

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

**REGULAR BOARD MEETING
AGENDA**

February 08, 2012 – 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 office 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 office and on the Districts website.

**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

1. Approval of Board Minutes, January 12, 2012 (Minutes sent via email/handout)
2. Unaudited Financials

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 Eunice Griffith at (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.

4. **ACTION ITEMS, NEW BUSINESS**

A. BUDGET DRAFT FOR GROUNDWATER

Recommendation: Staff recommends the Board provide feedback on the draft budget for the Groundwater Recharge Enterprise. Staff further recommends the Board direct Staff to work with Groundwater partners to solicit and utilize feedback from partners to develop the Groundwater Charge proposal for 2012-2013.

B. 22 ACRE PROPERTY SALE

Recommendation: Staff recommends the Board, review the written report submitted by Bruce Cash.

C. COLLABORATIVE AGREEMENT

Recommendation: Staff recommends the Board receive and file updates.

5. **INFORMATION ITEMS:**

- A. General Managers Report and Field Operations/Recharge Update
- B. ACWA State Legislative Committee Bill Packet (1/20/12)
- C. Future Agenda Items & Staff Task requests from Directors
- D. Schedule General Manager Performance Review

6. **MONTHLY BOARD MEMBER COMMITTEE ACTIVITY REPORTS, AND/OR COMMENTS BY BOARD MEMBERS**

- A. Board approval for Director Selected meetings/travel cost proposals

7. **UPCOMING MEETINGS:**

- | | |
|----------------------|---|
| 1. February 9, 2012 | Upper Santa Ana Water Resources Association at SBVWCD, 9:30 a.m. |
| 2. February 17, 2012 | ACWA Regional Informational Forums, Focus on 2012 Water Bond, Financing Issues and Strategic Plan at WMWD, 1:30 – 2:30 p.m. |
| 3. February 21, 2012 | San Bernardino Valley Municipal Water District at Muni, 2:30 p.m. |

- | | |
|--------------------------------|---|
| 4. February 23-24, 2012 | Water Education Foundation – The Basics and Beyond at UC Davis-Extension (Registration and approval required, Agenda included in handouts) |
| 5. February 29 – March 1, 2012 | ACWA’s 2012 Washington DC Conference |
| 6. March 6, 2012 | San Bernardino Valley Municipal Water District at Muni, 2:30 p.m. |
| 7. March 7, 2012 | ACWA Legislative Symposium, Sacramento Convention Center, Sacramento, CA |
| 8. May 8-11, 2012 | ACWA Spring Conference and Exhibition at Conference Center, Portola & Marriott Hotels, Monterey, CA (Registration and approval required, Agenda included in handouts) |

8. **CLOSED SESSION**

1. Under authority of government code section 54956.8, the board may recess to a Closed Session for a Conference with Real Property Negotiators related to the East Branch Extension Easement, located in the Santa Ana and Mill Creek Spreading Grounds APN 0168-321-10; 0168-341-04; 0168-342-04, 06, 09; 0168-381-02; 0297-051-01, 02; 0297-011-07, and 0168-311-06. Real Property negotiators are Daniel B. Cozad and David B. Cosgrove for the District and Doug Headrick for SBVMWD.
 2. The Board may convene in Closed Session to discuss exposure to litigation, under Government Code section 54956.9(b)(3)(e).
 3. Under authority of Government Code section 54956.9 (c), the Board may meet in Closed Session to decide whether to initiate litigation.
9. **ADJOURN MEETING.** The next regular Board meeting will be on March 7, 2012 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

SUMMARY GRAPH

WILL BE

PROVIDED AT

MEETING

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	1-Groundwater Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Interest Income				
4012 · LAIF	0.00			
Total 4010 · Interest Income	0.00			
4020 · Groundwater Charge				
4021 · Assessments - Ag	14,041.52	18,319.50	-4,277.98	76.6%
4023 · Assessments - Non-Ag	248,413.96	378,825.00	-130,411.04	65.6%
Total 4020 · Groundwater Charge	262,455.48	397,144.50	-134,689.02	66.1%
4025 · Wash Plan Revenue	0.00			
4030 · Mining Income				
4031 · Plant Site - CEMEX	0.00			
4032 · Cemex - Royalty / Lease	0.00			
4033 · Cemex USA Minimum Rent	0.00			
4034 · Redlands Aggregate 5% Royalty	0.00			
4036 · Aggregate Maintenance	0.00			
Total 4030 · Mining Income	0.00			
4040 · Miscellaneous Income	250.00			
4050 · Property Tax	0.00			
4055 · SBVMWD Spreading Agreement Reim	157,297.69	100,333.35	56,964.34	156.8%
4060 · Property Income				
4062 · Mentone Property	0.00			
Total 4060 · Property Income	0.00			
4065 · Redlands Plaza	0.00			
4080 · Exchange Plan	0.00	14,583.35	-14,583.35	0.0%
4085 · AB 303 Grant	12,485.57			
Total Income	432,488.74	512,061.20	-79,572.46	84.5%
Gross Profit	432,488.74	512,061.20	-79,572.46	84.5%
Expense				
5050 · Regional Programs				
5080 · LAFCO Contribution	0.00			
Total 5050 · Regional Programs	0.00			
5100 · Professional Service				
5120 · Misc. Professional Services	1,000.00	2,310.90	-1,310.90	43.3%
5122 · Wash Plan Professional Services	0.00			
5125 · Engineering Services	0.00	8,750.00	-8,750.00	0.0%
5145 · Environmental Services	0.00			
5160 · IT Support	382.50	2,158.35	-1,775.85	17.7%
5170 · Audit	0.00	10,640.00	-10,640.00	0.0%
5175 · Legal - Wash Plan	0.00			
5180 · Legal	0.00	37,916.70	-37,916.70	0.0%
Total 5100 · Professional Service	1,382.50	61,775.95	-60,393.45	2.2%
5123 · Temp. Field Labor	9,470.70			
5200 · Field Operations				
5210 · Equipment Maintenance	1,019.64	1,458.35	-438.71	69.9%
5215 · Property Maintenance	2,036.64	3,208.35	-1,171.71	63.5%
Total 5200 · Field Operations	3,056.28	4,666.70	-1,610.42	65.5%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	636.25	5,833.35	-5,197.10	10.9%
5320 · Fuel	6,255.49	8,750.00	-2,494.51	71.5%
Total 5300 · Vehicle Operations	6,891.74	14,583.35	-7,691.61	47.3%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	1-Groundwater Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
5400 • Utilities				
5410 • Alarm Service	0.00	1,064.60	-1,064.60	0.0%
5420 • Electricity	901.47	1,750.00	-848.53	51.5%
5430 • Mobile Phone	816.86	1,135.55	-318.69	71.9%
5440 • Telephone	429.36	1,050.00	-620.64	40.9%
5450 • Natural Gas	0.00	140.00	-140.00	0.0%
5460 • Water / Trash / Sewer	797.68	2,122.56	-1,324.88	37.6%
5470 • Internet Services	249.95			
Total 5400 • Utilities	3,195.32	7,262.71	-4,067.39	44.0%
6000 • General Administration				
6001 • General Administration - Other	0.00	2,333.35	-2,333.35	0.0%
6002 • Website Administration	0.00			
6003 • Property Tax	0.00			
6004 • Meeting Expenses	-704.77			
6006 • Permits	0.00	466.65	-466.65	0.0%
6009 • Licenses	819.00	466.65	352.35	175.5%
6010 • Surety Bond	0.00			
6012 • Office Maintenance	0.00			
6015 • Mentone House Maintenance	0.00			
6016 • Redlands Plaza Maintenance	0.00			
6017 • Management Labor-Redlands Plaza	0.00			
6018 • Janitorial Services	0.00			
6019 • Janitorial Supplies	0.00			
6020 • Vacancy Marketing-Redlands Plaz	0.00			
6024 • DONT USE-Computer Equip Maint.	0.00			
6027 • Computer Supplies	0.00			
6030 • Office Supplies	59.19	102.10	-42.91	58.0%
6033 • Office Equipment Rental	0.00	204.15	-204.15	0.0%
6036 • Printing	0.00	233.35	-233.35	0.0%
6039 • Postage and Overnight Delivery	0.00	306.25	-306.25	0.0%
6042 • Payroll Processing	0.00			
6045 • Bank Service Charges	20.00			
6051 • Uniforms	264.42	210.00	54.42	125.9%
6087 • Educational Reimbursement	0.00			
6090 • Subscriptions/Publications	0.00			
6091 • Public Notices	0.00	875.00	-875.00	0.0%
6093 • Memberships	0.00			
6000 • General Administration - Other	0.00			
Total 6000 • General Administration	457.84	5,197.50	-4,739.66	8.8%
6100 • Benefits				
6110 • Vision Insurance	434.54	453.23	-18.69	95.9%
6115 • Maint/Rep. Rolling Maint. Equip	0.00			
6120 • Workers' Comp. Insurance	1,925.05	4,019.19	-2,094.14	47.9%
6130 • Dental Insurance	1,508.24	1,522.37	-14.13	99.1%
6140 • State Unemployment Insurance	0.00	170.06	-170.06	0.0%
6150 • Medical Insurance	22,032.04	22,127.05	-95.01	99.6%
6160 • Payroll Taxes-Employer	9,215.09	9,893.35	-678.26	93.1%
6170 • PERS Retirement	19,859.11	26,436.57	-6,577.46	75.1%
Total 6100 • Benefits	54,974.07	64,621.82	-9,647.75	85.1%
6200 • Salaries				
6230 • Regular Salaries	123,252.28	174,224.21	-50,971.93	70.7%
6231 • Salary Overhead Charge	0.00			
Total 6200 • Salaries	123,252.28	174,224.21	-50,971.93	70.7%
6300 • Insurance				
6310 • Property/ Auto Insurance	0.00	2,396.80	-2,396.80	0.0%
6320 • General Liability Insurance	12,229.80	16,574.40	-4,344.60	73.8%
Total 6300 • Insurance	12,229.80	18,971.20	-6,741.40	64.5%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	1-Groundwater Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	0.00			
6510 · Mileage	0.00	116.65	-116.65	0.0%
6515 · Air Fare	0.00	175.00	-175.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	58.35	-58.35	0.0%
6525 · Meals	0.00	175.00	-175.00	0.0%
6530 · Lodging	0.00	140.00	-140.00	0.0%
6535 · Conf/Seminar Registrations	0.00			
Total 6500 · Administrative/Staff Expenses	0.00	665.00	-665.00	0.0%
Total Expense	214,910.53	351,968.44	-137,057.91	61.1%
Net Ordinary Income	217,578.21	160,092.76	57,485.45	135.9%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00	5,000.00	-5,000.00	0.0%
7050 · Basins- Capital Annual Repair	80,128.00	60,000.00	20,128.00	133.5%
7051 · Capital Repairs-Periodic	0.00	30,000.00	-30,000.00	0.0%
Total 7000 · Construction	80,128.00	95,000.00	-14,872.00	84.3%
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00	1,458.35	-1,458.35	0.0%
7130 · Mentone Property (House)-CapRep	0.00			
7140 · Mentone Property (Shop)-CapRep	0.00	1,458.35	-1,458.35	0.0%
Total 7100 · Land & Buildings	0.00	2,916.70	-2,916.70	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00	364.60	-364.60	0.0%
7220 · Computer Software	0.00	1,327.10	-1,327.10	0.0%
7230 · Field Equipment / Vehicles	8,652.33	7,875.00	777.33	109.9%
7240 · Office Equipment	0.00			
Total 7200 · Equipment & Vehicles	8,652.33	9,566.70	-914.37	90.4%
7400 · Professional Services				
7438 · Engineering Services -Other	0.00	2,916.65	-2,916.65	0.0%
Total 7400 · Professional Services	0.00	2,916.65	-2,916.65	0.0%
Total Other Expense	88,780.33	110,400.05	-21,619.72	80.4%
Net Other Income	-88,780.33	-110,400.05	21,619.72	80.4%
Net Income	128,797.88	49,692.71	79,105.17	259.2%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	0.00			
Total 4010 - Interest Income	0.00			
4020 - Groundwater Charge				
4021 - Assessments - Ag	0.00			
4023 - Assessments - Non-Ag	0.00			
Total 4020 - Groundwater Charge	0.00			
4025 - Wash Plan Revenue	0.00			
4030 - Mining Income				
4031 - Plant Site - CEMEX	0.00			
4032 - Cemex - Royalty / Lease	0.00			
4033 - Cemex USA Minimum Rent	0.00			
4034 - Redlands Aggregate 5% Royalty	0.00			
4036 - Aggregate Maintenance	0.00			
Total 4030 - Mining Income	0.00			
4040 - Miscellaneous Income	0.00			
4050 - Property Tax	0.00			
4055 - SBVMWD Spreading Agreement Reim	0.00			
4060 - Property Income				
4062 - Mentone Property	11,762.00	11,200.00	562.00	105.0%
Total 4060 - Property Income	11,762.00	11,200.00	562.00	105.0%
4065 - Redlands Plaza	58,897.74	64,721.72	-5,823.98	91.0%
4080 - Exchange Plan	0.00			
4085 - AB 303 Grant	0.00			
Total Income	70,659.74	75,921.72	-5,261.98	93.1%
Gross Profit	70,659.74	75,921.72	-5,261.98	93.1%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	0.00			
Total 5050 - Regional Programs	0.00			
5100 - Professional Service				
5120 - Misc. Professional Services	2,090.34			
5122 - Wash Plan Professional Services	0.00			
5125 - Engineering Services	0.00			
5145 - Environmental Services	0.00			
5160 - IT Support	0.00	46.65	-46.65	0.0%
5170 - Audit	0.00	2,850.00	-2,850.00	0.0%
5175 - Legal - Wash Plan	0.00			
5180 - Legal	0.00	7,583.35	-7,583.35	0.0%
Total 5100 - Professional Service	2,090.34	10,480.00	-8,389.66	19.9%
5123 - Temp. Field Labor	0.00			
5200 - Field Operations				
5210 - Equipment Maintenance	0.00			
5215 - Property Maintenance	455.13			
Total 5200 - Field Operations	455.13			
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	0.00			
5320 - Fuel	0.00			
Total 5300 - Vehicle Operations	0.00			

