

**SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS**

**BOARD MEETING
AGENDA**

May 26, 2010 - 1:30 p.m.

Location--1630 West Redlands Boulevard, Suite A, Redlands, California

Note: Copies of staff reports and other documents relating to the items on this agenda are on file at the District offices and are available for public review during normal District business hours. New information relating to agenda topics listed, received, or generated by the District after the posting of this agenda, but before the meeting, will be made available upon request at the District offices.

**CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL**

1. PUBLIC PARTICIPATION

Members of the public may address the Board of Directors on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) Section 54954.2 of the Government Code.

2. ADDITIONS/DELETIONS TO AGENDA

Section 54954.2 provides that a legislative body may take action on items of business not appearing on the posted agenda under the following conditions: (1) an emergency situation exists, as defined in Section 54956.5; (2) a need to take immediate action and the need for action came to the attention of the District subsequent to the agenda being posted; and (3) the item was posted for a prior meeting occurring not more than five calendar days prior to the date action is taken on the item, and at the prior meeting the item was continued to the meeting at which action is being taken.

3. CONSENT CALENDAR

- Approval of the Board Minutes, May 12, 2010
- Review and Approve un-Audited Financials and Check Register for March, 2010
- Review and Approve un-Audited Financials and Check Register for April, 2010

4. SPECIAL PRESENTATION

It is the intention of the San Bernardino Valley Water Conservation District to comply with the Americans with Disabilities Act (ADA) in all respects. If you need special assistance with respect to the agenda or other written materials forwarded to the members of the Board for consideration at the public meeting, or if as an attendee or a participant at this meeting you will need special assistance, the District will attempt to accommodate you in every reasonable manner. Please contact Ms. Shanae Smith (909-793-2503) at least 48 hours prior to the meeting to inform her of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Bruce Cash President & CEO of United Strategies Regarding Environmental Mitigation Banking Opportunity

5. **REPORTS AND INFORMATION ITEMS:**

- A. Monthly Activity Reports, and/or Comments by Board Members
- B. Board Committee Reports
 - Administrative Committee Meeting (Melody McDonald)
 - Resources Committee Meeting (Richard Corneille)
- C. Finance Supervisor's Report (Samantha Brown)
- D. Assistant General Manager's Report (Claud Seal)
- E. General Manager's Report (Robert Neufeld)
 - Wash Plan Update
- F. Information Items
 - Letter of Support for Proposed Strategic Plan from the City of Highland
 - Consider Audit Services for Fiscal Year Ending June 30, 2010
 - Water Projection Summary Table, as Requested by Director Corneille
 - Mentone Property Update
 - Seven Oaks Dam Property (SOD) Acquisition Update
- G. Future Agenda Items and Staff Tasks
- H. Revenue Producing Activities

6. **ACTION ITEMS, NEW BUSINESS**

- A. **CONSIDER APPROVAL OF REGULAR BOARD MEETING DATE CHANGE**
Recommendation: Discuss and approve meeting date change for the June 9, 2010 Board meeting, as recommended by the Administrative Committee
- B. **APPROVE AND ADOPT PROPOSED STRATEGIC PLAN**
Recommendation: Approve and adopt the proposed revised strategic plan
- C. **CALIFORNIA DEPARTMENT OF WATER RESOURCES (DWR)
GROUNDWATER ELEVATION MONITORING PROGRAM – SBX7 6**
Recommendation: Direct staff to forward Monitoring Entity Submittal to the State of California's Department of Water Resources (DWR) for the Groundwater Elevation Monitoring Program

7. **UPCOMING MEETINGS:**

- 1. May 28, 2010- Riverside County Water Symposium, Palm Springs Convention Center
- 2. June 3, 2010- Three Valleys Municipal Water District Leadership Breakfast, Sheraton Fairplex Suites, Pomona, 7:30-9:00 a.m.

3. June 7, 2010 - Basin Technical Advisory Commission (BTAC), San Bernardino Valley Municipal Water District, 1:30 p.m.
4. June 10, 2010 - Upper Santa Ana Water Resources Association (USAWRA), District, 9:30 a.m.
5. June 16-18, 2010 - 2010 WESTCAS Annual Conference, Catamaran Resort Hotel & Spa, San Diego
6. June 21, 2010 - Association of San Bernardino County Special Districts Meeting, Location TBA
7. June 24, 2010 - Advisory Commission on Water Policy, San Bernardino Valley Municipal Water District, 7:00 p.m.

8. **CLOSED SESSION**

Under the authority of Government Code Section 54957(b), the Board may recess to Closed Session regarding a personnel matter;

and/or

Under the authority of Government Code Section 54956.9(c), the Board may recess to Closed Session to consider whether to initiate litigation;

and/or

Under the authority of Government Code Section 54956.9(b)(3)(a), and Section 54956.9(c), and Section 54956.9(b)(1), the Board may recess to Closed Session to confer with legal counsel regarding significant exposure to litigation in one case.

9. **ADJOURN MEETING.** The next regular Board meeting will be on June 9, 2010 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS

MINUTES OF THE BOARD MEETING OF
May 12, 2010
1:30 P.M.

President Clare Henry Day called the Board Meeting of the Board of Directors to order at 1:30 p.m. All present stood for the pledge of allegiance, led by President Day.

ROLL CALL:

BOARD MEMBERS PRESENT:

Clare Henry Day, President
Melody McDonald, Vice President
Manuel Aranda, Director
Arnold Wright, Director
Richard Corneille, Director
John Longville, Director
David E. Raley, Director

BOARD MEMBERS ABSENT:

None

GENERAL COUNSEL PRESENT:

David Cosgrove, Rutan & Tucker, LLP

STAFF PRESENT:

R. Robert Neufeld, General Manager
Claud Seal, Assistant General Manager/District Engineer
Samantha Brown, Finance Supervisor
Lisa Pierce, GIS Coordinator
Shanae Smith, Executive Assistant II

GUESTS PRESENT:

Kevin Milligan, City of Riverside Public Utilities
Max Rasouli, City of Riverside Public Utilities
Doug Headrick, San Bernardino Valley Municipal Water District
Chris Diggs, City of Redlands
Dr. Raty Henry, Member of the Public
Stacey Aldstadt, City of San Bernardino Municipal Water District

Greg Gage, City of San Bernardino Municipal Water Department
T. Jarb Thaipejr, City of Loma Linda
Don Lee, TetraTech
Charles Roberts, Highland Community News

1. PUBLIC PARTICIPATION

President Clare Henry Day announced this as the time for any persons present, who so desire, to make an oral presentation to the Board of Directors. Hearing none, the meeting proceeded with the published agenda items.

2. ADDITIONS/DELETIONS TO AGENDA

No additions/deletions to the agenda.

3. CONSENT CALENDAR

The minutes of the April 28, 2010 minutes were reviewed.

It was moved by Director Aranda and seconded by Director McDonald to approve the Minutes of the April 28, 2010 Board meeting, as amended. The motion carried unanimously.

4. REPORTS AND INFORMATION ITEMS

A. Monthly Activity Reports, and/or Comments by Board Members

Director Corneille summarized the Groundwater and Water Management Committee sessions he attended during the 2010 ACWA Spring Conference. He reported that a draft position paper summarizing the ACWA Strategic Framework for Sustainable Groundwater Management in California was distributed to the committee members for final comments at the Groundwater Committee session. The position paper is partially in response to the "Improving Management of the State's Groundwater Resources," legislative analyst report which recommended a mandatory requirement that groundwater levels be monitored in all groundwater basins throughout the state. Including, consider phasing in statewide groundwater permitting over a multi-year period based on data from standard monitoring requirements. He said ACWA is concerned that the state is becoming too involved in local issues, and the position paper informs the state that many basins are being managed quite well locally, and the position should be supported by the District. He distributed hand-outs regarding the implementation of SBX7 6, indicating the requirements for all groundwater basins to collect data on groundwater elevations to make data available to the public. The deadline for the submittal to the Department of Water Resources (DWR) for parties interested in assuming the groundwater elevation monitoring reporting functions is January 1, 2011. The initial report submittal deadline is scheduled on or before January 1, 2012. He said it would be natural for the District to volunteer and provide the monitoring service, as the District currently provides data collection services to the local producers in the basin and an annual report. He briefly summarized the agenda for the Advisory Commission

on Water Policy meeting scheduled for May 13, 2010, at the San Bernardino Valley Municipal Water District (SBVMWD), including presentations on the Enhanced Recharge Study, storm water capture and the status of the issues in the Delta.

Director Raley reported attending the Redlands Chamber of Commerce (RCC) Rise 'n shine meeting.

Director Aranda summarized the Outreach Committee meeting he attended during the 2010 ACWA Spring Conference regarding the water bond. He also reported attending the Loma Linda Chamber of Commerce (LLCC) Legislative Committee meeting.

Director Longville reported attending the California Special Districts Association (CSDA) Legislative Days seminar in Sacramento where he took part in discussions regarding the lack of support for efforts to increase taxes, which he believes will likely result in more services being converted into user fee services no longer tax supported.

Director McDonald reported attending the Association of California Water Agencies Joint Powers Insurance Authority's (ACWA/JPIA) Conference, where elections were held for the Executive Committee members, Presidency and Vice Presidency positions unanimously voted on by the District's Board of Directors. She won a seat on the Executive Committee by the highest number of votes. In addition, she summarized the ACWA portion of the conference and expanded on Director Corneille's report regarding the DWR's Groundwater Elevation Monitoring Program, and the ACWA member survey. She also reported attending the ACWA Water Management Committee and Region 9 meetings at the conference.

B. Board Committee Reports

There were no committee reports for this meeting.

C. Finance Supervisor's Report

There was no report for this meeting.

D. Assistant General Manager's Report

1. The previously reported Seven Oaks Dam (SOD) gates and flow tests have been postponed until some future date. There is an issue with the downstream Santa Ana Sucker fish spawning beds that could be disturbed by the high river flows. We will continue our preparation for the higher test flows in the future.
2. In anticipation of the higher test flows, we are making preparations to direct diverted river flows into first Dyke D to the west of our currently used spreading basins, and then the old CEMEX aggregate pit operation further west. We have verbal permissions from CEMEX to flood the pit. We have been cleaning up and opening the channels and restocking the wood in the gates.

3. Santa Ana River (SAR) spreading is up to 5,207 acre feet, Mill Creek (MC) is up to 4,818 acre feet, and both areas are taking daily inflows of 10 to 54 cfs. Diverting more of the water and letting it clarify into other basins.
4. Staff has continued to work with SBVMWD in the Water Spreading Enhancement Project.
5. The Greenspot Road Realignment – Asking for approval on this meeting's agenda per the meeting with Highland.

Mr. Seal answered questions from the Board. A discussion ensued regarding the current projects being undertaken by the City of Highland.

E. General Manager's Report

Mr. Neufeld reported attending the Big Bear Watermaster (BBWM) Committee meeting on May 11, 2010. The Big Bear Lake was reported at 2.666 feet from being completely full, primarily resulting from the years of low precipitation in the mountains. We may have to begin releases prior to the normal process of water levels reaching a certain level in the dam; water has to be released due to the possibility of spilling. Future development projects issues were also discussed. The area of concern is located at the new by-pass road and anticipated to be completed by the end of this year. The committee took action and will intervene by commenting on potential projects and express concern over any diminution from water supplies within the lake or the impact on surface waters with regard to California Environmental Quality Act (CEQA). As a result, dialogue has begun with Bear Valley Mutual Water Company (BVMWC), as they may not use all of their allocated water. The next BBWM Committee meeting is scheduled for June 22, 2010.

Mr. Neufeld reported on a series of ongoing meetings regarding the Santa Ana Sucker and the Critical Habitat Designation along the Santa Ana River, and the potential impacts. John Huesing, a noted Economist who has been instrumental in assisting the task force in the development of the economic impacts for the Santa Ana Sucker, was in attendance at the meeting where he presented a draft report that will reflect an excess of a \$2 billion economic impact on the Inland Empire. The number of the participants in the group has grown to seventeen parties, and as a member, Mr. Neufeld said he was asked to work with the San Gabriel Watermaster and Raymond Basin Watermaster to obtain strong political support, as the representatives are comprised primarily of the Democratic Party members. He said the task force is working to obtain the support across the boundaries of those two basins, as there are five Democrats and two Republicans. The idea being they will be impacted in the same manner as the Santa Ana Region, which is predominantly Republican. A discussion ensued regarding the postponement of the SOD testing, and a potential for artificial streams that may convince the United States Fish and Wildlife Service (USFWS) that small populations of fish are being supported. In addition, the District has an opportunity to conduct outreach by diverting the flows used for the SOD testing to the unused CEMEX facilities, as District staff is in discussions with CEMEX for the use of those facilities.

