wind. Through the end of the third quarter, the average rate for imported electricity was $0.199/kWh compared to the average budgeted rate of $0.213/kWh.

- ***Operations and Maintenance (O&M) (Non-capital) and Reimbursable Projects*** – The combined O&M and reimbursable project costs were $6.7 million or 24.3 percent of the combined amended budget. The variance can be attributed to project deferrals and work anticipated to occur in the fourth quarter of the fiscal year. The Turnkey Turf Transformation is an ongoing multi-year grant program, and task orders will be entered and invoiced beginning in the fourth quarter. Additionally, Discover the Environment and Water project budget will be utilized for Earth Day activities and expansion of the education program and Water Discovery Center.

Non-Operating Expenses

- ***Capital Projects*** – Total capital project expenditures were $65.7 million, or 40.5 percent of the amended budget. The variance can be attributed to scope and design revisions, construction and permitting delays, and additional project evaluations. Capital project budget related to the Regional Wastewater program is $123.8 million, or 76.4 percent of the $162.0 million amended capital project budget.

- ***Financial Expenses*** – Total financial expenses were $211.3 million, representing 96.7 percent of the amended budget. Actual costs include principal payments of $196.4 million to fully defease the 2020B Revenue Notes, $4.6 million for the 2017A Revenue bond, and $4.6 million for various SRFs. Also included is $5.7 million of interest and financial administration fees.

- ***Other Expenses*** – Other expenses were $0.6 million, or 117.7 percent of the amended budget. This category includes the annual contribution-in-aid payment to SAWPA, a Readiness-to-Serve adjustment from MWD for the prior fiscal year, and other miscellaneous expenses.

A detailed explanation of significant revenues and expenses is included in attached Exhibit A.

FUND BALANCES AND RESERVES

The estimated net change of total revenues and other funding sources over total expenses and other uses of funds for the third quarter is a decrease of $167.6 million. Table 1 provides an overview of the amended budget for revenues, expenses, and the net change to fund balance.

Table 1: Fiscal Year Amended Budget, Revenues, Expenses, and Fund Balance ($ Millions) March 31, 2026

Operating	FY 2025/26 Amended Budget	Third Quarter Actual	% Year to Date (YTD) Budget Used
Operating Revenue	$228.0	$149.1	65.4%
Operating Expense	($261.6)	($134.2)	51.3%
Net Operating Change	**($33.6)**	**$14.9**	
Non- Operating	**FY 2025/26 Amended Budget**	**Third Quarter Actual**	**% YTD Budget Used**
Non-Operating Revenue	$208.1	$95.1	45.7%
Non-Operating Expense	($381.0)	($277.6)	72.9%
Net Non-Operating Change	**($172.9)**	**($182.5)**	
Total Sources of Funds	$436.1	$244.2	56.0%
Total Uses of Funds	($642.6)	($411.8)	64.1%
Total Net Change	**($206.5)**	**($167.6)**	

+/- difference due to rounding

STRATEGIC GOALS AND IMPLEMENTATION STRATEGIES

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, re-allocation, and requests for additional staff. The Strategic Plan Goals and Implementation Strategies exhibit outlines the progress of division and department-level initiatives; status updates are provided in the second and fourth quarters of the budget variance report.

BUDGET TRANSFERS AND AMENDMENTS

- ***Intra-fund O&M*** – Budget transfers of $180,375 were recorded in the third quarter, as detailed in Exhibit C-1.

- ***General Manager (GM) Contingency Account*** – A total of $118,000 in GM Contingency Account funds was utilized through the third quarter as detailed in Exhibit C-2.

- ***Intra-fund Capital and O&M Projects*** – Budget transfers totaled $1,777,000, as listed in Exhibit D.

The budget variance analysis report is consistent with IEUA's business goal of fiscal responsibility and confirms that operational, maintenance, and capital costs are appropriately funded.

IMPACT ON BUDGET

The net change of the total revenues and other funding sources over total expenses and other uses of funds is a decrease of $167.6 million for the quarter ending March 31, 2026.



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Fiscal Year 2025/26 Third Quarter Budget Variance, and Budget Transfer Updates

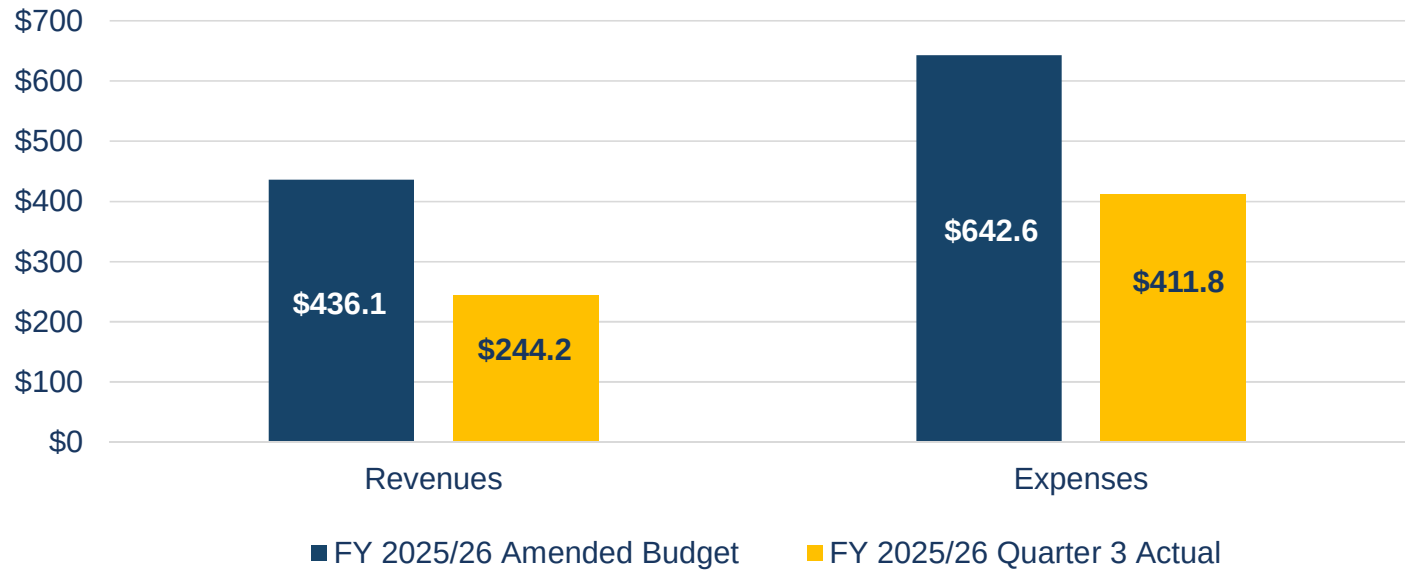
Don Pak
Senior Financial Analyst

June 2026

2 Fiscal Year (FY) 2025/26 Budget Variance Summary ($ Millions)

Sources and Uses	Amended Budget	Actual Year to Date (YTD)	% Budget Used
Total Sources of Funds	$436.1	$244.2	56.0
Total Uses of Funds	(642.6)	(411.8)	64.1
Net Change	***($206.5)**	**($167.6)**	

*FY 2025/26 budgeted draw on reserves to cover one-time capital project expenditures and debt refunding



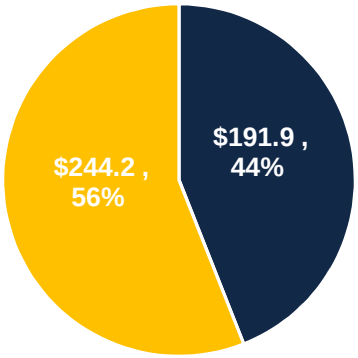
3 FY 2025/26 Revenue Summary ($ Millions)

Revenue Budget to Actual				
Account Description	**Amended Budget**	**Actual YTD**	**Budget vs. Actual**	**Variance %**
Operating Revenues				
User Charges	$127.3	$95.7	($31.6)	75.2%
Recycled Water Sales	25.6	16.3	(9.3)	63.7%
MWD Water Sales*	57.3	22.4	(34.9)	39.0%
Cost Reimbursement	8.9	5.9	(3.0)	65.9%
Interest	8.9	8.8	(0.1)	99.7%
Sub-Total	**$228.0**	**$149.1**	**($78.9)**	**65.4%**
Non-Operating Revenues				
Property Tax	$92.5	$59.4	($33.1)	64.2%
Connection Fees	34.5	23.1	(11.4)	66.9%
Grants & Loans	79.4	10.5	(68.9)	13.2%
Other Non-Op. Revenues**	1.7	2.1	0.4	123.1%
Sub-Total	**$208.1**	**$95.1**	**($113.0)**	**45.7%**
Total	**$436.1**	**$244.2**	**($191.9)**	**56.0%**

Metropolitan Water District of Southern California
***Other non-operating revenue includes project reimbursement, lease revenue, and miscellaneous other revenues*

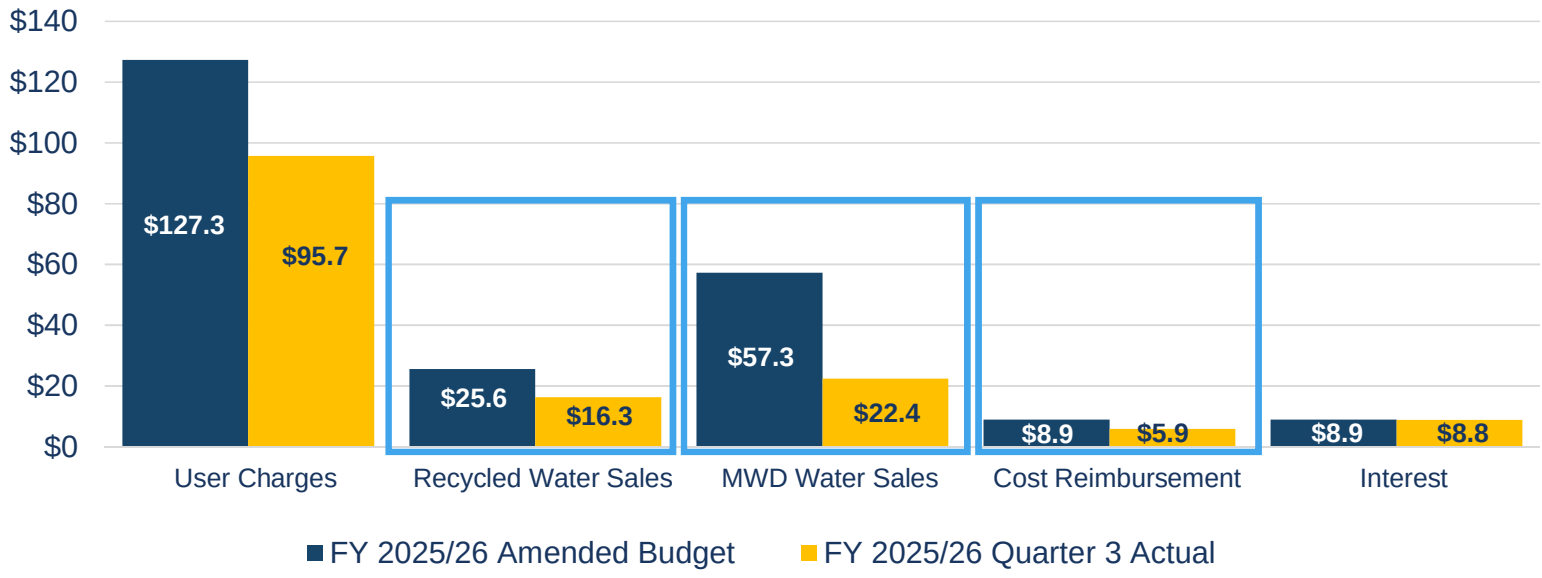
Numbers may not tie due to rounding

YTD Total Revenues vs. Amended Budget



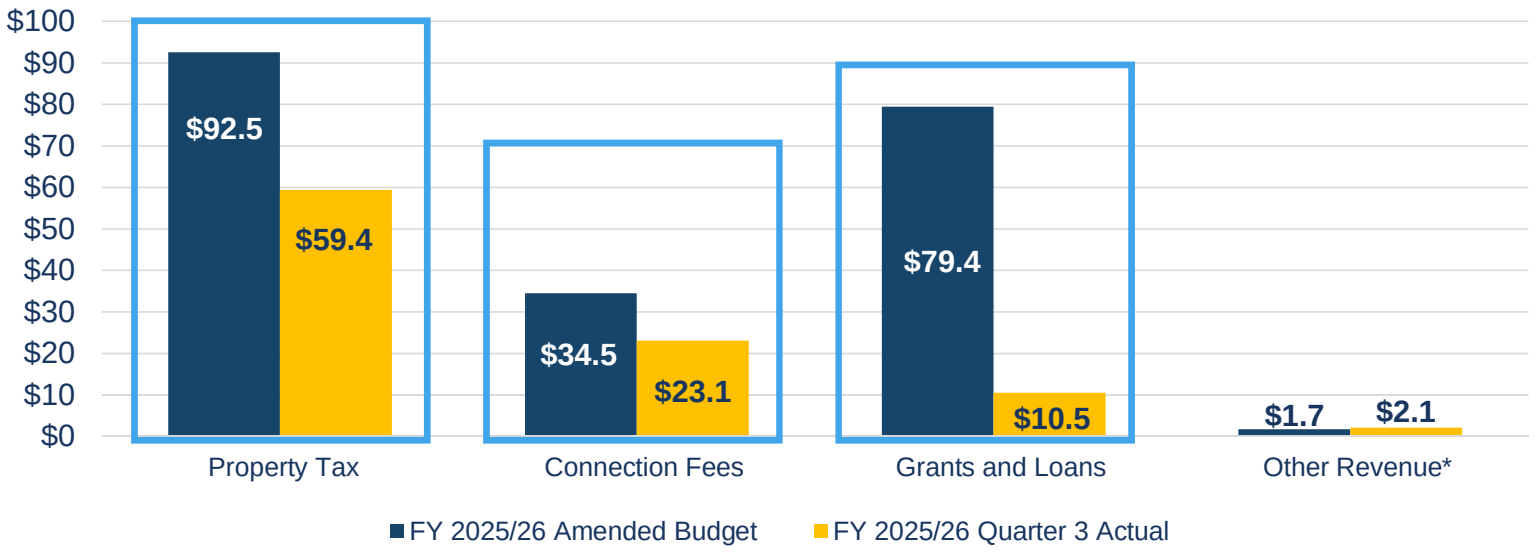
4 FY 2025/26 Operating Revenues ($ Millions)