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	838.80			
5420 - Electricity	2,711.77	4,550.00	-1,838.23	59.6%
5430 - Mobile Phone	0.00			
5440 - Telephone	220.05			
5450 - Natural Gas	0.00			
5460 - Water / Trash / Sewer	5,386.56			
5470 - Internet Services	49.99			
Total 5400 - Utilities	9,207.17	4,550.00	4,657.17	202.4%
6000 - General Administration				
6001 - General Administration - Other	124.00			
6002 - Website Administration	0.00			
6003 - Property Tax	316.36			
6004 - Meeting Expenses	92.07			
6006 - Permits	0.00			
6009 - Licenses	0.00			
6010 - Surety Bond	0.00			
6012 - Office Maintenance	0.00			
6015 - Mentone House Maintenance	388.00	1,050.00	-662.00	37.0%
6016 - Redlands Plaza Maintenance	13,570.64	17,500.00	-3,929.36	77.5%
6017 - Management Labor-Redlands Plaza	0.00	2,916.65	-2,916.65	0.0%
6018 - Janitorial Services	0.00			
6019 - Janitorial Supplies	0.00			
6020 - Vacancy Marketing-Redlands Plaz	0.00	2,940.00	-2,940.00	0.0%
6024 - DONT USE-Computer Equip Maint.	0.00			
6027 - Computer Supplies	0.00			
6030 - Office Supplies	0.00	204.15	-204.15	0.0%
6033 - Office Equipment Rental	0.00	612.50	-612.50	0.0%
6036 - Printing	0.00			
6039 - Postage and Overnight Delivery	0.00	122.50	-122.50	0.0%
6042 - Payroll Processing	0.00			
6045 - Bank Service Charges	0.00			
6051 - Uniforms	0.00			
6087 - Educational Reimbursement	0.00			
6090 - Subscriptions/Publications	0.00			
6091 - Public Notices	0.00			
6093 - Memberships	0.00			
6000 - General Administration - Other	0.00			
Total 6000 - General Administration	14,491.07	25,345.80	-10,854.73	57.2%
6100 - Benefits				
6110 - Vision Insurance	57.39	55.89	1.50	102.7%
6115 - Maint/Rep. Rolling Maint. Equip	0.00			
6120 - Workers' Comp. Insurance	254.25	495.47	-241.22	51.3%
6130 - Dental Insurance	199.22	187.89	11.33	106.0%
6140 - State Unemployment Insurance	0.00	20.94	-20.94	0.0%
6150 - Medical Insurance	2,909.89	2,727.73	182.16	106.7%
6160 - Payroll Taxes-Employer	1,207.91	1,220.80	-12.89	98.9%
6170 - PERS Retirement	2,622.91	3,262.20	-639.29	80.4%
Total 6100 - Benefits	7,251.57	7,970.92	-719.35	91.0%
6200 - Salaries				
6230 - Regular Salaries	16,003.08	21,370.97	-5,367.89	74.9%
6231 - Salary Overhead Charge	0.00			
Total 6200 - Salaries	16,003.08	21,370.97	-5,367.89	74.9%
6300 - Insurance				
6310 - Property/ Auto Insurance	0.00	684.80	-684.80	0.0%
6320 - General Liability Insurance	4,076.60	5,524.80	-1,448.20	73.8%
Total 6300 - Insurance	4,076.60	6,209.60	-2,133.00	65.6%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	0.00			
6510 · Mileage	0.00			
6515 · Air Fare	0.00			
6520 · Travel, Other (rental car, taxi	0.00			
6525 · Meals	0.00			
6530 · Lodging	0.00			
6535 · Conf/Seminar Registrations	0.00			
Total 6500 · Administrative/Staff Expenses	0.00			
Total Expense	53,574.96	75,927.29	-22,352.33	70.6%
Net Ordinary Income	17,084.78	-5.57	17,090.35	-306,728.5%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00			
7050 · Basins- Capital Annual Repair	0.00			
7051 · Capital Repairs-Periodic	0.00			
Total 7000 · Construction	0.00			
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00			
7130 · Mentone Property (House)-CapRep	0.00	1,166.65	-1,166.65	0.0%
7140 · Mentone Property (Shop)-CapRep	0.00			
Total 7100 · Land & Buildings	0.00	1,166.65	-1,166.65	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00			
7220 · Computer Software	0.00			
7230 · Field Equipment / Vehicles	0.00			
7240 · Office Equipment	0.00			
Total 7200 · Equipment & Vehicles	0.00			
7400 · Professional Services				
7438 · Engineering Services -Other	0.00			
Total 7400 · Professional Services	0.00			
Total Other Expense	0.00	1,166.65	-1,166.65	0.0%
Net Other Income	0.00	-1,166.65	1,166.65	0.0%
Net Income	17,084.78	-1,172.22	18,257.00	-1,457.5%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	3-Land Resource/Wash & Mine Ent			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	0.00			
Total 4010 - Interest Income	0.00			
4020 - Groundwater Charge				
4021 - Assessments - Ag	0.00			
4023 - Assessments - Non-Ag	0.00			
Total 4020 - Groundwater Charge	0.00			
4025 - Wash Plan Revenue	0.00	246,458.35	-246,458.35	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	15,666.48	27,708.35	-12,041.87	56.5%
4032 - Cemex - Royalty / Lease	81,223.51	58,333.35	22,890.16	139.2%
4033 - Cemex USA Minimum Rent	4,000.00			
4034 - Redlands Aggregate 5% Royalty	36,000.00	21,000.00	15,000.00	171.4%
4036 - Aggregate Maintenance	2,840.00	4,375.00	-1,535.00	64.9%
Total 4030 - Mining Income	139,729.99	111,416.70	28,313.29	125.4%
4040 - Miscellaneous Income	3,666.00	7,291.65	-3,625.65	50.3%
4050 - Property Tax	0.00			
4055 - SBVMWD Spreading Agreement Reim	0.00			
4060 - Property Income				
4062 - Mentone Property	0.00			
Total 4060 - Property Income	0.00			
4065 - Redlands Plaza	0.00			
4080 - Exchange Plan	0.00			
4085 - AB 303 Grant	0.00			
Total Income	143,395.99	365,166.70	-221,770.71	39.3%
Gross Profit	143,395.99	365,166.70	-221,770.71	39.3%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	0.00			
Total 5050 - Regional Programs	0.00			
5100 - Professional Service				
5120 - Misc. Professional Services	15,543.50	3,230.80	12,312.70	481.1%
5122 - Wash Plan Professional Services	30,491.48	74,083.35	-43,591.87	41.2%
5125 - Engineering Services	0.00			
5145 - Environmental Services	5,022.50	124,250.00	-119,227.50	4.0%
5160 - IT Support	0.00	437.50	-437.50	0.0%
5170 - Audit	0.00	3,610.00	-3,610.00	0.0%
5175 - Legal - Wash Plan	2,990.00	24,500.00	-21,510.00	12.2%
5180 - Legal	21,492.02			
Total 5100 - Professional Service	75,539.50	230,111.65	-154,572.15	32.8%
5123 - Temp. Field Labor	0.00			
5200 - Field Operations				
5210 - Equipment Maintenance	0.00			
5215 - Property Maintenance	0.00			
Total 5200 - Field Operations	0.00			
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	0.00			
5320 - Fuel	0.00			
Total 5300 - Vehicle Operations	0.00			