Mr. Neufeld reported he presented the District's proposed strategic plan to the City of Highlands at their City Council meeting on, May 11, 2010. The council members voted unanimously, 3-0 in support of the plan and commended the District on its efforts for the last two years, and encouraged the District to move forward with the proposed plan. Director McCallum recused himself due to a potential conflict regarding LAFCO issues, and Councilman Timmer was noted absent. He said John Jacquess, called this morning to compliment him on the presentation and announced that the city is strongly in favor of the proposed regional park. Mr. Neufeld said he is continuing to meet with parties who expressed interest and concerns regarding the District's proposed strategic plan and welcomed the opportunity to meet and discuss the plan in detail with other interested parties. Director Corneille inquired about the strategic plan and whether it would be an item on the next agenda. Mr. Neufeld said staff has meetings scheduled with the City of Riverside, SAWPA and had already met with Stacey Aldstadt and the City of San Bernardino Water Department. Director Corneille suggested that the City of Redlands meet with staff, as they had expressed concerns about the plan. Director Aranda suggested that the City of Loma Linda City Manager meet with staff as well.

Mr. Neufeld updated the Board on the status of the collaborative effort among the General Managers of the District, Western Municipal Water District (WMWD), and SBVMWD addressing concerns regarding making improvements to benefit everyone in the basin. He introduced Mr. Headrick, who stated he presented the principals of collaboration to the SBVMWD Board of Directors two weeks ago, where they voted hands down to adopt the principals, and to asked staff to continue forward with hiring a professional facilitator to assist with the completion of the process.

F. Information Items

David Cosgrove presented the Local Area Formation Commission (LAFCO) Claim update regarding information requests made by LAFCO related to the Sphere of Influence determination. A claim in the amount of \$140,000 was submitted to the State Controller's office and a claim number was assigned to the District. It was indicated that the Governor's budget has a back-log of state mandated costs; however, the claims roll over, and are redeemable when funds are available.

G. Future Agenda Items and Staff Tasks

The Board requested the following items be added to the May 26, 2010 Board meeting agenda for discussion:

1. Consideration of the DWR Groundwater Elevation Monitoring Program - SBX7 6
2. Water Charge Summary Table indicating the amount of water pumped for agricultural and non-agricultural usage, and payment history
3. Wash Plan Update
4. Status update on the use of the Mentone property

Mr. Cosgrove reported that staff is waiting for a response from the USF&WS regarding the Section 7 Consultation for the NEPA/EIS review by the Bureau of Land Management (BLM) and the informal review of the draft Habitat Conservation Plan (HCP). Randy Scott, Project Manager for the Wash Plan hopes to coordinate a meeting in June.

H. Revenue Producing Activities

Mr. Seal stated that staff is taking a different tactic in terms of diverting the water in Mill Creek. When water is unsuitable to go into the settling basins, the water is diverted and settling materials out and sending the water to the unused basins, filling the basins very quickly. The basins are then excavated and the saleable sand product is placed on the market for customers interested in purchasing. Regarding the operations at the borrow pit, Ranch Rock Products, Inc., is currently taking materials that were stockpiled last year, paying the District a total of \$1,600 to date.

Director Aranda inquired about the proposed SOD property acquisition with regard to cost saving projects previously brought to the Board by staff. Mr. Neufeld reported that staff had ongoing discussions with OCFCD regarding the possibility of acquiring the property at SOD, however due to conflicts in schedules, no progress had been made. He said Claud Seal received an inquiry from SBCFCD concerning the status of the acquisition, as they too are in support of that effort. Director Aranda suggested forming an Ad Hoc Committee to continue the negotiations with OCFCD. Mr. Neufeld opposed, as he felt it best that the General Manager continue coordination with OCFCD staff.

5. ACTION ITEM, NEW BUSINESS

- A. Consider Approval of Right of Way Dedication for Greenspot Road Realignment for the City of Highland

It was moved by Director Longville and seconded by Director McDonald to Approve the Right of Way Dedication for Greenspot Road Realignment for the City of Highland. The motion carried unanimously.

- B. Adoption of Addendum to 2010 Engineering Investigation (EI)

Claud Seal presented the 2010 Engineering Investigation (EI) Report Addendum. He reported that there were three iterations of the EI Report due to a change in methodology. Prior water depths had been considered positive in value rather than negative values. Algebraically, staff was adding instead of subtracting, but has since returned to the prior method consistent with the earlier methodology. Variations in the sub-basin definitions will be evaluated next year. Staff will be looking at the calculations differently, still considering the sub-basin calculations and using old factors that may or may not be pertinent now. 3D modeling evaluating the entire basin will also be used, including all wells available, as staff continues to work to improve techniques. Mr. Seal identified the following challenges while compiling this year's report:

- Data not obtained in a timely manner; only 150 Wells reported by February and early March.
- Report finalized with 218 Wells for Production and 150 for water Elevation changes.
- Coordination of data From 15 different agencies was challenging, as not all well data were reported in same format. Data normalization time consuming.
- Averaging of water levels by sub-basins changes dramatically; depends on data availability for Fall 09 and Fall 08 reports.
- Some agencies capture weekly, not monthly data -- averaging for various seasons not always consistent.
- Water Code requirements not initially clear.
- District billing period in July and January, out of sync with defined water year, October – September.
- Previous EI calculations used January - December for production values and fall, for well water levels.
- Minimal time available to collect data, categorize, tabulate, calculate values, proof, print EI Summary Report.

After the presentation, Mr. Seal answered questions from the Board. A lengthy discussion ensued regarding clarification of the water year used in this year's report, and the appropriate statutory findings required by the water code. In addition, Director Raley raised concerns regarding the safe yield referenced in the Western Judgment related to the depletion of the water in the basin, and requested clarification on the form of measurement used to determine the effectiveness of the District's operations. Doug Headrick, General Manager of the SBVMWD stated that the Basin Technical Advisory Committee (BTAC) is a great forum for discussions, as the Groundwater Management Plan update will be provided for review by the local agencies.

It was moved by Director Corneille and seconded by Director Wright to Adopt the Addendum to 2010 Engineering Investigation (EI). The motion carried unanimously.

Director Corneille complimented Lisa Pierce and Claud Seal on their efforts in compiling the information and increasing the number of wells reported in this year's report.

C. Public Hearing Related to Adoption of Groundwater Charge

Director Wright abstained due to a potential conflict of Interest based on his stock ownership in Bear Valley Mutual Water Company (BVMWC).

David Cosgrove referenced the written staff report regarding the District's public hearing on this year's proposal for a fifteen percent (15%) increase to the groundwater charge on April 28, 2010, following a public meeting on April 14, 2010. At the public hearing of April 28, 2010, the District took public comments, closed the public hearing. Staff was directed to revise the annual Engineering Investigation, to revert the statistical analyses to a "water year" period of July 1 to June 30; and 2) to review the comments and protests received to the charge, and to determine if there existed a "majority protest"

under the provisions of Proposition 218. Protest letters were submitted by the Redlands, City of Riverside, City of San Bernardino Municipal Water Department, EVWD, and the City of Loma Linda. Staff was asked to tally the number of protests regarding Proposition 218 charge rules regarding groundwater production, and analyzed the wells in conjunction with the Assessor Parcel numbers (APN). Counting the property owners, protests from approximately 75% of the owners, in comparison to 64% not opposing the charge for the majority that would be subject to the charge were totaled. The law is uncertain, but we will probably have a decision from the San Joaquin case ruling, and if the ruling does not apply, we are in a no harm, no foul situation. If, however, the Proposition 218 ruling does apply, the District could be inviting litigation. Consequently, staff recommends abandoning the proposal to increase the charge, but rather maintain the agricultural and non-agricultural charge the same as the previous year. Mr. Cosgrove answered questions from the Board regarding notices mailed out to the producers related to property, property ownerships, and the annual hearing mechanism related to the charge procedures applicable to the District's groundwater charge.

President Day opened the public hearing.

T. Jarb Thaipejr, City Manager for the City of Loma Linda said he was in agreement with staff's recommendation to not increase the groundwater charge.

There were no more comments from the public. President Day closed the public hearing.

Director Longville voiced his frustration regarding the clarity of the law. He said the District failed to raise rates in small increments at the appropriate time in the past, creating expectations that the rate would never rise, and even when economic trends caused an increase, it resulted in massive opposition. Costs should be reviewed on a regular basis to reflect a balance between costs and revenues. Director Raley said he would like to see a spreading fee implemented. Director Day clarified that the groundwater charge is based on what is removed or produced from the ground set by the water code.

It was moved by Director McDonald and seconded by Director Corneille to Approve and Adopt Revised Resolution No. 458, Maintaining the Groundwater Charge Rate for the 2010 – 2011 Water Year at the Rates of \$7.85 Per Acre-Foot for Groundwater Production for Non-Agricultural Purposes, and \$2.18 Per Acre-Foot for Agricultural Purposes, and Forgoing Any Increase for the Ensuing Year (July 1, 2010 to June 30, 2010) Subject to Certain Exceptions. The motion carried 6-0, with Director Wright abstaining due to a conflict of interest.

After the motion, Mr. Seal requested a Resources Committee meeting scheduled for May 24, 2010, at 8:00 a.m.

5. UPCOMING EVENTS

The upcoming events were reviewed and filed.

6. CLOSED SESSION

At 3:40 p.m., it was moved by Director Day and seconded by Director Wright to adjourn to Closed Session, Government Code Section 54957(b), to discuss a personnel matter. The motion carried unanimously.

At 4:18 p.m., the meeting reconvened into Open Session, with no reportable action under Government Code 54957.1.

7. ADJOURN MEETING

At 4:18 p.m., the meeting adjourned to the Board meeting scheduled for May 26, 2010, at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Suite A, Redlands, CA.

R. Robert Neufeld
Secretary of the Board



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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To: Board of Directors

Prepared by: Samantha Brown, Finance Supervisor

Date: May 26th, 2010

Subject: March 2010 Financial Statements

RECOMMENDATION

Staff recommends that the Board of Directors approve, receive and file the March 2010 financial statements.

DISCUSSION

Attached is March 2010 Profit & Loss by Fund report.

- LAIF for the 1st quarter of the calendar year was received and interest has decreased to 0.56%
- Mill Creek #12 Basin was cleaned out by JDM Excavation

Attached is the March 2010 General Fund Profit & Loss Budget versus Actual report.

- The Groundwater Production monies have begun to be received for July 2009-December 2009

Attached is the March 2010 Redlands Plaza Profit & Loss Budget versus Actual report.

- Redlands Plaza had maintenance done in the bathrooms of Suite A and on the roof of Suite L
- Salaries will be adjusted at fiscal year to show time spent on Redlands Plaza

Also attached is the Balance Sheet, as of March 31, 2010.

- Monies were transferred out of LAIF into Bank of America checking March 10th

Please note that there may be further changes to adjust to the auditor comments and format, however, these changes will likely be insignificant.

San Bernardino Valley Water Conservation District
Profit & Loss by Fund
March 2010

	<u>General Fund</u>	<u>Redlands Plaza</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
4010 · Interest Income			
4012 · LAIF	9,404.81	0.00	9,404.81
Total 4010 · Interest Income	9,404.81	0.00	9,404.81
4020 · Groundwater Charge			
4021 · Assessments - Ag	7,778.27	0.00	7,778.27
4023 · Assessments - Non-Ag	147,484.41	0.00	147,484.41
Total 4020 · Groundwater Charge	155,262.68	0.00	155,262.68
4030 · Mining Income			
4031 · Cemex USA Plant Site Rent	1,499.98	0.00	1,499.98
4032 · Cemex Mining	3,623.85	0.00	3,623.85
4034 · Redlands Aggregate 5% Royalty	9,000.00	0.00	9,000.00
Total 4030 · Mining Income	14,123.83	0.00	14,123.83
4040 · Miscellaneous Income	244.39	0.00	244.39
4050 · Property Tax	2,837.16	0.00	2,837.16
4065 · Redlands Plaza	0.00	8,258.66	8,258.66
4080 · Exchange Plan	12,610.73	0.00	12,610.73
Total Income	194,483.60	8,258.66	202,742.26
Gross Profit	194,483.60	8,258.66	202,742.26
Expense			
5100 · Professional Service			
5120 · Misc. Professional Services	13,005.49	650.00	13,655.49
5122 · Wash Plan Professional Services	2,335.00	0.00	2,335.00
5140 · Legislative Services	4,000.00	0.00	4,000.00
5180 · Legal	16,414.37	0.00	16,414.37
5185 · Special Counsel	13,576.25	0.00	13,576.25
Total 5100 · Professional Service	49,331.11	650.00	49,981.11
5200 · Field Operations			
5210 · Equipment Maintenance	155.85	0.00	155.85
5230 · Field Tools	35.73	0.00	35.73
Total 5200 · Field Operations	191.58	0.00	191.58
5300 · Vehicle Operations			
5310 · Vehicle Maintenance	1,034.92	0.00	1,034.92
5320 · Fuel	446.84	0.00	446.84
Total 5300 · Vehicle Operations	1,481.76	0.00	1,481.76
5400 · Utilities			
5410 · Alarm Service	147.94	0.00	147.94
5420 · Electricity	64.61	753.87	818.48
5430 · Mobile Phone	339.97	0.00	339.97
5440 · Telephone	538.55	0.00	538.55
5450 · Natural Gas	10.54	209.52	220.06
5460 · Water	167.87	1,511.09	1,678.96
5470 · Internet Services	601.20	0.00	601.20
Total 5400 · Utilities	1,870.68	2,474.48	4,345.16

San Bernardino Valley Water Conservation District
Profit & Loss by Fund
March 2010