Highlights	
User Charges Include • Monthly sewer Equivalent Dwelling Unit (EDU) actual of $75.4 million • Non-reclaimable wastewater pass-through fees $11.5 million • Monthly Meter Equivalent Unit (MEU) and MWD readiness to serve pass-through fees of $8.8 million	**Recycled Water and MWD Imported Water Sales** • Recycled water direct sales totaled $6.5 million and 16,651 Acre Feet (AF) and groundwater recharge sales totaled $6.0 million and 8,406 AF for a total of 25,057 AF • MWD pass-through imported water sales totaled 22,190 AF



5 FY 2025/26 Non-Operating Revenues ($ Millions)

Highlights	
New Connections to Regional Systems • 1,997 new EDU connections – budgeted 3,200 EDU • 3,249 new MEU connections – budgeted 3,557 MEU	**Grant and Loan Receipts** • Grants and loans are dependent upon capital expenditures • Receipts for third quarter were $10.5 million

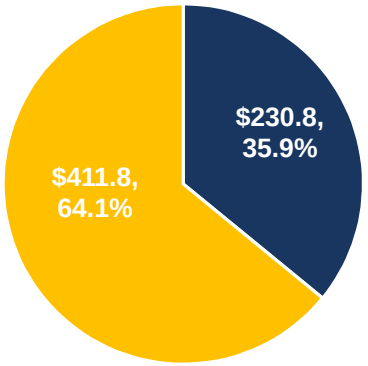


**Other non-operating revenues includes project reimbursement, lease revenue, and miscellaneous sales*

6 FY 2025/26 Expense Summary ($ Millions)

Expense Budget to Actual				
Account Description	**Amended Budget**	**Actual YTD**	**Budget vs. Actual**	**Variance %**
Operating Expenses				
Wages and Benefits	$90.1	$51.8	($38.3)	57.5%
MWD Water Purchases	57.3	22.4	(34.9)	39.0%
Professional Fees and Services	19.1	9.5	(9.6)	50.1%
Chemicals	12.6	8.6	(4.0)	68.4%
Utilities	18.5	11.5	(7.0)	61.8%
O&M/Reimbursable Projects*	27.6	6.7	(20.9)	24.3%
Other Administrative and Operating Expense**	36.4	23.7	(12.7)	65.2%
Sub-Total	**$261.6**	**$134.2**	**($127.4)**	**51.3%**
Non-Operating Expenses				
Capital	$162.0	$65.7	($96.3)	40.5%
Debt Service and Other Expenses***	219.0	211.9	(7.1)	96.7%
Sub-Total	**$381.0**	**$277.6**	**($103.4)**	**72.9%**
Total	**$642.6**	**$411.8**	**($230.8)**	**64.1%**

YTD Total Expenses vs. Amended Budget

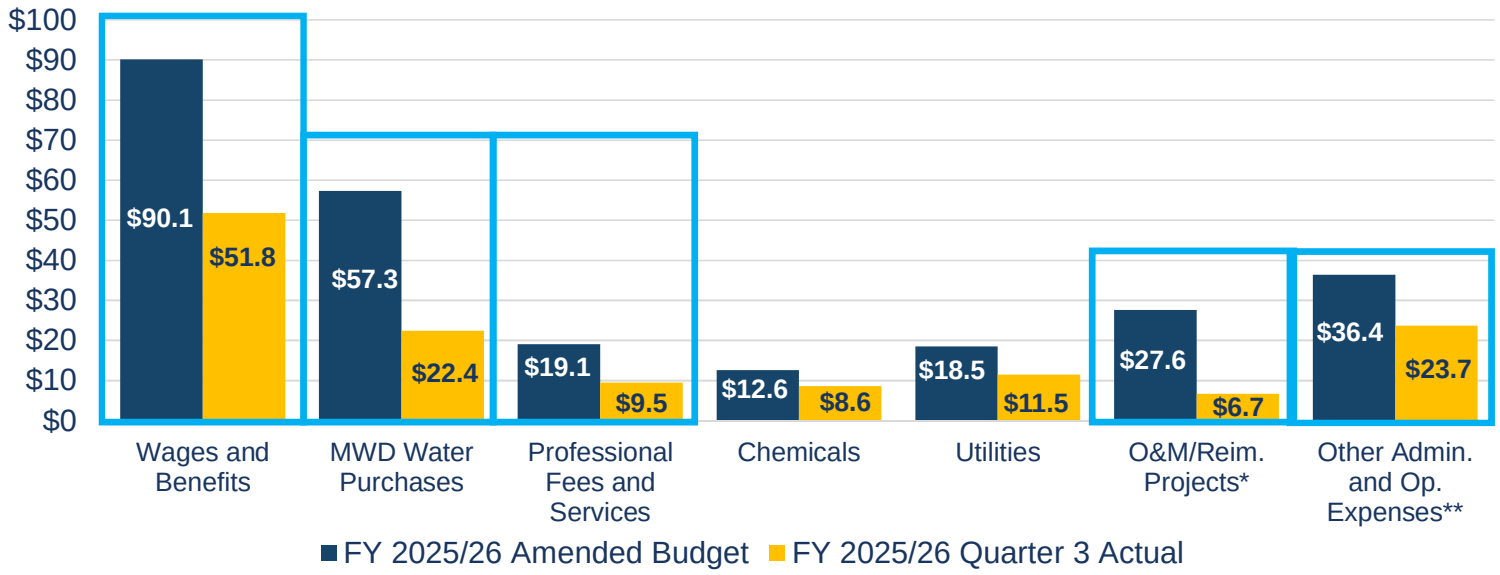


**Non-Capital Operations and Maintenance and Reimbursable Projects*
***Other Administrative and Operating Expense includes office and administration, materials and supplies, insurance, biosolids, and operating fees*
****Other Expenses includes Santa Ana Watershed Project Authority (SAWPA) member contribution and other miscellaneous expenses*

Numbers may not tie due to rounding

7 FY 2025/26 Operating Expenses ($ Millions)

Highlights	
Employment • Includes $3.0 million of payments towards unfunded liabilities • 338 regular positions filled, including 4 limited-term positions to support ongoing operations	**O&M** • O&M and Reimbursable Projects – lower actuals due to project deferrals and regulatory approvals



**Non-Capital Operations and Maintenance and Reimbursable Projects*
***Other Administrative and Operating Expense includes office and administration, materials and supplies, insurance, biosolids, and operating fees*

8 FY 2025/26 Non-Operating Expenses ($ Millions)

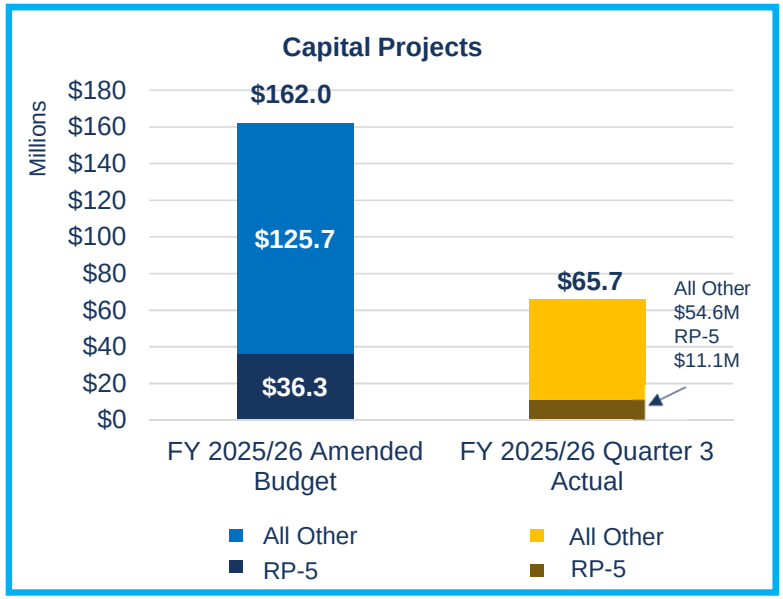
Highlights

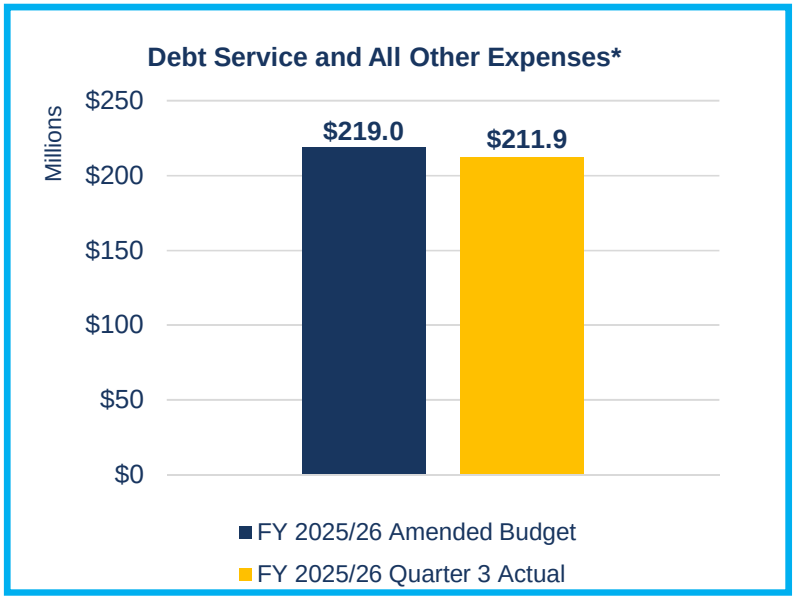
Capital Projects

- Continue to advance through scope and design revisions, construction activities, permitting coordination, and ongoing project evaluations

Financial Expenses

- Includes $196.4 million of principal debt service for 2020B Revenue Notes, fully defeased on November 1
- $4.6 million of principal payments towards the 2017A Revenue bond, $4.6 million of principal payments for various State Revolving Fund loans and $5.7 million of interest and financial administration fees





**Other non-operating expense includes SAWPA member contribution and other miscellaneous expenses*

Questions?



@IEUAwater

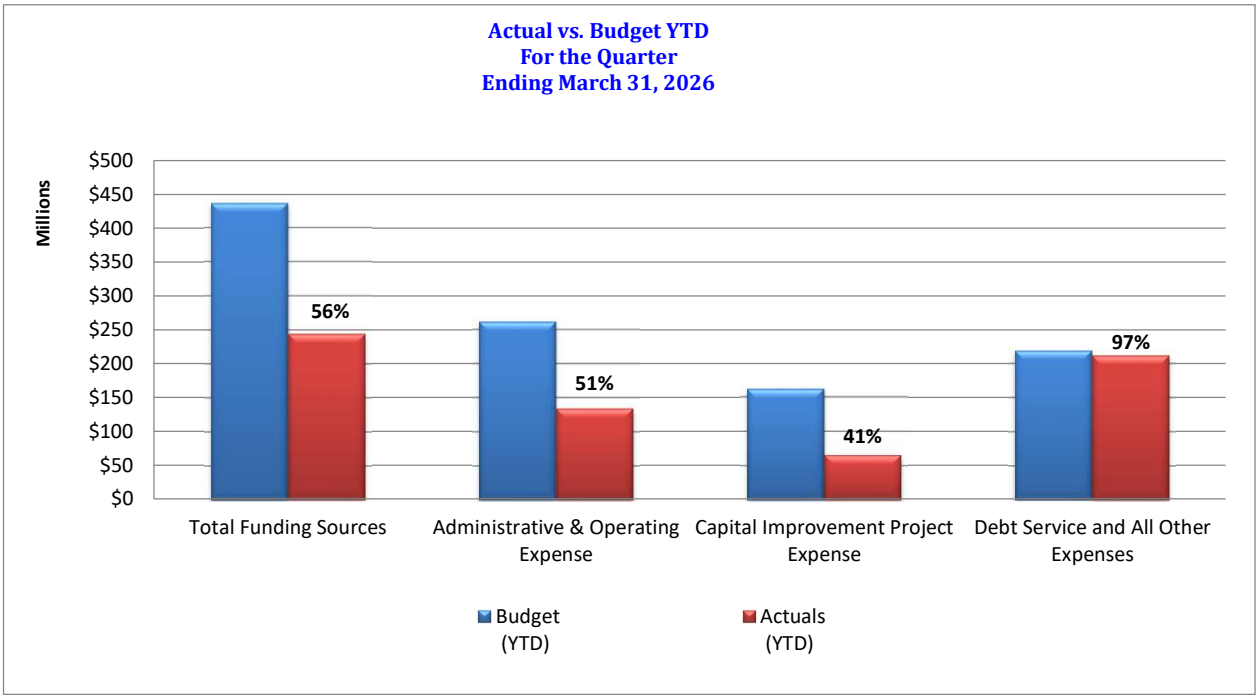
ieua.org

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

I. Actual vs. Budget Summary:

Quarter Ending March 31, 2026

	Amended Budget	Actuals (YTD)	Budget vs. Actual	% of Budget Used
Operating Revenues	$228,037,120	$149,159,572	($78,877,548)	65.4%
Non-Operating (Other Sources of Fund)	208,046,667	95,054,246	(112,992,421)	45.7%
TOTAL FUNDING SOURCES	436,083,787	244,213,818	(191,869,969)	56.0%
Administrative & Operating Expense	(261,654,775)	(134,214,256)	127,440,519	51.3%
Capital Improvement Project Expense	(161,948,457)	(65,665,075)	96,283,382	40.5%
Debt Service and All Other Expenses	(219,019,950)	(211,888,175)	7,131,775	96.7%
TOTAL USES OF FUNDS	(642,623,182)	(411,767,506)	230,855,676	64.1%
Net Increase/(Decrease)	($206,539,395)	($167,553,688)	$38,985,707	



2. Actual Revenue vs. Budget:
Quarter Ending March 31, 2026

	Amended Budget	Actuals (YTD)	Budget vs. Actual	% of Budget Used
Operating Revenues:				
User Charges	$127,287,811	$95,736,938	($31,550,873)	75.2%
Recycled Water Sales	25,667,022	16,353,790	($9,313,232)	63.7%
MWD Water Sales	57,312,000	22,357,260	($34,954,740)	39.0%
Cost Reimbursement	8,893,933	5,863,803	($3,030,130)	65.9%
Interest	8,876,354	8,847,782	($28,572)	99.7%
OPERATING REVENUES	228,037,120	149,159,573	(78,877,547)	65.4%
Non-Operating Revenues:				
Property Tax (Debt, Capital, Reserves)	$92,444,500	$59,379,038	($33,065,462)	64.2%
Connection Fees	34,530,565	23,084,190	($11,446,375)	66.9%
Grants & Loans	79,343,351	10,464,100	($68,879,251)	13.2%
Other Revenue	1,728,251	2,126,917	$398,666	123.1%
NON-OPERATING REVENUES	208,046,667	95,054,245	(112,992,422)	45.7%
Total Revenues	$436,083,787	$244,213,818	($191,869,969)	56.0%

User Charges, 75.2% Total user charges were $95.7 million, or 75.2 percent of the amended budget. The category includes monthly sewer charges based on equivalent dwelling units (EDU) of $75.4 million, $11.5 million non-reclaimable wastewater fees paid by industrial and commercial users connected to the brine line system, $8.8 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, 64.2% Property tax receipts from the San Bernardino County Tax Assessor through the third quarter totaled $59.4 million, or 64.2% of the amended budget. General ad-valorem property tax receipts from the San Bernardino County Tax Assessor were $37.5 million and former redevelopment agencies (RDA) pass through tax receipts were $21.9 million through the third quarter. 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, 63.7% Recycled water sales totaled $16.3 million through the third quarter with total deliveries of 25,057 Acre Feet (AF). Recycled water direct sales were $6.5 million for 16,651 AF, groundwater recharge sales were $6.0 million for 8,406 AF and recycled water fixed charges were $3.8 million. Budgeted fiscal year direct and recharge deliveries are 34,000 AF (18,000 AF of Direct and 16,000 AF of Groundwater Recharge). Demand for direct use and groundwater recharge varies depending on weather patterns, water use conservation efforts, reuse supply, and basin availability.