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

	3-Land Resource/Wash & Mine Ent			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	0.00			
5420 · Electricity	0.00			
5430 · Mobile Phone	0.00			
5440 · Telephone	0.00			
5450 · Natural Gas	0.00			
5460 · Water / Trash / Sewer	0.00			
5470 · Internet Services	0.00			
Total 5400 · Utilities	0.00			
6000 · General Administration				
6001 · General Administration - Other	0.00			
6002 · Website Administration	0.00			
6003 · Property Tax	0.00			
6004 · Meeting Expenses	0.00	364.60	-364.60	0.0%
6006 · Permits	0.00			
6009 · Licenses	0.00			
6010 · Surety Bond	1,815.00	1,050.00	765.00	172.9%
6012 · Office Maintenance	0.00			
6015 · Mentone House Maintenance	0.00			
6016 · Redlands Plaza Maintenance	0.00			
6017 · Management Labor-Redlands Plaza	0.00			
6018 · Janitorial Services	0.00			
6019 · Janitorial Supplies	0.00			
6020 · Vacancy Marketing-Redlands Plaz	0.00			
6024 · DONT USE-Computer Equip Maint.	0.00			
6027 · Computer Supplies	0.00			
6030 · Office Supplies	0.00	102.10	-102.10	0.0%
6033 · Office Equipment Rental	0.00	204.15	-204.15	0.0%
6036 · Printing	0.00	58.35	-58.35	0.0%
6039 · Postage and Overnight Delivery	0.00	122.50	-122.50	0.0%
6042 · Payroll Processing	0.00			
6045 · Bank Service Charges	0.00			
6051 · Uniforms	0.00			
6087 · Educational Reimbursement	0.00			
6090 · Subscriptions/Publications	0.00			
6091 · Public Notices	0.00			
6093 · Memberships	0.00			
6000 · General Administration - Other	0.00			
Total 6000 · General Administration	1,815.00	1,901.70	-86.70	95.4%
6100 · Benefits				
6110 · Vision Insurance	98.38	109.25	-10.87	90.1%
6115 · Maint/Rep. Rolling Maint. Equip	0.00			
6120 · Workers' Comp. Insurance	435.86	968.60	-532.74	45.0%
6130 · Dental Insurance	341.48	366.84	-25.36	93.1%
6140 · State Unemployment Insurance	0.00	41.00	-41.00	0.0%
6150 · Medical Insurance	4,988.41	5,332.34	-343.93	93.6%
6160 · Payroll Taxes-Employer	4,156.05	2,383.75	1,772.30	174.3%
6170 · PERS Retirement	4,496.95	6,369.74	-1,872.79	70.6%
Total 6100 · Benefits	14,517.13	15,571.52	-1,054.39	93.2%
6200 · Salaries				
6230 · Regular Salaries	25,411.51	41,777.28	-16,365.77	60.8%
6231 · Salary Overhead Charge	0.00			
Total 6200 · Salaries	25,411.51	41,777.28	-16,365.77	60.8%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00			
6320 · General Liability Insurance	1,019.15	1,381.20	-362.05	73.8%
Total 6300 · Insurance	1,019.15	1,381.20	-362.05	73.8%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	3-Land Resource/Wash & Mine Ent			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	98.63			
6510 · Mileage	0.00			
6515 · Air Fare	0.00			
6520 · Travel, Other (rental car, taxi	0.00			
6525 · Meals	82.44			
6530 · Lodging	0.00			
6535 · Conf/Seminar Registrations	0.00			
Total 6500 · Administrative/Staff Expenses	181.07			
Total Expense	118,483.36	290,743.35	-172,259.99	40.8%
Net Ordinary Income	24,912.63	74,423.35	-49,510.72	33.5%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00			
7050 · Basins- Capital Annual Repair	0.00			
7051 · Capital Repairs-Periodic	0.00			
Total 7000 · Construction	0.00			
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00			
7130 · Mentone Property (House)-CapRep	0.00			
7140 · Mentone Property (Shop)-CapRep	0.00			
Total 7100 · Land & Buildings	0.00			
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00			
7220 · Computer Software	0.00			
7230 · Field Equipment / Vehicles	0.00			
7240 · Office Equipment	0.00			
Total 7200 · Equipment & Vehicles	0.00			
7400 · Professional Services				
7438 · Engineering Services -Other	0.00			
Total 7400 · Professional Services	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	24,912.63	74,423.35	-49,510.72	33.5%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

	4-General Fund Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Interest Income				
4012 · LAIF	5,547.99	14,583.35	-9,035.36	38.0%
Total 4010 · Interest Income	5,547.99	14,583.35	-9,035.36	38.0%
4020 · Groundwater Charge				
4021 · Assessments - Ag	0.00			
4023 · Assessments - Non-Ag	1,828.71			
Total 4020 · Groundwater Charge	1,828.71			
4025 · Wash Plan Revenue	0.00			
4030 · Mining Income				
4031 · Plant Site - CEMEX	0.00			
4032 · Cemex - Royalty / Lease	0.00			
4033 · Cemex USA Minimum Rent	0.00			
4034 · Redlands Aggregate 5% Royalty	0.00			
4036 · Aggregate Maintenance	0.00			
Total 4030 · Mining Income	0.00			
4040 · Miscellaneous Income	11,192.32	7,291.65	3,900.67	153.5%
4050 · Property Tax	42,121.57	43,750.00	-1,628.43	96.3%
4055 · SBVMWD Spreading Agreement Reim	0.00			
4060 · Property Income				
4062 · Mentone Property	0.00			
Total 4060 · Property Income	0.00			
4065 · Redlands Plaza	0.00			
4080 · Exchange Plan	0.00			
4085 · AB 303 Grant	0.00			
Total Income	60,690.59	65,625.00	-4,934.41	92.5%
Gross Profit	60,690.59	65,625.00	-4,934.41	92.5%
Expense				
5050 · Regional Programs				
5080 · LAFCO Contribution	681.77	2,187.50	-1,505.73	31.2%
Total 5050 · Regional Programs	681.77	2,187.50	-1,505.73	31.2%
5100 · Professional Service				
5120 · Misc. Professional Services	17,190.40	49,875.00	-32,684.60	34.5%
5122 · Wash Plan Professional Services	0.00			
5125 · Engineering Services	0.00			
5145 · Environmental Services	0.00			
5160 · IT Support	2,331.73	2,199.15	132.58	106.0%
5170 · Audit	10,055.00	1,900.00	8,155.00	529.2%
5175 · Legal - Wash Plan	0.00	0.00	0.00	0.0%
5180 · Legal	16,222.18	30,333.35	-14,111.17	53.5%
Total 5100 · Professional Service	45,799.31	84,307.50	-38,508.19	54.3%
5123 · Temp. Field Labor	0.00			
5200 · Field Operations				
5210 · Equipment Maintenance	132.68			
5215 · Property Maintenance	3.23			
Total 5200 · Field Operations	135.91			
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	0.00			
5320 · Fuel	0.00			
Total 5300 · Vehicle Operations	0.00			