	<u>General Fund</u>	<u>Redlands Plaza</u>	<u>TOTAL</u>
6000 · General Administration			
6001 · General Administration - Other	56.72	0.00	56.72
6003 · Property Tax	0.00	713.05	713.05
6012 · Office Maintenance	4.11	0.00	4.11
6015 · Mentone House Maintenance	200.00	0.00	200.00
6016 · Redlands Plaza Maintenance	0.00	974.00	974.00
6018 · Janitorial Services	653.00	0.00	653.00
6019 · Janitorial Supplies	9.87	0.00	9.87
6024 · Computer Equipment Maint.	937.50	0.00	937.50
6030 · Office Supplies	298.30	0.00	298.30
6033 · Office Equipment Rental	576.92	0.00	576.92
6036 · Printing	85.91	0.00	85.91
6039 · Postage and Overnight Delivery	570.87	0.00	570.87
6042 · Payroll Processing	143.00	0.00	143.00
6045 · Bank Service Charges	52.00	0.00	52.00
6051 · Uniforms	226.65	0.00	226.65
6060 · Outreach			
6064 · Business Expos	130.34	0.00	130.34
Total 6060 · Outreach	130.34	0.00	130.34
6090 · Subscriptions/Publications	206.96	0.00	206.96
6091 · Public Notices	1,003.20	0.00	1,003.20
6093 · Memberships	215.00	0.00	215.00
Total 6000 · General Administration	5,370.35	1,687.05	7,057.40
6100 · Benefits			
6110 · Vision Insurance	154.49	0.00	154.49
6120 · Workers' Comp. Insurance	2,810.45	0.00	2,810.45
6130 · Dental Insurance	621.33	0.00	621.33
6140 · State Unemployment Insurance	42.78	0.00	42.78
6150 · Medical Insurance	8,455.45	0.00	8,455.45
6160 · Social Security/Medicare Taxes	3,596.04	0.00	3,596.04
6170 · PERS Retirement	10,036.22	0.00	10,036.22
Total 6100 · Benefits	25,716.76	0.00	25,716.76
6200 · Salaries			
6210 · Overtime	1,394.47	0.00	1,394.47
6220 · Contingency/Temporary	1,547.00	0.00	1,547.00
6230 · Regular Salaries	40,167.48	0.00	40,167.48
Total 6200 · Salaries	43,108.95	0.00	43,108.95
6300 · Insurance			
6310 · Property Insurance	3,245.00	0.00	3,245.00
Total 6300 · Insurance	3,245.00	0.00	3,245.00
6400 · Board of Directors' Expenses			
6401 · Directors' Fees	7,486.00	0.00	7,486.00
6405 · Meeting Support Expense(food,be	51.48	0.00	51.48
6410 · Mileage	142.00	0.00	142.00
6415 · Air Fare	835.60	0.00	835.60
6420 · Other Travel	80.60	0.00	80.60
6425 · Meals	151.00	0.00	151.00
6430 · Lodging	216.00	0.00	216.00
6435 · Conf/Seminar Registrations	1,150.00	0.00	1,150.00
Total 6400 · Board of Directors' Expenses	10,112.68	0.00	10,112.68

San Bernardino Valley Water Conservation District
Profit & Loss by Fund
March 2010

	<u>General Fund</u>	<u>Redlands Plaza</u>	<u>TOTAL</u>
6500 · Administrative/Staff Expenses			
6505 · Mtg. Support Expense (food, bev	142.78	0.00	142.78
6510 · Mileage	176.60	0.00	176.60
6515 · Air Fare	224.80	0.00	224.80
6525 · Meals	52.89	0.00	52.89
6530 · Lodging	224.53	0.00	224.53
Total 6500 · Administrative/Staff Expenses	<u>821.60</u>	<u>0.00</u>	<u>821.60</u>
Total Expense	<u>141,250.47</u>	<u>4,811.53</u>	<u>146,062.00</u>
Net Ordinary Income	53,233.13	3,447.13	56,680.26
Other Income/Expense			
Other Expense			
7000 · Construction			
7050 · Basins	17,440.00	0.00	17,440.00
Total 7000 · Construction	<u>17,440.00</u>	<u>0.00</u>	<u>17,440.00</u>
7200 · Equipment & Vehicles			
7220 · Computer Software	182.96	0.00	182.96
7230 · Field Equipment	55.51	0.00	55.51
Total 7200 · Equipment & Vehicles	<u>238.47</u>	<u>0.00</u>	<u>238.47</u>
Total Other Expense	<u>17,678.47</u>	<u>0.00</u>	<u>17,678.47</u>
Net Other Income	<u>-17,678.47</u>	<u>0.00</u>	<u>-17,678.47</u>
Net Income	<u><u>35,554.66</u></u>	<u><u>3,447.13</u></u>	<u><u>39,001.79</u></u>

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through March 2010

	General Fund			
	Jul '09 - Mar...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Interest Income				
4012 · LAIF	38,188.11	65,000.00	-26,811.89	58.8%
Total 4010 · Interest Income	38,188.11	65,000.00	-26,811.89	58.8%
4020 · Groundwater Charge				
4021 · Assessments - Ag	17,361.05	19,252.00	-1,890.95	90.2%
4023 · Assessments - Non-Ag	417,127.26	624,295.00	-207,167.74	66.8%
Total 4020 · Groundwater Charge	434,488.31	643,547.00	-209,058.69	67.5%
4030 · Mining Income				
4031 · Cemex USA Plant Site Rent	12,000.82	18,000.00	-5,999.18	66.7%
4032 · Cemex Mining	31,732.20	48,000.00	-16,267.80	66.1%
4034 · Redlands Aggregate 5% Royalty	27,000.00	36,000.00	-9,000.00	75.0%
Total 4030 · Mining Income	70,733.02	102,000.00	-31,266.98	69.3%
4040 · Miscellaneous Income	17,727.04	500.00	17,227.04	3,545.4%
4050 · Property Tax	48,380.86	75,000.00	-26,619.14	64.5%
4060 · Property Income				
4062 · Mentone Property	2,076.93	2,100.00	-23.07	98.9%
Total 4060 · Property Income	2,076.93	2,100.00	-23.07	98.9%
4080 · Exchange Plan	28,955.53	40,000.00	-11,044.47	72.4%
4085 · AB 303 Grant	0.00	100,000.00	-100,000.00	0.0%
4090 · Optimization Study Reimburse.	31,969.04	0.00	31,969.04	100.0%
Total Income	672,518.84	1,028,147.00	-355,628.16	65.4%
Gross Profit	672,518.84	1,028,147.00	-355,628.16	65.4%
Expense				
5050 · Regional Programs				
5070 · Groundwater Replenishment	120,000.00	0.00	120,000.00	100.0%
5080 · LAFCO Contribution	9,895.82	10,000.00	-104.18	99.0%
5081 · Wash Plan	42,428.99	100,000.00	-57,571.01	42.4%
Total 5050 · Regional Programs	172,324.81	110,000.00	62,324.81	156.7%
5100 · Professional Service				
5120 · Misc. Professional Services	100,276.09	100,000.00	276.09	100.3%
5122 · Wash Plan Professional Services	67,334.80	125,000.00	-57,665.20	53.9%
5125 · Engineering Services	22,770.00	25,000.00	-2,230.00	91.1%
5130 · Aerial Photography & Surveying	25,620.00	26,000.00	-380.00	98.5%
5140 · Legislative Services	36,000.00	48,000.00	-12,000.00	75.0%
5145 · Environmental Services	0.00	6,500.00	-6,500.00	0.0%
5170 · Audit & Accounting	18,000.00	18,000.00	0.00	100.0%
5175 · Legal - Wash Plan	35,388.56	75,000.00	-39,611.44	47.2%
5180 · Legal	111,528.03	125,000.00	-13,471.97	89.2%
5185 · Special Counsel	62,090.60	60,000.00	2,090.60	103.5%
Total 5100 · Professional Service	479,008.08	608,500.00	-129,491.92	78.7%
5200 · Field Operations				
5210 · Equipment Maintenance	1,002.21	1,500.00	-497.79	66.8%
5220 · Maintenance Materials/Shop/Fld	961.20	2,500.00	-1,538.80	38.4%
5230 · Field Tools	700.16	1,000.00	-299.84	70.0%
5240 · Facility Maintenance	325.66	1,500.00	-1,174.34	21.7%
5250 · Emergency Repairs	0.00	3,000.00	-3,000.00	0.0%
Total 5200 · Field Operations	2,989.23	9,500.00	-6,510.77	31.5%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	3,024.81	5,000.00	-1,975.19	60.5%
5320 · Fuel	5,517.47	8,500.00	-2,982.53	64.9%
Total 5300 · Vehicle Operations	8,542.28	13,500.00	-4,957.72	63.3%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through March 2010

	General Fund			
	Jul '09 - Mar...	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	707.60	1,500.00	-792.40	47.2%
5420 · Electricity	675.86	1,000.00	-324.14	67.6%
5430 · Mobile Phone	2,805.80	4,000.00	-1,194.20	70.1%
5440 · Telephone	6,442.98	10,000.00	-3,557.02	64.4%
5450 · Natural Gas	92.35	150.00	-57.65	61.6%
5460 · Water	1,647.35	2,000.00	-352.65	82.4%
5470 · Internet Services	4,492.49	5,000.00	-507.51	89.8%
Total 5400 · Utilities	16,864.43	23,650.00	-6,785.57	71.3%
6000 · General Administration				
6001 · General Administration - Other	393.80	400.00	-6.20	98.5%
6002 · Website	8,570.70	12,000.00	-3,429.30	71.4%
6003 · Property Tax	108.51	250.00	-141.49	43.4%
6006 · Permits	50.00	500.00	-450.00	10.0%
6009 · Licenses	438.74	500.00	-61.26	87.7%
6010 · Surety Bond	0.00	1,800.00	-1,800.00	0.0%
6012 · Office Maintenance	341.20	500.00	-158.80	68.2%
6015 · Mentone House Maintenance	426.54	1,500.00	-1,073.46	28.4%
6018 · Janitorial Services	6,028.59	8,000.00	-1,971.41	75.4%
6019 · Janitorial Supplies	303.92	500.00	-196.08	60.8%
6021 · Office Equipment Maint.	1,204.94	1,500.00	-295.06	80.3%
6024 · Computer Equipment Maint.	7,931.67	7,500.00	431.67	105.8%
6030 · Office Supplies	4,109.78	6,500.00	-2,390.22	63.2%
6033 · Office Equipment Rental	6,958.42	10,500.00	-3,541.58	66.3%
6036 · Printing	8,771.24	9,000.00	-228.76	97.5%
6039 · Postage and Overnight Delivery	1,660.40	1,500.00	160.40	110.7%
6042 · Payroll Processing	1,967.43	3,000.00	-1,032.57	65.6%
6045 · Bank Service Charges	181.76	200.00	-18.24	90.9%
6048 · Furniture & Accessories	0.00	500.00	-500.00	0.0%
6051 · Uniforms	915.38	2,000.00	-1,084.62	45.8%
6060 · Outreach				
6061 · WRI Contribution	0.00	1,000.00	-1,000.00	0.0%
6062 · Water Contributions	654.20	700.00	-45.80	93.5%
6064 · Business Expos	130.34	300.00	-169.66	43.4%
6065 · Wtr Cons. Gardens	300.00	1,750.00	-1,450.00	17.1%
Total 6060 · Outreach	1,084.54	3,750.00	-2,665.46	28.9%
6090 · Subscriptions/Publications	4,589.22	3,000.00	1,589.22	153.0%
6091 · Public Notices	1,786.40	1,200.00	586.40	148.9%
6093 · Memberships	13,821.50	18,000.00	-4,178.50	76.8%
Total 6000 · General Administration	71,644.68	94,100.00	-22,455.32	76.1%
6100 · Benefits				
6110 · Vision Insurance	1,378.86	1,850.00	-471.14	74.5%
6120 · Workers' Comp. Insurance	12,580.45	14,000.00	-1,419.55	89.9%
6130 · Dental Insurance	5,194.38	7,000.00	-1,805.62	74.2%
6140 · State Unemployment Insurance	1,395.13	1,200.00	195.13	116.3%
6150 · Medical Insurance	72,052.82	96,000.00	-23,947.18	75.1%
6160 · Social Security/Medicare Taxes	31,100.69	40,000.00	-8,899.31	77.8%
6170 · PERS Retirement	112,325.49	150,000.00	-37,674.51	74.9%
6190 · Life Insurance	4,605.00	5,000.00	-395.00	92.1%
Total 6100 · Benefits	240,632.82	315,050.00	-74,417.18	76.4%
6200 · Salaries				
6210 · Overtime	3,347.25	2,500.00	847.25	133.9%
6220 · Contingency/Temporary	1,547.00	0.00	1,547.00	100.0%
6230 · Regular Salaries	477,484.48	665,000.00	-187,515.52	71.8%
Total 6200 · Salaries	482,378.73	667,500.00	-185,121.27	72.3%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through March 2010