Interest Income, 99.7% Interest Income was $8.8 million or 99.7 percent of budget through the third quarter. IEUA earns interest income by investing funds not immediately required for daily operations. The Agency's average portfolio yield at the end of March 2026 was 3.93% compared to the budgeted interest rate assumption of 2.50%.

MWD Water Sales, 39% Total Metropolitan Water District of Southern California (MWD) sales of pass-through imported water were $22.4 million, or 39.0 percent of the amended budget. Total imported water deliveries were 22,190 AF compared to the annual budgeted quantity of 60,000 AF.

Connection Fees, 66.9% Total connection fee receipts were $23.1 million or 66.9 percent of the budget. Receipts include $17.2 million for new regional wastewater system connections and $5.9 million for new water connections. A total of 1,997 new equivalent dwellings unit (EDU) wastewater connections were collected through the end of March compared to the annual budget of 3,200 new connections. The total number of new water connections was 3,249 meter equivalent units (MEU) compared to the budgeted 3,557 MEUs.

Grants and Loans, 13.2% Grant and loans invoiced through the end of the third quarter totaled $10.5 million dollars. The Water Infrastructure Finance and Innovation Act (WIFIA) loan receipts were $8.9 million for Regional Wastewater Improvement projects. State Revolving Fund (SRF) Loan receipts were $1.1 million for the RP-5 Expansion project. Additionally, $0.5 million of grants for the Turnkey Turf Transformation project, MWD conservation credits, Chino Basin Program early project funding, and other incentives for water conservation projects. Grants and loans are primarily reimbursable in nature and dependent on related capital project expenditures. The annual grants budget is $3.1 million including the Department of Water Resources for Turnkey Turf Transformation and MWD conservation credits. SRF loan proceeds are budgeted at $22.7 million and include $17.0 million for the RP-5 Expansion and $5.7 million for Recharge Master Plan Update projects in the Recharge Water Fund. WIFIA loan receipts are budgeted at $53.5 million for Regional Wastewater improvement projects.

Cost Reimbursements JPA, 65.9% Total cost reimbursements of $5.9 million or 65.9 percent of the budget were received through the end of the third quarter. Totals include reimbursements of $3.6 million from the Inland Empire Regional Composting Authority (IERCA) and $1.4 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 $0.9 million for operations & maintenance costs related to the groundwater recharge basins, net of the Agency's pro-rata share for recycled water recharge costs.

Other Revenues, 123.1% Total other revenues and project reimbursements were $2.1 million, or 123.1 percent of amended budget. Actual receipts include $0.7 million from Chino Basin Water Master (CBWM) for its share of the 2020A bond debt service and fixed project costs, and $1.4 million for lease revenues, other fees, and miscellaneous reimbursements.

3. Actual Operating and Capital Expense vs. Budget:

Quarter Ending March 31, 2026

	Amended Budget	Actuals (YTD)	Budget vs. Actual	% of Budget Used
Operating Expenses:				
Employment	$90,103,652	$51,772,965	($38,330,687)	57.5%
Admin & Operating	114,239,124	60,084,031	($54,155,093)	52.6%
MWD Water Purchases	57,312,000	22,357,260	($34,954,740)	39.0%
OPERATING EXPENSES	$261,654,776	$134,214,256	($127,440,520)	51.3%
Non-Operating Expenses:				
Capital	161,948,457	65,665,075	($96,283,382)	40.5%
Debt Service and All Other Expenses	219,019,949	211,888,175	($7,131,774)	96.7%
NON-OPERATING EXPENSES	$380,968,406	$277,553,250	($103,415,156)	72.9%
Total Expenses	$642,623,182	$411,767,506	($230,855,676)	64.1%

Employment Expenses net of allocation to projects

Employment, 57.5%

Employment expenses totaled $51.8 million, representing 57.5% of the amended budget. At the end of the third quarter, the Agency had 338 regular positions and 4 limited-term positions filled. IEUA advanced several key workforce initiatives. The Agency continues to advance its Workforce Development Plan in partnership with Baker Tilly. Phases 1 and 2 of this strategic effort have been completed, supporting the assessment of future talent needs and the strengthening of development pathways. IEUA participated in four career fairs, attended five K-12 events, and facilitated two information sessions for college / trade school students. These efforts enhance visibility of water-sector careers and help build a diverse, future-ready talent pipeline. The budget includes a $4.0 million payment towards the Unfunded Accrued Liability (UAL) for the agency's pension obligations with actual expenses of $3.0 million through the third quarter.

Administrative & Operating Expenses

Office and Administrative, 54.6%

Total expenses through the end of the third quarter were $1.8 million or 54.6 percent of the amended budget. The variance is primarily due to lower-than-budgeted costs for training, office supplies, meetings, conferences, and subscriptions. Planned activities and expenditures anticipated in the fourth quarter include Mental Health Awareness Month, Public Service Day, along with Class A training, ISO CAT I training, Electrical Workshops, and additional operational and safety related training initiatives.

Professional Fees & Services, 50.1%

Total expenses for the third quarter were $9.5 million, representing 50.1 percent of the amended budget. The variance can be attributed to the timing of contracts and services anticipated in the fourth quarter, such as specialized safety and training programs, human resources coaching services, Earth Day, and a scheduled accreditation renewal for the laboratory. In addition, the external financial auditors will begin the external audit in June, the related expenses are anticipated in the fourth quarter.

Materials & Supplies/Leases/Contribution, 72.5%

Expenditures totaled $3.7 million, representing 72.5% of the amended budget through the end of the third quarter. This category includes expenses such as laboratory supplies, maintenance parts and consumables, replacement electrical components, pH monitoring equipment, and safety-related materials and equipment.

Biosolids Recycling, 70.7%

Biosolids expense through the end of the third quarter was $4.3 million or 70.7 percent of the amended budget. Total biosolids transported to IERCA was 52,618 tons with a hauling rate of $69.50 per ton. The biosolids budget includes costs for hauling and disposal of biosolids and non-biological materials. Tonnage of the Agency's biosolids is generated from all its water recycling facilities.

Chemicals, 68.4%

Chemical expense was $8.6 million, or 68.4 percent of the amended budget. Chemicals are essential for maintenance, repairs, calibration of process control equipment, meeting regulatory requirements, and sustainment of high quality recycled water.

MWD Water Purchases, 39%

Total MWD purchases of pass-through imported water were $22.4 million, or 39.0 percent of the amended budget. Total imported water deliveries were 22,190 AF compared to the annual budgeted quantity of 60,000 AF.

Operating Fees, 62.4%

Total expenditures through the end of the third quarter were $12.2 million, representing 62.4 percent of the amended budget. A major portion of these expenditures are for "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). Additional expenses anticipated in the fourth quarter are for a SmartCover service contract, and traffic control and environmental compliance permits. However, overall permit fee expenditures are expected to be lower than originally planned because only one permit application will be required for the Magnolia Channel instead of two as budgeted.

Utilities, 61.8%

Total utilities expense was $11.5 million, or 61.8 percent of the amended budget. This category includes the purchase of electricity, natural gas, and renewable energy generated on site from solar and wind. Through the end of the third quarter, the average rate for imported electricity was $0.199/kWh compared to the average budgeted rate of $0.213/kWh.

O&M and Reimbursable

O&M and Reimbursable Projects, 24.4% and 19.5%

The combined O&M and reimbursable project costs were $6.7 million or 24.3 percent of the combined amended budget. The variance can be attributed to project deferrals and work anticipated to occur in the fourth quarter of the fiscal year. The Turnkey Turf Transformation is an ongoing multi-year grant program and task orders will be entered and invoiced beginning in the fourth quarter. Additionally, Discover the Environment and Water (DEW) project budget will be utilized for Earth Day activities and expansion of the education program and Water Discovery Center.

Financial Expenses

Financial Expense, 96.7%

Total financial expenses were $211.3 million, representing 96.7 percent of the amended budget. Actual costs include principal payments of $196.4 million to fully defease the 2020B Revenue Notes, $4.6 million for the 2017A Revenue bond, and $4.6 million for various State Revolving Fund loans. Also included is $5.7 million of interest and financial administration fees.

Other Expenses

Other Expenses, 117.7%

Other expenses were $0.6 million or 117.7 percent of the amended budget. The category expense includes the annual contribution-in-aid payment to SAWPA, a Readiness to Service adjustment from MWD for the prior fiscal year, and other miscellaneous expenses.

Capital Expenses

Capital Costs, 40.5%

Total capital project expenditures were $65.7 million, or 40.5 percent of the amended budget. The variance can be attributed to scope and design revisions, construction and permitting delays, and additional project evaluations. Capital project budget related to the Regional Wastewater program is $123.8 million, or 76.4 percent of the $162.0 million amended capital project budget.

Summary of major capital and non-capital project expenses and status as of March 31, 2026

Capital Projects		Annual Budget	Actuals (YTD)	% of Budget Used YTD
EN19006	**RP-5 Solids Handling Facility**	**13,689,004**	**4,170,316**	**30.5%**
	Delays due to the contractor's rate of progress with SCADA programming, boiler programing, and boiler factory testing have resulted in the project not spending the anticipated budget for this Fiscal Year. Substantial completion is scheduled for December 2026.			
EN19001	**RP-5 Expansion to 30 mgd**	**22,617,286**	**6,927,417**	**30.6%**
	SCADA programming delays are impacting the startup of the new facilities and the subsequent construction of remaining facilities. These delays will result in the project not spending the anticipated budget for this fiscal year and substantial completion is now scheduled for November 2027.			
EN22044	**RP-1 Thickening Building Acid Phase Digestors**	**25,100,000**	**18,853,859**	**75.1%**
	Contractor completed site excavation and poured the concrete foundations for each of the three Acid Phase Digesters. For the Thickening Building the contractor poured the pipe gallery foundation, poured the pipe gallery walls, installed the power and control vaults, and started installation of underground electrical conduits for the electrical room area. The project is on track to fully utilize its annual budget within the current fiscal year.			
EN17006	**CCWRF Asset Management and Improvements**	**6,050,000**	**3,028,307**	**50.1%**
	The project upgrades and improves aging wastewater treatment infrastructure across the preliminary, primary, and secondary treatment stages, including improvements to the headworks, odor control system, tertiary filters, and aeration blowers. Unforeseen control system design changes delayed delivery and installation of critical components, extending substantial completion from October 2025 to August 2026. As a result, current-year expenditures are now projected at approximately 80 to 90 percent of the annual allocation, with remaining costs shifting into the next fiscal year. Staff is coordinating with the contractor to mitigate delays and accelerate remaining work where feasible.			
EN13016	**SCADA Enterprise System**	**5,000,000**	**2,182,366**	**43.6%**
	Primary hardware FAT completed. Secondary hardware FAT completed on 2/18/26. Primary and secondary areas Control Panels installation is ongoing. Primary SFAT was completed on 04/09/26. Solids hardware FAT is scheduled for 4/20/26. Secondary SFAT scheduled for 06/01/26. Construction completion is scheduled for mid-2027.			

O&M & Reimbursable Projects		Annual Budget	Actuals (YTD)	% of Budget Used YTD
AM24010	**Agency Wide O&M Manual Update**	**808,108**	**499,587**	**61.8%**
	National Pollutant Discharge Elimination System (NPDES) Permit requires an Operations & Maintenance (O&M) Manual to be kept up to date. This project requires a consultant to create an up-to-date Electronic O&M Manual (EOM) for RP-1 and RP-4. There have been delays with initial consultant evaluation and field investigation. Currently RP-4 EOM is 90% completed. The consultant has begun the EOM for RP-1. The project began in July 2024 and is scheduled to be completed by the end of June 2027.			
EN22024	**RP-1 Digester Cleaning**	**2,267,619**	**1,215,554**	**53.6%**
	Ensuring regular cleaning of anaerobic digesters is essential for the effective and optimal operation of wastewater treatment plants. This project is to clean one digester per year. In FY25/26, the contractor has cleaned RP-1 Digester No. 5. During the cleaning process, it was found that the existing coating had failed and is peeling off the walls. In order to avoid future issues with potential plugging of pipes, pumps, and heat exchangers due to the loose coating, an IFB is being drafted to be advertised on Planetbids to remove the existing coating and install a new coating. We are aiming to get this advertised by the end of April 2026 and go to the board in July or August 2026 for approval.			