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

4-General Fund Ent.				
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	1,200.31	1,064.60	135.71	112.7%
5420 - Electricity	4,114.67	2,450.00	1,664.67	167.9%
5430 - Mobile Phone	0.00	31.15	-31.15	0.0%
5440 - Telephone	3,242.84	2,450.00	792.84	132.4%
5450 - Natural Gas	565.22	210.00	355.22	269.2%
5460 - Water / Trash / Sewer	0.00	2,894.14	-2,894.14	0.0%
5470 - Internet Services	3,042.49			
Total 5400 - Utilities	12,165.53	9,099.89	3,065.64	133.7%
6000 - General Administration				
6001 - General Administration - Other	208.88	3,500.00	-3,291.12	6.0%
6002 - Website Administration	106.72	1,808.35	-1,701.63	5.9%
6003 - Property Tax	0.00	1,265.85	-1,265.85	0.0%
6004 - Meeting Expenses	1,588.49	1,093.75	494.74	145.2%
6006 - Permits	0.00	466.65	-466.65	0.0%
6009 - Licenses	0.00	116.65	-116.65	0.0%
6010 - Surety Bond	0.00			
6012 - Office Maintenance	158.53	291.65	-133.12	54.4%
6015 - Mentone House Maintenance	0.00			
6016 - Redlands Plaza Maintenance	0.00			
6017 - Management Labor-Redlands Plaza	0.00			
6018 - Janitorial Services	4,726.00	4,083.35	642.65	115.7%
6019 - Janitorial Supplies	62.90			
6020 - Vacancy Marketing-Redlands Plaz	0.00			
6024 - DONT USE-Computer Equip Maint.	47.62			
6027 - Computer Supplies	234.00			
6030 - Office Supplies	883.37	1,633.35	-749.98	54.1%
6033 - Office Equipment Rental	4,421.94	3,062.50	1,359.44	144.4%
6036 - Printing	0.00	291.65	-291.65	0.0%
6039 - Postage and Overnight Delivery	634.71	673.75	-39.04	94.2%
6042 - Payroll Processing	537.60	1,195.85	-658.25	45.0%
6045 - Bank Service Charges	22.07	291.65	-269.58	7.6%
6051 - Uniforms	104.56	140.00	-35.44	74.7%
6087 - Educational Reimbursement	0.00	1,166.65	-1,166.65	0.0%
6090 - Subscriptions/Publications	248.14	1,458.35	-1,210.21	17.0%
6091 - Public Notices	0.00	291.65	-291.65	0.0%
6093 - Memberships	11,913.00	13,787.10	-1,874.10	86.4%
6000 - General Administration - Other	8.00			
Total 6000 - General Administration	25,906.53	36,618.75	-10,712.22	70.7%
6100 - Benefits				
6110 - Vision Insurance	229.58	236.83	-7.25	96.9%
6115 - Maint/Rep. Rolling Maint. Equip	1,049.55			
6120 - Workers' Comp. Insurance	801.91	2,099.84	-1,297.93	38.2%
6130 - Dental Insurance	796.80	795.35	1.45	100.2%
6140 - State Unemployment Insurance	0.00	88.85	-88.85	0.0%
6150 - Medical Insurance	11,639.56	11,559.68	79.88	100.7%
6160 - Payroll Taxes-Employer	4,935.44	5,168.80	-233.36	95.5%
6170 - PERS Retirement	14,814.99	13,811.84	1,003.15	107.3%
Total 6100 - Benefits	34,267.83	33,761.19	506.64	101.5%
6200 - Salaries				
6230 - Regular Salaries	64,356.93	71,760.15	-7,403.22	89.7%
6231 - Salary Overhead Charge	0.00	-47,474.50	47,474.50	0.0%
Total 6200 - Salaries	64,356.93	24,285.65	40,071.28	265.0%
6300 - Insurance				
6310 - Property/ Auto Insurance	0.00	199.75	-199.75	0.0%
6320 - General Liability Insurance	3,057.45	2,417.10	640.35	126.5%
Total 6300 - Insurance	3,057.45	2,616.85	440.60	116.8%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

	4-General Fund Ent.			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	38,809.00	40,833.35	-2,024.35	95.0%
6410 · Mileage	1,337.26	1,808.35	-471.09	73.9%
6415 · Air Fare	1,445.80	1,750.00	-304.20	82.6%
6420 · Other Travel	95.75	350.00	-254.25	27.4%
6425 · Meals	873.74	875.00	-1.26	99.9%
6430 · Lodging	2,019.34	2,333.35	-314.01	86.5%
6435 · Conf/Seminar Registrations	1,685.00	4,083.35	-2,398.35	41.3%
6440 · Election Fees	39,233.00	23,916.70	15,316.30	164.0%
Total 6400 · Board of Directors' Expenses	85,498.89	75,950.10	9,548.79	112.6%
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	0.00			
6510 · Mileage	316.35	466.65	-150.30	67.8%
6515 · Air Fare	0.00	700.00	-700.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	233.35	-233.35	0.0%
6525 · Meals	538.05	700.00	-161.95	76.9%
6530 · Lodging	146.67	560.00	-413.33	26.2%
6535 · Conf/Seminar Registrations	85.00	1,166.65	-1,081.65	7.3%
Total 6500 · Administrative/Staff Expenses	1,086.07	3,826.65	-2,740.58	28.4%
Total Expense	272,956.22	272,654.08	302.14	100.1%
Net Ordinary Income	-212,265.63	-207,029.08	-5,236.55	102.5%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00			
7050 · Basins- Capital Annual Repair	0.00			
7051 · Capital Repairs-Periodic	0.00			
Total 7000 · Construction	0.00			
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00			
7130 · Mentone Property (House)-CapRep	0.00			
7140 · Mentone Property (Shop)-CapRep	0.00			
Total 7100 · Land & Buildings	0.00			
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	499.95	1,093.75	-593.80	45.7%
7220 · Computer Software	0.00	714.60	-714.60	0.0%
7230 · Field Equipment / Vehicles	0.00	0.00	0.00	0.0%
7240 · Office Equipment	0.00	291.65	-291.65	0.0%
Total 7200 · Equipment & Vehicles	499.95	2,100.00	-1,600.05	23.8%
7400 · Professional Services				
7438 · Engineering Services -Other	0.00			
Total 7400 · Professional Services	0.00			
Total Other Expense	499.95	2,100.00	-1,600.05	23.8%
Net Other Income	-499.95	-2,100.00	1,600.05	23.8%
Net Income	-212,765.58	-209,129.08	-3,636.50	101.7%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	TOTAL			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	5,547.99	14,583.35	-9,035.36	38.0%
Total 4010 - Interest Income	5,547.99	14,583.35	-9,035.36	38.0%
4020 - Groundwater Charge				
4021 - Assessments - Ag	14,041.52	18,319.50	-4,277.98	76.6%
4023 - Assessments - Non-Ag	250,242.67	378,825.00	-128,582.33	66.1%
Total 4020 - Groundwater Charge	264,284.19	397,144.50	-132,860.31	66.5%
4025 - Wash Plan Revenue	0.00	246,458.35	-246,458.35	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	15,666.48	27,708.35	-12,041.87	56.5%
4032 - Cemex - Royalty / Lease	81,223.51	58,333.35	22,890.16	139.2%
4033 - Cemex USA Minimum Rent	4,000.00	0.00	4,000.00	100.0%
4034 - Redlands Aggregate 5% Royalty	36,000.00	21,000.00	15,000.00	171.4%
4036 - Aggregate Maintenance	2,840.00	4,375.00	-1,535.00	64.9%
Total 4030 - Mining Income	139,729.99	111,416.70	28,313.29	125.4%
4040 - Miscellaneous Income	15,108.32	14,583.30	525.02	103.6%
4050 - Property Tax	42,121.57	43,750.00	-1,628.43	96.3%
4055 - SBVMWD Spreading Agreement Reim	157,297.69	100,333.35	56,964.34	156.8%
4060 - Property Income				
4062 - Mentone Property	11,762.00	11,200.00	562.00	105.0%
Total 4060 - Property Income	11,762.00	11,200.00	562.00	105.0%
4065 - Redlands Plaza	58,897.74	64,721.72	-5,823.98	91.0%
4080 - Exchange Plan	0.00	14,583.35	-14,583.35	0.0%
4085 - AB 303 Grant	12,485.57	0.00	12,485.57	100.0%
Total Income	707,235.06	1,018,774.62	-311,539.56	69.4%
Gross Profit	707,235.06	1,018,774.62	-311,539.56	69.4%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	681.77	2,187.50	-1,505.73	31.2%
Total 5050 - Regional Programs	681.77	2,187.50	-1,505.73	31.2%
5100 - Professional Service				
5120 - Misc. Professional Services	35,824.24	55,416.70	-19,592.46	64.6%
5122 - Wash Plan Professional Services	30,491.48	74,083.35	-43,591.87	41.2%
5125 - Engineering Services	0.00	8,750.00	-8,750.00	0.0%
5145 - Environmental Services	5,022.50	124,250.00	-119,227.50	4.0%
5160 - IT Support	2,714.23	4,841.65	-2,127.42	56.1%
5170 - Audit	10,055.00	19,000.00	-8,945.00	52.9%
5175 - Legal - Wash Plan	2,990.00	24,500.00	-21,510.00	12.2%
5180 - Legal	37,714.20	75,833.40	-38,119.20	49.7%
Total 5100 - Professional Service	124,811.65	386,675.10	-261,863.45	32.3%
5123 - Temp. Field Labor	9,470.70	0.00	9,470.70	100.0%
5200 - Field Operations				
5210 - Equipment Maintenance	1,152.32	1,458.35	-306.03	79.0%
5215 - Property Maintenance	2,495.00	3,208.35	-713.35	77.8%
Total 5200 - Field Operations	3,647.32	4,666.70	-1,019.38	78.2%
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	636.25	5,833.35	-5,197.10	10.9%
5320 - Fuel	6,255.49	8,750.00	-2,494.51	71.5%
Total 5300 - Vehicle Operations	6,891.74	14,583.35	-7,691.61	47.3%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
July 2011 through January 2012