	General Fund			
	Jul '09 - Mar...	Budget	\$ Over Budget	% of Budget
6300 • Insurance				
6310 • Property Insurance	3,245.00	2,500.00	745.00	129.8%
6320 • General Liability Insurance	26,586.00	26,500.00	86.00	100.3%
Total 6300 • Insurance	29,831.00	29,000.00	831.00	102.9%
6400 • Board of Directors' Expenses				
6401 • Directors' Fees	67,363.11	87,000.00	-19,636.89	77.4%
6405 • Meeting Support Expense(food,be	2,846.88	3,500.00	-653.12	81.3%
6410 • Mileage	1,214.10	2,000.00	-785.90	60.7%
6415 • Air Fare	4,305.80	3,000.00	1,305.80	143.5%
6420 • Other Travel	624.02	500.00	124.02	124.8%
6425 • Meals	2,377.43	2,000.00	377.43	118.9%
6430 • Lodging	6,608.47	6,000.00	608.47	110.1%
6435 • Conf/Seminar Registrations	4,830.62	4,000.00	830.62	120.8%
6440 • Election Fees	73,448.00	73,500.00	-52.00	99.9%
Total 6400 • Board of Directors' Expenses	163,618.43	181,500.00	-17,881.57	90.1%
6500 • Administrative/Staff Expenses				
6505 • Mtg. Support Expense (food, bev	1,819.30	2,000.00	-180.70	91.0%
6510 • Mileage	1,281.00	1,500.00	-219.00	85.4%
6515 • Air Fare	2,585.29	2,500.00	85.29	103.4%
6520 • Travel, Other (rental car, taxi	514.14	500.00	14.14	102.8%
6525 • Meals	2,726.31	2,500.00	226.31	109.1%
6530 • Lodging	3,607.98	4,000.00	-392.02	90.2%
6535 • Conf/Seminar Registrations	1,956.00	2,000.00	-44.00	97.8%
6540 • Training Registrations	293.00	1,000.00	-707.00	29.3%
Total 6500 • Administrative/Staff Expenses	14,783.02	16,000.00	-1,216.98	92.4%
Total Expense	1,682,617.51	2,068,300.00	-385,682.49	81.4%
Net Ordinary Income	-1,010,098.67	-1,040,153.00	30,054.33	97.1%
Other Income/Expense				
Other Expense				
7000 • Construction				
7010 • Materials	0.00	3,000.00	-3,000.00	0.0%
7020 • Protective Fencing	0.00	50,000.00	-50,000.00	0.0%
7030 • Concrete Structures	6,102.96	100,000.00	-93,897.04	6.1%
7040 • Canals & Pipelines	64,056.28	200,000.00	-135,943.72	32.0%
7050 • Basins	17,440.00	30,000.00	-12,560.00	58.1%
Total 7000 • Construction	87,599.24	383,000.00	-295,400.76	22.9%
7100 • Land & Buildings				
7110 • Buildings	840.00	10,000.00	-9,160.00	8.4%
Total 7100 • Land & Buildings	840.00	10,000.00	-9,160.00	8.4%
7200 • Equipment & Vehicles				
7210 • Computer Hardware	5,268.30	3,000.00	2,268.30	175.6%
7220 • Computer Software	5,073.47	6,500.00	-1,426.53	78.1%
7230 • Field Equipment	55.51	0.00	55.51	100.0%
7240 • Office Equipment	863.23	2,000.00	-1,136.77	43.2%
7250 • New Vehicle	66,947.59	70,000.00	-3,052.41	95.6%
Total 7200 • Equipment & Vehicles	78,208.10	81,500.00	-3,291.90	96.0%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
 July 2009 through March 2010

	General Fund			
	Jul '09 - Mar...	Budget	\$ Over Budget	% of Budget
7400 - Professional Services				
7419 - Legal Water Rights	11,922.16	25,000.00	-13,077.84	47.7%
7438 - Engineering Services -Other	14,955.19	25,000.00	-10,044.81	59.8%
Total 7400 - Professional Services	<u>26,877.35</u>	<u>50,000.00</u>	<u>-23,122.65</u>	<u>53.8%</u>
Total Other Expense	<u>193,524.69</u>	<u>524,500.00</u>	<u>-330,975.31</u>	<u>36.9%</u>
Net Other Income	<u>-193,524.69</u>	<u>-524,500.00</u>	<u>330,975.31</u>	<u>36.9%</u>
Net Income	<u><u>-1,203,623.36</u></u>	<u><u>-1,564,653.00</u></u>	<u><u>361,029.64</u></u>	<u><u>76.9%</u></u>

San Bernardino Valley Water Conservation District
Redlands Plaza Profit & Loss Budget vs. Actual
July 2009 through March 2010

	Redlands Plaza			
	Jul '09 - Mar 10	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4065 · Redlands Plaza	87,506.02	120,541.00	-33,034.98	72.6%
Total Income	87,506.02	120,541.00	-33,034.98	72.6%
Gross Profit	87,506.02	120,541.00	-33,034.98	72.6%
Expense				
5100 · Professional Service				
5120 · Misc. Professional Services	5,489.76	8,090.00	-2,600.24	67.9%
Total 5100 · Professional Service	5,489.76	8,090.00	-2,600.24	67.9%
5400 · Utilities				
5410 · Alarm Service	10,027.52	12,590.00	-2,562.48	79.6%
5420 · Electricity	9,474.48	14,172.00	-4,697.52	66.9%
5450 · Natural Gas	929.05	786.00	143.05	118.2%
5460 · Water	7,955.16	10,112.00	-2,156.84	78.7%
Total 5400 · Utilities	28,386.21	37,660.00	-9,273.79	75.4%
6000 · General Administration				
6003 · Property Tax	1,426.17	1,428.00	-1.83	99.9%
6016 · Redlands Plaza Maintenance	19,959.73	23,308.00	-3,348.27	85.6%
Total 6000 · General Administration	21,385.90	24,736.00	-3,350.10	86.5%
6200 · Salaries				
6230 · Regular Salaries	0.00	12,054.00	-12,054.00	0.0%
Total 6200 · Salaries	0.00	12,054.00	-12,054.00	0.0%
6300 · Insurance				
6310 · Property Insurance	0.00	3,000.00	-3,000.00	0.0%
Total 6300 · Insurance	0.00	3,000.00	-3,000.00	0.0%
Total Expense	55,261.87	85,540.00	-30,278.13	64.6%
Net Ordinary Income	32,244.15	35,001.00	-2,756.85	92.1%
Net Income	32,244.15	35,001.00	-2,756.85	92.1%

San Bernardino Valley Water Conservation District
Combined Balance Sheet
As of March 31, 2010

	<u>Mar 31, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Bank of America - Checking	170,741.38
1015 · Redlands Plaza Bank	16,503.51
1020 · Petty Cash	200.00
1030 · LAIF	1,715,313.63
1031 · LAIF - Restricted	5,000,000.00
Total Checking/Savings	6,902,758.52
Accounts Receivable	
1200 · Accounts Receivable	248,000.00
Total Accounts Receivable	248,000.00
Total Current Assets	7,150,758.52
Fixed Assets	
1500 · Land	109,133.15
1510 · Buildings	791,136.13
1520 · Vehicles	140,484.14
1530 · Office Equipment	167,918.73
1540 · Field Equipment	114,615.81
1550 · Concrete Basins	330,191.74
1560 · Capital Assets - Redlands	343,563.00
1600 · Accumulated Depreciation	-595,932.00
Total Fixed Assets	1,401,110.70
TOTAL ASSETS	<u>8,551,869.22</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	96,631.32
Total Accounts Payable	96,631.32
Credit Cards	
1025 · Bank of America	182.96
1027 · American Express	1,795.05
Total Credit Cards	1,978.01
Other Current Liabilities	
2130 · Short Term Compensated Absences	19,518.00
2210 · Security Deposits - Redlands PI	5,825.00
Total Other Current Liabilities	25,343.00
Total Current Liabilities	123,952.33
Long Term Liabilities	
2700 · Deferred Revenue	5,000,000.00
2715 · Compensated Absences	58,554.00
Total Long Term Liabilities	5,058,554.00
Total Liabilities	5,182,506.33
Equity	
3001 · Fund Balance	4,540,742.10
Net Income	-1,171,379.21
Total Equity	3,369,362.89
TOTAL LIABILITIES & EQUITY	<u>8,551,869.22</u>

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
2381	3/4/2010	Antimite Pest Cont...		1015 · Redlands Pl...	-62.00
474976	2/28/2010			6016 · Redlands Pl...	62.00
TOTAL					62.00
2382	3/4/2010	Burgeson's Heatin...		1015 · Redlands Pl...	-780.00
10213	2/28/2010			6016 · Redlands Pl...	780.00
TOTAL					780.00
2383	3/4/2010	Castro Landscapi...		1015 · Redlands Pl...	-300.00
	2/28/2010			6016 · Redlands Pl...	300.00
TOTAL					300.00
2384	3/10/2010	AAA Alarm Systems		1015 · Redlands Pl...	0.00
TOTAL					0.00
2385	3/10/2010	Best Rooter & Plu...		1015 · Redlands Pl...	-170.00
	3/10/2010			6016 · Redlands Pl...	170.00
TOTAL					170.00
2386	3/11/2010	Day Lite Maintena...		1015 · Redlands Pl...	-96.00
0140...	3/1/2010			6016 · Redlands Pl...	96.00
TOTAL					96.00
2387	3/11/2010	Edison - 8812		1015 · Redlands Pl...	-224.87
	2/28/2010			5420 · Electricity	224.87
TOTAL					224.87
2388	3/11/2010	Edison - Redlands...		1015 · Redlands Pl...	-223.59
	2/28/2010			5420 · Electricity	223.59
TOTAL					223.59
2389	3/11/2010	Edison -5552		1015 · Redlands Pl...	-390.63
	2/28/2010			5420 · Electricity	390.63
TOTAL					390.63
2390	3/18/2010	AAA Alarm Systems		1015 · Redlands Pl...	-9,248.00
1764	2/22/2010			5410 · Alarm Service	9,248.00
TOTAL					9,248.00
2391	3/25/2010	Annette Kerber - A...		1015 · Redlands Pl...	-131.41
	3/18/2010			6003 · Property Tax	131.41
TOTAL					131.41

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
2392	3/25/2010	Annette Kerber - A...		1015 · Redlands Pl...	-208.13
	3/18/2010			6003 · Property Tax	208.13
TOTAL					208.13
2393	3/25/2010	Annette Kerber - A...		1015 · Redlands Pl...	-373.51
	3/18/2010			6003 · Property Tax	373.51
TOTAL					373.51
2394	3/25/2010	The Gas Company		1015 · Redlands Pl...	-209.52
	3/18/2010			5450 · Natural Gas	209.52
TOTAL					209.52
2395	3/31/2010	TNT General Contr...		1015 · Redlands Pl...	-250.00
1135	3/30/2010			6016 · Redlands Pl...	250.00
TOTAL					250.00
10000F	3/26/2010	PERS		1010 · Bank of Am...	-4,896.36
		SBVWCD:General ...		6170 · PERS Retire...	4,896.36
TOTAL					4,896.36
10001	3/1/2010	Bank of America		1010 · Bank of Am...	-52.00
				6045 · Bank Servic...	52.00
TOTAL					52.00
10002	3/10/2010	PERS		1010 · Bank of Am...	-5,139.86
		SBVWCD:General ...		6170 · PERS Retire...	5,139.86
TOTAL					5,139.86
16692	3/4/2010	Arnold L. Wright		1010 · Bank of Am...	-394.00
		Arnold L. Wright		2000 · Accounts Pa...	394.00
TOTAL					394.00
16693	3/4/2010	Arrowhead		1010 · Bank of Am...	-62.35
0009...	2/28/2010			6405 · Meeting Sup...	31.18
				6505 · Mtg. Support...	31.17
TOTAL					62.35
16694	3/4/2010	Chevron & Texaco...		1010 · Bank of Am...	-268.15
7898...	2/22/2010			5320 · Fuel	268.15
TOTAL					268.15
16695	3/4/2010	Day, Clare Henry		1010 · Bank of Am...	-1,379.00
	2/28/2010			6401 · Directors' Fees	1,379.00
TOTAL					1,379.00

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16696	3/4/2010	Hicks-Richardson ...		1010 · Bank of Am...	-4,000.00
	2/28/2010			5140 · Legislative S...	4,000.00
TOTAL					4,000.00
16697	3/4/2010	Larry Jacinto Con...		1010 · Bank of Am...	-6,102.96
19826	2/28/2010	Mill Creek		7030 · Concrete Str...	6,102.96
TOTAL					6,102.96
16698	3/4/2010	linkLINE Commun...		1010 · Bank of Am...	-32.90
856043	2/28/2010			5470 · Internet Serv...	32.90
TOTAL					32.90
16699	3/4/2010	Rutan & Tucker		1010 · Bank of Am...	-11,362.19
576983	2/28/2010	SBVWCD:Wash Plan		5180 · Legal	11,362.19
TOTAL					11,362.19
16700	3/4/2010	The Gas Company		1010 · Bank of Am...	-12.60
0627...	2/28/2010			5450 · Natural Gas	12.60
TOTAL					12.60
16701	3/4/2010	Verizon California		1010 · Bank of Am...	-211.17
	2/28/2010			5470 · Internet Serv...	211.17
TOTAL					211.17
16702	3/4/2010	Verizon Wireless		1010 · Bank of Am...	-484.92
9704...	2/28/2010			5430 · Mobile Phone	418.86
				5470 · Internet Serv...	66.06
TOTAL					484.92
16703	3/4/2010	W. McMullan & As...		1010 · Bank of Am...	-8,046.92
M10-...	2/28/2010			5120 · Misc. Profes...	8,046.92
TOTAL					8,046.92
16704	3/4/2010	Manual Colunga		1010 · Bank of Am...	-55.51
P03027	3/4/2010			7230 · Field Equipm...	55.51
TOTAL					55.51
16705	3/4/2010	Arrowhead		1010 · Bank of Am...	-37.86
0022...	2/28/2010			6505 · Mtg. Support...	37.86
TOTAL					37.86