INLAND EMPIRE UTILITIES AGENCY

Fiscal Year 2025/26

CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT

Quarter Ending March 31, 2026

	Amended Budget	Actual YTD	Variance YTD	% Annual Budget Used
OPERATING REVENUES				
User Charges	$127,287,811	$95,736,938	($31,550,873)	75.2%
Recycled Water	25,667,022	16,353,790	(9,313,232)	63.7%
MWD Water Sales	57,312,000	22,357,260	(34,954,740)	39.0%
Cost Reimbursement from JPA	8,893,933	5,863,803	(3,030,130)	65.9%
Interest Revenue	8,876,354	8,847,782	(28,572)	99.7%
TOTAL OPERATING REVENUES	$228,037,120	$149,159,572	($78,877,547)	65.4%
NON-OPERATING REVENUES				
Property Tax	$92,444,500	$59,379,038	($33,065,462)	64.2%
Connection Fees	34,530,565	23,084,190	(11,446,375)	66.9%
Grants	3,082,833	482,171	(2,600,662)	15.6%
Debt Proceeds	76,260,518	9,981,929	(66,278,589)	13.1%
Project Reimbursements	1,220,251	677,727	(542,524)	55.5%
Other Revenue	508,000	1,449,190	941,190	285.3%
TOTAL NON OPERATING REVENUES	$208,046,667	$95,054,246	($112,992,422)	45.7%
TOTAL REVENUES	$436,083,787	$244,213,818	($191,869,969)	56.0%
ADMINISTRATIVE and OPERATING EXPENSES				
EMPLOYMENT EXPENSES				
Wages	$50,829,754	$34,568,979	$16,260,774	68.0%
Benefits	39,273,898	17,203,985	22,069,913	43.8%
TOTAL EMPLOYMENT EXPENSES	$90,103,652	$51,772,965	$38,330,687	57.5%
ADMINISTRATIVE EXPENSES				
Office & Administrative	$3,312,509	$1,808,195	$1,504,315	54.6%
Insurance Expenses	2,312,000	1,698,013	$613,986	73.4%
Professional Fees & Services	19,070,499	9,547,061	$9,523,438	50.1%
O&M Projects	26,864,936	6,565,609	$20,299,328	24.4%
Reimbursable Projects	738,224	144,274	593,950	19.5%
TOTAL ADMINISTRATIVE EXPENSES	$52,298,168	$19,763,152	$32,535,017	37.8%
OPERATING EXPENSES				
Material & Supplies/Leases	$5,163,414	$3,745,961	$1,417,453	72.5%
Biosolids Recycling	6,026,067	4,263,194	1,762,873	70.7%
Chemicals	12,629,154	8,632,350	3,996,804	68.4%
MWD Water Purchases	57,312,000	22,357,260	34,954,740	39.0%
Operating Fees/RTS Fees/Exp. Alloc.	19,596,538	12,228,169	7,368,369	62.4%
Utilities	18,525,783	11,451,205	7,074,578	61.8%
TOTAL OPERATING EXPENSES	$119,252,956	$62,678,139	$56,574,817	52.6%
TOTAL ADMINISTRATIVE *and OPERATING EXPENSES*	$261,654,775	$134,214,256	$127,440,521	51.3%

INLAND EMPIRE UTILITIES AGENCY

Fiscal Year 2025/26

CONSOLIDATED BUDGET VARIANCE ANALYSIS REPORT

Quarter Ending March 31, 2026

	Amended Budget	Actual YTD	Variance YTD	% Annual Budget Used
CAPITAL OUTLAY	$161,948,457	$65,665,075	$96,283,382	40.5%
FINANCIAL EXPENSES				
Principal, Interest and Financial Expenditures	218,530,267	211,312,023	7,218,244	96.7%
OTHER NON-OPERATING EXPENSES	489,683	576,153	(86,470)	117.7%
TOTAL NON-OPERATING EXPENSES	$380,968,407	$277,553,250	$103,415,156	72.9%
TOTAL EXPENSES	$642,623,182	$411,767,506	$230,855,677	64.1%
NET INCREASE/(DECREASE)	($206,539,395)	($167,553,689)	$38,985,706	

Totals may not add up due to rounding

THIS PAGE INTENTIONALLY LEFT BLANK

Inland Empire Utilities Agency
Inter-Departmental / Division Transfers FY 2025/26
Budget Transfer

			TRANSFER FROM				TRANSFER TO					
Fund	**Fund Name**	**Date**	**Cost Center**	**GL Account**	**Category**	**Amt Transfer Out**	**Cost Center**	**GL Account**	**Category**	**Amount Transfer In**	**Description**	**QTR**
10200	Administrative Services	3/5/2026	127100	513020	Office & Administration	$17,500	118100	521410	Professional Fees & Services	$17,500	Transfer of funds to cover the purchase of a Document Crunch license (SMB II with CrunchAI Package).	3
10500	Non-Reclaimable Water	3/19/2026	129100	526110	Biosolids Recycling	$18,600	129100	512170	Materials & Supplies	$18,600	Transfer of funds to cover maintenance costs.	3
10600	Recycled Water	3/19/2026	144155	512170	Materials & Supplies	$25,000	144155	521010	Professional Fees & Services	$13,000	Transfer of funds to rebuild the RP-1 1158 pump #3 motor.	3
								521050		$12,000		
10800	Regional Wastewater O&M	3/19/2026	151151	530028	Chemicals	$119,275	144155	521010	Professional Fees & Services	$119,275	Transfer of funds to clean and inspect the chlorine contact basin and recycled water wet well at RP-1.	3
					Total O&M Transfers Out	**$180,375**			**Total O&M Transfers In**	**$180,375**		

Exhibit C-2

Inland Empire Utilities Agency
FY 2025/26 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 Balance, July 1, 2025								**$250,000**	
9/30/2025	GM Contingency	$9,500	Administrative Services	Finance & Administration HQ	521080	Other Contract Services	$9,500		The budget transfer is to cover the costs of The Grove Consultants to facilitate the next upcoming Administration Division All-Hands Meeting.
Balance, September 30, 2025							**$9,500**	**$240,500**	
10/1/2025	GM Contingency	$20,000	Administrative Services	Finance & Administration HQ	521080	Other Contract Services	$20,000		The budget transfer is to cover costs of using Dopudja & Wells Consulting services for staffing plan support.
11/19/2025	GM Contingency	$38,000	Administrative Services	Human Resources HQ	521080	Other Contract Services	$38,000		The budget transfer is to cover costs for the Bob Murray and Associates Recruitment invoice for the General Manager recruitment.
11/25/2025	GM Contingency	$30,500	Administrative Services	Finance & Administration HQ	521080	Other Contract Services	$30,500		The budget transfer is to cover costs for the recruitment of the Director of Human Resources through Cindy Krebs Consulting.
Balance, December 31, 2025							**$98,000**	**$152,000**	
1/29/2026	GM Contingency	$20,000	Administrative Services	External Affairs HQ	521010	Contract Labor	$20,000		The budget transfer is to cover the cost of hiring a communications consultant to ensure clear, accurate, and compliant messaging for the rate study, reducing misunderstandings and public opposition.
Balance, March 31, 2026							**$118,000**	**$132,000**	

GM Contingency Transfers Summary by Fund	
Administrative Services program	118,000
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	**118,000**

*** The General Manager Contingency** account is an account budgeted with contingency funds for which the General Manager, or his designee, can transfer budget to any other Agency fund in order to meet unplanned expense for any account or project in the Operations & Maintenance category. Replenishment of this fund is considered a budget amendment and requires approval by a majority of the Board of Directors. Use of these funds is submitted for Board review quarterly as part of the Budget Variance report.

Inland Empire Utilities Agency
Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2025/26

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 Projects												
10200	1/13/26	IS25004	ERP Implementation	**$9,751,000**	$10,184,000	($240,000)	$19,695,000	**$9,634,295**	($240,000)	$9,394,295	IS24003	Transfer of funds to support continued post go-live and operational support for enterprise HR and payroll systems.
		IS24003	HRIS Replacement	**$1,799,000**	$0	$240,000	$2,039,000	**$770,106**	$240,000	$1,010,106	IS25004	
	2/17/26	FM25008	HQ Workspace Improvements	**$2,800,000**	$0	($200,000)	$2,600,000	**$292,362**	($200,000)	$92,362	FM26001	Transfer of funds to help support the purchase of office furniture for the RP-1 Operations Building.
		FM26001	Agencywide Office Furniture Replacements	**$600,000**	$0	$200,000	$800,000	**$60,000**	$200,000	$260,000	FM25008	
	2/17/26	EN23034	Agencywide EV Charging Stations	**$1,050,000**	($70,000)	($400,000)	$580,000	**$499,270**	($400,000)	$99,270	FM28006	Transfer of funds to support costs relating to the vehicle replacements for the Agency.
		FM28006	Agencywide Vehicle	**$2,400,000**	$0	$400,000	$2,800,000	**$0**	$400,000	$400,000	EN23034	
	2/26/26	IS26009	Wide Area Microwave Radio Replacement	**$4,450,000**	$0	($170,000)	$4,280,000	**$600,000**	($170,000)	$430,000	IS26018	IS26018
		IS26018	Operational Tech Network Monitoring	**$0**	$0	$170,000	$170,000	**$0**	$170,000	$170,000	IS26009	IS26009
Subtotal General Administrative (GG):				**$22,850,000**			**$32,964,000**	**$11,856,032**		**$11,856,032**		
10500	1/15/26	EN25073	4th St/N System N. Trunk Pipe Repair BSS	**$370,000**	$0	($240,000)	$130,000	**$240,000**	($240,000)	$0	EN26038	Transfer of funds to fund a critical wastewater infrastructure rehabilitation project in FY 25/26. Project EN25073 is no longer needed due to changes in operational conditions, and the remaining budget is available for reallocation. The funds will be used to support a higher-priority wastewater infrastructure project requiring funding in the current fiscal year.
		EN26038	NSCT-100 Brine System Manhole Rehab	**$0**	$0	$240,000	$240,000	**$0**	$240,000	$240,000	EN25073	
Subtotal Non-Reclaimable Waste (NC):				**$370,000**			**$370,000**	**$240,000**		**$240,000**		
10800	2/26/26	EN25044	Asset Management Software	**$630,000**	$0	$0	$630,000	**$200,000**	($200,000)	$0	EN31003	Transfer of funds to support construction of the RP-1 New Parking Lot project.
		EN31003	RP-1 New Parking Lot	**$0**	$1,100,000	$0	$1,100,000	**$0**	$200,000	$200,000	EN25044	
Subtotal Regional Waste Water (RO):				**$630,000**			**$1,730,000**	**$200,000**		**$200,000**		

Inland Empire Utilities Agency
Changes in Total Project Budget: Inter-Departmental/Division Capital & O&M Transfers FY 2025/26

Exhibit D

Fund	Transfer Date	Project Number	Project Title	Adopted Total Project (TP) Budget	Prior TP Changes in Current FY	Amt. of Transfer In / (Out)	New TP Budget	Annual Project Budget	Annual Proj. Budget Change	New Annual Project Budget	Project Transferred To/(From)	Justification
Capital Projects												
10900	3/25/26	EN25025	REEP Return to Service Capital	**$7,200,000**	$0	($499,000)	$6,701,000	**$500,000**	($499,000)	$1,000	FM26006	Transfer of funds to support the RP-1 Operations Building Rehabilitation project. The REEP Return to Service project (EN25025) is currently on hold with no near-term expenditures anticipated, making the funds available for reallocation. The transferred funds will provide additional capital funding for necessary facility improvements at the RP-1 Operations Building.
		FM26006	RP-1 Operations Building Rehabilitation	**$0**	$0	$499,000	$499,000	**$0**	$499,000	$499,000	EN25025	
Subtotal Regional Capital (RC):				**$7,200,000**			**$7,200,000**	**$500,000**		**$500,000**		

Capital Total Project Budget				Total Annual Capital Budget		
Adopted	Prior Change	Net Transfer	Amended	Adopted	Net Transfer	Amended
$31,050,000	$11,214,000	$0	$42,264,000	$12,796,032	$0	$12,796,032

Fund	Transfer Date	Project Number	Project Title	Adopted Total Project (TP) Budget	Prior TP Changes in Current FY	Amt. of Transfer In / (Out)	New TP Budget	Annual Project Budget	Annual Proj. Budget Change	New Annual Project Budget	Project Transferred To/(From)	Justification
O&M Projects												
10200	2/12/26	EN25061	HQ Interior Rehabilitation	**$300,000**	$0	($28,000)	$272,000	**$31,082**	($28,000)	$3,082	FM25010	Transfer of funds to support the repairs of the lab cabinetry in the RP-1 Operations building.
		FM25010	RP-1 Office Furniture	**$250,000**	$0	$28,000	$278,000	**$250,000**	$28,000	$278,000	EN25061	
Subtotal General Administrative (GG):				**$550,000**			**$550,000**	**$281,082**		**$281,082**		
10800	2/26/26	EN25068	CCWRF Fire Hydrant Valves	**$487,400**	$0	$0	$487,400	**$3,216**	($3,216)	$0	N/A	Transfer of funds for security services,specifically additional night guard services.
		N/A	N/A	**N/A**	N/A	N/A	$0	**N/A**	N/A	$0	EN25068	
	3/19/26	EN25053	RO Small On-Call O&M Projects FY 24/25	**$190,000**	$0	$0	$190,000	**$112,329**	($23,269)	$89,060	N/A	Transfer of funds for security services,specifically additional night guard services.
		N/A	N/A	**N/A**	N/A	N/A	$0	**N/A**	N/A	$0	EN25053	
Subtotal Regional Waste Water (RO):				**$677,400**			**$677,400**	**$115,545**		**$89,060**		

O&M Total Project Budget				Total Annual O&M Project Budget		
Adopted	Prior Change	Net Transfer	Amended	Adopted	Net Change	Amended
$1,227,400	$0	$0	$1,227,400	$396,627	($26,485)	$370,142

Total TP Capital and O&M Project Transfers $1,777,000

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

4A

Date: June 10, 2026

To: The Honorable Board of Directors **From:** Kevin Alexander, General Manager

Committee: Finance & Administration

Staff Contact: Lisa Dye, Assistant General Manager

Subject: Treasurer's Report of Financial Affairs (Written/PowerPoint)

Executive Summary:

The Treasurer's Report of Financial Affairs for April 2026 is presented in accordance with State reporting requirements. As of April 30, 2026, cash, investments, and restricted deposits totaled $544,370,465, an increase of $20,677,734 from the $523,692,731 reported in March 2026. The increase in cash, investments, and restricted deposits was primarily due to the $17.3 million in property tax receipts from the San Bernardino County Tax Assessor and $5.8 million of January Semiannual Capital Call receipts.

The average days of cash on hand increased from 481 to 489 in April. IEUA's unrestricted investment portfolio yield was 3.918 percent in April, compared to 3.928 percent in March, a decrease of 0.010 percent. The change in yield is primarily due to lower earnings yields for local government investment pools.

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

Regional Sewerage *Technical Committee (Y/N):* N

Policy Committee (Y/N): N

Environmental Determination:

Not Applicable

Attachments:

Attachment 1 - Background
Attachment 2 - PowerPoint
Attachment 3 - Treasurer's Report of Financial Affairs

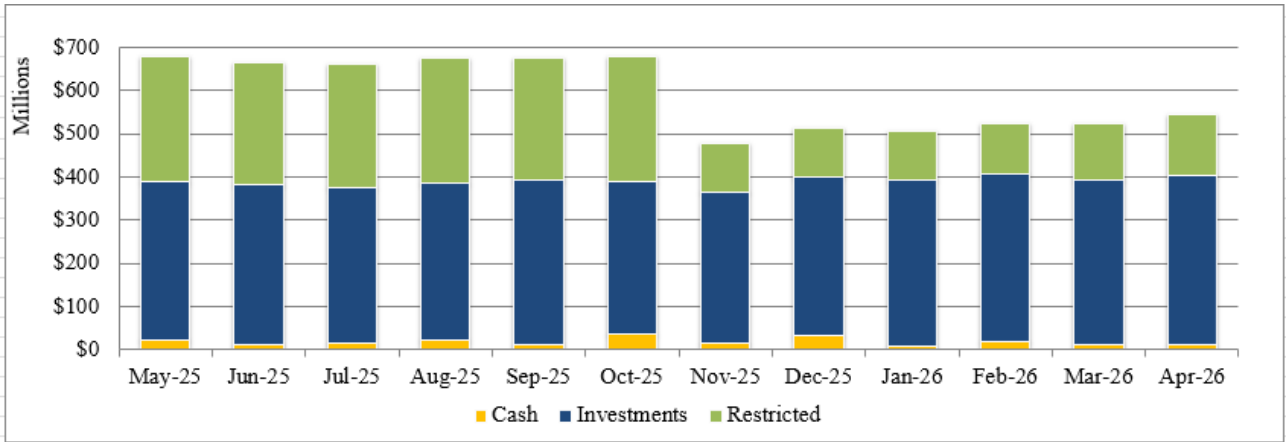
Background

Subject: Treasurer's Report of Financial Affairs

The Treasurer's Report of Financial Affairs is submitted in a format consistent with State requirements. The monthly report denotes investment transactions that have been executed in accordance with the IEUA's Investment Policy (Resolution No. 2025-5-2).