	TOTAL			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
5400 • Utilities				
5410 • Alarm Service	2,039.11	2,129.20	-90.09	95.8%
5420 • Electricity	7,727.91	8,750.00	-1,022.09	88.3%
5430 • Mobile Phone	816.86	1,166.70	-349.84	70.0%
5440 • Telephone	3,892.25	3,500.00	392.25	111.2%
5450 • Natural Gas	565.22	350.00	215.22	161.5%
5460 • Water / Trash / Sewer	6,184.24	5,016.70	1,167.54	123.3%
5470 • Internet Services	3,342.43	0.00	3,342.43	100.0%
Total 5400 • Utilities	24,568.02	20,912.60	3,655.42	117.5%
6000 • General Administration				
6001 • General Administration - Other	332.88	5,833.35	-5,500.47	5.7%
6002 • Website Administration	106.72	1,808.35	-1,701.63	5.9%
6003 • Property Tax	316.36	1,265.85	-949.49	25.0%
6004 • Meeting Expenses	975.79	1,458.35	-482.56	66.9%
6006 • Permits	0.00	933.30	-933.30	0.0%
6009 • Licenses	819.00	583.30	235.70	140.4%
6010 • Surety Bond	1,815.00	1,050.00	765.00	172.9%
6012 • Office Maintenance	158.53	291.65	-133.12	54.4%
6015 • Mentone House Maintenance	388.00	1,050.00	-662.00	37.0%
6016 • Redlands Plaza Maintenance	13,570.64	17,500.00	-3,929.36	77.5%
6017 • Management Labor-Redlands Plaza	0.00	2,916.65	-2,916.65	0.0%
6018 • Janitorial Services	4,726.00	4,083.35	642.65	115.7%
6019 • Janitorial Supplies	62.90	0.00	62.90	100.0%
6020 • Vacancy Marketing-Redlands Plaz	0.00	2,940.00	-2,940.00	0.0%
6024 • DONT USE-Computer Equip Maint.	47.62	0.00	47.62	100.0%
6027 • Computer Supplies	234.00	0.00	234.00	100.0%
6030 • Office Supplies	942.56	2,041.70	-1,099.14	46.2%
6033 • Office Equipment Rental	4,421.94	4,083.30	338.64	108.3%
6036 • Printing	0.00	583.35	-583.35	0.0%
6039 • Postage and Overnight Delivery	634.71	1,225.00	-590.29	51.8%
6042 • Payroll Processing	537.60	1,195.85	-658.25	45.0%
6045 • Bank Service Charges	42.07	291.65	-249.58	14.4%
6051 • Uniforms	368.98	350.00	18.98	105.4%
6087 • Educational Reimbursement	0.00	1,166.65	-1,166.65	0.0%
6090 • Subscriptions/Publications	248.14	1,458.35	-1,210.21	17.0%
6091 • Public Notices	0.00	1,166.65	-1,166.65	0.0%
6093 • Memberships	11,913.00	13,787.10	-1,874.10	86.4%
6000 • General Administration - Other	8.00	0.00	8.00	100.0%
Total 6000 • General Administration	42,670.44	69,063.75	-26,393.31	61.8%
6100 • Benefits				
6110 • Vision Insurance	819.89	855.20	-35.31	95.9%
6115 • Maint/Rep. Rolling Maint. Equip	1,049.55	0.00	1,049.55	100.0%
6120 • Workers' Comp. Insurance	3,417.07	7,583.10	-4,166.03	45.1%
6130 • Dental Insurance	2,845.74	2,872.45	-26.71	99.1%
6140 • State Unemployment Insurance	0.00	320.85	-320.85	0.0%
6150 • Medical Insurance	41,569.90	41,746.80	-176.90	99.6%
6160 • Payroll Taxes-Employer	19,514.49	18,666.70	847.79	104.5%
6170 • PERS Retirement	41,793.96	49,880.35	-8,086.39	83.8%
Total 6100 • Benefits	111,010.60	121,925.45	-10,914.85	91.0%
6200 • Salaries				
6230 • Regular Salaries	229,023.80	309,132.61	-80,108.81	74.1%
6231 • Salary Overhead Charge	0.00	-47,474.50	47,474.50	0.0%
Total 6200 • Salaries	229,023.80	261,658.11	-32,634.31	87.5%
6300 • Insurance				
6310 • Property/ Auto Insurance	0.00	3,281.35	-3,281.35	0.0%
6320 • General Liability Insurance	20,383.00	25,897.50	-5,514.50	78.7%
Total 6300 • Insurance	20,383.00	29,178.85	-8,795.85	69.9%

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2011 through January 2012

	TOTAL			
	Jul '11 - Jan 12	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	38,809.00	40,833.35	-2,024.35	95.0%
6410 · Mileage	1,337.26	1,808.35	-471.09	73.9%
6415 · Air Fare	1,445.80	1,750.00	-304.20	82.6%
6420 · Other Travel	95.75	350.00	-254.25	27.4%
6425 · Meals	873.74	875.00	-1.26	99.9%
6430 · Lodging	2,019.34	2,333.35	-314.01	86.5%
6435 · Conf/Seminar Registrations	1,685.00	4,083.35	-2,398.35	41.3%
6440 · Election Fees	39,233.00	23,916.70	15,316.30	164.0%
Total 6400 · Board of Directors' Expenses	85,498.89	75,950.10	9,548.79	112.6%
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	98.63	0.00	98.63	100.0%
6510 · Mileage	316.35	583.30	-266.95	54.2%
6515 · Air Fare	0.00	875.00	-875.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	291.70	-291.70	0.0%
6525 · Meals	620.49	875.00	-254.51	70.9%
6530 · Lodging	146.67	700.00	-553.33	21.0%
6535 · Conf/Seminar Registrations	85.00	1,166.65	-1,081.65	7.3%
Total 6500 · Administrative/Staff Expenses	1,267.14	4,491.65	-3,224.51	28.2%
Total Expense	659,925.07	991,293.16	-331,368.09	66.6%
Net Ordinary Income	47,309.99	27,481.46	19,828.53	172.2%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00	5,000.00	-5,000.00	0.0%
7050 · Basins- Capital Annual Repair	80,128.00	60,000.00	20,128.00	133.5%
7051 · Capital Repairs-Periodic	0.00	30,000.00	-30,000.00	0.0%
Total 7000 · Construction	80,128.00	95,000.00	-14,872.00	84.3%
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00	1,458.35	-1,458.35	0.0%
7130 · Mentone Property (House)-CapRep	0.00	1,166.65	-1,166.65	0.0%
7140 · Mentone Property (Shop)-CapRep	0.00	1,458.35	-1,458.35	0.0%
Total 7100 · Land & Buildings	0.00	4,083.35	-4,083.35	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	499.95	1,458.35	-958.40	34.3%
7220 · Computer Software	0.00	2,041.70	-2,041.70	0.0%
7230 · Field Equipment / Vehicles	8,652.33	7,875.00	777.33	109.9%
7240 · Office Equipment	0.00	291.65	-291.65	0.0%
Total 7200 · Equipment & Vehicles	9,152.28	11,666.70	-2,514.42	78.4%
7400 · Professional Services				
7438 · Engineering Services -Other	0.00	2,916.65	-2,916.65	0.0%
Total 7400 · Professional Services	0.00	2,916.65	-2,916.65	0.0%
Total Other Expense	89,280.28	113,666.70	-24,386.42	78.5%
Net Other Income	-89,280.28	-113,666.70	24,386.42	78.5%
Net Income	-41,970.29	-86,185.24	44,214.95	48.7%

San Bernardino Valley Water Conservation District
Balance Sheet
As of January 31, 2012