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16706	3/4/2010	Verizon California		1010 · Bank of Am...	-122.02
	2/24/2010			5440 · Telephone	79.03
				5470 · Internet Serv...	42.99
TOTAL					122.02
16707	3/4/2010	Verizon California		1010 · Bank of Am...	-658.99
	2/24/2010			5440 · Telephone	458.99
				5470 · Internet Serv...	200.00
TOTAL					658.99
16708	3/5/2010	Aranda, Manuel		1010 · Bank of Am...	-412.00
	2/28/2010			6401 · Directors' Fees	394.00
				6410 · Mileage	18.00
TOTAL					412.00
16709	3/5/2010	R. Robert Neufeld		1010 · Bank of Am...	-139.45
	2/28/2010			6525 · Meals	58.70
				6520 · Travel, Other...	80.75
TOTAL					139.45
16710	3/5/2010	Randy L. Scott		1010 · Bank of Am...	-3,840.00
	2/28/2010			5122 · Wash Plan P...	3,840.00
TOTAL					3,840.00
16711	3/10/2010	Corneille, Richard		1010 · Bank of Am...	-197.00
	2/28/2010			6401 · Directors' Fees	197.00
TOTAL					197.00
16712	3/10/2010	Raley, David		1010 · Bank of Am...	-409.00
	2/28/2010			6401 · Directors' Fees	394.00
				6425 · Meals	15.00
TOTAL					409.00
16713	3/11/2010	Aaron Pederson		1010 · Bank of Am...	-35.00
	3/11/2010			6018 · Janitorial Ser...	35.00
TOTAL					35.00
16714	3/11/2010	ACWA Health Ben...		1010 · Bank of Am...	-9,231.27
	3/11/2010			6110 · Vision Insura...	154.49
				6130 · Dental Insur...	621.33
				6150 · Medical Insu...	8,455.45
TOTAL					9,231.27
16715	3/11/2010	Assoc. San Bernar...		1010 · Bank of Am...	-105.00
	3/11/2010			6425 · Meals	105.00
TOTAL					105.00

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16716	3/11/2010	Athena Medina		1010 · Bank of Am...	-38.62
	2/28/2010			6210 · Overtime	38.62
TOTAL					38.62
16717	3/11/2010	Blossom Software		1010 · Bank of Am...	-60.00
1167-...	3/3/2010			5470 · Internet Serv...	60.00
TOTAL					60.00
16718	3/11/2010	Home Depot Credi...		1010 · Bank of Am...	-57.20
	2/28/2010			5220 · Maintenance...	57.20
TOTAL					57.20
16719	3/11/2010	J. R. Freeman		1010 · Bank of Am...	-97.85
	3/11/2010			6030 · Office Suppli...	97.85
TOTAL					97.85
16720	3/11/2010	Lagerlof, Senecal, ...		1010 · Bank of Am...	-10,470.35
	2/28/2010			5185 · Special Cou...	10,470.35
TOTAL					10,470.35
16721	3/11/2010	Platinum Consulti...		1010 · Bank of Am...	-1,131.00
	3/11/2010			6220 · Contingency/...	1,131.00
TOTAL					1,131.00
16722	3/11/2010	PR Printing		1010 · Bank of Am...	-85.91
	3/3/2010			6036 · Printing	85.91
TOTAL					85.91
16723	3/11/2010	Press Enterprise		1010 · Bank of Am...	-206.96
	3/11/2010			6090 · Subscription...	206.96
TOTAL					206.96
16724	3/11/2010	San Bernardino C...		1010 · Bank of Am...	-73,448.00
1843	1/31/2010			6440 · Election Fees	73,448.00
TOTAL					73,448.00
16725	3/11/2010	Verizon California		1010 · Bank of Am...	-147.94
	3/11/2010			5410 · Alarm Service	147.94
TOTAL					147.94
16726	3/18/2010	Adair Photography		1010 · Bank of Am...	-97.88
	2/28/2010			6030 · Office Suppli...	97.88
TOTAL					97.88

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16727	3/18/2010	American Express		1010 · Bank of Am...	-4,692.46
	2/28/2010			1027 · American Ex...	4,692.46
TOTAL					4,692.46
16728	3/18/2010	Computer Options		1010 · Bank of Am...	-4,425.70
	2/28/2010			6024 · Computer E...	687.50
				7210 · Computer H...	3,738.20
TOTAL					4,425.70
16729	3/18/2010	Edison - 2445		1010 · Bank of Am...	-13.43
	2/28/2010	SBVWCD:Mentone ...		5420 · Electricity	13.43
TOTAL					13.43
16730	3/18/2010	Edison - 7241		1010 · Bank of Am...	-53.07
	2/28/2010	SBVWCD:Mentone ...		5420 · Electricity	53.07
TOTAL					53.07
16731	3/18/2010	Joseph E. Bonadi...		1010 · Bank of Am...	-520.00
	2/28/2010			5125 · Engineering ...	520.00
TOTAL					520.00
16732	3/18/2010	Melody McDonald		1010 · Bank of Am...	-2,330.46
	3/1/2010			6401 · Directors' Fees	1,576.00
				6410 · Mileage	96.00
				6425 · Meals	18.51
				6420 · Other Travel	53.75
				6415 · Air Fare	586.20
TOTAL					2,330.46
16733	3/18/2010	San Bernardino Ar...		1010 · Bank of Am...	-225.00
	2/28/2010			6093 · Memberships	225.00
TOTAL					225.00
16734	3/25/2010	ACWA		1010 · Bank of Am...	-960.00
	3/26/2010			6435 · Conf/Semina...	960.00
TOTAL					960.00
16735	3/25/2010	ACWA/JPIA		1010 · Bank of Am...	0.00
TOTAL					0.00
16736	3/25/2010	Big O Tire		1010 · Bank of Am...	0.00
TOTAL					0.00

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16737	3/25/2010	California Strategies		1010 • Bank of Am...	-8,000.00
	3/17/2010			5120 • Misc. Profes...	8,000.00
TOTAL					8,000.00
16738	3/25/2010	Computer Options		1010 • Bank of Am...	-312.50
	3/12/2010			6024 • Computer E...	312.50
TOTAL					312.50
16739	3/25/2010	linkLINE Commun...		1010 • Bank of Am...	-32.90
	3/17/2010			5470 • Internet Serv...	32.90
TOTAL					32.90
16740	3/25/2010	Office Equipment ...		1010 • Bank of Am...	-576.92
	3/17/2010			6033 • Office Equip...	576.92
TOTAL					576.92
16741	3/25/2010	Platinum Consulti...		1010 • Bank of Am...	-416.00
	3/17/2010			6220 • Contingency/...	416.00
TOTAL					416.00
16742	3/25/2010	Powers Electric Pr...		1010 • Bank of Am...	-47.35
	3/17/2010			5210 • Equipment ...	47.35
TOTAL					47.35
16743	3/25/2010	Redlands Ford		1010 • Bank of Am...	-180.53
	3/12/2010			5310 • Vehicle Main...	180.53
TOTAL					180.53
16744	3/25/2010	Verizon California		1010 • Bank of Am...	-122.89
	3/13/2010			5440 • Telephone	79.90
				5470 • Internet Serv...	42.99
TOTAL					122.89
16745	3/25/2010	Verizon California		1010 • Bank of Am...	-658.65
	3/25/2010			5440 • Telephone	458.65
				5470 • Internet Serv...	200.00
TOTAL					658.65
16746	3/25/2010	Big O Tire		1010 • Bank of Am...	-854.39
	3/23/2010			5310 • Vehicle Main...	854.39
TOTAL					854.39

San Bernardino Valley Water Conservation District
Check Detail
March 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16747	3/25/2010	Healthier Las Bras...		1010 · Bank of Am...	-130.34
	3/25/2010			6064 · Business Ex...	130.34
TOTAL					130.34
16748	3/29/2010	Aranda, Manuel		1010 · Bank of Am...	-1,861.21
	3/29/2010			6401 · Directors' Fees	1,773.00
				6410 · Mileage	46.00
				6425 · Meals	16.31
				6420 · Other Travel	25.90
TOTAL					1,861.21



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
Redlands, CA 92373-8032
(909) 793-2503
Fax: (909) 793-0188

P.O. Box 1839
Redlands, CA 92373-0581
Email: info@sbvwcd.dst.ca.us
www.sbvwd.dst.ca.us

To: Board of Directors

Prepared by: Samantha Brown, Finance Supervisor

Date: May 26th, 2010

Subject: April 2010 Financial Statements

RECOMMENDATION

Staff recommends that the Board of Directors approve, receive and file the March 2010 financial statements.

DISCUSSION

There are currently many accounts that are over budget but overall the District is still under-budget on their projected deficit for year end.

Attached is April 2010 Profit & Loss by Fund report.

- Cemex Mining Royalties Income has continued to decline
- The District has begun receiving Aggregate Mining royalties
- Jones and Stokes invoices were paid for the Wash Plan out of District funds until City of Redlands outstanding invoices for the Wash Plan are received.
- AB303 Grant was received for \$224,740 and 50% was paid to San Bernardino Valley Municipal Water District

Attached is the April 2010 General Fund Profit & Loss Budget versus Actual report.

- There are only very few Groundwater statements that still have not been received, therefore majority of the monies have been received
- We are continuing to receive Property Tax income

Attached is the April 2010 Redlands Plaza Profit & Loss Budget versus Actual report.

- Redlands Plaza Maintenance consist of landscaping, outside lighting, roofing and plumbing
- Salaries will be adjusted at fiscal year to show time spent on Redlands Plaza

Also attached is the Balance Sheet, as of April 30, 2010.

- Payroll Holding Account is for payroll monies that are paid before payroll is paid to the employees

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Arnold L. Wright
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

R. Robert Neufeld

San Bernardino Valley Water Conservation District
Profit & Loss by Fund
April 2010

	General Fund	Redlands Plaza	TOTAL
Ordinary Income/Expense			
Income			
4020 • Groundwater Charge			
4021 • Assessments - Ag	12,747.24	0.00	12,747.24
4023 • Assessments - Non-Ag	13,161.93	0.00	13,161.93
Total 4020 • Groundwater Charge	25,909.17	0.00	25,909.17
4030 • Mining Income			
4031 • Cemex USA Plant Site Rent	1,499.98	0.00	1,499.98
4032 • Cemex Mining	2,326.19	0.00	2,326.19
Total 4030 • Mining Income	3,826.17	0.00	3,826.17
4036 • Aggregate Mining	1,655.00	0.00	1,655.00
4040 • Miscellaneous Income	6.25	0.00	6.25
4050 • Property Tax	9,565.15	0.00	9,565.15
4065 • Redlands Plaza	0.00	8,258.66	8,258.66
4085 • AB 303 Grant	112,370.00	0.00	112,370.00
4090 • Optimization Study Reimburse.	4,070.35	0.00	4,070.35
Total Income	157,402.09	8,258.66	165,660.75
Gross Profit	157,402.09	8,258.66	165,660.75
Expense			
5100 • Professional Service			
5120 • Misc. Professional Services	16,434.65	650.00	17,084.65
5122 • Wash Plan Professional Services	10,952.15	0.00	10,952.15
5140 • Legislative Services	4,000.00	0.00	4,000.00
5180 • Legal	21,936.80	0.00	21,936.80
5185 • Special Counsel	10,159.45	0.00	10,159.45
Total 5100 • Professional Service	63,483.05	650.00	64,133.05
5200 • Field Operations			
5230 • Field Tools	10.74	0.00	10.74
Total 5200 • Field Operations	10.74	0.00	10.74
5300 • Vehicle Operations			
5320 • Fuel	406.45	0.00	406.45
Total 5300 • Vehicle Operations	406.45	0.00	406.45
5400 • Utilities			
5410 • Alarm Service	146.49	319.16	465.65
5420 • Electricity	70.08	671.55	741.63
5430 • Mobile Phone	399.27	0.00	399.27
5450 • Natural Gas	12.69	93.26	105.95
Total 5400 • Utilities	628.53	1,083.97	1,712.50
6000 • General Administration			
6010 • Surety Bond	1,815.00	0.00	1,815.00
6012 • Office Maintenance	15.16	0.00	15.16
6015 • Mentone House Maintenance	200.00	0.00	200.00
6016 • Redlands Plaza Maintenance	0.00	913.68	913.68
6018 • Janitorial Services	618.00	0.00	618.00
6019 • Janitorial Supplies	78.69	0.00	78.69
6024 • Computer Equipment Maint.	565.91	0.00	565.91
6030 • Office Supplies	83.02	0.00	83.02
6033 • Office Equipment Rental	576.92	0.00	576.92
6036 • Printing	205.43	0.00	205.43
6039 • Postage and Overnight Delivery	6.15	0.00	6.15
6042 • Payroll Processing	143.30	0.00	143.30
6091 • Public Notices	215.60	0.00	215.60
6093 • Memberships	135.00	0.00	135.00
Total 6000 • General Administration	4,658.18	913.68	5,571.86