IEUA's total cash, investments, and restricted deposits for the month of April 2026 were $544.4 million, an increase of $20.7 million compared to the $523.7 million reported in March 2026, as shown in Figure 1. The increase in cash, investments, and restricted deposits is primarily attributed to the $17.3 million in property tax receipts from the San Bernardino County Tax Assessor and $5.8 million of January Semiannual Capital Call receipts.

Figure 1: Cash, Investments, and Restricted Deposits



The investment in the Truist Financial corporate note for $0.94 million, maturing in August 2027, continues to retain an A- rating by Standard and Poor's despite the May 2024 downgrade by Moody's Investor Service to Baa1. IEUA staff, in collaboration with PFM Asset Management, will continue to monitor Truist Financials overall financial health. Regular updates on the status of this investment will be provided each month to ensure continued transparency.

Table 1 below presents IEUA's unrestricted investment portfolio by authorized investment and duration, with a total portfolio value of $391.2 million. The investment portfolio value excludes cash and restricted deposits of $153.2 million.

The unrestricted investment portfolio yield in April 2026 was 3.918 percent, compared to 3.928 percent in March, a decrease of 0.010 percent. The change in yield is primarily due to lower earnings yields for the local government investment pools.

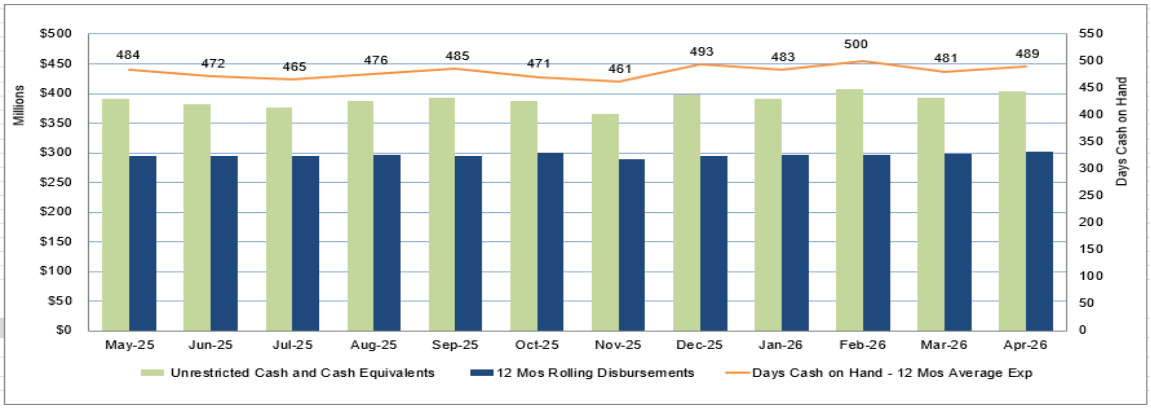
Table 1: IEUA Portfolio

Authorized Investments	Allowable Threshold ($ million or %)	Investment Value as of April 30, 2026 ($ million)				Average Yield %	Portfolio% (Unrestricted)
		Under 1 Year	1-3 Years	Over 3 Years	Total		
LAIF* Unrestricted	$75	$65.5	$0.0	$0.0	$65.5	3.811%	16.75%
CAMP** Unrestricted	n/a	126.4	0.0	0.0	126.4	3.780%	32.30%
CAMP Term (Matures 8/26/26)	n/a	25.0	0.0	0.0	25.0	4.010%	6.39%
CAMP Term (Matures 12/09/26)	n/a	25.0	0.0	0.0	25.0	3.760%	6.39%
Sub-Total IEUA Managed		**$241.9**	**$0.0**	**$0.0**	**$241.9**	**3.810%**	**61.83%**
Brokered Certificates of Deposit	30%	$1.1	$0.0	$0.0	$1.1	5.080%	0.28%
Bank Notes	30%	0.0	1.1	0.0	1.1	5.467%	0.28%
Medium Term Notes	30%	2.8	15.7	21.7	40.2	4.265%	10.27%
Federal Agency Mortgage-Backed Securities	n/a	2.5	18.3	7.1	27.9	4.713%	7.14%
Municipal Bonds	10%	0.0	0.0	0.4	0.4	4.213%	0.10%
US Treasury Notes	n/a	0.7	42.5	35.4	78.6	3.751%	20.10%
Sub-Total PFMAM* Managed**		**$7.1**	**$77.6**	**$64.6**	**$149.3**	**4.092%**	**38.17%**
Total		**$249.0**	**$77.6**	**$64.6**	**$391.2**	**3.918%**	**100.00%**

*LAIF - Local Agency Investment Fund
**CAMP - California Asset Management Program
***PFMAM - PFM Asset Management
+/- due to rounding

Average days cash on hand is calculated using the month-end balance of unrestricted cash and cash equivalents divided by disbursements associated with operating expenses, debt service costs, and capital expenditures. The average days of cash on hand for the month ending April 2026 increased from 481 to 489 days, as shown in Figure 2.

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



Monthly cash and investment summaries are available on the IEUA's website at: https://www.ieua.org/read-our-reports/cash-and-investment/



Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

Treasurer's Report of Financial Affairs

Cecilia House
Acting Budget Officer

June 2026

2 IEUA Liquidity

- The increase in cash, investments, and restricted deposits is primarily due to the $17.3 million in property tax receipts from the San Bernardino County Tax Assessor and $5.8 million of January Semiannual Capital Call receipts
- The change in yield is primarily due to declining earnings yields at the California Asset Management Program (CAMP) and Local Agency Investment Fund (LAIF)

Description	April $ Millions	March $ Millions	Increase / (Decrease) $ Millions
Investment Portfolio	$391.2	$380.7	$10.5
Cash and Restricted Deposits	153.2	143.0	10.2
Total Cash, Investments, and Restricted Deposits	**$544.4**	**$523.7**	**$20.7**
Investment Portfolio Yield	3.918%	3.928%	(0.010%)
Weighted Average Duration (Years)	1.80	1.46	0.34
Average Cash on Hand (Days)*	489	481	8

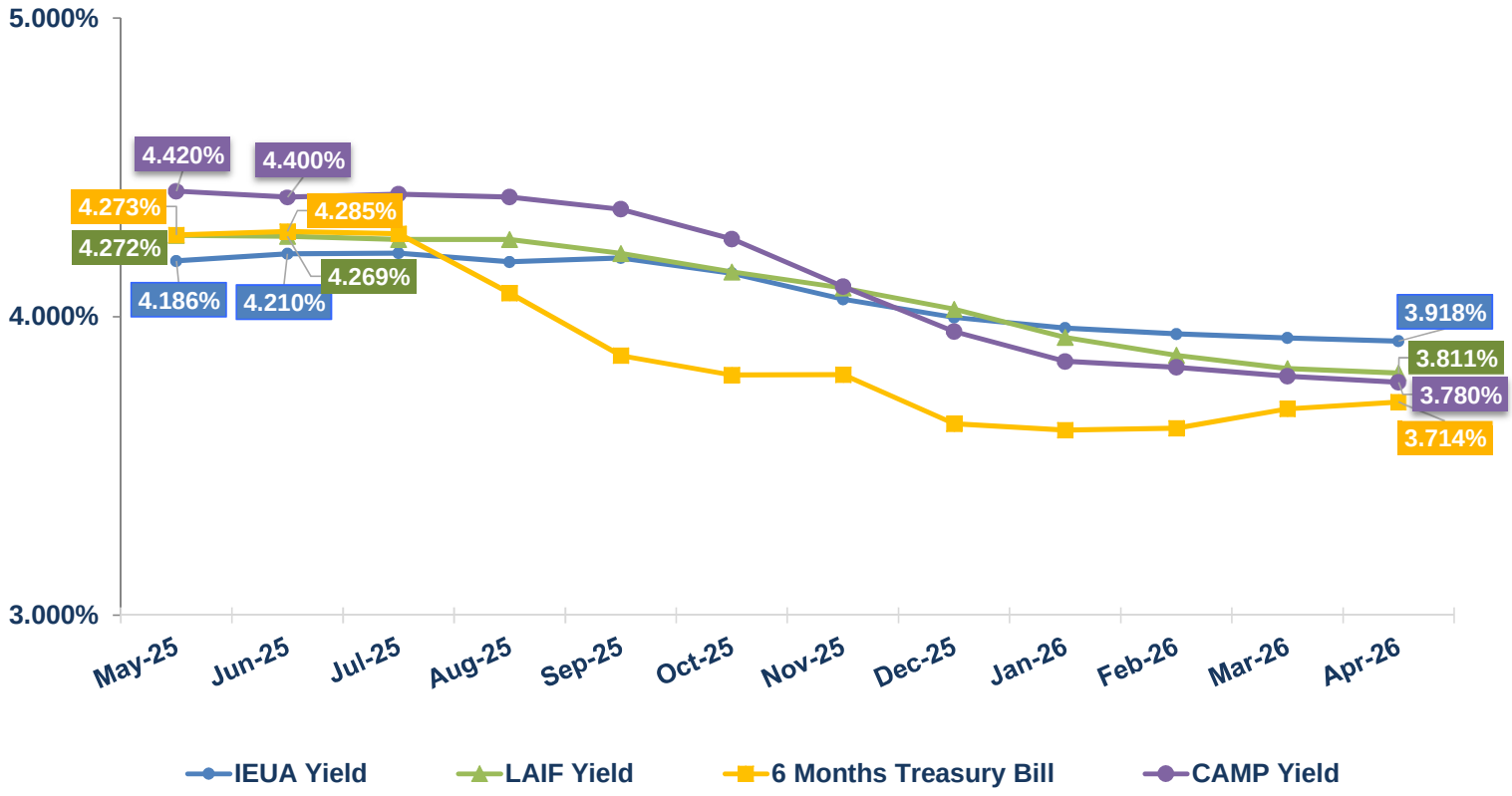
**Calculated using the month end balance of unrestricted cash and cash equivalents divided by disbursements for operating expense, debt service, and capital expenditures - totals may not tie due to rounding*

Monthly cash and investment summaries available at: https://www.ieua.org/read-our-reports/cash-and-investment/

3 IEUA Investment Position ($ Millions)

Authorized Investments	Allowable Threshold	Under 1 Year	1 – 3 Years	Over 3 Years	Total	Average Yield %	Portfolio % (Unrestricted)
LAIF	$75	$65.5	$0.0	$0.0	$65.5	3.811%	16.75%
CAMP	n/a	126.4	0.0	0.0	126.4	3.780%	32.30%
CAMP Term (Matures 8/26/2026)	n/a	25.0	0.0	0.0	25.0	4.010%	6.39%
CAMP Term (Matures 12/9/2026)	n/a	25.0	0.0	0.0	25.0	3.760%	6.39%
Sub-Total IEUA Managed		**$241.9**	**$0.0**	**$0.0**	**$241.9**	**3.810%**	**61.83%**
Brokered Certificates of Deposit	30%	$1.1	$0.0	$0.0	$1.1	5.080%	0.28%
Bank Notes	30%	0.0	1.1	0.0	1.1	5.467%	0.28%
Medium Term Notes	30%	2.8	15.7	21.7	40.2	4.265%	10.27%
Federal Agency Mortgage-Backed Securities	n/a	2.5	18.3	7.1	27.9	4.713%	7.14%
Municipal Bonds	10%	0.0	0.0	0.4	0.4	4.213%	0.10%
US Treasury Notes	n/a	0.7	42.5	35.4	78.6	3.751%	20.10%
Sub-Total PFM Asset Management Managed		**$7.1**	**$77.6**	**$64.6**	**$149.3**	**4.092%**	**38.17%**
Total		**$249.0**	**$77.6**	**$64.6**	**$391.2**	**3.918%**	**100.00%**

4 Portfolio Yield Comparison



TREASURER'S REPORT OF FINANCIAL AFFAIRS

For the Month Ended April 30, 2026

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

All investment transactions have been executed in accordance with the criteria stated in the IEUA's Investment Policy (Resolution No. 2025-5-2) adopted by the Inland Empire Utilities Agency's Board of Directors during its regular meeting held on May 21, 2025. The funds anticipated to be available during the next six-month period are expected to be sufficient to meet all foreseen expenditures during the period.