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
1010 · Bank of America - Checking	132,792.86
1015 · Redlands Plaza Bank	107,872.10
1017.01 · Bank of America-Wash Plan	29,443.02
1020 · Petty Cash	200.00
1030 · LAIF	664,867.09
1060 · Cal Trust	5,350,000.00
Total Checking/Savings	6,285,175.07
Accounts Receivable	
1200 · Accounts Receivable	259,051.27
Total Accounts Receivable	259,051.27
Other Current Assets	
1225 · Advance to Wash Plan	47,845.66
1240 · LAIF - Investment Activity	
1035 · Fair Market Value LAIF	9,864.64
1240 · LAIF - Investment Activity - Other	5,547.99
Total 1240 · LAIF - Investment Activity	15,412.63
Total Other Current Assets	63,258.29
Total Current Assets	6,607,484.63
Fixed Assets	
1500 · Land	
1501 · Land-Unaudited	44,383.15
1500 · Land - Other	64,750.00
Total 1500 · Land	109,133.15
1510 · Buildings	924,712.94
1520 · Vehicles	140,484.22
1530 · Office Equipment	174,530.16
1540 · Field Equipment	195,551.31
1550 · Concrete Basins	330,192.00
1560 · Capital Assets - Redlands	462,926.95
1600 · Accumulated Depreciation	-876,827.00
Total Fixed Assets	1,460,703.73
TOTAL ASSETS	8,068,188.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2001 · Accrued Liability	8,119.42
2130 · Short Term Compensated Absences	19,518.00
2150.01 · Loan to Wash Plan from SBVWCD	42,478.99
2195 · Actuarial Accrued Liability	3,118.00
2210 · Security Deposits - Redlands PI	5,825.00
Total Other Current Liabilities	79,059.41
Total Current Liabilities	79,059.41
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	5,137,613.41

San Bernardino Valley Water Conservation District
Balance Sheet
As of January 31, 2012

	Jan 31, 12
Equity	
3001 - Fund Balance	4,614,905.73
3001.01 - Fund Balance-Wash Plan	-41,717.51
3010 - Retained Earnings	-1,592,266.81
Net Income	-50,346.46
Total Equity	2,930,574.95
TOTAL LIABILITIES & EQUITY	8,068,188.36

San Bernardino Valley Water Conservation District

Check Detail

January 2012

Num	Date	Name	Account	Original Amount
	1/30/2012	ADP	1010 · Bank of America - Che...	-161.07
		SBVWCD:General Administration	6160 · Payroll Taxes-Employer	161.07
TOTAL				161.07
	1/30/2012	ADP	1010 · Bank of America - Che...	-59.20
		SBVWCD:General Administration	6042 · Payroll Processing	59.20
TOTAL				59.20
2594	1/10/2012	Burgeson's Heating & Air Conditioning, In	1015 · Redlands Plaza Bank	-517.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	517.00
TOTAL				517.00
2595	1/10/2012	Southern California Edison	1015 · Redlands Plaza Bank	-255.26
		SBVWCD:Redlands Blvd. Property	5420 · Electricity	255.26
TOTAL				255.26
2596	1/10/2012	City of Redlands.	1015 · Redlands Plaza Bank	-1,695.25
		SBVWCD:Redlands Blvd. Property	5460 · Water / Trash / Sewer	1,695.25
TOTAL				1,695.25
2597	1/17/2012	Castro Landscaping Services	1015 · Redlands Plaza Bank	-500.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	300.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	200.00
TOTAL				500.00
2615	1/31/2012	Day Lite Maintenance, Inc.	1015 · Redlands Plaza Bank	-253.79
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	253.79
TOTAL				253.79
2616	1/31/2012	Jerry Herbert Roofing, Inc.	1015 · Redlands Plaza Bank	-250.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	250.00
TOTAL				250.00
2617	1/31/2012	Stanley Security Solutions, Inc.	1015 · Redlands Plaza Bank	-269.40
		SBVWCD	5410 · Alarm Service	269.40
TOTAL				269.40
2618	1/31/2012	Antimite Pest Control, Inc.	1015 · Redlands Plaza Bank	-62.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	62.00
TOTAL				62.00
2619	1/31/2012	Burgeson's Heating & Air Conditioning, In	1015 · Redlands Plaza Bank	-1,297.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	780.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza Mainten...	517.00
TOTAL				1,297.00

San Bernardino Valley Water Conservation District
Check Detail
January 2012

Num	Date	Name	Account	Original Amount
17803	1/3/2012	Contractor Solutions	1010 - Bank of America - Che...	-150.00
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	150.00
TOTAL				150.00
17804	1/3/2012	Netstellar	1010 - Bank of America - Che...	-450.00
		SBVWCD:General Administration	5160 - IT Support	450.00
TOTAL				450.00
17805	1/3/2012	Verizon California - 2503	1010 - Bank of America - Che...	-685.02
		SBVWCD:General Administration	5440 - Telephone	485.02
		SBVWCD:General Administration	5470 - Internet Services	200.00
TOTAL				685.02
17806	1/3/2012	JAN-PRO Cleaning Systems of Ontario	1010 - Bank of America - Che...	-618.00
		SBVWCD:General Administration	6018 - Janitorial Services	618.00
TOTAL				618.00
17807	1/3/2012	Bank of America	1010 - Bank of America - Che...	-227.24
		SBVWCD:General Administration	6004 - Meeting Expenses	80.57
		SBVWCD:General Administration	6530 - Lodging	146.67
TOTAL				227.24
17808	1/3/2012	Pat's Pots	1010 - Bank of America - Che...	-70.00
		SBVWCD	5460 - Water / Trash / Sewer	70.00
TOTAL				70.00
17809	1/3/2012	Southern California Edison	1010 - Bank of America - Che...	-49.89
		SBVWCD:General Administration	5420 - Electricity	49.89
TOTAL				49.89
17810	1/3/2012	HCC Surety Group	1010 - Bank of America - Che...	-1,815.00
		SBVWCD:General Administration	6010 - Surety Bond	1,815.00
TOTAL				1,815.00
17811	1/3/2012	Jones & Stokes	1010 - Bank of America - Che...	-1,940.62
		SBVWCD:Wash Plan	5122 - Wash Plan Professional ...	1,940.62
TOTAL				1,940.62
17812	1/3/2012	Joseph E. Bonadiman & Associates, Inc.	1010 - Bank of America - Che...	-740.00
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	740.00
TOTAL				740.00
17813	1/3/2012	The Gas Company	1010 - Bank of America - Che...	-117.63
		SBVWCD:General Administration	5450 - Natural Gas	117.63
TOTAL				117.63

San Bernardino Valley Water Conservation District
Check Detail
January 2012

Num	Date	Name	Account	Original Amount
17814	1/3/2012	Southern California Edison	1010 - Bank of America - Che...	-249.92
		SBVWCD:General Administration	5420 - Electricity	195.26
		SBVWCD:General Administration	5420 - Electricity	54.66
TOTAL				249.92
17815	1/3/2012	Randy L. Scott	1010 - Bank of America - Che...	-5,155.98
		SBVWCD:Wash Plan	5122 - Wash Plan Professional ...	5,155.98
TOTAL				5,155.98
17816	1/10/2012	Expert Networks, Inc.	1010 - Bank of America - Che...	-120.00
		SBVWCD:General Administration	5160 - IT Support	120.00
TOTAL				120.00
17817	1/10/2012	Progressive Real Estate Partners	1010 - Bank of America - Che...	-2,090.34
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	2,090.34
TOTAL				2,090.34
17818	1/10/2012	Contractor Solutions	1010 - Bank of America - Che...	-200.00
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	200.00
TOTAL				200.00
17819	1/10/2012	Netstellar	1010 - Bank of America - Che...	-554.23
		SBVWCD:General Administration	5160 - IT Support	554.23
TOTAL				554.23
17820	1/10/2012	Verizon Wireless	1010 - Bank of America - Che...	-138.21
		SBVWCD:Groundwater Recharge	5430 - Mobile Phone	138.21
TOTAL				138.21
17821	1/10/2012	Southern California Edison	1010 - Bank of America - Che...	-216.25
		SBVWCD:General Administration	5420 - Electricity	216.25
TOTAL				216.25
17822	1/10/2012	Verizon California	1010 - Bank of America - Che...	-155.59
		SBVWCD:General Administration	5410 - Alarm Service	155.59
TOTAL				155.59
17823	1/10/2012	Image Source	1010 - Bank of America - Che...	-548.29
		SBVWCD:General Administration	6033 - Office Equipment Rental	548.29
TOTAL				548.29
17824	1/10/2012	Verizon California	1010 - Bank of America - Che...	-278.09
		SBVWCD:General Administration	5470 - Internet Services	278.09
TOTAL				278.09