San Bernardino Valley Water Conservation District
Profit & Loss by Fund
April 2010

	<u>General Fund</u>	<u>Redlands Plaza</u>	<u>TOTAL</u>
6100 · Benefits			
6110 · Vision Insurance	154.49	0.00	154.49
6130 · Dental Insurance	621.33	0.00	621.33
6150 · Medical Insurance	8,455.45	0.00	8,455.45
6160 · Social Security/Medicare Taxes	3,647.62	0.00	3,647.62
6170 · PERS Retirement	10,019.90	0.00	10,019.90
Total 6100 · Benefits	<u>22,898.79</u>	<u>0.00</u>	<u>22,898.79</u>
6200 · Salaries			
6230 · Regular Salaries	44,051.15	0.00	44,051.15
Total 6200 · Salaries	<u>44,051.15</u>	<u>0.00</u>	<u>44,051.15</u>
6400 · Board of Directors' Expenses			
6401 · Directors' Fees	7,670.00	0.00	7,670.00
6405 · Meeting Support Expense(food,be	9.99	0.00	9.99
6410 · Mileage	162.00	0.00	162.00
6415 · Air Fare	219.40	0.00	219.40
6420 · Other Travel	8.95	0.00	8.95
6425 · Meals	467.28	0.00	467.28
6435 · Conf/Seminar Registrations	380.00	0.00	380.00
Total 6400 · Board of Directors' Expenses	<u>8,917.62</u>	<u>0.00</u>	<u>8,917.62</u>
6500 · Administrative/Staff Expenses			
6505 · Mtg. Support Expense (food, bev	306.15	0.00	306.15
6510 · Mileage	47.80	0.00	47.80
6525 · Meals	139.00	0.00	139.00
Total 6500 · Administrative/Staff Expenses	<u>492.95</u>	<u>0.00</u>	<u>492.95</u>
Total Expense	<u>145,547.46</u>	<u>2,647.65</u>	<u>148,195.11</u>
Net Ordinary Income	<u>11,854.63</u>	<u>5,611.01</u>	<u>17,465.64</u>
Other Income/Expense			
Other Expense			
7200 · Equipment & Vehicles			
7210 · Computer Hardware	39.00	0.00	39.00
Total 7200 · Equipment & Vehicles	<u>39.00</u>	<u>0.00</u>	<u>39.00</u>
Total Other Expense	<u>39.00</u>	<u>0.00</u>	<u>39.00</u>
Net Other Income	<u>-39.00</u>	<u>0.00</u>	<u>-39.00</u>
Net Income	<u><u>11,815.63</u></u>	<u><u>5,611.01</u></u>	<u><u>17,426.64</u></u>

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through April 2010

	General Fund			
	Jul '09 - Apr ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Interest Income				
4012 · LAIF	38,188.11	65,000.00	-26,811.89	58.8%
Total 4010 · Interest Income	38,188.11	65,000.00	-26,811.89	58.8%
4020 · Groundwater Charge				
4021 · Assessments - Ag	30,108.29	19,252.00	10,856.29	156.4%
4023 · Assessments - Non-Ag	430,289.19	624,295.00	-194,005.81	68.9%
Total 4020 · Groundwater Charge	460,397.48	643,547.00	-183,149.52	71.5%
4030 · Mining Income				
4031 · Cemex USA Plant Site Rent	13,500.80	18,000.00	-4,499.20	75.0%
4032 · Cemex Mining	34,058.39	48,000.00	-13,941.61	71.0%
4034 · Redlands Aggregate 5% Royalty	27,000.00	36,000.00	-9,000.00	75.0%
Total 4030 · Mining Income	74,559.19	102,000.00	-27,440.81	73.1%
4036 · Aggregate Mining	1,655.00			
4040 · Miscellaneous Income	17,733.29	500.00	17,233.29	3,546.7%
4050 · Property Tax	57,946.01	75,000.00	-17,053.99	77.3%
4060 · Property Income				
4062 · Mentone Property	2,076.93	2,100.00	-23.07	98.9%
Total 4060 · Property Income	2,076.93	2,100.00	-23.07	98.9%
4080 · Exchange Plan	28,955.53	40,000.00	-11,044.47	72.4%
4085 · AB 303 Grant	112,370.00	100,000.00	12,370.00	112.4%
4090 · Optimization Study Reimburse.	36,039.39	0.00	36,039.39	100.0%
Total Income	829,920.93	1,028,147.00	-198,226.07	80.7%
Gross Profit	829,920.93	1,028,147.00	-198,226.07	80.7%
Expense				
5050 · Regional Programs				
5070 · Groundwater Replenishment	120,000.00	0.00	120,000.00	100.0%
5080 · LAFCO Contribution	9,895.82	10,000.00	-104.18	99.0%
5081 · Wash Plan	42,428.99	100,000.00	-57,571.01	42.4%
Total 5050 · Regional Programs	172,324.81	110,000.00	62,324.81	156.7%
5100 · Professional Service				
5120 · Misc. Professional Services	116,710.74	100,000.00	16,710.74	116.7%
5122 · Wash Plan Professional Services	78,286.95	125,000.00	-46,713.05	62.6%
5125 · Engineering Services	22,770.00	25,000.00	-2,230.00	91.1%
5130 · Aerial Photography & Surveying	25,620.00	26,000.00	-380.00	98.5%
5140 · Legislative Services	40,000.00	48,000.00	-8,000.00	83.3%
5145 · Environmental Services	0.00	6,500.00	-6,500.00	0.0%
5170 · Audit & Accounting	18,000.00	18,000.00	0.00	100.0%
5175 · Legal - Wash Plan	35,388.56	75,000.00	-39,611.44	47.2%
5180 · Legal	133,464.83	125,000.00	8,464.83	106.8%
5185 · Special Counsel	72,250.05	60,000.00	12,250.05	120.4%
Total 5100 · Professional Service	542,491.13	608,500.00	-66,008.87	89.2%
5200 · Field Operations				
5210 · Equipment Maintenance	1,002.21	1,500.00	-497.79	66.8%
5220 · Maintenance Materials/Shop/Fld	961.20	2,500.00	-1,538.80	38.4%
5230 · Field Tools	710.90	1,000.00	-289.10	71.1%
5240 · Facility Maintenance	325.66	1,500.00	-1,174.34	21.7%
5250 · Emergency Repairs	0.00	3,000.00	-3,000.00	0.0%
Total 5200 · Field Operations	2,999.97	9,500.00	-6,500.03	31.6%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	3,024.81	5,000.00	-1,975.19	60.5%
5320 · Fuel	5,923.92	8,500.00	-2,576.08	69.7%
Total 5300 · Vehicle Operations	8,948.73	13,500.00	-4,551.27	66.3%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through April 2010

	General Fund			
	Jul '09 - Apr ...	Budget	\$ Over Budget	% of Budget
5400 • Utilities				
5410 • Alarm Service	854.09	1,500.00	-645.91	56.9%
5420 • Electricity	745.94	1,000.00	-254.06	74.6%
5430 • Mobile Phone	3,205.07	4,000.00	-794.93	80.1%
5440 • Telephone	6,442.98	10,000.00	-3,557.02	64.4%
5450 • Natural Gas	105.04	150.00	-44.96	70.0%
5460 • Water	1,647.35	2,000.00	-352.65	82.4%
5470 • Internet Services	4,492.49	5,000.00	-507.51	89.8%
Total 5400 • Utilities	17,492.96	23,650.00	-6,157.04	74.0%
6000 • General Administration				
6001 • General Administration - Other	393.80	400.00	-6.20	98.5%
6002 • Website	8,570.70	12,000.00	-3,429.30	71.4%
6003 • Property Tax	108.51	250.00	-141.49	43.4%
6006 • Permits	50.00	500.00	-450.00	10.0%
6009 • Licenses	438.74	500.00	-61.26	87.7%
6010 • Surety Bond	1,815.00	1,800.00	15.00	100.8%
6012 • Office Maintenance	356.36	500.00	-143.64	71.3%
6015 • Mentone House Maintenance	626.54	1,500.00	-873.46	41.8%
6018 • Janitorial Services	6,646.59	8,000.00	-1,353.41	83.1%
6019 • Janitorial Supplies	382.61	500.00	-117.39	76.5%
6021 • Office Equipment Maint.	1,204.94	1,500.00	-295.06	80.3%
6024 • Computer Equipment Maint.	8,497.58	7,500.00	997.58	113.3%
6030 • Office Supplies	4,192.80	6,500.00	-2,307.20	64.5%
6033 • Office Equipment Rental	7,535.34	10,500.00	-2,964.66	71.8%
6036 • Printing	8,976.67	9,000.00	-23.33	99.7%
6039 • Postage and Overnight Delivery	1,666.55	1,500.00	166.55	111.1%
6042 • Payroll Processing	2,110.73	3,000.00	-889.27	70.4%
6045 • Bank Service Charges	181.76	200.00	-18.24	90.9%
6048 • Furniture & Accessories	0.00	500.00	-500.00	0.0%
6051 • Uniforms	915.38	2,000.00	-1,084.62	45.8%
6060 • Outreach				
6061 • WRI Contribution	0.00	1,000.00	-1,000.00	0.0%
6062 • Water Contributions	654.20	700.00	-45.80	93.5%
6064 • Business Expos	130.34	300.00	-169.66	43.4%
6065 • Wtr Cons. Gardens	300.00	1,750.00	-1,450.00	17.1%
Total 6060 • Outreach	1,084.54	3,750.00	-2,665.46	28.9%
6090 • Subscriptions/Publications	4,589.22	3,000.00	1,589.22	153.0%
6091 • Public Notices	2,002.00	1,200.00	802.00	166.8%
6093 • Memberships	13,956.50	18,000.00	-4,043.50	77.5%
Total 6000 • General Administration	76,302.86	94,100.00	-17,797.14	81.1%
6100 • Benefits				
6110 • Vision Insurance	1,533.35	1,850.00	-316.65	82.9%
6120 • Workers' Comp. Insurance	12,580.45	14,000.00	-1,419.55	89.9%
6130 • Dental Insurance	5,815.71	7,000.00	-1,184.29	83.1%
6140 • State Unemployment Insurance	1,395.13	1,200.00	195.13	116.3%
6150 • Medical Insurance	80,508.27	96,000.00	-15,491.73	83.9%
6160 • Social Security/Medicare Taxes	34,748.31	40,000.00	-5,251.69	86.9%
6170 • PERS Retirement	122,345.39	150,000.00	-27,654.61	81.6%
6190 • Life Insurance	4,605.00	5,000.00	-395.00	92.1%
Total 6100 • Benefits	263,531.61	315,050.00	-51,518.39	83.6%
6200 • Salaries				
6210 • Overtime	3,347.25	2,500.00	847.25	133.9%
6220 • Contingency/Temporary	1,547.00	0.00	1,547.00	100.0%
6230 • Regular Salaries	521,535.63	665,000.00	-143,464.37	78.4%
Total 6200 • Salaries	526,429.88	667,500.00	-141,070.12	78.9%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through April 2010

	General Fund			
	Jul '09 - Apr ...	Budget	\$ Over Budget	% of Budget
6300 · Insurance				
6310 · Property Insurance	3,245.00	2,500.00	745.00	129.8%
6320 · General Liability Insurance	26,586.00	26,500.00	86.00	100.3%
Total 6300 · Insurance	29,831.00	29,000.00	831.00	102.9%
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	75,033.11	87,000.00	-11,966.89	86.2%
6405 · Meeting Support Expense(food,be	2,856.87	3,500.00	-643.13	81.6%
6410 · Mileage	1,376.10	2,000.00	-623.90	68.8%
6415 · Air Fare	4,525.20	3,000.00	1,525.20	150.8%
6420 · Other Travel	632.97	500.00	132.97	126.6%
6425 · Meals	2,844.71	2,000.00	844.71	142.2%
6430 · Lodging	6,608.47	6,000.00	608.47	110.1%
6435 · Conf/Seminar Registrations	5,210.62	4,000.00	1,210.62	130.3%
6440 · Election Fees	73,448.00	73,500.00	-52.00	99.9%
Total 6400 · Board of Directors' Expenses	172,536.05	181,500.00	-8,963.95	95.1%
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	2,125.45	2,000.00	125.45	106.3%
6510 · Mileage	1,328.80	1,500.00	-171.20	88.6%
6515 · Air Fare	2,585.29	2,500.00	85.29	103.4%
6520 · Travel, Other (rental car, taxi	514.14	500.00	14.14	102.8%
6525 · Meals	2,865.31	2,500.00	365.31	114.6%
6530 · Lodging	3,607.98	4,000.00	-392.02	90.2%
6535 · Conf/Seminar Registrations	1,956.00	2,000.00	-44.00	97.8%
6540 · Training Registrations	293.00	1,000.00	-707.00	29.3%
Total 6500 · Administrative/Staff Expenses	15,275.97	16,000.00	-724.03	95.5%
Total Expense	1,828,164.97	2,068,300.00	-240,135.03	88.4%
Net Ordinary Income	-998,244.04	-1,040,153.00	41,908.96	96.0%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00	3,000.00	-3,000.00	0.0%
7020 · Protective Fencing	0.00	50,000.00	-50,000.00	0.0%
7030 · Concrete Structures	6,102.96	100,000.00	-93,897.04	6.1%
7040 · Canals & Pipelines	64,056.28	200,000.00	-135,943.72	32.0%
7050 · Basins	17,440.00	30,000.00	-12,560.00	58.1%
Total 7000 · Construction	87,599.24	383,000.00	-295,400.76	22.9%
7100 · Land & Buildings				
7110 · Buildings	840.00	10,000.00	-9,160.00	8.4%
Total 7100 · Land & Buildings	840.00	10,000.00	-9,160.00	8.4%
7200 · Equipment & Vehicles				
7210 · Computer Hardware	5,307.30	3,000.00	2,307.30	176.9%
7220 · Computer Software	5,073.47	6,500.00	-1,426.53	78.1%
7230 · Field Equipment	55.51	0.00	55.51	100.0%
7240 · Office Equipment	863.23	2,000.00	-1,136.77	43.2%
7250 · New Vehicle	66,947.59	70,000.00	-3,052.41	95.6%
Total 7200 · Equipment & Vehicles	78,247.10	81,500.00	-3,252.90	96.0%