* A Municipal Water District

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	April	March	Variance
Cash, Bank Deposits, and Bank Investment Accounts	$12,536,406	$11,516,949	$1,019,457
Investments			
IEUA Managed			
Local Agency Investment Fund (LAIF)	$65,542,787	$66,887,319	($1,344,532)
California Asset Management Program (CAMP)	126,357,974	114,991,353	11,366,621
CAMP Term Investment	25,000,000	25,000,000	-
CAMP Term Investment	25,000,000	25,000,000	-
Total IEUA Managed Investments	$241,900,761	$231,878,672	$10,022,089
PFM Managed			
Certificates of Deposit	$1,075,000	$1,075,000	$0
Bank Notes	1,080,528	1,080,568	(40)
Municipal Bonds	395,000	0	395,000
Federal Agency Commercial Mortgage-Backed Securites	27,912,219	27,921,319	(9,100)
Medium Term Notes	40,203,175	38,787,950	1,415,225
U.S. Treasury Bonds/Bills/Notes	78,630,165	79,967,671	(1,337,506)
Total PFM Managed Investments	$149,296,087	$148,832,508	$463,579
Total Investments	$391,196,848	$380,711,180	$10,485,668
Total Cash and Investments Available to the IEUA	$403,733,254	$392,228,129	$11,505,125
Restricted Deposits			
CAMP Water Connection Reserve	$35,474,462	$34,684,717	$789,745
LAIF Self Insurance Reserve	7,569,098	7,495,644	73,454
Bond and Note Accounts	866,125	432	865,693
Capital Call Holding Account	44,887,439	38,988,042	5,899,397
SRF Loan Reserve Accounts	6,442,293	6,442,293	-
California Employers' Retirement Benefit Trust Account - CERBT (Other Post Employment Benefits - OPEB)	27,877,519	26,450,842	1,426,677
Escrow Deposits	17,520,275	17,402,632	117,643
Total Restricted Deposits	$140,637,211	$131,464,602	$9,172,609
Total Cash, Investments, and Restricted Deposits	**$544,370,465**	**$523,692,731**	**$20,677,734**

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

Cash, Bank Deposits, and Bank Investment Accounts

JPM Checking Account	$11,963,936
JPM Payroll Account	-
JPM Workers' Compensation Account	-
Subtotal Demand Deposits	$11,963,936
Other Cash and Bank Accounts	
Petty Cash	$2,250
Subtotal Other Cash	$2,250
US Bank Pre-Investment Money Market Account	$570,220
Total Cash and Bank Accounts	**$12,536,406**

Unrestricted Investments

Local Agency Investment Fund (LAIF)	
LAIF Fund	$65,542,787
Subtotal Local Agency Investment Fund	$65,542,787
California Asset Management Program (CAMP)	
CAMP Fund	$126,357,974
CAMP Term Investment (Matures 8/26/2026)	25,000,000
CAMP Term Investment (Matures 12/09/2026)	25,000,000
Subtotal CAMP	$176,357,974
Subtotal IEUA Managed Investment Accounts	**$241,900,761**
Brokered Certificates of Deposit	
Brokered Certificates of Deposit	$1,075,000
Subtotal Brokered Certificates of Deposit	$1,075,000
Bank Notes	
Bank Notes	$1,080,528
Subtotal Bank Notes	$1,080,528

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

Unrestricted Investments Continued

Federal Agency Commercial Mortgage-Backed Security	
Federal Agency Comm. Mortgage-Backed Security	$27,912,219
Subtotal Federal Agency Comm. Mortgage-Backed Security	$27,912,219
Municipal Bonds	
Subtotal State and Local Municipal Bonds	$395,000
Subtotal State and Municipal Bonds	$395,000
Medium Term Notes	
Medium Term Notes	$40,203,175
Subtotal Medium Term Notes	$40,203,175
U.S. Treasury Bonds/Bills/Notes	
Treasury Note	$78,630,165
Subtotal U.S. Treasury Notes	$78,630,165
Subtotal PFM Managed Investment Accounts	**$149,296,087**
Total Investments	**$391,196,848**

Restricted Deposits

Investment Pool Accounts	
CAMP - Water Connection Reserves	$35,474,462
LAIF - Self Insurance Fund Reserves	7,569,098
Subtotal Investment Pool Accounts	$43,043,560
Bond and Note Accounts	
2017A Debt Service Accounts	$866,125
Subtotal Bond and Note Accounts	$866,125

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

Restricted Deposits Continued

Capital Call HoldingAccount	
JPMC- Capital Call Holding Account	$44,887,439
Subtotal Capital Call Holding Account	$44,887,439
SRF Loan Reserve Accounts	
JPMC- SRF Reserve Accounts	$6,442,293
Subtotal SRF Loan Reserve Accounts	$6,442,293
CalPERS	
CERBT Account (OPEB)	$27,877,519
Subtotal CalPERS Accounts	$27,877,519
Escrow Deposits	
W.M. Lyles Construction	$17,520,275
Subtotal Escrow Deposits	$17,520,275
Total Restricted Deposits	$140,637,211
Total Cash, Investments, and Restricted Deposits as of April 30, 2026	**$544,370,465**
Total Cash, Investments, and Restricted Deposits as of 04/30/2026	$544,370,465
Less: Total Cash, Investments, and Restricted Deposits as of 03/31/2026	523,692,731
Total Monthly Increase (Decrease)	$20,677,734

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
Cash, Bank Deposits, and Bank Investment Accounts								
JP Morgan Chase (JPM)								
Checking	$11,963,936	$11,963,936	N/A	$11,963,936		2.20%	N/A	$11,963,936
Payroll Checking	-	-	N/A	-		N/A	N/A	-
Workers' Compensation Account	-	-	N/A	-		N/A	N/A	-
Subtotal JPM Accounts	$11,963,936	$11,963,936		$11,963,936				$11,963,936
US Bank (USB)								
Custodial Money Market *(Investment Mgmt.)*	$551,131	$551,131	N/A	$551,131		3.14%	N/A	$551,131
Custodial Money Market *(Debt Service)*	19,089	19,089	N/A	19,089		3.14%	N/A	19,089
Subtotal USB Account	$570,220	$570,220		$570,220		3.14%		$570,220
Petty Cash	$2,250	$2,250	N/A	$2,250		N/A	N/A	$2,250
Total Cash, Bank Deposits and Bank Investment Accounts	**$12,536,406**	**$12,536,406**		**$12,536,406**				**$12,536,406**
Investments								
LAIF Accounts								
Non-Restricted Funds	$65,542,787	$65,542,787	N/A	$65,542,787		3.81%	N/A	$65,542,787
Subtotal LAIF Accounts	$65,542,787	$65,542,787		$65,542,787		3.81%		$65,542,787
CAMP Accounts								
Non-Restricted Funds	$126,357,974	$126,357,974	N/A	$126,357,974		3.78%	N/A	$126,357,974
Subtotal CAMP Accounts	$126,357,974	$126,357,974		$126,357,974		3.78%		$126,357,974
Camp Term Investment								
CAMP Term Investment	$25,000,000	$25,000,000	364	$25,000,000		4.01%	08/26/26	$25,000,000
CAMP Term Investment	25,000,000	25,000,000	364	25,000,000		3.76%	12/09/26	25,000,000
Subtotal CAMP Term Investment	$50,000,000	$50,000,000		$50,000,000		3.89%		$50,000,000
Subtotal IEUA Managed Investment Accounts	**$241,900,761**	**$241,900,761**		**$241,900,761**		**3.81%**		**$241,900,761**
Brokered Certificates of Deposit (CDs)								
Cooperat Rabobank UA/NY	$1,075,000	$1,075,000	1093	$1,075,000		5.08%	07/17/26	$1,078,497
Subtotal Brokered CDs	$1,075,000	$1,075,000		$1,075,000		5.08%		$1,078,497
Bank Notes								
Morgan Stanley Bank NA Bank Notes	$365,000	$365,000	1457	$365,000	5.50%	5.50%	05/26/28	$369,085
Morgan Stanley Bank NA Bank Notes	715,000	716,509	1456	715,528	5.50%	5.45%	05/26/28	723,001
Subtotal Bank Notes	$1,080,000	$1,081,509		$1,080,528		5.47%		$1,092,086
Federal Agency Commercial Mortgage-Backed Security (CMBS)								
FHMS K061 A2	$743,737	$720,844	1257	$740,033	3.35%	4.29%	11/01/26	$740,091
FHMS K064 A2	1,160,000	1,094,206	1291	1,143,564	3.22%	4.94%	03/01/27	1,151,718
FHMS K065 A2	660,000	622,282	1322	649,938	3.24%	4.93%	04/01/27	654,819
FHMS K066 A2	1,012,639	946,976	1379	992,983	3.12%	4.97%	06/01/27	1,002,911

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
Investments (continued)								
FHMS K507 A1	927,069	912,520	1647	920,195	4.80%	5.19%	04/01/28	935,665
FHMS K506 A1	543,036	534,915	1691	539,210	4.65%	5.01%	05/01/28	546,766
FHMS KJ46 A1	860,401	860,380	1771	860,392	4.78%	4.78%	06/01/28	864,571
FHMS K505 A2	1,075,000	1,085,737	1778	1,079,682	4.82%	4.59%	06/01/28	1,085,904
FNA 2023-M6 A2	1,008,083	990,993	1797	1,000,424	4.18%	4.58%	07/01/28	1,006,247
FHMS KJ47 A1	304,055	304,054	1769	304,055	5.27%	5.27%	08/01/28	306,396
FHMS K506 A2	1,115,000	1,098,506	1783	1,106,739	4.65%	4.99%	08/01/28	1,123,372
FHMS K508 A2	1,115,000	1,090,541	1748	1,102,496	4.74%	5.25%	08/01/28	1,126,064
FHMS K509 A2	845,000	818,059	1767	830,622	4.85%	5.60%	09/01/28	855,600
FHMS K507 A2	1,100,000	1,086,852	1800	1,093,139	4.80%	5.07%	09/01/28	1,112,527
FHMS K510 A2	430,000	428,757	1776	429,332	5.07%	5.14%	10/01/28	437,653
FHMS K511 A2	625,000	623,204	1760	624,030	4.86%	4.93%	10/01/28	633,118
FHMS K512 A2	520,508	525,368	1777	523,191	5.00%	4.79%	11/01/28	529,521
FHMS K513 A2	640,000	646,393	1779	643,619	4.72%	4.50%	12/01/28	646,818
FHMS K514 A2	645,000	651,449	1758	648,682	4.57%	4.34%	12/01/28	649,447
FHMS K518 A2	795,000	814,195	1740	806,627	5.40%	4.83%	01/01/29	816,436
FHMS K517 A2	985,000	1,014,536	1754	1,002,466	5.36%	4.67%	01/01/29	1,011,868
FHMS K515 A2	1,100,000	1,129,634	1775	1,117,351	5.40%	4.79%	01/01/29	1,129,344
FHMS K516 A2	1,100,000	1,132,997	1761	1,119,466	5.48%	4.79%	01/01/29	1,131,689
FHMS K520 A2	625,000	627,537	1766	626,605	5.18%	5.09%	03/01/29	640,316
FHMS K524 A2	920,000	925,650	1741	923,795	4.72%	4.58%	05/01/29	932,170
FHMS K526 A2	1,030,000	1,039,634	1781	1,036,543	4.54%	4.33%	07/01/29	1,037,554
FHMS K530 A2	1,120,000	1,125,832	1739	1,124,314	4.79%	4.67%	09/01/29	1,137,315
FHMS K553 A2	705,000	705,882	1781	705,835	4.07%	4.04%	12/01/30	697,618
FHMS K554 A2	1,280,000	1,284,945	1767	1,284,790	4.22%	4.13%	12/01/30	1,275,919
FHMS K557 A2	700,000	699,987	1756	699,988	3.94%	3.94%	01/01/31	688,268
FHMS K555 A2	1,490,000	1,484,977	1784	1,485,181	4.05%	4.13%	01/01/31	1,472,671
FHMS K558 A2	745,000	746,937	1801	746,932	4.13%	4.07%	03/01/31	739,915
Subtotal Fed. Agcy. Comm. Mortgage-Backed Security	$27,924,528	$27,774,779		$27,912,219		4.71%		$28,120,291
US Treasury Bond/Bill/Note								
US Treasury Note	$775,000	$692,656	1729	$757,664	0.50%	2.92%	04/30/27	$750,297
US Treasury Note	1,055,000	936,436	1784	1,026,755	0.50%	2.99%	06/30/27	1,015,479
US Treasury Note	3,315,000	3,142,905	1804	3,270,068	2.25%	3.40%	08/15/27	3,248,183
US Treasury Note	1,965,000	1,952,181	1792	1,961,302	4.13%	4.27%	09/30/27	1,971,832
US Treasury Note	1,105,000	1,120,366	1788	1,109,710	4.13%	3.81%	10/31/27	1,108,885
US Treasury Note	2,165,000	1,843,717	1759	2,064,907	0.50%	3.91%	10/31/27	2,059,878
US Treasury Note	10,000,000	9,983,594	716	9,987,384	3.50%	3.59%	10/31/27	9,945,700
US Treasury Note	1,925,000	1,932,971	1639	1,927,811	3.88%	3.77%	11/30/27	1,924,775
US Treasury Note	1,085,000	1,092,502	691	1,091,465	4.00%	3.62%	12/15/27	1,086,950
US Treasury Note	2,235,000	2,145,949	1750	2,201,670	2.75%	3.66%	02/15/28	2,191,261
US Treasury Note	625,000	561,694	1786	600,188	1.25%	3.52%	03/31/28	594,776