San Bernardino Valley Water Conservation District
Check Detail
January 2012

Num	Date	Name	Account	Original Amount
17825	1/10/2012	Chevron & Texaco Card Services	1010 · Bank of America - Che...	-755.33
		SBVWCD:Groundwater Recharge	5320 · Fuel	755.33
TOTAL				755.33
17826	1/10/2012	Verizon California -7275	1010 · Bank of America - Che...	-135.45
		SBVWCD:General Administration	5440 · Telephone	85.46
		SBVWCD:General Administration	5470 · Internet Services	49.99
TOTAL				135.45
17827	1/10/2012	Watermaster Support Services	1010 · Bank of America - Che...	-1,000.00
		SBVWCD:Groundwater Recharge	5120 · Misc. Professional Servi...	1,000.00
TOTAL				1,000.00
17828	1/10/2012	Lowe's Companies, Inc.	1010 · Bank of America - Che...	-64.62
		SBVWCD:Groundwater Recharge	5210 · Equipment Maintenance	64.62
TOTAL				64.62
17829	1/17/2012	Larry Jacinto Construction, Inc.	1010 · Bank of America - Che...	-41,619.00
		SBVWCD:Groundwater Recharge	7050 · Basins- Capital Annual ...	41,619.00
TOTAL				41,619.00
17830	1/17/2012	Southern California Edison	1010 · Bank of America - Che...	-52.64
		SBVWCD:Mentone Blvd. Property	5420 · Electricity	52.64
TOTAL				52.64
17831	1/17/2012	Burnett Group, LLC	1010 · Bank of America - Che...	-3,692.64
		SBVWCD:General Administration	5123 · Temp. Field Labor	3,692.64
TOTAL				3,692.64
17832	1/17/2012	Arrowhead	1010 · Bank of America - Che...	-50.39
		SBVWCD:Groundwater Recharge	5460 · Water / Trash / Sewer	50.39
TOTAL				50.39
17833	1/17/2012	ESRI, Inc.	1010 · Bank of America - Che...	-3,012.39
		SBVWCD:General Administration	7220 · Computer Software	3,012.39
TOTAL				3,012.39
17834	1/17/2012	Raley, David	1010 · Bank of America - Che...	-394.00
		SBVWCD:General Administration	6401 · Directors' Fees	394.00
TOTAL				394.00
17835	1/17/2012	Glaubig, Bob	1010 · Bank of America - Che...	-591.00
		SBVWCD:General Administration	6401 · Directors' Fees	591.00
TOTAL				591.00

San Bernardino Valley Water Conservation District

Check Detail

January 2012

Num	Date	Name	Account	Original Amount
17836	1/17/2012	Day, Clare Henry	1010 - Bank of America - Che...	-394.00
		SBVWCD:General Administration	6401 - Directors' Fees	394.00
TOTAL				394.00
17837	1/17/2012	John Longville	1010 - Bank of America - Che...	-6,479.92
		SBVWCD:General Administration	6401 - Directors' Fees	6,304.00
		SBVWCD:General Administration	6510 - Mileage	175.92
TOTAL				6,479.92
17838	1/17/2012	California Strategies	1010 - Bank of America - Che...	-4,000.00
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	4,000.00
TOTAL				4,000.00
17839	1/17/2012	Melody McDonald	1010 - Bank of America - Che...	-1,404.60
		SBVWCD:General Administration	6401 - Directors' Fees	985.00
		SBVWCD:General Administration	6415 - Air Fare	419.60
TOTAL				1,404.60
17840	1/17/2012	ACWA Health Benefits Authority	1010 - Bank of America - Che...	-6,352.82
		SBVWCD:General Administration	6110 - Vision Insurance	31.36
		SBVWCD:General Administration	6130 - Dental Insurance	114.91
		SBVWCD:General Administration	6150 - Medical Insurance	1,632.52
		SBVWCD:General Administration	6110 - Vision Insurance	59.36
		SBVWCD:General Administration	6110 - Vision Insurance	7.84
		SBVWCD:General Administration	6110 - Vision Insurance	13.44
		SBVWCD:General Administration	6130 - Dental Insurance	217.51
		SBVWCD:General Administration	6130 - Dental Insurance	28.73
		SBVWCD:General Administration	6130 - Dental Insurance	49.24
		SBVWCD:General Administration	6150 - Medical Insurance	3,090.13
		SBVWCD:General Administration	6150 - Medical Insurance	408.13
		SBVWCD:General Administration	6150 - Medical Insurance	699.65
TOTAL				6,352.82
17841	1/31/2012	Contractor Solutions	1010 - Bank of America - Che...	-562.50
		SBVWCD:General Administration	5120 - Misc. Professional Servi...	562.50
TOTAL				562.50
17842	1/31/2012	Southern California Edison	1010 - Bank of America - Che...	-207.37
		SBVWCD:General Administration	5420 - Electricity	155.62
		SBVWCD:General Administration	5420 - Electricity	24.82
		SBVWCD:General Administration	5420 - Electricity	26.93
TOTAL				207.37
17843	1/31/2012	The Gas Company	1010 - Bank of America - Che...	-237.14
		SBVWCD:General Administration	5450 - Natural Gas	237.14
TOTAL				237.14
17844	1/31/2012	Aaron Pederson	1010 - Bank of America - Che...	-35.00
		SBVWCD:General Administration	6018 - Janitorial Services	35.00
TOTAL				35.00

San Bernardino Valley Water Conservation District

Check Detail

January 2012

Num	Date	Name	Account	Original Amount
17845	1/31/2012	Bank of America	1010 · Bank of America - Che...	-296.04
		SBVWCD:Groundwater Recharge	5210 · Equipment Maintenance	135.31
		SBVWCD:General Administration	6004 · Meeting Expenses	77.85
		SBVWCD:General Administration	6090 · Subscriptions/Publications	82.88
TOTAL				296.04
17846	1/31/2012	Redlands Chamber of Commerce	1010 · Bank of America - Che...	-100.00
		SBVWCD:General Administration	6093 · Memberships	100.00
TOTAL				100.00
17847	1/31/2012	Highland Area Chamber of Commerce	1010 · Bank of America - Che...	-15.00
		SBVWCD:General Administration	6425 · Meals	15.00
TOTAL				15.00
17848	1/31/2012	Image Source	1010 · Bank of America - Che...	-538.63
		SBVWCD:General Administration	6033 · Office Equipment Rental	538.63
TOTAL				538.63
17849	1/31/2012	Verizon California	1010 · Bank of America - Che...	-680.20
		SBVWCD:General Administration	5440 · Telephone	480.20
		SBVWCD:General Administration	5470 · Internet Services	200.00
TOTAL				680.20
17850	1/31/2012	CSUSB	1010 · Bank of America - Che...	-5,000.00
		SBVWCD:General Administration	6061 · WRI Contribution	5,000.00
TOTAL				5,000.00
17851	1/31/2012	Aranda, Manuel	1010 · Bank of America - Che...	-1,011.64
		SBVWCD:General Administration	6401 · Directors' Fees	985.00
		SBVWCD:General Administration	6410 · Mileage	26.64
TOTAL				1,011.64
17852	1/31/2012	Melody McDonald	1010 · Bank of America - Che...	-907.92
		SBVWCD:General Administration	6401 · Directors' Fees	788.00
		SBVWCD:General Administration	6410 · Mileage	71.04
		SBVWCD:General Administration	6425 · Meals	24.63
		SBVWCD:General Administration	6420 · Other Travel	24.25
TOTAL				907.92
17853	1/31/2012	JAN-PRO Cleaning Systems of Ontario	1010 · Bank of America - Che...	-618.00
		SBVWCD:General Administration	6018 · Janitorial Services	618.00
TOTAL				618.00
17854	1/31/2012	American Express	1010 · Bank of America - Che...	-233.59
		SBVWCD:General Administration	6027 · Computer Supplies	39.00
		SBVWCD:General Administration	6039 · Postage and Overnight ...	30.97
		SBVWCD:General Administration	6430 · Lodging	163.62
TOTAL				233.59

San Bernardino Valley Water Conservation District
Check Detail
January 2012

Num	Date	Name	Account	Original Amount
17855	1/31/2012	Bob's Plumbing	1010 · Bank of America - Che...	-363.78
		SBVWCD:General Administration	6012 · Office Maintenance	363.78
TOTAL				363.78
17856	1/31/2012	Grizzly	1010 · Bank of America - Che...	-53.00
		SBVWCD:General Administration	6090 · Subscriptions/Publications	53.00
TOTAL				53.00
17857	1/31/2012	RBF Consulting	1010 · Bank of America - Che...	-5,022.50
		SBVWCD:Wash Plan	5145 · Environmental Services	5,022.50
TOTAL				5,022.50
17858	1/31/2012	Home Depot Credit Services	1010 · Bank of America - Che...	-364.00
		SBVWCD:Groundwater Recharge	5215 · Property Maintenance	344.00
		SBVWCD:Groundwater Recharge	6045 · Bank Service Charges	20.00
TOTAL				364.00
17859	1/31/2012	Verizon California -7275	1010 · Bank of America - Che...	-136.77
		SBVWCD:General Administration	5440 · Telephone	86.78
		SBVWCD:General Administration	5470 · Internet Services	49.99
TOTAL				136.77
17860	1/31/2012	Burnett Group, LLC	1010 · Bank of America - Che...	-1,582.56
		SBVWCD:General Administration	5123 · Temp. Field Labor	1,582.56
TOTAL				1,582.56
17861	1/31/2012	Pat's Pots	1010 · Bank of America - Che...	-70.00
		SBVWCD	5460 · Water / Trash / Sewer	70.00
TOTAL				70.00



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1078

To: Board of Directors

From: General Manager, Daniel Cozad

Date: February 8, 2012

Subject: Budget for Groundwater Enterprise for 2012-2013

RECOMMENDATION

Staff recommends the Board provide feedback on the draft budget for the Groundwater Enterprise. Staff further recommends the Board direct Staff to work with Groundwater partners to solicit feedback and utilize the feedback to develop the Groundwater Change proposal for 2012-2013.

BACKGROUND

Based on the Enterprise Policy and amended budget approved in January 2012, Staff is preparing the draft Groundwater Enterprise budget. This budget will be aggregated with the other three District enterprises to develop the complete District budget for approval in May 2012. The Engineering Investigation and the budget are companion documents and along with 2011 calendar year production, form the basis of the District groundwater changes. These rates are set in April, 2012 for groundwater extracted from July, 2012 to June, 2013.