San Bernardino Valley Water Conservation District
General Fund Profit & Loss Budget vs. Actual
July 2009 through April 2010

	General Fund			
	Jul '09 - Apr ...	Budget	\$ Over Budget	% of Budget
7400 · Professional Services				
7419 · Legal Water Rights	11,922.16	25,000.00	-13,077.84	47.7%
7438 · Engineering Services -Other	14,955.19	25,000.00	-10,044.81	59.8%
Total 7400 · Professional Services	26,877.35	50,000.00	-23,122.65	53.8%
Total Other Expense	193,563.69	524,500.00	-330,936.31	36.9%
Net Other Income	-193,563.69	-524,500.00	330,936.31	36.9%
Net Income	-1,191,807.73	-1,564,653.00	372,845.27	76.2%

San Bernardino Valley Water Conservation District
Redlands Plaza Profit & Loss Budget vs. Actual
July 2009 through April 2010

	Redlands Plaza			
	Jul '09 - Apr 10	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4065 · Redlands Plaza	95,764.68	120,541.00	-24,776.32	79.4%
Total Income	95,764.68	120,541.00	-24,776.32	79.4%
Gross Profit	95,764.68	120,541.00	-24,776.32	79.4%
Expense				
5100 · Professional Service				
5120 · Misc. Professional Services	6,139.76	8,090.00	-1,950.24	75.9%
Total 5100 · Professional Service	6,139.76	8,090.00	-1,950.24	75.9%
5400 · Utilities				
5410 · Alarm Service	10,346.68	12,590.00	-2,243.32	82.2%
5420 · Electricity	10,146.03	14,172.00	-4,025.97	71.6%
5450 · Natural Gas	1,022.31	786.00	236.31	130.1%
5460 · Water	7,955.16	10,112.00	-2,156.84	78.7%
Total 5400 · Utilities	29,470.18	37,660.00	-8,189.82	78.3%
6000 · General Administration				
6003 · Property Tax	1,426.17	1,428.00	-1.83	99.9%
6016 · Redlands Plaza Maintenance	20,873.41	23,308.00	-2,434.59	89.6%
Total 6000 · General Administration	22,299.58	24,736.00	-2,436.42	90.2%
6200 · Salaries				
6230 · Regular Salaries	0.00	12,054.00	-12,054.00	0.0%
Total 6200 · Salaries	0.00	12,054.00	-12,054.00	0.0%
6300 · Insurance				
6310 · Property Insurance	0.00	3,000.00	-3,000.00	0.0%
Total 6300 · Insurance	0.00	3,000.00	-3,000.00	0.0%
Total Expense	57,909.52	85,540.00	-27,630.48	67.7%
Net Ordinary Income	37,855.16	35,001.00	2,854.16	108.2%
Net Income	37,855.16	35,001.00	2,854.16	108.2%

San Bernardino Valley Water Conservation District
Combined Balance Sheet
As of April 30, 2010

	<u>Apr 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Bank of America - Checking	288,850.14
1015 · Redlands Plaza Bank	22,200.14
1020 · Petty Cash	200.00
1030 · LAIF	1,715,313.63
1031 · LAIF - Restricted	5,000,000.00
Total Checking/Savings	<u>7,026,563.91</u>
Accounts Receivable	
1200 · Accounts Receivable	248,000.00
Total Accounts Receivable	<u>248,000.00</u>
Other Current Assets	
1300 · Payroll Holding Account	17,000.00
Total Other Current Assets	<u>17,000.00</u>
Total Current Assets	7,291,563.91
Fixed Assets	
1500 · Land	109,133.15
1510 · Buildings	791,136.13
1520 · Vehicles	140,484.14
1530 · Office Equipment	167,918.73
1540 · Field Equipment	114,615.81
1550 · Concrete Basins	330,191.74
1560 · Capital Assets - Redlands	343,563.00
1600 · Accumulated Depreciation	-595,932.00
Total Fixed Assets	<u>1,401,110.70</u>
TOTAL ASSETS	<u><u>8,692,674.61</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	220,193.03
Total Accounts Payable	<u>220,193.03</u>
Credit Cards	
1027 · American Express	1,795.05
Total Credit Cards	<u>1,795.05</u>
Other Current Liabilities	
2130 · Short Term Compensated Absences	19,518.00
2210 · Security Deposits - Redlands PI	5,825.00
Total Other Current Liabilities	<u>25,343.00</u>
Total Current Liabilities	247,331.08
Long Term Liabilities	
2700 · Deferred Revenue	5,000,000.00
2715 · Compensated Absences	58,554.00
Total Long Term Liabilities	<u>5,058,554.00</u>
Total Liabilities	5,305,885.08
Equity	
3001 · Fund Balance	4,540,742.10
Net Income	-1,153,952.57
Total Equity	<u>3,386,789.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,692,674.61</u></u>

San Bernardino Valley Water Conservation District
Check Detail
April 2010

Num	Date	Name	Item	Account	Original Amount
2396	4/7/2010	Glen Martyn		1015 · Redlands Plaza Bank	-350.00
	4/7/2010			6016 · Redlands Plaza Maintenance	350.00
TOTAL					350.00
2397	4/7/2010	Preferred Manage...		1015 · Redlands Plaza Bank	-650.00
021	3/30/2010			5120 · Misc. Professional Services	650.00
TOTAL					650.00
2398	4/8/2010	Antimite Pest Cont...		1015 · Redlands Plaza Bank	-62.00
	3/31/2010			6016 · Redlands Plaza Maintenance	62.00
TOTAL					62.00
2399	4/8/2010	Day Life Maintena...		1015 · Redlands Plaza Bank	-192.00
	3/31/2010			6016 · Redlands Plaza Maintenance	96.00
	4/1/2010			6016 · Redlands Plaza Maintenance	96.00
TOTAL					192.00
2400	4/8/2010	Edison - 8812		1015 · Redlands Plaza Bank	-219.75
	3/31/2010			5420 · Electricity	219.75
TOTAL					219.75
2401	4/8/2010	Edison - Redlands...		1015 · Redlands Plaza Bank	-186.24
	3/31/2010			5420 · Electricity	186.24
TOTAL					186.24
2402	4/8/2010	Edison -5552		1015 · Redlands Plaza Bank	-347.88
	3/31/2010			5420 · Electricity	347.88
TOTAL					347.88
2403	4/15/2010	Castro Landscapi...		1015 · Redlands Plaza Bank	-300.00
	3/31/2010			6016 · Redlands Plaza Maintenance	300.00
TOTAL					300.00
2404	4/15/2010	Stanley Security S...		1015 · Redlands Plaza Bank	-254.16
7219...	4/5/2010			5410 · Alarm Service	254.16
TOTAL					254.16
10000G	4/7/2010	PERS		1010 · Bank of America - Checking	-4,875.59
		SBVWCD:General ...		6170 · PERS Retirement	4,875.59
TOTAL					4,875.59
10000G	4/21/2010	PERS		1010 · Bank of America - Checking	-5,144.31
		SBVWCD:General ...		6170 · PERS Retirement	5,144.31
TOTAL					5,144.31

San Bernardino Valley Water Conservation District
Check Detail
April 2010

Num	Date	Name	Item	Account	Original Amount
16749	4/1/2010	Arrowhead		1010 · Bank of America - Checking	-28.91
	3/24/2010			6505 · Mtg. Support Expense (food, bev	28.91
TOTAL					28.91
16750	4/1/2010	Athena Medina		1010 · Bank of America - Checking	-54.98
	3/31/2010			6039 · Postage and Overnight Delivery	19.13
				6510 · Mileage	35.85
TOTAL					54.98
16751	4/1/2010	Chevron & Texaco...		1010 · Bank of America - Checking	-446.84
	3/22/2010			5320 · Fuel	446.84
TOTAL					446.84
16752	4/1/2010	City of Redlands - ...		1010 · Bank of America - Checking	-167.87
	3/30/2010	SBVWCD:Mentone ...		5460 · Water	167.87
TOTAL					167.87
16753	4/1/2010	Corneille, Richard		1010 · Bank of America - Checking	-788.00
	3/31/2010			6401 · Directors' Fees	788.00
TOTAL					788.00
16754	4/1/2010	Day, Clare Henry		1010 · Bank of America - Checking	-1,773.00
	3/31/2010			6401 · Directors' Fees	1,773.00
TOTAL					1,773.00
16755	4/1/2010	J. R. Freeman		1010 · Bank of America - Checking	-189.62
4341...	3/15/2010			6030 · Office Supplies	20.64
4345...	3/18/2010			6030 · Office Supplies	168.98
TOTAL					189.62
16756	4/1/2010	JAN-PRO Cleaning...		1010 · Bank of America - Checking	-618.00
	3/31/2010			6018 · Janitorial Services	618.00
TOTAL					618.00
16757	4/1/2010	Pierce, Lisa		1010 · Bank of America - Checking	-18.70
	3/31/2010			6510 · Mileage	18.70
TOTAL					18.70
16758	4/1/2010	Raley, David		1010 · Bank of America - Checking	-788.00
	3/31/2010			6401 · Directors' Fees	788.00
TOTAL					788.00

San Bernardino Valley Water Conservation District
Check Detail
April 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16759	4/1/2010	Rutan & Tucker		1010 · Bank of America - Checking	-17,961.68
579159	3/19/2010	SBVWCD:Wash Plan		5180 · Legal	16,641.68
579161	3/19/2010	SBVWCD:Wash Plan		5175 · Legal - Wash Plan	1,320.00
TOTAL					17,961.68
16760	4/1/2010	Verizon California		1010 · Bank of America - Checking	-265.31
	3/19/2010			5470 · Internet Services	265.31
TOTAL					265.31
16761	4/1/2010	Verizon Wireless		1010 · Bank of America - Checking	-339.97
	3/20/2010			5430 · Mobile Phone	339.97
TOTAL					339.97
16762	4/1/2010	Wright, Arnold		1010 · Bank of America - Checking	-788.00
	3/31/2010			6401 · Directors' Fees	788.00
TOTAL					788.00
16763	4/7/2010	Athena Medina		1010 · Bank of America - Checking	-1,386.00
	4/7/2010			6230 · Regular Salaries	1,386.00
TOTAL					1,386.00
16764	4/7/2010	samantha Brown		1010 · Bank of America - Checking	-500.00
	4/7/2010			6230 · Regular Salaries	500.00
TOTAL					500.00
16765	4/8/2010	Aranda, Manuel		1010 · Bank of America - Checking	-12.13
	3/31/2010			6425 · Meals	11.18
				6420 · Other Travel	0.95
TOTAL					12.13
16766	4/8/2010	Arrowhead		1010 · Bank of America - Checking	-62.39
	3/24/2010			6505 · Mtg. Support Expense (food, bev	62.39
TOTAL					62.39
16767	4/8/2010	Bank of America		1010 · Bank of America - Checking	-197.68
	3/31/2010			1025 · Bank of America	197.68
TOTAL					197.68
16768	4/8/2010	Computer Options		1010 · Bank of America - Checking	-312.50
	3/31/2010			6024 · Computer Equipment Maint.	312.50
TOTAL					312.50