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
Investments (continued)								
US Treasury Note	2,160,000	2,158,312	1795	2,159,342	3.63%	3.64%	03/31/28	2,149,368
US Treasury Note	1,330,000	1,328,597	732	1,328,631	3.75%	3.81%	04/15/28	1,326,416
US Treasury Note	10,000,000	10,038,672	883	10,031,558	3.75%	3.58%	04/15/28	9,973,050
US Treasury Note	935,000	930,800	1826	933,321	3.50%	3.60%	04/30/28	927,951
US Treasury Note	1,335,000	1,339,015	844	1,338,561	3.75%	3.61%	05/15/28	1,331,298
US Treasury Note	145,000	143,018	1028	143,201	3.13%	3.64%	11/15/28	142,276
US Treasury Note	885,000	878,086	1822	881,140	3.75%	3.92%	12/31/28	881,370
US Treasury Note	400,000	413,063	1263	411,405	4.63%	3.61%	04/30/29	407,906
US Treasury Note	280,000	282,538	1819	281,633	4.50%	4.30%	05/31/29	284,648
US Treasury Note	50,000	49,607	1824	49,741	4.25%	4.43%	06/30/29	50,475
US Treasury Note	510,000	517,570	1797	515,151	4.00%	3.67%	07/31/29	510,996
US Treasury Note	1,290,000	1,292,671	1821	1,291,840	3.63%	3.58%	08/31/29	1,277,251
US Treasury Note	2,500,000	2,492,578	1823	2,494,787	3.50%	3.57%	09/30/29	2,464,647
US Treasury Note	630,000	629,483	1826	629,628	4.13%	4.14%	10/31/29	633,470
US Treasury Note	1,000,000	1,017,461	1447	1,015,546	4.13%	3.65%	10/31/29	1,005,508
US Treasury Note	1,615,000	1,611,026	1822	1,612,132	4.13%	4.18%	10/31/29	1,623,895
US Treasury Note	2,240,000	2,244,025	1820	2,242,980	4.13%	4.08%	11/30/29	2,252,600
US Treasury Note	2,415,000	2,409,623	1819	2,410,932	4.38%	4.43%	12/31/29	2,448,866
US Treasury Note	1,095,000	1,090,937	1821	1,091,867	4.25%	4.33%	01/31/30	1,105,651
US Treasury Note	3,400,000	3,399,867	1821	3,399,904	4.00%	4.00%	02/28/30	3,403,587
US Treasury Note	1,380,000	1,386,900	1824	1,385,523	4.00%	3.89%	03/31/30	1,381,294
US Treasury Note	300,000	296,848	1811	297,411	3.88%	4.11%	04/30/30	298,852
US Treasury Note	2,950,000	2,913,816	1823	2,919,896	3.75%	4.02%	05/31/30	2,924,072
US Treasury Note	720,000	722,166	1825	721,833	3.88%	3.81%	06/30/30	716,906
US Treasury Note	1,225,000	1,218,971	1821	1,219,789	3.88%	3.98%	07/31/30	1,219,402
US Treasury Note	4,365,000	4,341,811	1823	4,344,653	3.63%	3.74%	08/31/30	4,299,355
US Treasury Note	390,000	388,903	1824	389,022	3.63%	3.69%	09/30/30	384,089
US Treasury Note	860,000	857,346	1812	857,576	3.63%	3.69%	10/31/30	846,663
US Treasury Note	2,825,000	2,808,889	1821	2,810,098	3.50%	3.63%	11/30/30	2,765,409
US Treasury Note	140,000	139,316	1821	139,357	3.63%	3.73%	12/31/30	137,709
US Treasury Note	575,000	573,226	1821	573,304	3.75%	3.82%	01/31/31	568,442
US Treasury Note	1,145,000	1,144,955	1816	1,144,960	3.75%	3.75%	01/31/31	1,131,940
US Treasury Note	1,590,000	1,563,914	1810	1,564,519	3.50%	3.87%	02/28/31	1,554,473
Subtotal US Treasuries	$78,930,000	$78,028,981		$78,630,165		3.75%		$78,327,851
Municipal Bonds								
Hawaii ST-TXBL-GP (Callable)	$395,000	$395,000	1797	$395,000	4.21%	4.21%	04/01/31	$395,552
Subtotal State and Local Municipal Bonds	$395,000	$395,000		$395,000		4.21%		$395,552
Medium Term Notes								
Microsoft Corp (Callable)	$1,100,000	$1,112,199	1625	$1,100,738	2.40%	2.14%	08/08/26	$1,095,298
Paccar Financial Corp Note	830,000	833,818	1095	830,350	5.05%	4.88%	08/10/26	832,082
Target Corp	150,000	149,745	1817	149,964	1.95%	1.99%	01/15/27	147,949
Target Corp	690,000	689,579	1810	689,940	1.95%	1.96%	01/15/27	680,564
Goldman Sachs Bank USA	915,000	920,755	729	915,324	5.41%	5.08%	05/21/27	915,468
Truist Financial Corp	935,000	817,779	1824	905,532	1.13%	3.91%	08/03/27	899,134
Home Depot Inc	1,145,000	1,079,586	1688	1,125,620	2.80%	4.17%	09/14/27	1,126,119
Bank of NY Mellon Corp	700,000	680,078	1279	689,579	3.44%	4.33%	02/07/28	695,916
JP Morgan Chase (Callable)	620,000	566,909	1620	598,278	2.95%	5.13%	02/24/28	612,710
Kenvue Inc	650,000	665,346	996	660,673	5.05%	4.12%	03/22/28	658,902

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
Investments (continued)								
John Deere Capital Corp	160,000	162,176	1827	160,959	4.95%	4.64%	07/14/28	162,711
John Deere Capital Corp	280,000	283,802	1824	281,678	4.95%	4.64%	07/14/28	284,745
John Deere Capital Corp	370,000	369,449	1827	369,757	4.95%	4.98%	07/14/28	376,270
National Rural Util Coop	460,000	459,485	1096	459,597	4.15%	4.19%	08/25/28	457,849
Citibank NA Corp Notes	1,660,000	1,660,000	1827	1,660,000	5.80%	5.80%	09/29/28	1,719,944
Bank of America Corp (Callable)	895,000	904,917	1393	901,251	4.98%	4.66%	01/24/29	902,188
Alphabet Inc (Callable)	215,000	214,220	1098	214,273	3.70%	3.83%	02/15/29	212,559
Alphabet Inc (Callable)	230,000	229,754	1098	229,771	3.70%	3.74%	02/15/29	227,389
Alphabet Inc (Callable)	230,000	229,772	1098	229,788	3.70%	3.74%	02/15/29	227,389
Alphabet Inc (Callable)	1,385,000	1,383,587	1098	1,383,688	3.70%	3.74%	02/15/29	1,369,277
Caterpillar Finl Service	950,000	948,746	1095	948,820	3.75%	3.80%	02/23/29	938,060
Cisco Systems Inc (Callable)	335,000	343,794	1201	342,581	4.85%	3.99%	02/26/29	340,529
Astrazeneca Finance LLC (Callable)	875,000	889,376	1320	886,345	4.85%	4.35%	02/26/29	889,016
Blackrock Funding Inc (Callable)	105,000	104,810	1826	104,886	4.70%	4.74%	03/14/29	106,547
Blackrock Funding Inc (Callable)	720,000	716,659	1798	717,961	4.70%	4.81%	03/14/29	730,606
Salesforce Inc (Callable)	1,120,000	1,119,754	1098	1,119,765	4.65%	4.66%	03/15/29	1,122,182
Adobe Inc (Callable)	365,000	365,482	1825	365,293	4.80%	4.77%	04/04/29	370,053
Adobe Inc (Callable)	445,000	444,337	1826	444,593	4.80%	4.83%	04/04/29	451,161
Mastercard Inc (Callable)	2,325,000	2,247,647	1170	2,250,290	2.95%	4.07%	06/01/29	2,243,230
Toyota Motor Credit Corp	150,000	149,696	1826	149,793	4.55%	4.60%	08/09/29	150,896
Toyota Motor Credit Corp	330,000	329,621	1826	329,743	4.55%	4.58%	08/09/29	331,972
Toyota Motor Credit Corp	380,000	378,438	1826	378,939	4.55%	4.64%	08/09/29	382,271
Eli Lilly & Co (Callable)	790,000	791,153	1826	790,785	4.20%	4.17%	08/14/29	789,336
State Street Corp	1,075,000	1,114,420	1343	1,112,799	5.68%	4.59%	11/21/29	1,110,580
Bank of NY Mellon Corp	210,000	210,000	1461	210,000	4.03%	4.03%	01/22/30	207,811
Adobe Inc (Callable)	750,000	700,125	1452	702,751	2.30%	4.13%	02/01/30	691,915
Pepsico Inc (Callable)	620,000	618,958	1826	619,195	4.60%	4.64%	02/07/30	628,555
Morgan Stanley PVT Bank (Callable)	1,110,000	1,110,389	1464	1,110,362	4.21%	4.20%	02/08/30	1,097,822
JP Morgan Chase Notes (Callable)	575,000	592,888	1820	588,670	5.58%	4.87%	04/22/30	591,133
JP Morgan Chase Notes (Callable)	775,000	775,000	1826	775,000	4.41%	4.41%	04/23/30	771,898
Blackrock Inc (Callable)	1,000,000	917,300	1768	930,510	2.40%	4.31%	04/30/30	930,162
Novartis Capital Corp (Callable)	1,560,000	1,555,320	1826	1,555,742	4.10%	4.17%	11/05/30	1,539,573
Caterpillar Finl Service	150,000	149,946	1826	149,949	4.15%	4.16%	01/08/31	148,604
Toyota Motor Credit Corp	370,000	369,885	1824	369,892	4.20%	4.21%	01/10/31	365,756
Totalenergi CAP USA LLC (Callable)	620,000	620,000	1826	620,000	4.25%	4.25%	01/13/31	613,590
Totalenergi CAP USA LLC (Callable)	855,000	857,018	1826	856,909	4.25%	4.20%	01/13/31	846,161
Visa Inc (Callable)	2,365,000	2,384,795	1806	2,384,212	4.10%	3.91%	02/12/31	2,358,333
Bank of America Corp (Callable)	775,000	718,371	1794	719,654	2.50%	4.16%	02/13/31	717,675
Amazon.com Inc (Callable)	490,000	488,319	1826	488,360	4.25%	4.33%	03/13/31	485,204
Amazon.com Inc (Callable)	635,000	633,984	1826	634,011	4.25%	4.29%	03/13/31	628,785
Amazon.com Inc (Callable)	1,115,000	1,105,935	1813	1,106,099	4.25%	4.43%	03/13/31	1,104,087
Depository Trust Company (Callable)	355,000	354,702	1826	354,708	4.55%	4.57%	03/27/31	355,371
Depository Trust Company (Callable)	2,000,000	2,018,980	1801	2,018,887	4.55%	4.33%	03/27/31	2,002,088
Walmart Inc (Callable)	510,000	508,909	1826	508,911	4.15%	4.20%	04/30/31	507,883
Subtotal Medium Term Notes	$40,425,000	$40,047,713		$40,203,175		4.27%		$40,153,308
Subtotal PFM Managed Investment Accounts	**$149,829,528**	**$148,402,982**		**$149,296,087**		**4.09%**		**$149,167,585**
Total Investments	**$391,730,289**	**$390,303,743**		**$391,196,848**				**$391,068,346**

(Source of Investment Amortized Cost: PFM)

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

	Par Amount	Cost Basis Amount	Term (Days)	April Value	% Coupon	% Yield to Maturity	Maturity Date	Market Value
Restricted Deposits								
Investment Pool Accounts								
CAMP - Water Connection Reserves	$35,474,462	$35,474,462	N/A	$35,474,462		3.78%	N/A	$35,474,462
LAIF - Self Insurance Reserves	7,569,098	7,569,098	N/A	7,569,098		3.81%	N/A	7,569,098
Total Investment Pool Accounts	$43,043,560	$43,043,560		$43,043,560		3.79%		$43,043,560
Bond and Note Accounts								
2017A Debt Service Accounts	$866,125	$866,125	N/A	$866,125		0.00%	N/A	$866,125
Total Bond and Note Accounts	$866,125	$866,125		$866,125		0.00%		$866,125
Capital Call Holding Account								
JPMC Capital Call Holding Account	$44,887,439	$44,887,439	N/A	$44,887,439		2.20%	N/A	$44,887,439
Total Capital Call Holding Account	$44,887,439	$44,887,439		$44,887,439		2.20%		$44,887,439
SRF Loan Reserve Accounts								
5176-110 Recycled Water Phase 4	$159,566	$159,566	N/A	$159,566		2.20%	N/A	$159,566
5176-120 Recycled Water Phase 4	264,678	264,678	N/A	264,678		2.20%	N/A	264,678
5176-130 Recycled Water Phase 4	269,198	269,198	N/A	269,198		2.20%	N/A	269,198
5176-140 Recycled Water Phase 4	72,639	72,639	N/A	72,639		2.20%	N/A	72,639
5332-110 Recycled Water Phase 5	55,337	55,337	N/A	55,337		2.20%	N/A	55,337
5327-110 RP-1 Dewatering Facility Extension	1,447,481	1,447,481	N/A	1,447,481		2.20%	N/A	1,447,481
7885-110 Regional Water Quality Laboratory	1,046,416	1,046,416	N/A	1,046,416		2.20%	N/A	1,046,416
5318-110 Wineville RW Pipeline Extension	893,468	893,468	N/A	893,468		2.20%	N/A	893,468
8105-110 Napa Lateral	172,434	172,434	N/A	172,434		2.20%	N/A	172,434
8105-120 San Sevaine Basin Improvements	102,705	102,705	N/A	102,705		2.20%	N/A	102,705
8235-110 RP-1 1158 Pump Station Improvements	211,930	211,930	N/A	211,930		2.20%	N/A	211,930
8235-150 Baseline Extension Project	136,883	136,883	N/A	136,883		2.20%	N/A	136,883
4900-110 Recycled Water Phase 3	170,797	170,797	N/A	170,797		2.20%	N/A	170,797
4900-120 Recycled Water Phase 3	312,621	312,621	N/A	312,621		2.20%	N/A	312,621
4900-130 Recycled Water Phase 3	61,996	61,996	N/A	61,996		2.20%	N/A	61,996
8260-110 Wineville/Jurupa/RP-3 Recharge Improvem	813,380	813,380	N/A	813,380		2.20%	N/A	813,380
8414-110 Lower Day Basin Improvement	159,484	159,484	N/A	159,484		2.20%	N/A	159,484
8235-120 RP-5 RW Pipeline Bottleneck	91,280	91,280	N/A	91,280		2.20%	N/A	91,280
Total SRF Loan Reserves	$6,442,293	$6,442,293		$6,442,293		2.20%		$6,442,293
CalPERS Deposits								
CERBT Account (OPEB)	$16,000,000	$16,000,000	N/A	$27,877,519		N/A	N/A	$27,877,519
Subtotal CalPERS Deposits	$16,000,000	$16,000,000		$27,877,519				$27,877,519
CERBT Strategy 2 Performance as of March 28, 2026 1 year net return was 12.43%								
Escrow Deposits								
W. M. Lyles Construction	$17,520,275	$17,520,275	N/A	$17,520,275		N/A	N/A	$17,520,275
Subtotal Escrow Deposits	$17,520,275	$17,520,275		$17,520,275				$17,520,275
Total Restricted Deposits	**$128,759,692**	**$128,759,692**		**$140,637,211**				**$140,637,211**
Total Cash, Investments, and Restricted Deposits as of April 30, 2026	**$533,026,387**	**$531,599,841**		**$544,370,465**				**$544,241,963**

INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

April Purchases

No.	Date	Transaction	Investment Security	Type	Par Amount Purchased	Investment Yield to Maturity
1	04/14/2026	Purchase	US Treasury N/B Notes	Treasury Bond/Note	$1,330,000	3.81%
2	04/21/2026	Purchase	Depository Trust Company (Callable)	Medium Term Notes	2,000,000	4.33%
3	04/23/2026	Purchase	JP Morgan Chase (Callable)	Medium Term Notes	775,000	4.41%
4	04/30/2026	Purchase	Hawaii ST-TXBL-GP (Callable)	Municipal Bonds	395,000	4.21%
5	04/30/2026	Purchase	Walmart Inc (Callable)	Medium Term Notes	510,000	4.20%
			Total Purchases		**$ 5,010,000**	

April Investment Maturities, Calls & Sales

No.	Date	Transaction	Investment Security	Type	Par Amount Matured/Sold	Investment Yield to Maturity
1	04/14/2026	Sell	Walmart Inc (Callable)	Medium Term Notes	1,330,000	3.95%
2	04/16/2026	Sell	US Treasury N/B Notes	Treasury Bond/Note	225,000	2.92%
3	04/16/2026	Sell	JP Morgan Chase (Callable)	Medium Term Notes	565,000	5.15%
4	04/21/2026	Sell	US Treasury N/B Notes	Treasury Bond/Note	2,000,000	3.59%
5	04/24/2026	Sell	US Treasury N/B Notes	Treasury Bond/Note	405,000	3.87%
6	04/25/2026	Paydown	FHMS K507 A1	Mortgage-Backed Security	$6,518	5.19%
7	04/25/2026	Paydown	FHMS K512 A2	Mortgage-Backed Security	62	4.79%
8	04/25/2026	Paydown	FHMS KJ46 A1	Mortgage-Backed Security	1,022	4.78%
9	04/25/2026	Paydown	FHMS KJ47 A1	Mortgage-Backed Security	1,411	5.27%
10	04/25/2026	Paydown	FHMS K066 A2	Mortgage-Backed Security	1,555	4.97%
11	04/25/2026	Paydown	FHMS K506 A1	Mortgage-Backed Security	646	5.01%
12	04/25/2026	Paydown	FNA 2023-M6 A2	Mortgage-Backed Security	75	4.58%
13	04/25/2026	Paydown	FHMS K061 A2	Mortgage-Backed Security	1,608	4.29%
			Total Maturities, Calls & Sales		**$ 4,537,897**	