DISCUSSION

The Groundwater Enterprise budget is based on the projected full costs of groundwater field operations, repairs/ regular maintenance, reporting and management for the Fiscal Year. Non-Annual Maintenance and Capital improvements are budgeted separately because they are variable from year to year and can be accelerated or deferred and are budgeted on a 3 year cycle. Capital and non-annual work was deferred before 2011 and with the exception of basin cleaning some deferred maintenance costs will continue in this and future budgets. Additionally, the development of reserves to offset spikes in cost due to increased maintenance and decreased pumping in wet years must be developed over time to reduce the impacts the budgets of the agencies and companies paying the charge.

The Groundwater Enterprise revenue is made up of three components:

1. Groundwater charge paid on the extraction of water from the basin
2. Reimbursement for recharging water under agreements with SBVMWD
3. Operating transfers from other enterprises

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

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John Longville

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Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

Like the prior year, the budget approach directed Staff to:

- Review the budget with the Admin Committee before submitting to the Board for approval
- The Groundwater Enterprise budget is the basis of the proposed groundwater charge
- Review and discuss the budget and groundwater charge with the groundwater partners

The budget approach and the following assumptions are used as the basis for the 2012-13 budget:

Revenue

- Groundwater revenue based on projected production from EI and prior year production
- Actual costs and overhead

Expenses

- Expenses will be estimated on the 2011-12 zero basis from actual costs and overhead
- COLA increases based on Bureau of Labor Statistics CPI-U at 3% <http://bls.gov/cpi/cpid1112.pdf>
- Salary forecast includes raise pool at 5% of total salaries
- Health and other Benefits at actual or providers forecast
- Utilities, fuel and electricity increase at 10% based on sector CPI
- Miscellaneous expense increase (no other basis available) 3%

New costs

Based on the direction from the Board, the preliminary budget for the Groundwater enterprise is presented in two expense components and two revenue components:

Field Operations, Maintenance, Reporting and Management \$786,224
 Non-Annual Maintenance and Improvements over three years \$90,000 \$30,000 in 2012-13

Preliminary Estimate of Revenue from Groundwater charge for 2011-2012	\$ 619,880
Preliminary Estimate of Revenue from Reimbursement (historical average)	\$ <u>70,000</u>
Total	\$ 689,880

The existing estimated revenue projects the Groundwater Enterprise will have an operating deficit of \$51,000 without a change in rates. Accordingly staff will propose adjusting rates for the groundwater charge to limit the use of reserves.

FISCAL IMPACT

The development of the budget itself does not have a fiscal impact however the development of a balanced budget is critical to the ongoing financial health of the District. Budget alternatives are shown that balance the budget to various levels. A primary goal for the budget is to eliminate the use of District reserves by recovering all cost in each enterprise and funding enterprise reserves so that they minimize future costs. The detailed Draft Budget for Groundwater Enterprise will be supplied separately and as a handout at the meeting.

San Bernardino Valley Water Conservation District

Monthly Recharge Report

From: 1/1/2012
To: 1/31/2012



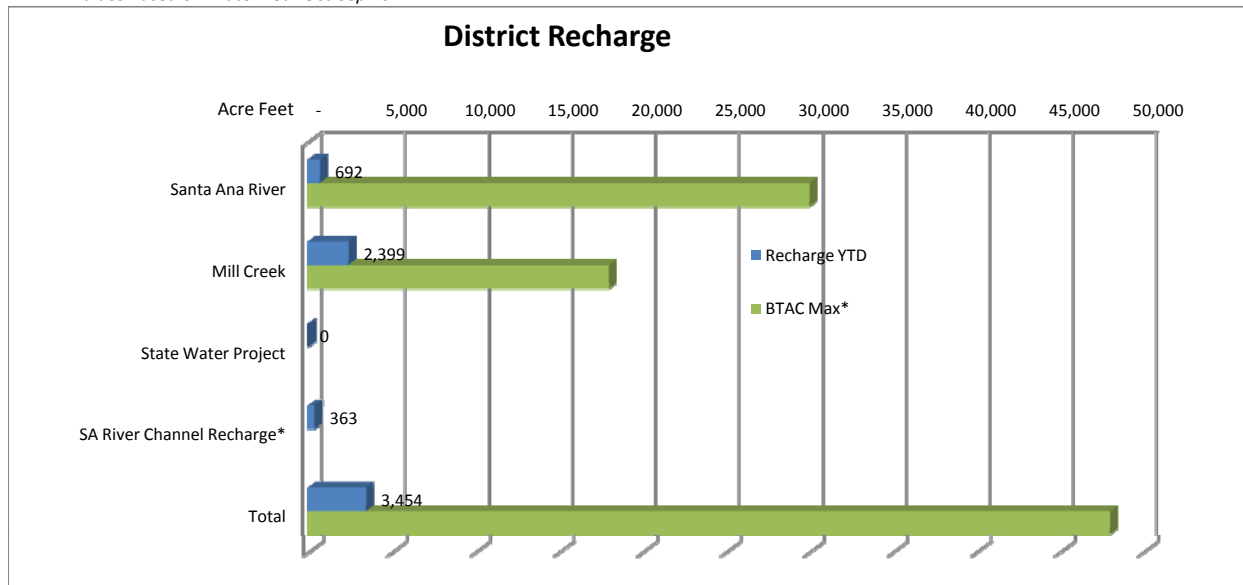
January					
	Avg Daily Recharge	Monthly Recharge	Recharge YTD	BTAC Max*	% Max
Santa Ana River	0.0	0	692	30,000	2%
Mill Creek	24.8	769	2,399	18,000	13%
State Water Project	0.0	0	0	NA	NA
In River Channel Recharge**	2.0	62	363	NA	NA
Total	27	831	3,454	48,000	7%

Values in Acre Feet

*BTAC Revised Max in December 2011

**Monitoring began in Mid-April 2011

*** All Values Based on Water Year Oct-Sep 2012





General Managers Report

For January 6, 2012 through February 3, 2012
Daniel B. Cozad

The following summarizes the efforts and activities during in the period from December to early January.

1. **Water Conservation** – All flows, approximately 30 CFS, in the Santa Ana are being utilized for direct use, approximately 700 AF has been recharged to date. No State Project Water is being recharged. Mill Creek flows vary with rainfall and are currently at 20-25 CFS, most all is being used directly, approximately 2400 AF recharged. In January field staff worked to construct improvements to Dike D.
2. **Personnel/Administration/Staff** – Issues W-2 and other payroll related efforts and 1099 for contractors. Planning for temporary Field Staff replacement to permanent hire within 2 weeks.
3. **Finance/Budget/Audit** – Continued working with Auditor and preparing requested audit field work. Reviewed agreements and billings, updated revenue projections and prepared Groundwater Enterprise initial budget. Received 2nd half 2011 payments for many of the smaller Groundwater Charge payees. Billing for Spreading Agreement and Groundwater charge will is underway. Implementation of Collections Plan is under way based on well verification data from Watermaster records.
4. **Facilities Maintenance/Aggregate Management** – Resources Committee is reviewing the draft final Maintenance and Aggregate Management plan (MAMP). With Committee changes, the MAMP is scheduled for final Board approval. Currently coordinating CIP plans with SBVMWD Enhanced Recharged Program, including engineering fieldwork. Also, coordinating with USACOE and County flood on winter operations.
5. **Engineering Investigation Report** – Collection of Groundwater level/production data and input is in progress with information from providers and cooperators. Non-data dependent elements of the report are mostly complete.
6. **Wash Plan** – The December conservation strategy meeting with USFWS, BLM and Mining partners for the Wash Plan was rescheduled for February 15th. MOU for planning a Joint Federal Agency lead is in progress. Cost to date for minimal contracts with consultants has been provided to the Board. Funds advanced from general fund have been documented as a loan. Continued working with Mining partners on support and scheduling of the next Task Force meeting.

- 7. East Branch Extension** – Coordinated with DWR and SBVMWD, awaiting response on negotiation and construction preparations.
- 8. Property/Redlands Plaza** – Completed two tenant lease renewals. Renewed field access permits for model aircraft and Soffel, with one remaining unsigned.
- 9. Public Outreach and Legislative** – Coordinated meetings with partners on mining and groundwater, attended Santa Ana sucker, BTAC Engineering and Watermaster meetings to further develop the Agreement. Met with EVWD and other to ground water issues and next year maintenance. Also coordinating with County Fire and water agencies for improved communication. Attended County Vision Workshop on Water.
- 10. Redistricting** – Prepared updates to the Redistricting Plan for Division balance including Legal Counsel provided criteria for Voter Rights Act. Working with registrar's office on Board questions.
- 11. Current Board Action Implementation** – Implementing Board direction and worked with Ad-hoc committees. Prepared for the Special Workshop priority meeting. Coordinating and gathering information on property and lease options. GMs and Legal Counsels for Districts are working on the Collaborative Agreement.
- 12. Mining Lease** – Working with Cemex to develop payment documentation under lease.
- 13. Computer and IS** – Planning website revision and updates for spring.
- 14. Future Board Activities** – Expected short term items for consideration
 - a. East Branch Extension negotiation
 - b. Groundwater Budget and rate setting
 - c. Performance Review General Manager
 - d. EI Report review and outreach
 - e. Cooperative Projects and Partnerships
 - f. Community Based Strategic Planning
 - g. Collaborative Agreement Development
- 15. Success Stories**

Overflow for Dike D installed to prevent catastrophic overflow, a project field staff have wanted to complete for years was completed with cleaning of the basin.