San Bernardino Valley Water Conservation District
Check Detail
April 2010

Num	Date	Name	Item	Account	Original Amount
16769	4/8/2010	Daily Journal Corp...		1010 · Bank of America - Checking	-1,003.20
	3/31/2010			6091 · Public Notices	1,003.20
TOTAL					1,003.20
16770	4/8/2010	Hicks-Richardson ...		1010 · Bank of America - Checking	-4,000.00
	3/31/2010			5140 · Legislative Services	4,000.00
TOTAL					4,000.00
16771	4/8/2010	Home Depot		1010 · Bank of America - Checking	-119.33
	3/31/2010	SBVWCD:Mentone ...		5210 · Equipment Maintenance	108.50
				6030 · Office Supplies	10.83
TOTAL					119.33
16772	4/8/2010	JDM Excavation		1010 · Bank of America - Checking	-17,440.00
007	3/31/2010			7050 · Basins	17,440.00
TOTAL					17,440.00
16773	4/8/2010	Smart & Final		1010 · Bank of America - Checking	-112.83
	3/31/2010	SBVWCD:General ...		6019 · Janitorial Supplies	9.87
		SBVWCD:General ...		6405 · Meeting Support Expense(food,be	51.48
		SBVWCD:General ...		6505 · Mtg. Support Expense (food, bev	51.48
TOTAL					112.83
16774	4/8/2010	W. McMullan & As...		1010 · Bank of America - Checking	-5,005.49
	3/31/2010			5120 · Misc. Professional Services	5,005.49
TOTAL					5,005.49
16775	4/12/2010	Assoc. San Bernar...		1010 · Bank of America - Checking	-140.00
	4/12/2010			6425 · Meals	140.00
TOTAL					140.00
16776	4/15/2010	ACWA Health Ben...		1010 · Bank of America - Checking	-9,231.27
	4/1/2010			6110 · Vision Insurance	154.49
				6130 · Dental Insurance	621.33
				6150 · Medical Insurance	8,455.45
TOTAL					9,231.27
16777	4/15/2010	ACWA JPIA - Work...		1010 · Bank of America - Checking	-2,810.45
	3/31/2010			6120 · Workers' Comp. Insurance	2,810.45
TOTAL					2,810.45
16778	4/15/2010	ACWA/JPIA		1010 · Bank of America - Checking	-3,245.00
	3/1/2010			6310 · Property Insurance	3,245.00
TOTAL					3,245.00

San Bernardino Valley Water Conservation District
Check Detail
April 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16779	4/15/2010	Castro Landscapi...		1010 · Bank of America - Checking	-200.00
	3/31/2010			6015 · Mentone House Maintenance	200.00
TOTAL					200.00
16780	4/15/2010	Edison - 2445		1010 · Bank of America - Checking	-12.80
	3/31/2010	SBVWCD:Mentone ...		5420 · Electricity	12.80
TOTAL					12.80
16781	4/15/2010	Edison - 7241		1010 · Bank of America - Checking	-51.81
	3/31/2010	SBVWCD:Mentone ...		5420 · Electricity	51.81
TOTAL					51.81
16782	4/15/2010	Gas Co.		1010 · Bank of America - Checking	-10.54
	3/30/2010			5450 · Natural Gas	10.54
TOTAL					10.54
16783	4/15/2010	J. R. Freeman		1010 · Bank of America - Checking	-83.02
4359...	4/9/2010			6030 · Office Supplies	83.02
TOTAL					83.02
16784	4/15/2010	Lowe's Companie...		1010 · Bank of America - Checking	-39.84
	3/31/2010			5230 · Field Tools	35.73
				6012 · Office Maintenance	4.11
TOTAL					39.84
16785	4/15/2010	Redlands Chambe...		1010 · Bank of America - Checking	-135.00
	4/15/2010			6093 · Memberships	135.00
TOTAL					135.00
16786	4/20/2010	Loma Linda Cham...		1010 · Bank of America - Checking	-215.00
	3/31/2010			6093 · Memberships	215.00
TOTAL					215.00
16787	4/30/2010	Melody McDonald		1010 · Bank of America - Checking	-2,078.21
	4/30/2010			6401 · Directors' Fees	1,773.00
				6410 · Mileage	64.00
				6425 · Meals	12.86
				6420 · Other Travel	8.95
				6415 · Air Fare	219.40
TOTAL					2,078.21
16788	4/30/2010	Aranda, Manuel		1010 · Bank of America - Checking	0.00
TOTAL					0.00

San Bernardino Valley Water Conservation District
Check Detail
April 2010

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Original Amount</u>
16789	4/30/2010	Aranda, Manuel		1010 · Bank of America - Checking	-1,871.00
				6401 · Directors' Fees	1,773.00
				6410 · Mileage	98.00
TOTAL					1,871.00
16790	4/30/2010	Corneille, Richard		1010 · Bank of America - Checking	-394.00
				6401 · Directors' Fees	394.00
TOTAL					394.00
16791	4/30/2010	Wright, Arnold		1010 · Bank of America - Checking	-1,169.00
				6401 · Directors' Fees	1,169.00
TOTAL					1,169.00
16792	4/30/2010	Raley, David		1010 · Bank of America - Checking	-798.00
				6425 · Meals	10.00
				6401 · Directors' Fees	788.00
TOTAL					798.00
16793	4/30/2010	Day, Clare Henry		1010 · Bank of America - Checking	-1,773.00
				6401 · Directors' Fees	1,773.00
TOTAL					1,773.00
16794	4/30/2010	Athena Medina		1010 · Bank of America - Checking	-48.99
				6039 · Postage and Overnight Delivery	6.15
				6405 · Meeting Support Expense(food,be	9.99
				6510 · Mileage	32.85
TOTAL					48.99



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
Redlands, CA 92373-8032
(909) 793-2503
Fax: (909) 793-0188

P.O. Box 1839
Redlands, CA 92373-0581
Email: info@sbvwcd.dst.ca.us
www.sbvwcd.dst.ca.us

To: Board of Directors

From: Robert Neufeld, General Manager

Date: May 26, 2010

Subject: Change Date for June Board Meeting

RECOMMENDATION

Staff is requesting that the Board change the date of the Regular Board meeting for June from June 9, 2010 to June 2, 2010, as recommended by the Administrative Committee.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Arnold L. Wright
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

R. Robert Neufeld

BACKGROUND

The Administrative Committee members indicated to the staff at its May 18, 2010 meeting that it would be seeking the Board's approval to change the June meeting date from the traditional second Wednesday of the month to the first Wednesday of the month, due to the need of the continuation of the adjourned Administrative Committee meeting scheduled for May 24, 2010. The committee will review the proposed budget options for FY 2010-2011 and provide a recommendation to the full Board. Pursuant to the Administrative Committee recommendation, this item has been placed on the agenda for action. It is Staff's request to change the date of the Regular Board meeting of June 9, 2010 to June 2, 2010.



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Materials for This Agenda Item Will Be Distributed at the Board Meeting



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To: Board of Directors

From: Claud Seal, Jr., AGM/District Engineer

Date: May 26, 2010

Subject: California Groundwater Elevation Monitoring

RECOMMENDATION

Approve the establishment of the San Bernardino Valley Water Conservation District as the Bunker Hill Basin, and the larger Upper Santa Ana River watershed basin, groundwater elevation monitoring authority.

BACKGROUND

The California Legislature approved the establishment of SBX7 6, which requires local basin groundwater monitoring authorities to monitor and report the pertinent basin's groundwater elevations on an annual basis to the Department of Water Resources. (See attached document.) The Conservation District has collaborated with other Bunker Hill Basin well monitoring entities to enhance the groundwater information data base that is used for the calculation of the annual Engineering Investigation Report and as a result, has increased the District's own current data base that is more comprehensive with production records and static water levels than any of the other Basin well monitoring entities. The District would like to utilize that information, and its GIS drafting and data compilation capabilities to either become the sole reporting agency, or to partner with other regional monitoring agencies, to provide the groundwater activities records, evaluations and data to DWR.

FISCAL IMPACT

Full (\$75,000) or part time (\$30,000) GIS Technician and statistician would have to be continuously employed on the District's staff. The District currently has GIS software licensing from ESRI that is annually renewed (\$1,400). The District also has a dedicated work space and desk top computer with adequate operational speed and memory to handle the large GIS data files (Micro Soft Software annual upgrades ~ \$400).

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AMPLIFYING INFORMATION

There are no entities within the Bunker Hill Basin that have as complete and comprehensive a listing of water supply wells, and monitoring wells and their respective pumping withdrawal amounts and static water levels as the Conservation District has. Other entities have information from fewer wells, or wells in their jurisdictional areas, or data gathered on a semi- annual or annual basis, but none are connected to parcel descriptions, well identification numbers, monthly pumping and water levels, and other detailed information that is now contained within the District's database. We have established a working relationship with the Valley District, Water Mains, Cities of Riverside, Highland, San Bernardino, Redlands, and others to exchange information and troubleshoot each other's data. We feel we are capable of collecting, collating, developing the GIS graphic models, and providing the annual groundwater model and report that is required by DWR.

California Groundwater Elevation Monitoring

authorized by SBX7 6, enacted in November 2009

Background

In California, groundwater accounts for about 30 percent of the total water supply. During dry years, it is at least 40 percent of the supply. With a projected population of 46 million by the year 2020, California's reliance on groundwater will increase significantly.

In order to protect and sustain the state's precious groundwater supply, proper management of this limited resource is imperative. Monitoring groundwater elevations is a fundamental component of successful groundwater management.

However, groundwater elevation monitoring networks have not been adequately established for all of California's groundwater basins. This lack of data limits the ability to accurately monitor groundwater conditions in basin aquifers, and limits our ability to adequately plan for future water supply demands.

Groundwater elevation monitoring is crucial to managing our state's groundwater resources. For more information on California's groundwater, please visit DWR's Groundwater Information Center at:
www.water.ca.gov/groundwater

Overview of SBX7 6

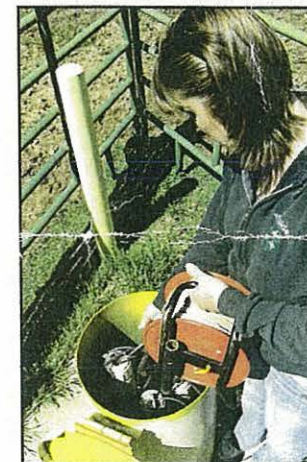
In 2009, the Legislature passed SBX7 6, which establishes, for the first time in California, collaboration between local monitoring parties and DWR to collect groundwater elevations statewide and that this information be made available to the public.

SBX7 6 provides that:

- Local parties may assume responsibility for monitoring and reporting groundwater elevations.
- DWR work cooperatively with local Monitoring Entities to achieve monitoring programs that demonstrate seasonal and long-term trends in groundwater elevations.
- DWR accept and review prospective Monitoring Entity submittals, then determine the designated Monitoring Entity, notify the Monitoring Entity and make that information available to the public.
- DWR perform groundwater elevation monitoring in basins where no local party has agreed to perform the monitoring functions.
- If local parties (for example, counties) do not volunteer to perform the groundwater monitoring functions, and DWR assumes those functions, then those parties become ineligible for water grants or loans from the state.

For text of the chaptered legislation, please visit the official California Legislative Information website at:

www.leginfo.ca.gov/pub/09-10/bill/sen/sb_0001-0050/sbx7_6_bill_20091106_chaptered.html



MAJOR DEADLINES

On or before January 1, 2011:

Parties seeking to assume groundwater elevation monitoring functions must notify DWR (WC section 10928)

On or before January 1, 2012:

Monitoring Entities shall begin reporting seasonal groundwater elevation measurements (WC section 10932)

Frequently Asked Questions

What is a groundwater Monitoring Entity?

A Monitoring Entity is a designated entity that conducts or coordinates the monitoring of groundwater elevations for a basin or sub-basin.

Who is authorized to be a groundwater elevation Monitoring Entity?

- Watermasters or court appointed water management engineers
- Groundwater management agencies with statutory authority who are monitoring groundwater elevations prior to January 1, 2010
- Water replenishment districts
- Local agencies that manage all or part of the groundwater basin
- Local agencies implementing an Integrated Regional Water Management Plan
 - Counties
- Voluntary groundwater associations formed pursuant to Water Code Section 10935

Can a Monitoring Entity be responsible for monitoring groundwater elevations in more than one basin or subbasin?

Yes. A Monitoring Entity may be responsible for more than one basin or subbasin.

Does the Monitoring Entity have to take all of the groundwater elevation measurements?

No. The Monitoring Entity may compile groundwater elevations measured by other parties monitoring the basin or subbasin.

Where is groundwater monitoring required?

Groundwater elevation monitoring is required in all 515 alluvial basins and subbasins identified in DWR Bulletin 118 (2003). Monitoring outside of these basins and subbasins is not required.

How often will groundwater elevation measurements need to be taken?

As often as necessary to demonstrate seasonal and long-term groundwater elevations within a basin or subbasin.

Is it mandatory that all well owners participate?

No. Individual participation is voluntary in coordination with an approved Monitoring Entity.

Which wells in a groundwater basin will be monitored?

A Monitoring Entity will propose a network of wells sufficient in number to show seasonal and long-term trends in the basin and subbasins.

Can anyone monitor my well without my permission?

No. Permission must be granted by the property owner.

Is this a short-term or long-term program?

This is a long-term program.

What are the data going to be used for?

The data will be compiled in a statewide database that is available to the public.

The data can be used by local and state entities to evaluate and monitor groundwater conditions in the basins.

On or before January 1, 2012, local groundwater Monitoring Entities will regularly and systematically monitor groundwater elevations in California's alluvial basins and subbasins in order to determine seasonal and long-term trends, and this information will be made readily and widely available to the public.

MORE INFORMATION

For more information about DWR's California Groundwater Elevation Monitoring program:
www.water.ca.gov/groundwater/elevation_monitoring/index.cfm