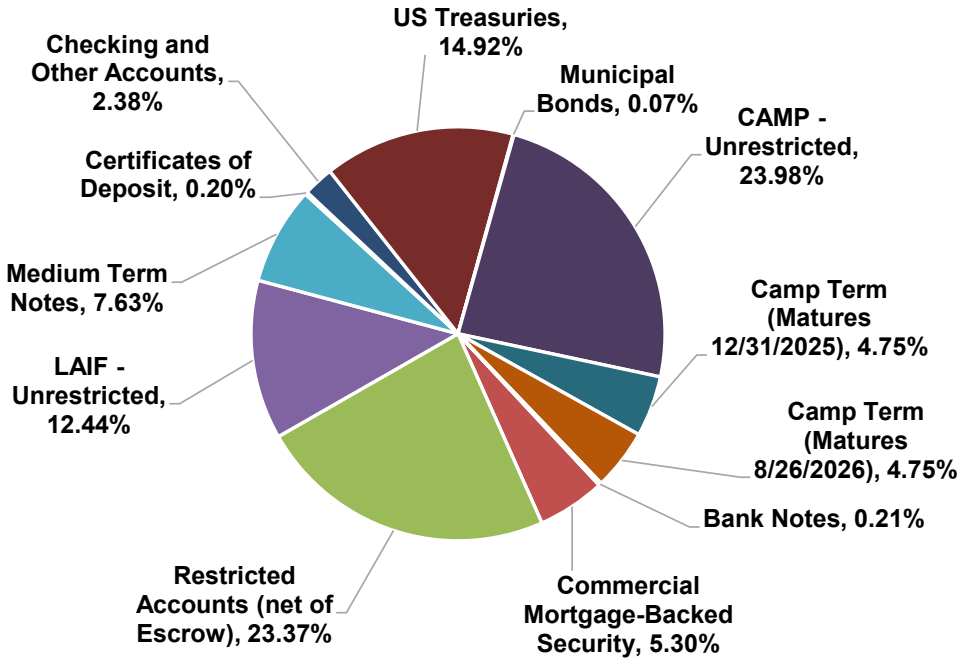
INLAND EMPIRE UTILITIES AGENCY
Cash and Investment Summary
Month Ended
April 30, 2026

Directed Investment Category	Amount Invested	Yield
LAIF - Unrestricted	$65,542,787	3.811%
CAMP - Unrestricted	126,357,974	3.780%
Camp Term (Matures 8/26/2026)	25,000,000	4.010%
Camp Term (Matures 12/09/2026)	25,000,000	3.760%
Brokered Certificates of Deposit	1,075,000	5.080%
Bank Notes	1,080,528	5.467%
Medium Term Notes	40,203,175	4.265%
Commercial Mortgage-Backed Security	27,912,219	4.713%
Municipal Bonds	395,000	4.213%
US Treasury Notes	78,630,165	3.751%
Total Investment Portfolio	***$391,196,848***	
Investment Portfolio Rate of Return		***3.918%***

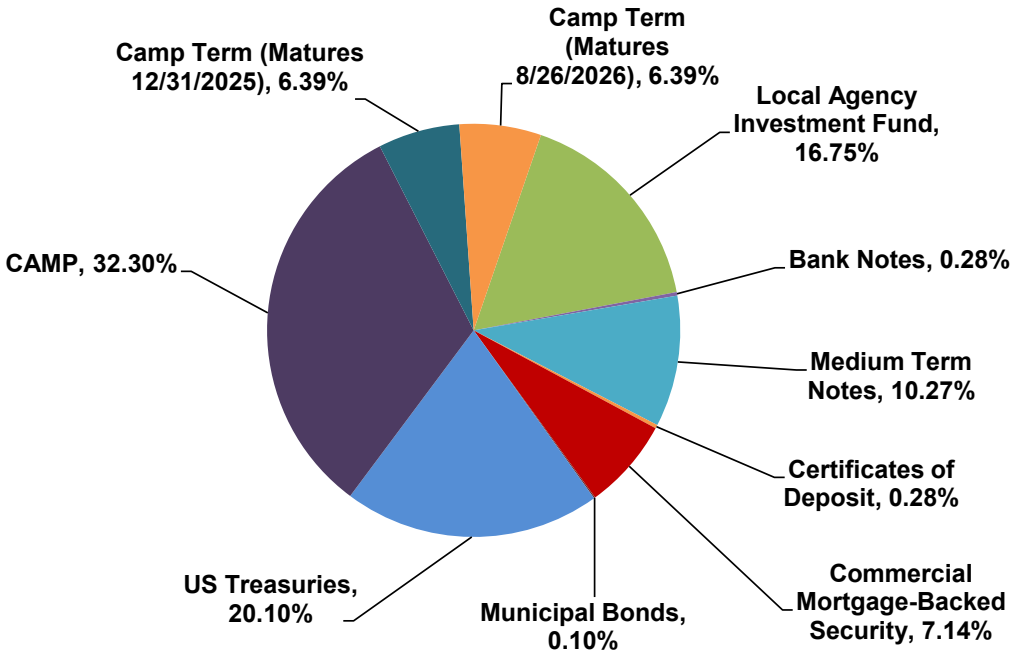
Restricted/Transitory/Other Accounts	Amount Invested	Yield
CalPERS OPEB (CERBT) Account	$27,877,519	N/A
CAMP Restricted Water Connection Reserve	35,474,462	3.780%
LAIF Restricted Insurance Reserve	7,569,098	3.811%
US Bank - 2017A Debt Service Accounts	866,125	0.000%
US Bank - Pre-Investment Money Market Account	570,220	3.140%
Capital Call Holding Account	44,887,439	2.200%
SRF Loan Reserve Accounts	6,442,293	2.200%
JP Morgan Chase - Checking Account	11,963,936	2.200%
Other Accounts*	2,250	N/A
Escrow Account	17,520,275	N/A
Total Restricted/Transitory/Other Accounts	***$153,173,617***	
Average Yield of Other Accounts		***2.821%***
Total IEUA Directed Deposits	**$544,370,465**	

**Petty Cash*

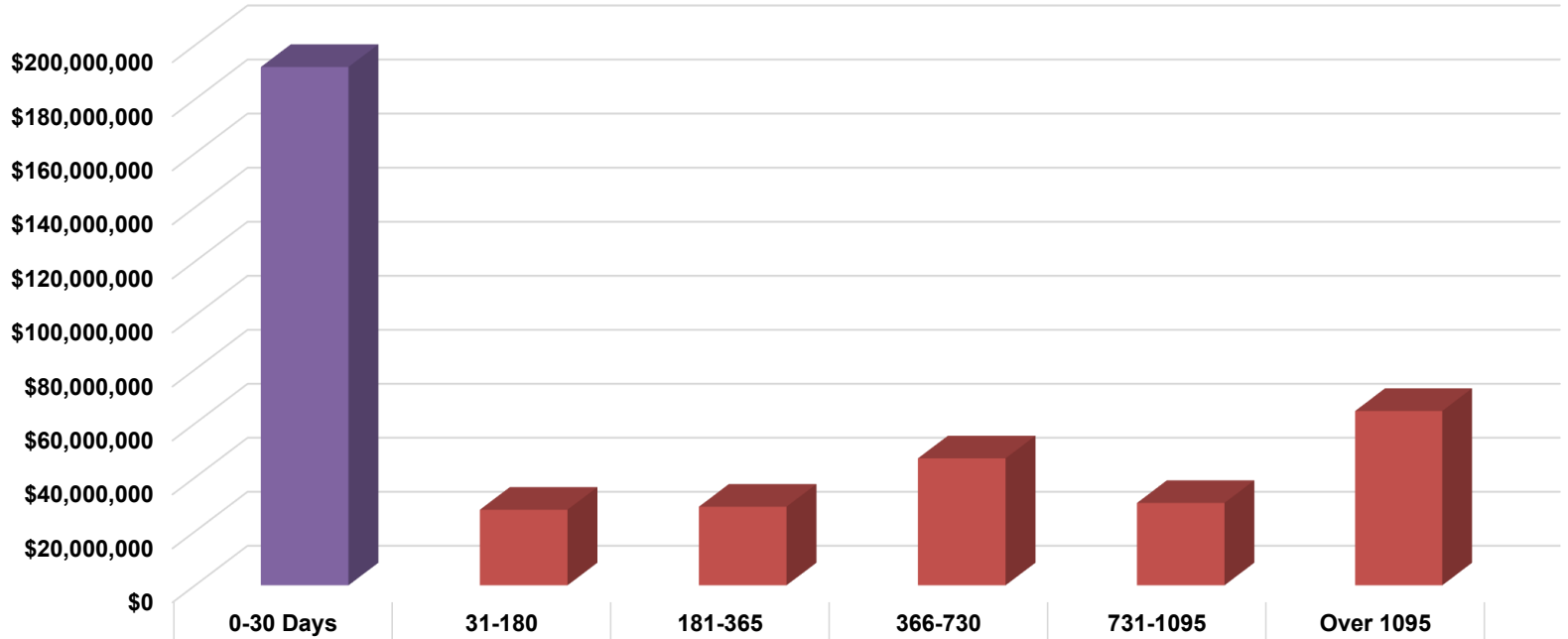
Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2026
Investment Portfolio (Net of Escrow Accounts)
$526,850,190



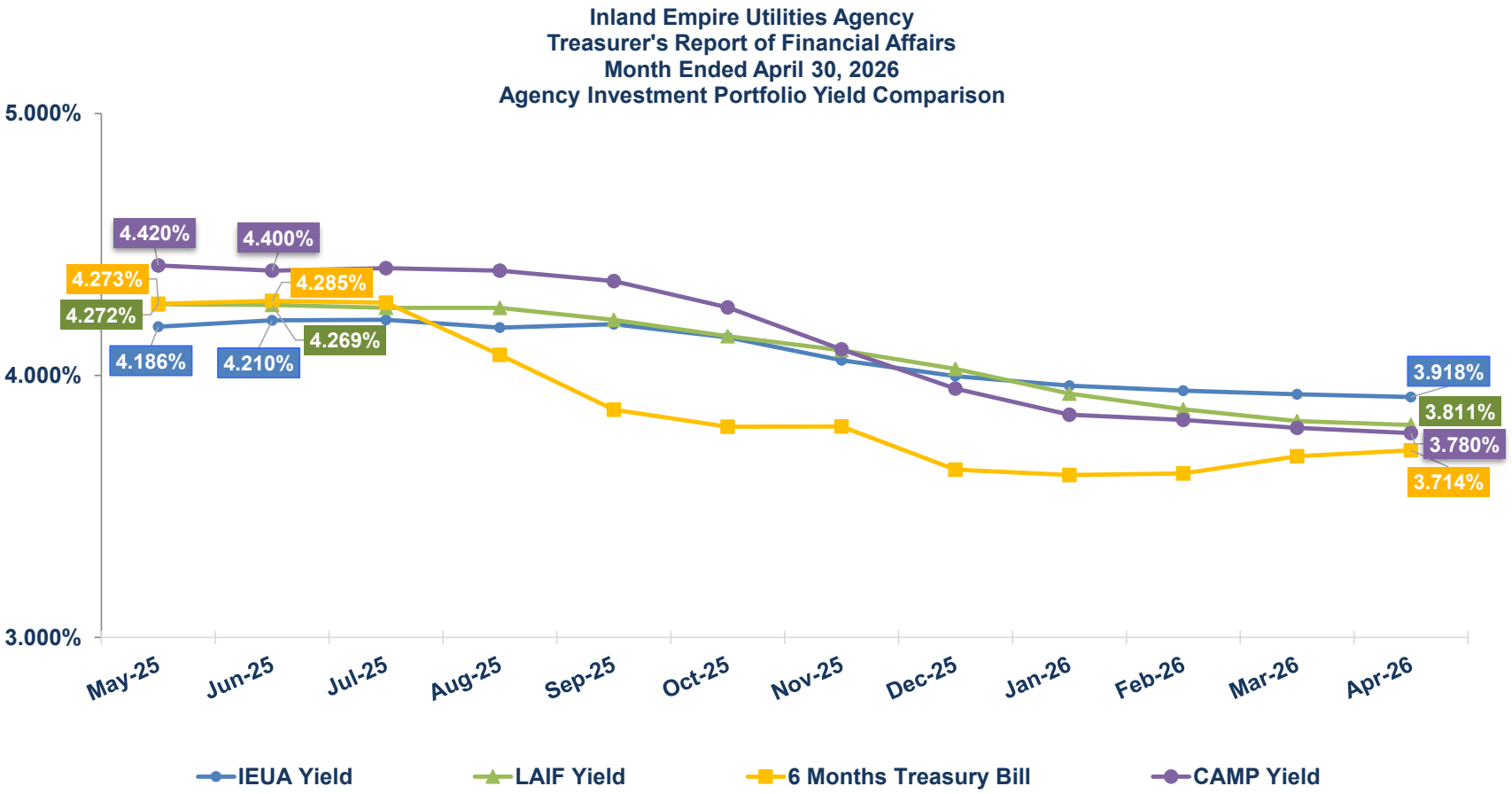
Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2026
Unrestricted Investment Portfolio
$391,196,848



Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2026
Investment Portfolio Maturity Distribution (Unrestricted)
$391,196,848



	0-30 Days	31-180 Days	181-365 Days	366-730 Days	731-1095 days	Over 1095 days
LAIF+CAMP	$191,900,761					
GSE+CD+MTN+MUNI+CMBS+Term	$0	$28,006,088	$29,131,103	47,041,506	$30,518,554	64,598,836
Percent	49.05%	7.16%	7.45%	12.03%	7.80%	16.51%


Inland Empire Utilities Agency
Treasurer's Report of Financial Affairs
Month Ended April 30, 2026
Agency Investment Portfolio Yield Comparison
5.000%
4.000%
3.000%
4.420%
4.400%
4.273%
4.285%
4.272%
4.269%
4.186%
4.210%
3.918%
3.811%
3.780%
3.714%
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25
Jan-26
Feb-26
Mar-26
Apr-26
IEUA Yield
LAIF Yield
6 Months Treasury Bill
CAMP Yield